

KANE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE YEAR ENDED
NOVEMBER 30, 2019**

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

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May 18, 2020

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, 2019 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 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 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 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. State statutes require elected officials not to exceed the total appropriation for their offices in the General Fund in each of the following classifications of expenditures: Services, 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 General Fund budget for Fiscal Year 2020 is \$92,049,940, the required 25% minimum cash reserve for Fiscal Year 2020 is \$23,012,485. At November 30, 2019, the General Fund – General Account cash and cash equivalents balance was \$48,990,416, which is sufficient to maintain the required minimum cash reserve throughout the projected cash flow of Fiscal Year 2020.

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 532,403 represents an increase of 3.2% since the 2010 Census of 516,144, and is estimated to have declined 0.06% between years 2018 and 2019. The increase in population over the last nine years 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 \$15.3 billion in tax year 2019. 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 2019, the amount of property tax increase generated by new construction was \$583,699.

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 5% 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, 2020. 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 \$16.6 million in Fiscal Year 2019. Sales tax revenue for Fiscal Year 2020 was budgeted to be the same as that actually collected in Fiscal Year 2019.

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 December 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 slightly exceeds the US counties median. Criteria cited by Moody's include a robust financial position, an extensive tax base with a strong wealth and income profile, a low debt burden, a somewhat above average pension liability, a fund balance as percent of operating revenues that is far superior to the US median, and a cash balance as percent of operating revenues that is above 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 \$43.6 billion, or \$81,972 per capita; and the County's median household income is 121% of the state level and 128% 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 2019, Kane County collected \$89.9 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.

In order to save the administrative expense associated with membership in the Intergovernmental Personnel Benefit Cooperative (IPBC), the County chose to leave the IPBC as of July 1, 2019. As a result of the anticipated savings in administrative costs, the County was able to maintain the health insurance budget at the same level for Fiscal Year 2020 as it had been for Fiscal Year 2019. The County also held the General Fund commodities budget flat for Fiscal Year 2020, and increased the contractual services budget for Fiscal Year 2020 sufficiently to meet its contractual obligations. Salaries and Wages were increased according to collective bargaining agreements for union employees and by 2% for non-union employees. The gap between the resulting forecasted General Fund expenditure budget and the forecasted revenue was closed by increasing the allocation of RTA Sales Tax to the General Fund from 3% to 10%.

Recent forecasts indicate that General Fund revenue for Fiscal Year 2020 may be \$9,000,000 million less than had been budgeted as a result of the financial impact of the COVID-19 pandemic. The County may use its Emergency Reserve to absorb \$5,000,000 of the lost revenue, leaving at least \$4,000,000 to be addressed through expense reductions.

MAJOR INITIATIVES FOR KANE COUNTY

In 2019, the County received approximately \$3.3 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 2019 included the employee tuition reimbursement program, as well as \$0.6 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 the Kane County Division of Transportation in 2019 included ongoing work on the Longmeadow Parkway Bridge Corridor including additional work from White Chapel to E/O IL 31 (Section B-

2), substantial construction of the new bridge over the Fox River from East of IL 31 to Sandbloom (Section C-1), substantial completion of the intersection at IL 25 (Section C-3), substantial completion of the roadway and intersection from IL 25 to IL 62 and along IL 62 (Section D), and ongoing work to design and develop the toll road equipment, systems integration, and back office operations (Section C-4). Construction projects were completed at Kirk Road at Pine Street, the Kirk Road Multi-Use Path, Federally required Americans with Disabilities Act improvements, and Main Street at Deerpath Road. Construction work was substantially completed for the intersection widening at Stearns Road (Stage 5A) at Randall Road, roadway and signal work as part of the Kirk Road – IL 56 to Cherry Lane project, bridge replacement at Peplow Road over Tributary to Virgil Ditch #3, the new ramp and median replacement at Randall Road at Weld Road/U.S. 20, the bridge replacement at Silver Glen Road over Otter Creek, and the ongoing maintenance work on the bridge at Fabyan Parkway over the Fox River. Construction work continued on the intersection reconstruction at Fabyan Parkway at Kirk Road and on the traffic safety improvement along Randall Road as part of the Stage 3 HSIP Randall Road project including installation of Adaptive Signal Control technology. Engineering work continued for the Bliss/Fabyan/Main realignment and roundabout, the Bunker Road extension – Keslinger Road to LaFox Road, the Burlington Road at Bolcum Road roundabout, the Dauberman Road Extension from Granart Road to US 30, traffic safety improvement at Fabyan Parkway at IL 31 and Orchard Road – Jericho Road to US 30, bridge and roadway replacement at Kirk Road over UPRR, Metra & Tyler Creek, Kirk Road at Dunham Road intersection reconstruction, Orchard Road at US 30 intersection reconstruction, Peck Road at Bricher Road intersection reconstruction, and Randall Road at IL 72 intersection reconstruction. The annual pavement resurfacing program improved approximately 26 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 2019, but to utilize cash on hand that has accumulated as the result of excess revenue over expenditures. Significant facilities improvements included: completion of the Juvenile Justice Center security camera system and visitation area renovation; Branch Court HVAC rooftop unit replacements; Health Department and Government Center elevator replacements; sidewalk repairs; LED lighting improvements; and furniture and carpet replacement for the Judiciary. New vehicles were purchased for Building Management, Information Technology and the Juvenile Justice Center.

In 2019, the Information Technologies Department projects included the continued lifecycle replacement of computers, printers, copiers, storage, server, network, and telephone infrastructure. The Tyler Odyssey Court Case Management system was maintained for the Judiciary, State's Attorney, Court Clerk, and Public Defender to the latest product releases. The major upgrade of the court systems was rescheduled for 2020. The Tyler New World Enterprise Resource Planning (ERP) system was upgraded and maintained to the latest product release and enhanced with the addition of Socrata software as a service for data analytics, reporting, and transparency. The implementation of NovaTime Time and Attendance was expanded to additional offices and departments to further automate payroll processes. The implementation of Brazos Electronic Citations for the Sheriff's Office was completed in November of 2019 providing automation and enhancements to the current traffic citation process and the elimination of duplicate data entry. The Department performed 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).

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. A post issuance debt compliance policy was added in Fiscal Year 2019.

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. 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 had a balance of \$6.2 million at the end of Fiscal Year 2019) 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 2019 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 including White Chapel to E/O IL 31 (Section B-2), the new bridge over the Fox River from East of IL 31 to Sandbloom (Section C-1), the intersection at IL 25 (Section C-3), and the roadway and intersection from IL 25 to IL 62 and along IL 62 (Section D). Construction will begin on the new roadway from Sandbloom/Williams to IL 25 (Section C-2). Construction is expected to be completed on the Fabyan Parkway over the Fox River bridge maintenance, Kirk Road from IL 56 to Cherry Lane traffic safety improvements, the bridge replacement at Peplow Road over the Tributary of Virgil Ditch #3, the new ramp and median replacement at Randall Road at Weld Road/US 20, Silver Glen over Otter Creek bridge replacement, Stearns Road (Stage 5A) at Randall Road, and Fabyan Parkway at Kirk Road. Construction will begin on intersection improvements at Burlington Road at Bolcum Road, Peck Road at Bricher Road and the reconstruction of box culverts at Burlington Road over Virgil Ditch No. 3 North and South, Silver Glen Road over Virgil Ditch No. 2, and Harmony Road. Engineering will continue on the Bliss Road/Fabyan Parkway/Main Street Road intersection realignment 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 realignment, 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, and Fabyan Parkway at IL 31 Feasibility Study. The annual pavement maintenance program is anticipated to improve approximately 14.9 miles of roadway through resurfacing, 12.8 miles of roadway through pavement preservation, 21.3 miles of roadway through crack filling, and 225 miles of roadway through paint and urethane pavement markings.

The most significant facility improvement planned for Fiscal Year 2020 is the construction of a Multi-Use Facility that will accommodate the following uses: Coroner’s office and morgue; Building Management’s office and workshop; Sheriff’s fleet management, repair and fueling; Sheriff’s and Emergency Management’s vehicle storage; County storage and expansion space; salt dome; and Sheriff’s impound lot. Other major facility improvements planned for 2020 include: completion of the elevator renovations for the Government Center and Health Department; roof replacement for the Health Department; Government Center HVAC improvements; energy efficiency program initiatives; carpet replacement at the Judicial Center; and campus wide parking lot repairs and sidewalk repairs. Vehicles are also scheduled to be replaced for Court Services and the State’s Attorney’s Office.

In 2020, 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 2020. The Tyler New World Enterprise Resource Planning (ERP) system and Tyler New World Public Safety Systems will be upgraded to the latest product releases. 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 by November 2020. The Department will complete the implementation of improvements to the County Boardroom including new audio-visual systems and acoustic enhancements for sound quality. The Department will replace the legacy video bond call solution for the courts with a new solution and expand to incorporate all police agencies in video bond call. 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 \$4.2 million in revenue from the Grand Victoria Casino Elgin in 2020, which will continue to fund similar educational, environmental and economic development programs as funded in Fiscal Year 2019.

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.

The County is planning on issuing approximately \$13,370,000 of General Obligation (Alternate Revenue Source) bonds in 2020 for the purpose of financing the construction of the multi-use facility described above.

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, 2018. 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 22 consecutive years (Fiscal Years 1997-2018). 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, 2019. 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. The County has earned the Distinguished Budget presentation Award for the last 4 consecutive years (Fiscal Years 2016-2019). 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 2020 budget book.

ACKNOWLEDGMENTS

The preparation of the Comprehensive Annual Financial Report (CAFR) 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.

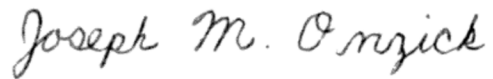
I am also grateful to our external auditors Baker Tilly Virchow Krause, LLP for their compilation of this report, and for their guidance during preparation for the audit.

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 CAFR.

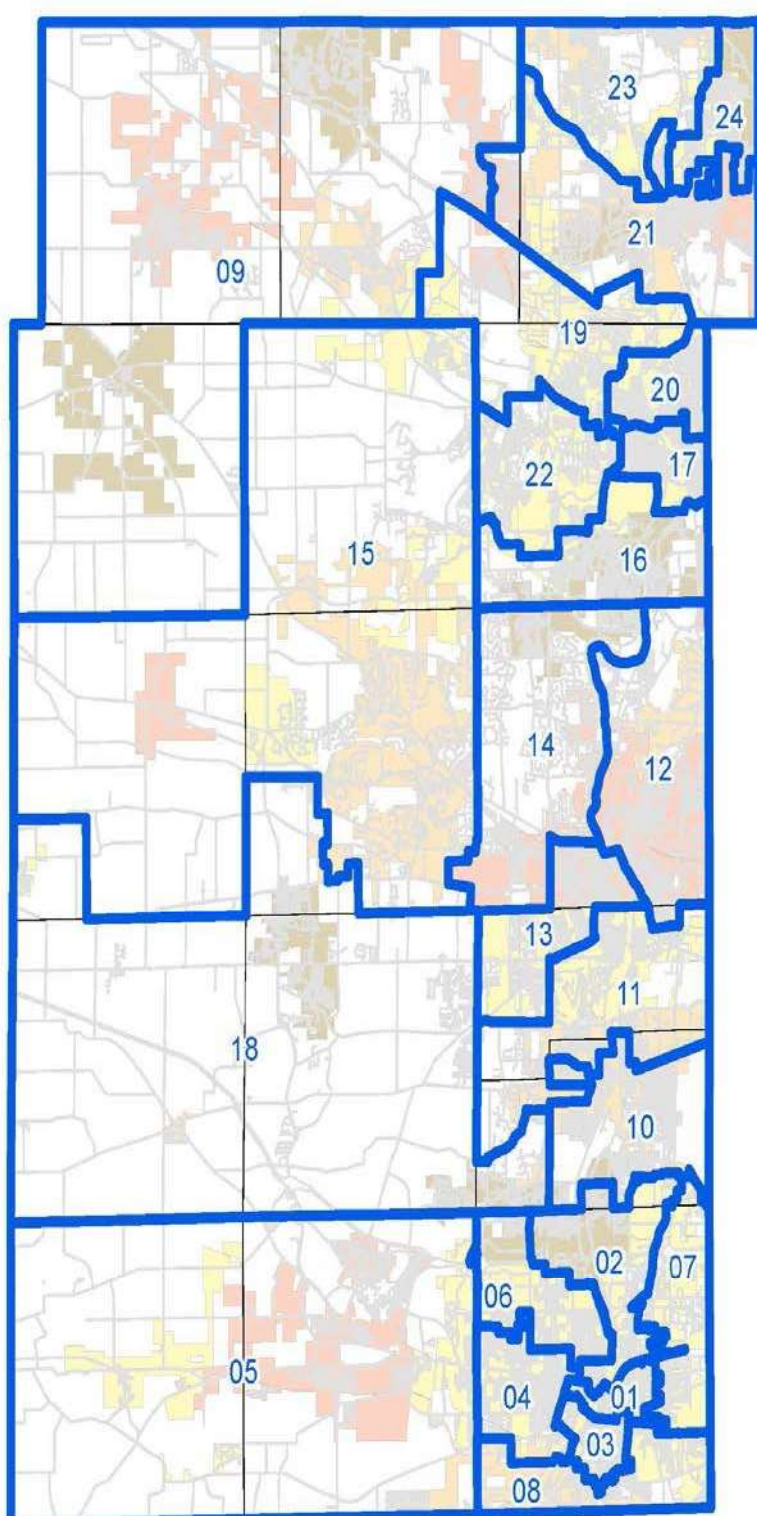
In closing, I would like to express my appreciation to Chairman Lauzen and the County Board for their leadership and support in preserving the County's financial strength during this challenging economic climate as reflected in this report.

Sincerely,

A handwritten signature in cursive script that reads "Joseph M. Onzick". The ink is dark and the signature is fluid, with a large initial 'J' and 'O'.

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	Anita Lewis
4	Angela C. Thomas
5	Bill Lenert
6	Matt Hanson
7	Monica Silva
8	Barbara Hernandez
9	Thomas Koppie
10	Susan Starrett
11	John Martin
12	John Hoscheit
13	Steve Weber
14	Mark Davoust
15	Barbara Wojnicki
16	Michael Kenyon
17	Deborah Allan
18	Drew Frasz
19	Mohammad "Mo" Iqbal
20	Penny Wegman
21	Clifford Surges
22	Douglas Scheflow
23	Chris Kious
24	Jarett Sanchez

KANE COUNTY OFFICES



Terry Hunt

County Auditor

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Superintendent

Regional Office of Education

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Ron Hain

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State's Attorney

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KANE COUNTY DEPARTMENTS

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Elections

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Court Services



Lisa Aust, Executive Director
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37W777 Route 38

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Emily Saylor, Director

Dr. Alexandra Tsang, Director

Latanya Hill, Director

Mike Davis, Superintendent

Environmental & Water Resources

Jodie L. Wollnik

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KANE COUNTY DEPARTMENTS

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Doug Naughton
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 Aurora, Illinois 60505

Carpentersville Branch Ct.
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 Carpentersville, IL 60110

Elgin Branch Court
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 Elgin, Illinois 60120



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 Todd Zies, Vice Chairman
 Jody Kanikula, Secretary



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KANE COUNTY DEPARTMENTS

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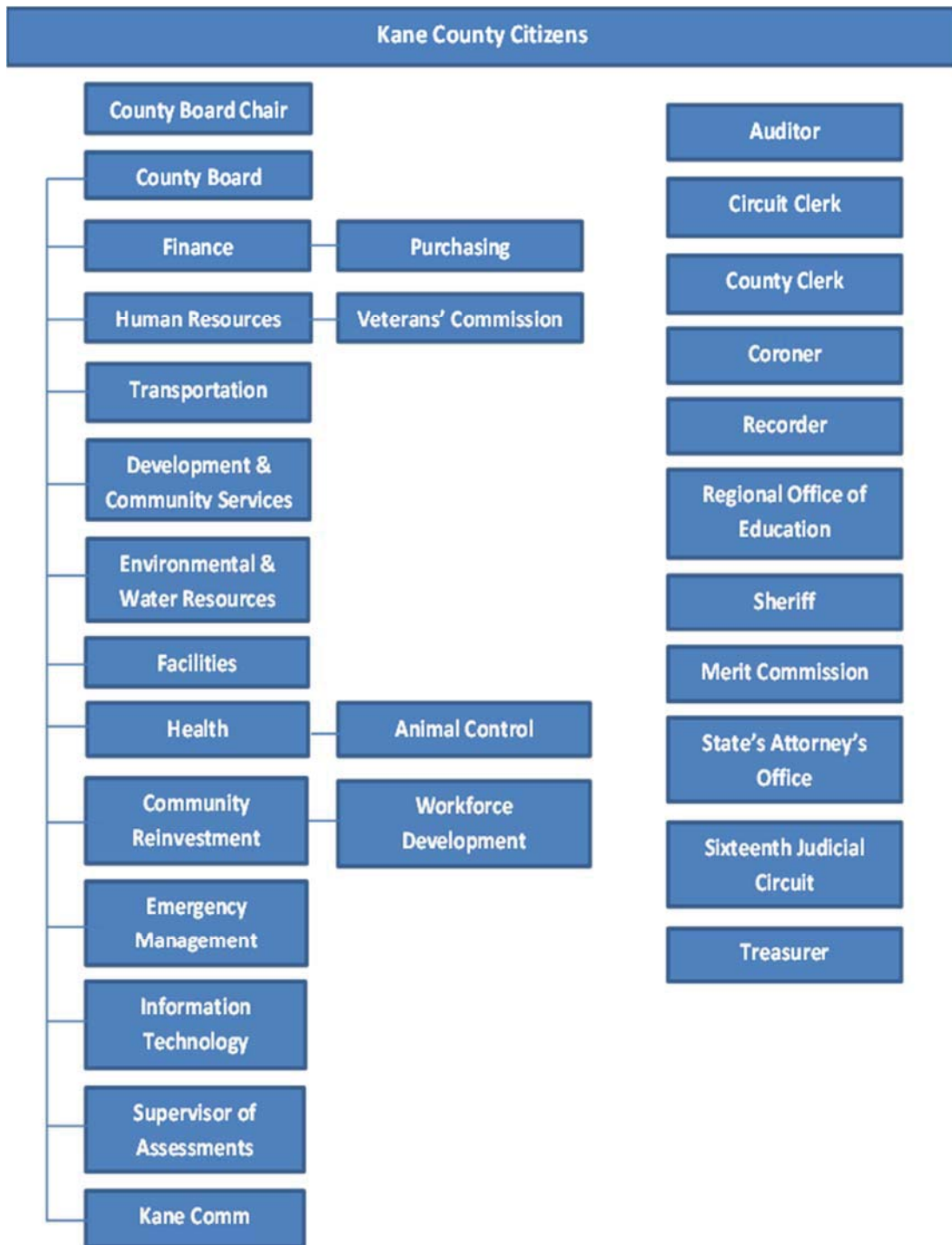


➤ You can access Kane County's Department & Office individual websites by clicking here:

<https://www.countyofkane.org/Pages/OrgChart.aspx>



COUNTY ORGANIZATIONAL CHART





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Kane County
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

November 30, 2018

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 Kane County, Illinois, as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise 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, 2019, 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, 2019, 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. The financial statements of the Forest Preserve District of Kane County were not audited in accordance with *Government Auditing Standards*.

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 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 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 Kane County, Illinois, as of November 30, 2019 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.

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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise 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.

To the Chairman and Members of the County Board
Kane County

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise 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 18, 2020 on our consideration of 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 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 Kane County's internal control over financial reporting and compliance.

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
May 18, 2020

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KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2019 (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, 2019. 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 2019 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, 2019, by \$744.8 million (net position). Of this amount, \$108.3 million (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors, \$101.4 million (restricted net position) is restricted for specific purposes and \$535.1 million represents the net investment in capital assets.
- The County's total net position this fiscal year increased \$14.8 million over the previous year, which represents a 2.0% increase in net position from 2018. Total net position for governmental activities increased by \$20.7 million, while the total net position for business-type activities decreased by \$5.9 million.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$253.6 million.
- At the end of the current fiscal year, unassigned fund balance of the General Fund was \$52.7 million, or 68.9% 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) increased by \$73.1 million or 100.7% in comparison with the prior year. This increase resulted from a \$50.3 million increase in pension liability, primarily caused by IMRF's decision to reduce the assumed rate of return on investments from 7.5% to 7.25%. Other major factors include the issuance of \$27.1 million of Toll Revenue Bonds and an \$8.2 million increase in long term construction payable. These increases were offset by the retirement of \$5.9 million of bonds, a reduction in the OPEB liability of \$6.0 million, and a \$1.0 million reduction in accrued claims and judgments.
- Excluding the market adjustments of a positive \$1,097,294 in 2019 and a negative \$128,099 in 2018, investment earnings for the County increased 45.5% over 2018. On average, the County invested 6.0% more of its available cash in 2019 than in the previous year, while at the same time the County's weighted average investment yield increased 31.4% from an average of 1.67% in 2018 to an average of 2.10% in 2019.

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.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2019 (Unaudited)

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.

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 eighteen 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

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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.

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, 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 101-113 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,

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proprietary funds, and agency funds, and is presented immediately following the required supplementary information. Other supplementary information can be found on pages 114-351 of this report.

COUNTYWIDE FINANCIAL STATEMENT ANALYSIS

Statement of Net Position - The County's overall financial position improved during Fiscal Year 2019. 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 \$744.8 million, which represents an increase of \$14.8 million over the previous year. Cash increased \$30.4 million, accounts payable increased \$14.1 million, while the County's net pension asset decreased by \$4.6 million, net pension liability increased by \$50.3 million and net OPEB liability decreased by \$6.0 million. Deferred outflows related to pensions increased by \$32.8 million and deferred inflows related to pensions decreased by \$19.8 million. Deferred outflows related to OPEB decreased by \$0.1 million and deferred inflows related to OPEB increased by \$5.8 million. The County's net investment in capital assets increased \$13.3 million, due to the addition of new capital assets, including several County infrastructure projects, construction-in-progress, roads and bridges, coupled with the issuance of new debt and retirement of matured debt issued to complete the projects.

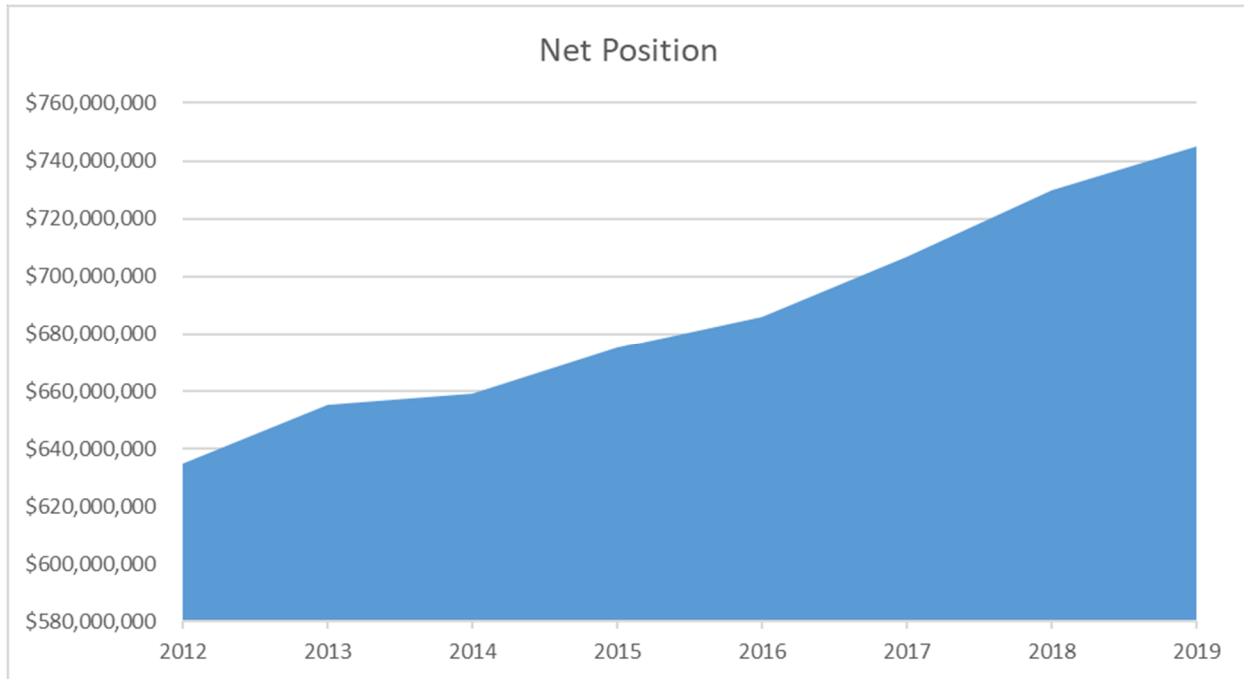
Condensed Statement of Net Position, as of November 30, 2019 and 2018 (In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2019	2018	2019	2018	2019	2018	Change %
Assets							
Current and							
Other Assets	\$ 348.7	\$ 322.1	\$ 10.2	\$ 12.1	\$ 358.9	\$ 334.2	7%
Capital Assets	585.3	551.9	2.9	2.9	588.2	554.8	6%
Total Assets	934.0	874.0	13.1	15.0	947.1	889.0	7%
Deferred Outflows of Resources	49.8	17.3	-	-	49.8	17.3	188%
Liabilities							
Current and							
Other Liabilities	29.7	17.6	4.0	-	33.7	17.6	91%
Long-Term							
Liabilities	145.7	72.6	-	-	145.7	72.6	101%
Total Liabilities	175.4	90.2	4.0	-	179.4	90.2	99%
Deferred Inflows of Resources	72.7	86.1	-	-	72.7	86.1	-16%
Net Position							
Net Investment							
in Capital Assets	532.2	518.9	2.9	2.9	535.1	521.8	3%
Restricted	96.1	83.7	5.3	6.7	101.4	90.4	12%
Unrestricted	107.4	112.4	0.9	5.4	108.3	117.8	-8%
Total Net Position	\$ 735.7	\$ 715.0	\$ 9.1	\$ 15.0	\$ 744.8	\$ 730.0	2%

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The chart shown below reflects the County's annual growth in net position, which averages 2.3% per year since 2012.



Current and other assets consist mainly of cash & investments, restricted cash, 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 \$26.6 million over the prior year. Current and other assets for Business-type Activities were lower by \$1.9 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 higher by \$16.1 million.

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

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 decreased \$2.0 million or 1.0%, and expenses increased \$6.5 million or 3.7% compared to prior year.

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Condensed Statement of Activities for the Years ended November 30, 2019 and 2018 (In Millions - Rounded)

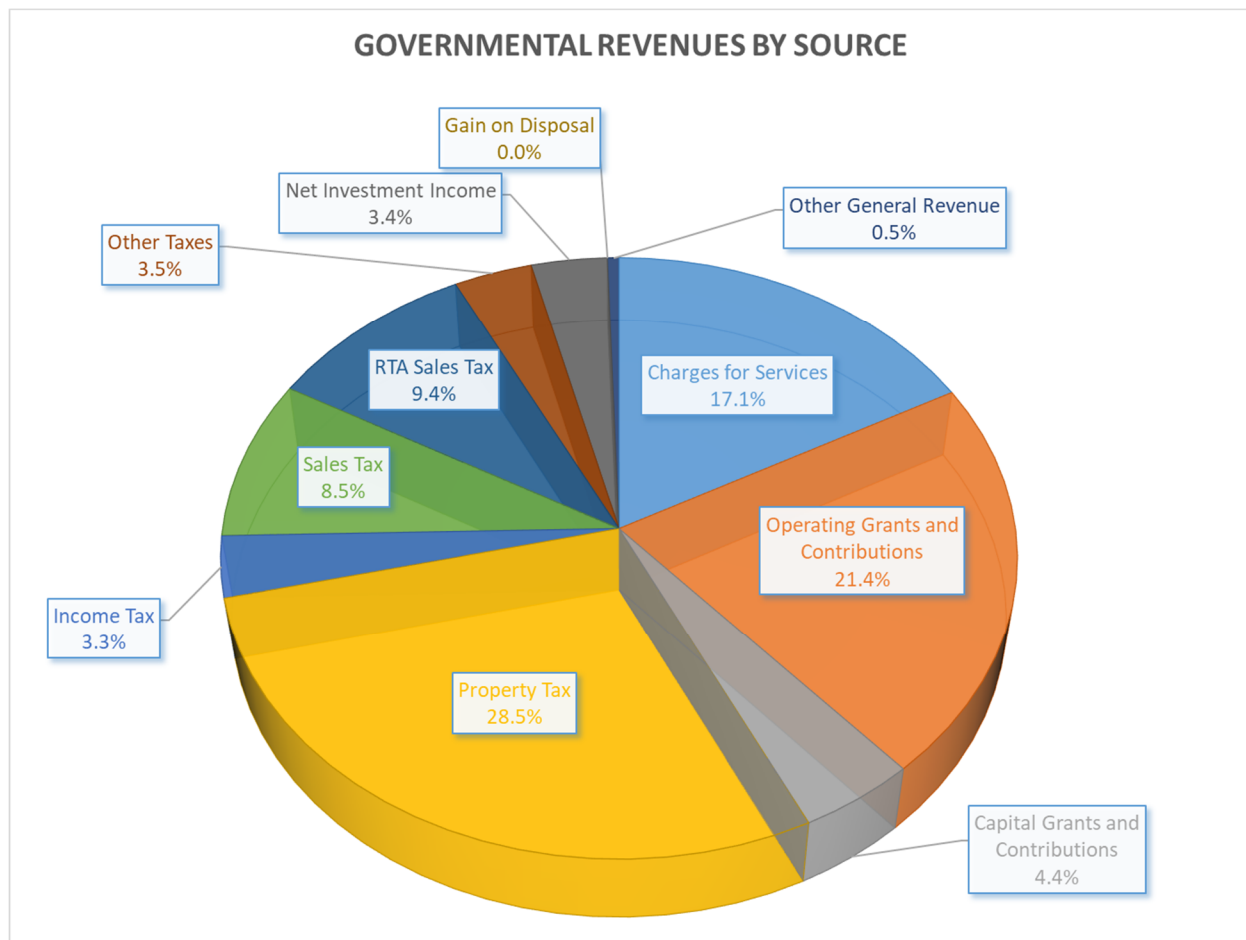
	Governmental Activities		Business-Type Activities		Total Primary Government		
	2019	2018	2019	2018	2019	2018	Change %
Revenues							
Program Revenues							
Charges for Service	\$ 33.2	\$ 31.4	\$ 0.2	\$ 0.1	\$ 33.4	\$ 31.5	6%
Operating Grants and Contributions	41.5	41.6	-	-	41.5	41.6	0%
Capital Grants and Contributions	8.5	17.5	-	-	8.5	17.5	-51%
General Revenues							
Property Tax	55.4	54.8	-	-	55.4	54.8	1%
Income Tax	6.4	5.8	-	-	6.4	5.8	10%
Sales Tax	16.6	16.9	-	-	16.6	16.9	-2%
RTA Sales Tax	18.3	18.3	-	-	18.3	18.3	0%
Other Taxes	6.8	5.6	-	-	6.8	5.6	21%
Net Investment Income	6.6	3.6	0.3	0.2	6.9	3.8	82%
Gain on disposal of assets	-	0.3	-	-	-	0.3	n/a
Other General Revenues	1.0	0.7	-	-	1.0	0.7	43%
Total Revenues	194.3	196.5	0.5	0.3	194.8	196.8	-1%
Expenses							
General Government	33.3	35.0	-	-	33.3	35.0	-5%
Public Service and Records	12.6	13.7	-	-	12.6	13.7	-8%
Judicial	24.3	24.7	-	-	24.3	24.7	-2%
Public Safety	52.5	50.5	-	-	52.5	50.5	4%
Highways and Streets	38.1	36.1	-	-	38.1	36.1	6%
Health and Welfare	5.7	5.5	-	-	5.7	5.5	4%
Environment and Conservation	0.1	0.2	-	-	0.1	0.2	-50%
Development	4.4	5.3	-	-	4.4	5.3	-17%
Interest on Long-Term Debt	2.5	1.2	-	-	2.5	1.2	108%
Solid Waste	-	-	6.5	1.3	6.5	1.3	400%
Total Expenses	173.5	172.2	6.5	1.3	180.0	173.5	4%
Excess before Transfers	20.8	24.3	(6.0)	(1.0)	14.8	23.3	-36%
Transfers	(0.1)	(0.0)	0.1	0.0	-	-	n/a
Change in Net Position	20.7	24.3	(5.9)	(1.0)	14.8	23.3	-36%
Net Position Beginning of Year,	715.0	690.7	15.0	16.0	730.0	706.7	3%
Net Position End of Year	\$ 735.7	\$ 715.0	\$ 9.1	\$ 15.0	\$ 744.8	\$ 730.0	2%

Revenues - Charges for Services, as a whole, increased \$1.9 million over the prior year. This increase is primarily the result of increases in Building and Inspection permits, Back Taxes Interest and Penalties, General Circuit Division fees, Court System fees, Children's Waiting Room fees, Probation fees, Food Permits, and a new Facility Construction fee. Operating Grants and Reimbursements decreased slightly by a net \$0.1 million as a result of reductions in the Community Development Block Grant, Home Program Grant, the Bureau of Justice Assistance Grant, County Local Option Tax, Supplemental State Distributions

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to KDOT, the Opioid Overdose Prevention Grant, the Kane Kares ISBE Grant, the US Department of Agriculture Grant, the Teen Pregnancy Grant, and the absence of the one-time distributions received in 2018 from the ETSB and from the Aurora Election Commission, all of which were offset by increases in Motor Fuel Tax, riverboat proceeds, the Elgin Community Development Block Grant, Probation Salary Reimbursements, County Engineer Salary Reimbursements, Federal Service Reimbursements to KDOT, the State Opioid Response Grant, the IDPH Preparedness Grant, the Lead Poison Cash Management Grant, K-9 Unit Donations, and the Local Health Protection Grant. Capital Grants decreased \$9.0 million, primarily within the Highway and Streets function.



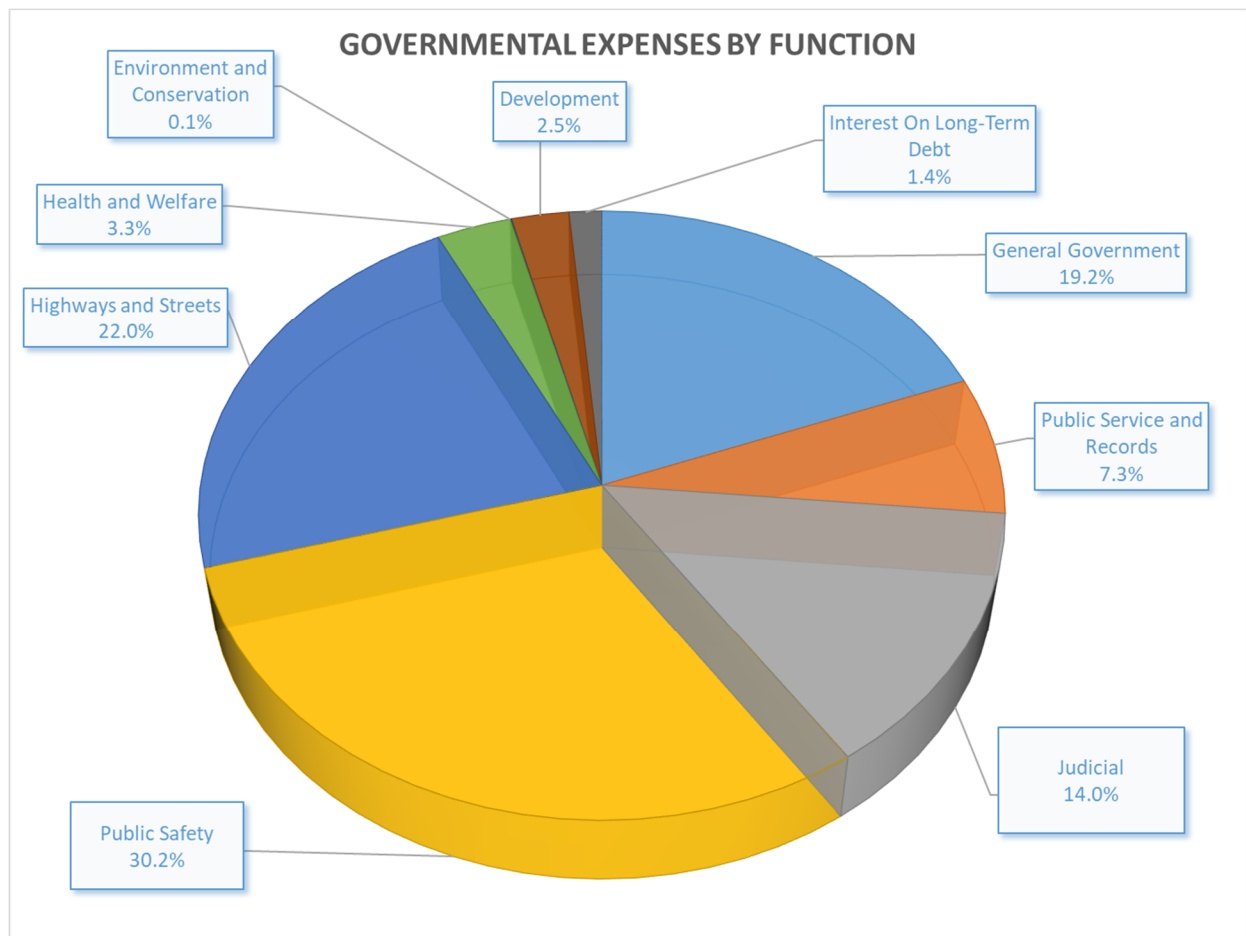
General revenues increased or decreased as follows: Property Taxes increased \$0.6 million to capture new construction; Income Tax revenue increased \$0.6 million; Sales Tax revenue decreased \$0.3 million; RTA Sales Tax revenue remained flat; Other Taxes revenue increased \$1.2 million; and Net Investment Earnings including market adjustment increased \$3.1 million. The \$0.3 million gain on disposal of assets in 2018 was from the sale of used election equipment. Other Revenue increased by a net \$0.3 million, as a result of a \$0.1 million increase in insurance recovery proceeds, and a \$0.2 million increase in Home Program Grant loan repayments.

Expense - General Government expense was down \$1.7 million compared to Fiscal Year 2018 primarily as a result of a \$0.7 million reduction of IMRF expense related to a decrease in IMRF contribution rates and a

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\$1.0 reduction in accrued claims and judgements. Public Services and Records expense decreased \$1.1 million due to the absence of the cost of the biennial election in 2019 as well as the absence of additional expenses incurred in 2018 related to the dissolution of the Aurora Election Commission. Judicial expense was down \$0.4 million compared to 2018. The main contributing factors were less outside legal services expense for the State's Attorney's Office and less expense related to the Court Case Management system. Public Safety was up 4% or \$2.0 million as a result of a 2.25% wage increase, consulting expense for the fiber optic project, increased expenditures by the Canteen Commission Fund, and the absence of the strike that had occurred in 2018 by Court Services personnel.



Highways and Streets expense was up 5.5% or \$2.0 million, nearly all of which was due to the timing of road projects, especially involving engineering services, bridge and road repairs, and bridge and road construction. Health and Welfare was up \$0.2 million primarily due to increased expenses incurred for the Local Health Protection Grant and the Health Emergency Preparedness division. Environment & Conservation was down \$0.1 million due to a slight decrease in Stormwater Management expenses. Development expense decreased 17% or \$0.9 million, and is attributable to decreased activity in the Community Development Block Grant program and the HOME program. There was \$1.3 million more interest expense on long term debt as expected per the debt service schedules. The increase is due to the issuance of the Toll Bridge Revenue Bonds. The increase of \$5.2 million for solid waste related expense pertains to the construction of the cross country course on the Settler's Hill landfill.

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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

	2019	2018	Increase	%
	Governmental	Governmental	(Decrease)	%
	Funds	Funds	2018 to 2019	Change
Revenues				
Property Taxes	\$ 56,083,061	\$ 55,521,916	\$ 561,145	1%
Intergovernmental	24,799,098	24,203,226	595,872	2%
Other Taxes	38,830,617	37,554,025	1,276,592	3%
Licenses and Permits	2,982,097	2,307,162	674,935	29%
Grants	11,511,140	12,110,314	(599,174)	-5%
Fines	4,281,998	4,158,035	123,963	3%
Charges for Services	26,996,800	25,380,839	1,615,961	6%
Reimbursements	10,386,357	10,102,644	283,713	3%
Net Investment Income	6,465,872	3,621,617	2,844,255	79%
Miscellaneous	4,336,079	3,937,050	399,029	10%
Total Revenues	<u>\$ 186,673,119</u>	<u>\$ 178,896,829</u>	<u>\$ 7,776,290</u>	<u>4%</u>

Revenues - The most significant revenue sources for all funds during Fiscal Year 2019 continued to be property taxes, intergovernmental and other taxes. Even though the property tax levy was held flat for existing property, \$584 thousand more in property tax revenue attributable to new construction was collected in 2019 as compared to 2018. 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 \$643 thousand in Fiscal Year 2019. State income tax is the County's proportionate share of 6 percent of the net collections of all income tax received from individuals, 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 declined by \$354 thousand compared to 2018, whereas the County's share of Personal Property Replacement Tax increased by \$307 thousand. RTA Sales Tax revenue increased \$85 thousand, and Local Use Tax revenue increased \$283 thousand. Transportation Motor Fuel Tax revenue increased \$1.961 million, Motor Fuel Local Option decreased \$306 thousand and Supplemental State Distribution decreased by \$704 thousand. Video Gaming Tax revenue declined by \$7 thousand and TIF Distribution Tax decreased by \$35 thousand.

License and Permit revenue is up by \$675 thousand due to an increase in Building and Inspection Permit revenue, Food Permit revenue, Stormwater Permit revenue and Publication Permit revenue. The \$599 thousand decrease in Grant revenue is primarily due to reductions in the Community Development Block Grant, the Home Program Grant and the Kane Kares ISBE Grant. The 3% increase in fine revenue is

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attributable to an increase in Traffic Violation, Eviction, DUI and State's Attorney's fine revenues, and an increase in Back Taxes Interest and Penalty revenue, offset by a decrease in Bond Forfeiture and Judicial fine revenues.

The \$1.6 million increase in Charges for Services revenue is the net result of increases in Impact Fees, Probation Fees, Children's Waiting Room Fees, General Circuit Division Fees, County Court System Fees, Recording Fees, Zoning Fees, Chancery Foreclosure Fees, State's Attorney Prosecution Fees, and a new Court Facility Construction Fee, offset by decreases in Court Security Fees, Net Civil Processing Fees, Burglar Alarm Fees, Inmate Telephone Fees, and Additional Circuit Division Fees. The \$284 thousand increase in reimbursement revenue is the net result of increases in Community Development Block Grant reimbursements, KDOT service reimbursements and Youth Home reimbursements, offset by decreases in Probation Salary reimbursements and public safety reimbursements. Net investment revenue is up 79% primarily as a result of rising interest rates. The \$399 thousand increase in Miscellaneous Revenue is primarily attributable to an increase in Riverboat proceeds, HOME Program loan repayments and public safety donations, offset by the absence of the nonrecurring distribution from the dissolution of the Aurora Election Commission that occurred in 2018.

Comparative Summary of Revenues General Fund

	2019 General	2018	Increase	%
	Fund	General	(Decrease)	%
		Fund	2018 to 2019	Change
Revenues				
Property Taxes	\$ 34,733,716	\$ 33,964,275	\$ 769,441	2%
Other Taxes, Grants & Reimbursements	33,075,399	32,359,267	716,132	2%
Net Investment Income	1,470,954	916,376	554,578	61%
Fines, Services, Fees & Permits	17,478,114	15,679,875	1,798,239	11%
Miscellaneous	364,469	761,547	(397,078)	-52%
Total Revenues	\$ 87,122,652	\$ 83,681,340	\$ 3,441,312	4%

Property Tax collections for the General Fund were up \$769 thousand, which represents the \$584 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 \$0.7 million due to a \$0.6 million increase in State Income Tax, a \$0.3 million increase in Personal Property Replacement Tax, a \$0.3 million increase in Local Use Tax, a \$0.1 million increase in Sheriff Reimbursements, and a \$0.1 million increase in Youth Home Reimbursements. These increases were offset by a \$0.4 million decrease in Sales Tax and a \$0.5 million decrease in Probation Salary Reimbursement.

The difference in investment income reported on the countywide financial statements (full accrual basis) and fund financial statements (modified accrual basis) is the change in amount of interest classified as unavailable revenue on the fund financial statements. The lower percentage increase of investment income for the General Fund (61%) in comparison to all governmental funds (79%) is a reflection of the General Fund having a relatively lower average cash balance in comparison to the total cash balance of the governmental funds on which the allocation of investment income was based. This is primarily due to the interest earned on the proceeds of the Toll Bridge Revenue bonds issued at the beginning of year 2019.

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Fines, Services, Fees and Permits revenue increased by \$1.8 million. Increases in Building and Inspection Permit, Stormwater Permit, Publication Permit, Traffic Violation Fines, Eviction Fines, DUI Fines, State's Attorney's Fines, Back Taxes Interest and Penalty Revenue, General Circuit Division Fees, County Court System Fees, Recording Fees, Zoning Fees, Chancery Foreclosure Fees, State's Attorney Prosecution Fees were offset by decreases in Bond Forfeiture Fines, Net Civil Processing Fees, Burglar Alarm Fees, Inmate Telephone Fees, Additional Circuit Division Fees, Probation Salary Reimbursements and Public Safety Reimbursements. In addition, Court Security Revenue began being collected in the General Fund rather than a special revenue fund as of July 1, 2019.

Miscellaneous Revenue decreased \$0.4 million as a result of the absence of the one-time distribution received in 2018 from the Aurora Election Commission related to its dissolution, offset by an increase in Information Technology reimbursements and a judgment awarded to the County.

Comparative Summary of Revenues For the Total Nonmajor Governmental Funds

	2019	2018		
	Nonmajor	Nonmajor	Increase	
	Governmental	Governmental	(Decrease)	%
	Funds	Funds	2018 to 2019	Change
Revenues				
Property Taxes	\$ 15,844,746	\$ 15,156,665	\$ 688,081	5%
Other Taxes, Grants & Reimbursements	36,762,146	35,950,693	811,453	2%
Net Investment Income	3,748,806	2,066,913	1,681,893	81%
Fines, Services, Fees & Permits	16,782,781	16,166,161	616,620	4%
Miscellaneous	3,971,610	3,175,504	796,106	25%
Total Revenues	\$ 77,110,089	\$ 72,515,936	\$ 4,594,153	6%

Property Taxes for the Nonmajor Governmental Funds increased by 3% resulting from 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 \$0.8 million as a net result of the following: Transportation Motor Fuel Tax revenue having increased by \$2.0 million, the Motor Fuel Local Option Tax decrease by \$0.3 million, the Supplemental State Distribution decrease by \$0.7 million, Development grants decrease by \$1.0 million, Public Health grants increase by \$0.3 million, the Bureau of Justice Assistance Grant decrease of \$0.1 million, the Farmland Preservation grant increase of \$0.1 million, Development reimbursements increase by \$0.2 million, KDOT service reimbursements increase of \$0.7 million, and Public Safety reimbursements decrease by \$0.4 million.

Investment income increased 81% as compared to the overall increase of 79% as a result of a relatively larger amount of cash having been invested in the nonmajor governmental funds as compared to the whole. Fines, Services, Fees & Permits revenue was up 4% or \$0.6 million. Increases in Impact Fees, Probation Fees, Children's Waiting Room Fees, and a new Court Facility Construction Fee, were offset by decreases in Court Security Fees, since the Court Security department was moved to the General Fund July 1, 2019.

Miscellaneous revenues were up 25% primarily due to a \$0.2 million increase in HOME Program reimbursements and the \$0.6 million increase in the Grand Victoria Casino Elgin riverboat contribution. The proceeds from the casino are based on a contractual percentage of adjusted revenue.

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Comparative Summary of Expenditures by Classification For the Total Governmental Funds

	2019	2018	Increase	
	Governmental	Governmental	(Decrease)	%
	Funds	Funds	2018 to 2019	Change
Expenditures				
Personnel Wages & Salaries	\$ 71,267,209	\$ 70,161,425	\$ 1,105,784	2%
Personnel Benefits	26,351,718	26,567,306	(215,588)	-1%
Contractual Services	47,145,969	45,768,990	1,376,979	3%
Commodities	9,489,462	9,125,228	364,234	4%
Capital Outlay	33,756,099	12,902,628	20,853,471	162%
Debt Service	7,999,407	6,862,755	1,136,652	17%
Contingency and Other	(390,163)	902,519	(1,292,682)	-143%
Total Expenditures	<u>\$ 195,619,701</u>	<u>\$ 172,290,851</u>	<u>\$ 23,328,850</u>	<u>14%</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 up about \$1.1 million from 2018 levels. This represents the wage increases that were either granted or accrued as an estimated increase for 2019.

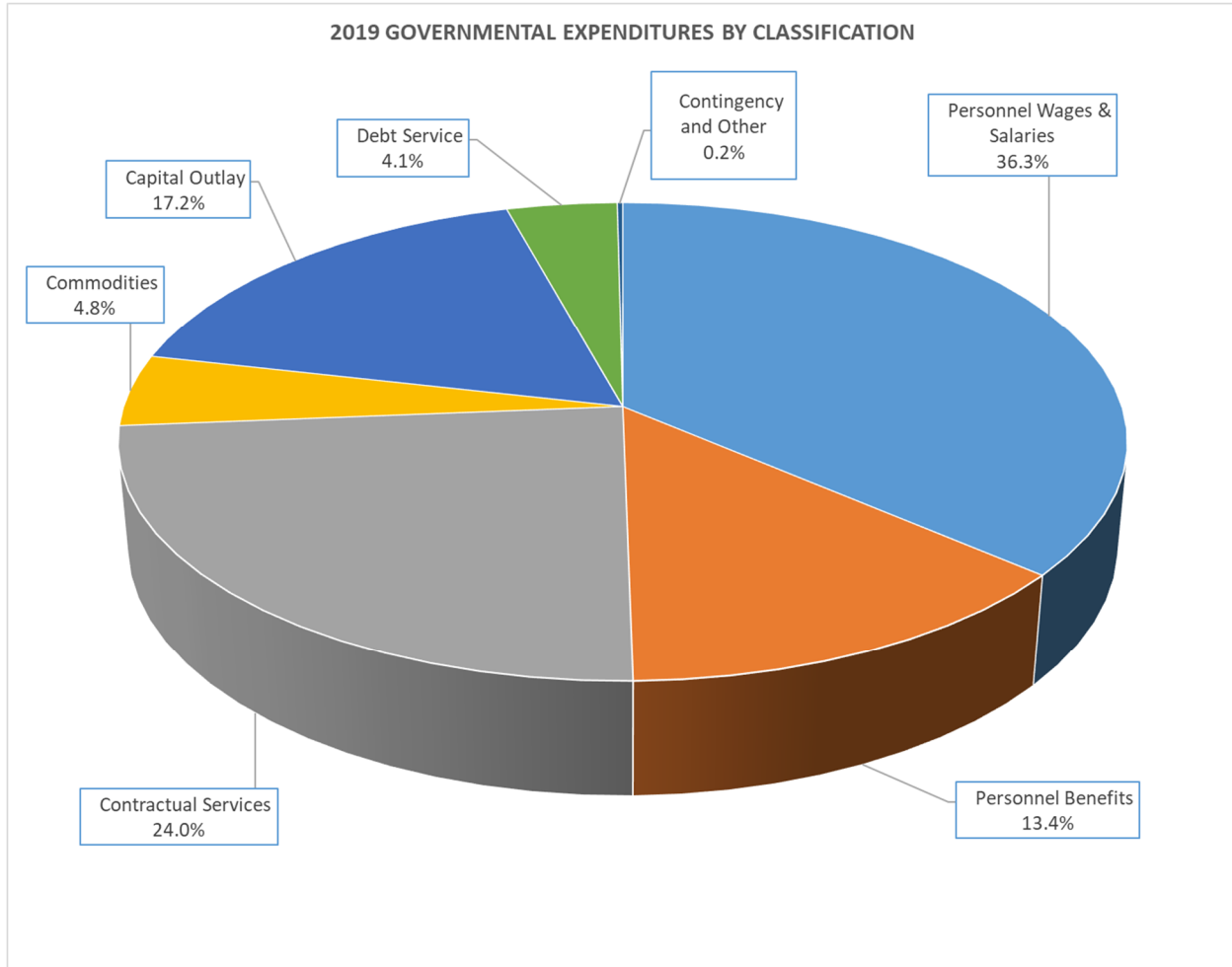
Near the end of Fiscal Year 2015, the County joined the Intergovernmental Personnel Benefit Cooperative (IPBC) in order to purchase health insurance at a lower rate with lower risk. As of January 1, 2016, the County was no longer self-insured, but began paying IPBC a fixed monthly payment sufficient to cover the County's maximum exposure. However, the administrative costs associated with belonging to the IPBC have proven to exceed the savings achieved by pooling risk. Therefore, the County chose to once again become self-insured beginning July 1, 2019. The savings achieved are reflected in the 1% reduction in the overall cost of personnel benefits.

The cost of group health insurance charged to the governmental funds in 2019 increased by 14.4%, while the cost of dental insurance remained virtually flat compared to 2018. The large increase was due in part to the cost of health insurance no longer being subsidized by the Health Insurance Reserve. The cost of IMRF decreased 15%, or \$1.3 million, which correlates to the lowering of the contribution rate for regular IMRF from 9.48% to 7.31%, and the lowering of the contribution rate for SLEP from 19.53% to 18.62%.

Contractual Services increased about 3% or \$1.4 million in 2019. The increase can be attributed to a \$2.6 million increase in engineering services, a \$2.1 million increase in bridge repair expense, an \$0.8 million increase in expense of services provided by Workforce Development, a \$0.7 million increase in workers comp claims expense, a \$0.4 million increase in road repairs, a \$0.2 million increase in Canteen Commission expenses, and a \$0.1 million increase in legal printing. These increases were offset by a \$3.6 million decrease in road resurfacing, a \$1.0 million decrease in miscellaneous contractual services, a \$0.7 million decrease in liability claims expense and a \$0.2 million decrease in Juvenile Board & Care expense.

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Commodity expenditures increased about 4% or \$0.4 million in 2019. Much of the variance was comprised of the following increases: \$0.4 million for general supplies, \$0.2 million for rock salt, \$0.1 million for medical supplies and drugs, and \$0.1 million for postage. These increases were offset by a \$0.4 million decrease in voting system supplies.

The change in debt service expense is as expected according to the debt amortization schedules. The increase reflects the additional cost of interest related to the new Toll Bridge Revenue Bonds that were issued at the start of 2019.

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.

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Comparative Summary of Expenditures by Function General Fund

	2019	2018	Increase	
	General	General	(Decrease)	%
	Fund	Fund	2018 to 2019	Change
Expenditures				
General Government	\$ 12,977,498	\$ 12,567,529	\$ 409,969	3%
Public Service and Records	5,523,658	6,355,535	(831,877)	-13%
Judicial	16,260,110	16,145,215	114,895	1%
Public Safety	42,031,481	39,861,361	2,170,120	5%
Development, Housing and Economic Development	1,647,069	1,619,623	27,446	2%
Capital Outlay	340,436	150,683	189,753	126%
Total Expenditures	\$ 78,780,252	\$ 76,699,946	\$ 2,080,306	3%

Expenditures in the General Fund increased in total by \$2.1 million or about 3% in 2019. The overall increase can be attributed to the 2% wage increase, the 14% increase in health insurance expense, and the absence of the biennial election that occurred in 2018.

General Government expense increased 3% as a result of the increase in wages and health insurance expense, an 8% increase in janitorial expense, and a 5% increase in utilities. Public Service and Records expense decreased 13% as a result of the biennial election not occurring in 2019 as it did 2018, coupled with less expense for voting equipment. Judicial expenditures were up only 1% or \$0.1 million as a result of increases in personnel wages and benefits being offset by vacancies in the State's Attorney's Office and less cost for trials and hearings.

Public Safety expenditures increased 5% or \$2.2 million as a result of the increase in wage and health insurance expenses in comparison to the lower wage expenses the previous year in Court Services as a result of the strike. The increase is also a reflection of the Court Security department having been moved from its own special revenue fund to the General Fund in July of 2019.

The 2% increase in Development, Housing and Economic Development is primarily the result of the increase in wage and health insurance expenses. The 126% increase in Capital Outlay is related to the purchase of whole body scanning equipment purchased by the Sheriff for the Correctional Facility.

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Comparative Summary of Expenditures
For the Total Nonmajor Government Funds

	2019	2018	Increase	%
	Nonmajor	Nonmajor	(Decrease)	
	Governmental	Governmental	(Decrease)	%
	Funds	Funds	2017 to 2018	Change
Expenditures				
General Government	\$ 10,160,998	\$ 9,847,542	\$ 313,456	3%
Public Service and Records	6,891,141	7,196,188	(305,047)	-4%
Judicial	7,318,788	7,622,906	(304,118)	-4%
Public Safety	7,764,502	8,085,612	(321,110)	-4%
Highway and streets	22,067,733	23,764,260	(1,696,527)	-7%
Health and welfare	5,550,588	5,262,204	288,384	5%
Environment and Conservation	149,462	190,694	(41,232)	-22%
Development, Housing and				
Economic Development	2,668,898	3,645,370	(976,472)	-27%
Debt Service	7,999,407	6,863,655	1,135,752	17%
Capital Outlay	23,637,122	9,495,149	14,141,973	149%
Total Expenditures	\$ 94,208,639	\$ 81,973,580	\$ 12,235,059	15%

Expenditures in the Nonmajor Governmental funds increased in total by 15% or \$12.2 million in 2019.

General Government expenditures increased \$0.3 million as a result of a \$0.2 million increase in GIS contractual expenditures and a \$0.1 million increase in FICA expense associated with General Fund wage increases. Public Service and Records decreased \$0.3 million as a result of a decrease in services provided by Workforce Development. The \$0.3 million decrease in Judicial expenditures is primarily the result of less outside legal services expense incurred by the State's Attorney's Office.

The \$0.3 million decrease in Public Safety expenditures is primarily the result of the Court Security Department having been moved from its own special revenue fund to the General Fund in July of 2019. This decrease was offset by increases in psychological services expense for Probation Services and Canteen Commission contractual expense.

Expenditures for Highways & Streets decreased \$1.7 million as a result of a \$3.6 million decrease in road resurfacing, offset by a \$2.6 million increase in engineering services, a \$2.1 million increase in bridge repairs, a \$0.4 million increase in road repairs and a \$0.2 million increase for rock salt. Health & Welfare increased \$0.3 million in relation to grant-funded activities.

The \$41 thousand decrease in expenditures for Environment and Conservation was due to less stormwater management program activity. Expenditures for Development, Housing and Economic Development decreased \$1.0 million as a result of decreases in the Community Development Block Grant, the Home

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Program and the Neighborhood Stabilization Program, offset by an increase in the Elgin Community Development Block Grant program.

The \$1.1 million increase in debt service expense reflects the issuance of the Toll Bridge Revenue Bonds at the start of 2019.

Capital Outlay increased \$14.1 million as the net result of a \$17.1 million increase in bridge construction and a \$0.5 million increase in automotive equipment purchases, offset by a \$1.6 million decrease in road construction, a \$1.3 million decrease in building improvements, and a \$0.6 million decrease in right of way purchases.

Major Special Revenue Funds – The \$0.6 million increase in the Transportation Sales Tax Fund revenue is due to a 99% increase in investment revenue, a 0.5% increase in RTA Sales Tax revenue, and a 5% decrease in reimbursement revenue. The \$9.7 million increase in Transportation Sales Tax Fund expenditures is simply the result of timing of road construction projects, particularly pertaining to the Longmeadow Parkway and bridge construction project. The \$0.8 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 2019. The contribution rate for regular IMRF was lowered from 9.48% to 7.31%, and the contribution rate for SLEP was lowered from 19.53% to 18.62%. The \$0.6 million decrease in IMRF Fund expenditures reflects these rate reductions as well as there having been fewer vacancies in 2019 than in 2018.

Business-type Activities - Combined operating revenues for the Enterprise Surcharge Fund and the Enterprise General Fund increased from \$94 thousand in Fiscal Year 2018 to \$157 thousand in Fiscal Year 2019 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. Investment revenue increase \$95 thousand.

The following is an analysis of expenses for the past two years for the Proprietary Enterprise Funds.

Comparative Summary of Expenses For the Total Proprietary Enterprise Funds

	2019	2018	Increase	
	Proprietary	Proprietary	(Decrease)	%
	Funds	Funds	2018 to 2019	Change
Expenses				
Personnel Services	\$ 151,169	\$ 166,108	\$ (14,939)	-9%
Benefits	44,700	49,580	(4,880)	-10%
Contractual Services	6,225,180	1,165,768	5,059,412	434%
Commodities	17,593	20,511	(2,918)	-14%
Depreciation	6,457	6,457	-	0%
Total Expenses	\$ 6,445,099	\$ 1,408,424	\$ 5,036,675	358%

Personnel Services decreased by \$15 thousand due to changes in personnel allocation. The 10% or \$5 thousand decrease in benefit expense reflects the decrease in personnel allocation, as well as the increase

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in health insurance rates offset by the decrease in IMRF rates. Contractual Services increased by \$5.1 million as a result of construction of the cross country course on Settler's Hill. Commodities expense decreased slightly by \$3 thousand. Depreciation expense for the dedicated vehicle remained the same.

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, 2019, the County's governmental funds reported combined ending fund balances of \$253.6 million, an increase of \$19.0 million in comparison with the prior year. An increase of \$0.3 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 a \$0.2 million decrease 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 separately below.

Approximately 21% (\$52.4 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 (\$2.7 million), restricted (\$103.1 million), committed (\$51.4 million) or assigned (\$43.9 million).

The General Fund is the chief operating fund of the County. At November 30, 2019, unassigned fund balance of the General Fund was \$52.7 million, while total fund balance reached \$65.3 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 67% of total fund expenditures, while total fund balance represents 83% of that same amount. During 2019, revenues exceeded expenditures by \$8.3 million. After taking into account interfund transfers, the General Fund's fund balance increased by \$1.7 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 \$2.3 million more than the final budgeted amount resulting from more than expected revenues collected from State Income Tax, Personal Property Replacement Tax, County Court System Fees, Local Use Tax, Revenue Stamp Tax Fees, Investment Income, General Circuit Division Fees, Election Fees, Probation Salary Reimbursements, State's Attorney's Prosecution Fees, State's Attorney's Fines, Back Taxes Interest & Penalties and Inmate Telephone Fees. Total expenditures were \$4.5 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.

Unrestricted net position of the Proprietary Funds total \$5.4 million at November 30, 2019, of which \$0.9

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million relates to the Enterprise General Fund and \$4.5 million relates to the Internal Service Health Insurance Fund. The unrestricted net position for the Enterprise General Fund decreased by \$4.5 million as a result of expenses related to the construction of the cross country course. The unrestricted net position for the Internal Service Health Insurance Fund decreased by \$0.1 million as a result of a slightly higher than expected cost increase for medical insurance. The Enterprise Surcharge Fund experienced a decrease in net position of \$1.4 million, most of which was due to the cost of administration, recycling, and funding of the cross country course. 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 2019 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 \$2,742,242 increase. The major reasons for the increase were the funding of unbudgeted wage increases from the property tax freeze protection fund and the mid-year move of the Court Security Department from its own special revenue fund to the General Fund effective July 1, 2019.

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

General Fund Department	Budget Amendments Increase/(Decrease)	Reason for Variance
Building Management	\$ 499,865	\$471,792 of greater than budgeted utilities expense was funded by the Contingency budget and \$28,073 for unbudgeted wage increases was funded by the Property Tax Freeze Protection Fund.
Court Services	\$ 530,424	Unbudgeted wage increases were funded by the Property Tax Freeze Protection Fund.
Sheriff's Office	\$ 2,470,139	The Sheriff's Office budget increased as the result of \$1,491,430 in unbudgeted wage increases funded by the Property Tax Freeze Protection Fund, and as a result of \$978,709 being transferred from the Court Security Fund to the General Fund to cover the five remaining months of Court Security expense related to the Court Security Department having been moved from its own special revenue fund to the General Fund as of July 1, 2019.
Coroner	\$ 233,279	\$174,880 of greater than budgeted autopsy and personnel expenses funded by the Contingency budget and \$58,399 for unbudgeted wage increases funded by the Property Tax Freeze Protection Fund.

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General Fund Department	Budget Amendments Increase/(Decrease)	Reason for Variance
Other Contingency	\$ (712,505)	In general, the Contingency is used to fund unbudgeted expenditures. \$35,216 funded an additional payroll/accounting clerk for the Finance Department. \$30,617 funded an additional HR generalist position. \$471,792 funded Building Management's greater than budgeted utilities expense. And \$174,880 funded the Coroner's greater than budgeted autopsy and personnel expense.

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	\$ 249,199	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	\$ (594,273)	Sales Tax did not continue to grow as aggressively as anticipated.
State Income Tax	\$ 758,908	Budget based on the IML forecast. Tax amnesty program boosted this tax revenue greater than anticipated.
Personal Property Replacement Tax	\$ 474,463	Budget based on the IML forecast. Tax amnesty program boosted this tax revenue greater than anticipated.
Investment Income	\$ 221,878	Investment income was budgeted using an average rate of return of 1.8%. The actual average rate of return for 2019 was 2.2%.
Tax Redemption Fees	\$ (101,770)	Although less than forecasted, the revenue is consistent with previous years.
Election Fees	\$ 141,066	Election Fee revenue was much greater than anticipated based on past history.
Revenue Tax Stamp Fees	\$ 228,507	Due to the economic sensitivity of Revenue Tax Stamp Fees, the Recorder's Office budgets for this revenue conservatively.
General Circuit Division Fees	\$ 142,646	The variance reflects the impact of the new fee structure implemented mid-year by state statute.
County Court System Fees	\$ 354,831	The variance reflects the impact of the new fee structure implemented mid-year by state statute.
States Attorney Prosecution Fees	\$ 118,019	The variance reflects the impact of the new fee structure implemented mid-year by state statute and revenue is much higher than in previous years.

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Revenues	Variance with Final Budget Positive/(Negative)	Reason for Variance
Net Civil Processing Fees	\$ (131,949)	The budget was based on previous year's collection, which was much higher than collected in 2019.
Court Security Fees	\$ (219,791)	The variance reflects the impact of the new fee structure implemented mid-year by state statute.
Additional Circuit Division Fees	\$ (159,607)	The variance reflects the impact of the new fee structure implemented mid-year by state statute.
States Attorney Fines	\$ 104,145	The variance reflects the impact of the new fee structure implemented mid-year by state statute.
Probation Salary Reimbursement	\$ 120,782	The Administrative Office of the Illinois Courts increased its reimbursement of salaries for 2019.

In some instances, General Fund General Account expenditures 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
County Board/Liquor	\$ 108,198	Savings in health and dental insurance expenses resulting from coverage chosen by employees different than had been anticipated in the budget.
Information Technologies	\$ 413,127	Savings resulting from vacancies and contractual services.
County Clerk Elections Expense	\$ 496,090	Savings related to delivery of election equipment that was delayed until next fiscal year.
Recorder of Deeds	\$ 136,454	Savings resulting from vacancies.
Judiciary and Courts	\$ 287,530	Savings resulting from vacancies and fewer hours worked than budgeted.
Circuit Clerk Administration	\$ 154,735	Savings resulting from vacancies.
States Attorney	\$ 547,308	Savings resulting from vacancies and in trials & costs of hearings, law enforcement training, extradition costs and computer software costs.
Sheriff	\$ (693,996)	Sheriff's Deputies and Administration sub-department appears to be over budget due to a Board imposed budget reduction of \$970,532 not having been allocated to the other sub-departments within the Sheriff's Office. This unfavorable variance is offset by favorable variances in other Sheriff's subdepartments, resulting in an overable favorable variance of \$318,254.
Sheriff - Adult Corrections	\$ 688,140	Savings resulting from vacancies.
Sheriff - Court Security	\$ 269,435	Savings resulting from vacancies.

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General Fund Sub-Department	Variance with Final Budget Positive/(Negative)	Reason for Variance
Court Services - Administration	\$ (727,233)	This unfavorable variance is offset by favorable variances in other Court Services sub-departments, resulting in an overable favorable variance of \$739,185.
Adult Court Services	\$ (215,563)	This unfavorable variance is the result of greater personnel expense than had been budgeted and is offset by favorable variances in other Court Services sub-departments.
Court Services - Electronic Monitoring	\$ 671,314	Even though the electronic monitoring program had been budgeted within Court Services department, it was taken over by the Sheriff's Office. The resulting savings offset unfavorable variances in other Court Services sub-departments.
Juvenile Custody	\$ 402,951	Even though the expense Juvenile Board and Care had been budgeted in the General Fund, it was funded by the Probation Services Fund, and the savings offset unfavorable variances in other Court Services sub-departments.
Diagnostic Center	\$ 107,607	Savings resulting from vacancies.
Communication/Technology	\$ 151,213	Savings in software licensing, telephone and internet expenses.
Operational Support	\$ 149,971	Savings resulting from the expense of retiree health insurance and that of the health insurance broker being charged directly to the health insurance fund rather than to the General Fund as had been budgeted.
Other Contingency	\$ 421,232	This favorable variance represents the unused portion of the contingency budget, which indicates the budget was more than sufficient for the year.

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, 2019, totals \$588.2 million, compared to \$554.8 million at November 30, 2018. 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 \$551.9 million in 2018 to \$585.3 million in 2019, a 6.1% or \$33.4 million increase. Total new additions (net of transfers from

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construction-in-progress) were \$49.0 million. The new assets can be attributed to transportation projects, security system upgrades, ongoing HVAC upgrades, building improvements, heavy machinery and equipment for KDOT, computer equipment, and vehicle purchases. Forty-One (41) transportation projects account for nearly \$34.7 million of the total and include expenditures for right-of-way, roads, bridges, street lights, 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 \$6.6 million.

Current commitments for which the County has entered into contracts for future construction total approximately \$50.0 million for road and bridge projects, including construction of the Longmeadow Parkway Bridge. The work is expected to be completed over the next two 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, 2019, the County had total long-term debt outstanding of \$145.7 million for governmental activities. 18.1% (\$26.4 million) was comprised of General Obligation Bonds along with related premium amounts. The total debt for governmental activities increased \$73.1 million (101%) during the current fiscal year.

	2019	2018	Increase (Decrease) 2018 to 2019	% Change
Governmental Activities				
General Obligation Bonds	\$ 26,436,076	\$ 32,680,384	\$ (6,244,308)	-19%
Revenue Bonds	27,752,325	-	27,752,325	N/A
Accrued Claims and Judgments	4,648,784	5,627,585	(978,801)	-17%
Compensated Absences	5,076,238	4,969,708	106,530	2%
Other Postemployment Benefits	9,659,855	15,615,003	(5,955,148)	-38%
Net Pension Liability	59,130,992	8,841,201	50,289,791	569%
Long-Term Construction Payable	13,024,733	4,871,064	8,153,669	167%
Total Governmental Activities	\$ 145,729,003	\$ 72,604,945	\$ 73,124,058	101%

The decrease in General Obligation Bonds was due to the timely payment of principal and interest. The increase in revenue bonds reflects the issuance of the Toll Bridge Revenue bonds that occurred at the beginning of the year. 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.

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

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OPEB balance decreased from 2018 to 2019 by \$6.0 million as a result of a change in Election at Retirement assumption. It was previously assumed that 50% of retirees elected to continue with health insurance coverage and that 30% of retirees elected to continue with dental insurance. A recent analysis revealed that only 25% of retirees elected to continue health and dental insurance.

The Net Pension Liability represents liability related to the IMRF and SLEP pension plans, and increased significantly between 2018 (valuation date 12/31/2017) and 2019 (valuation date 12/31/2018) as a result of IMRF's decision to reduce the assumed rate of return on investments from 7.5% to 7.25%.

The Long Term Construction Payable is a liability arising from road construction projects and increased by \$8.1 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. Moody's reaffirmed its Aa1 rating in December of 2019. Additional information on the County's long-term debt can be found in Note III E. on pages 67-71 of this report.

ECONOMIC FACTORS AND FISCAL YEAR 2020 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 532,403 and is anticipated to climb to over 750,000 by 2030. The unemployment rate for Kane County in November 2019 was 3.7%, which is 0.8% lower than the previous year's rate of 4.5%.

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 5% for the period of July 1, 2018 through June 30 2019, and again for the period of July 1, 2019 through June 30, 2020. 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 \$18.3 million in 2019. 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. As of July 2018, the administrative fee was lowered to 1.5%, and continues to remain in place. For Fiscal Year 2020, the allocation of RTA Sales Tax to Transportation was reduced to 75% and the allocation to General Fund Public Safety support was increased to 10%. The decision to reallocate funding was precipitated by the increase in the Motor Fuel Tax imposed by the State of Illinois that went into effect July 1, 2019.

Interest earned by the County's investments has significantly improved this past year as a result of higher interest rates. As a result, the County increased the budgeted rate of return for Fiscal Year 2020 from 1.8% to 2.1%. However, interest rates have since declined, and the County is now forecasting only a 0.4% rate of return.

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The County Board levied an additional \$700 thousand of property tax for tax year 2019 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 \$538,402. The County then lowered the tax levy \$161,598 so as to capture the full amount – and only the full amount – of increased property tax revenue attributable to new property. Most union contracts have been renegotiated at this time with the exception of the Sheriff's Peace Officers' and Sheriff's Court Security Officers' collective bargaining units. Funding for the wage increases for the negotiated settlements was provided by a drawdown from the Property Tax Freeze Protection Fund.

As of July 1, 2019 the County left the Illinois Personal Benefit Cooperative (IPBC) so as to save the cost of the administrative fees associated with belonging to the cooperative which had exceeded the savings achieved by pooling stop loss insurance. The anticipated savings enabled the County to hold the health insurance contribution rates flat for Fiscal Year 2020.

At the time of writing this report, the County is in the midst of coping with the COVID-19 pandemic. Although any additional expense related to the pandemic will likely be reimbursed by grants from the federal government, the lost revenue due to the economic impact of the prolonged "stay-at-home" order and related business shutdowns and unemployment may not be reimbursed.

The following reductions in General Fund economically sensitive revenue streams are currently being forecasted:

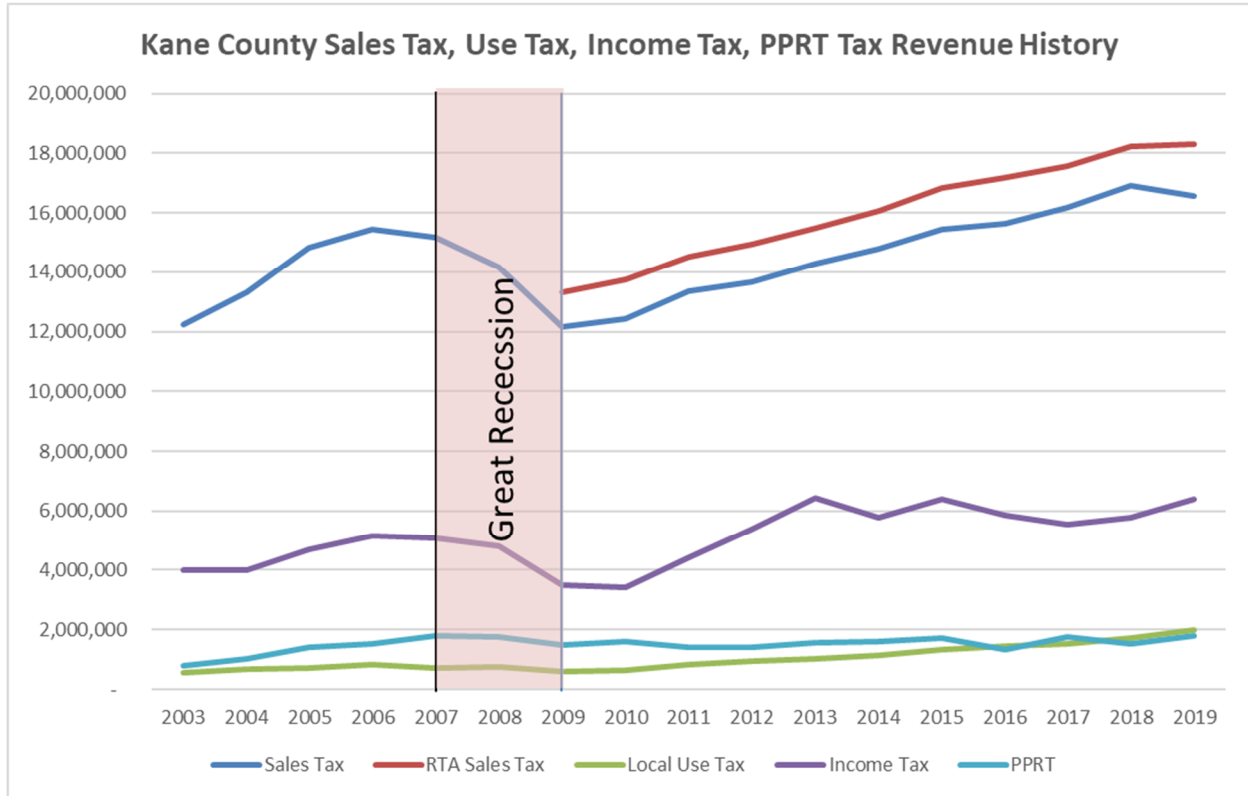
	2020	Forecasted	%
General Fund Revenue Impacted by COVID-19 Pandemic	Budget	Reduction	Change
Sales Tax	\$16,541,000	-\$3,000,000	-18%
RTA Sales Tax	1,827,000	-325,000	-18%
Income Tax	6,400,000	-970,000	-15%
Personal Property Replacement Tax	1,800,000	-280,000	-16%
General Circuit Division Fees	4,640,000	-1,200,000	-26%
County Court System Fees	920,000	-170,000	-18%
Building & Inspection Permits	10,000,000	-250,000	-3%
Total General Fund Revenue Impacted by Pandemic	\$42,128,000	-\$6,195,000	-15%

In the event the above revenue reductions are not reimbursed by the federal government, they will be offset by reductions in expenditures to the greatest degree possible, with any remaining variance being absorbed by the County's Emergency Reserve Fund. The Emergency Reserve Fund was created for the very purpose of protecting the County from a sudden reduction in shared state revenue streams. The balance of the Emergency Reserve Fund is \$5.1 million.

Although the long term impact of the COVID-19 Pandemic on revenue is uncertain, it is thought by economists that it may follow the same pattern as that of the Great Recession. Therefore the following chart depicting the impact of the Great Recession on major Kane County state shared revenue streams and the corresponding length of recovery may help to guide our expectations.

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As of and for the year ended November 30, 2019
(Unaudited)



As can be seen from the chart above, Sales Tax revenue is the most directly impacted by economic conditions, followed by Income Tax revenue. Local Use Tax revenue and Personal Property Tax revenue have only been slightly impacted in the past. Local Use Tax revenue is not expected to be impacted by the COVID-19 pandemic in 2020, since much of the Local Use Tax revenue is now generated by internet sales. Therefore, Local Use Tax revenue is forecasted by the Illinois Municipal League to at least remain flat or perhaps even increase as a result of the “stay at home” order.

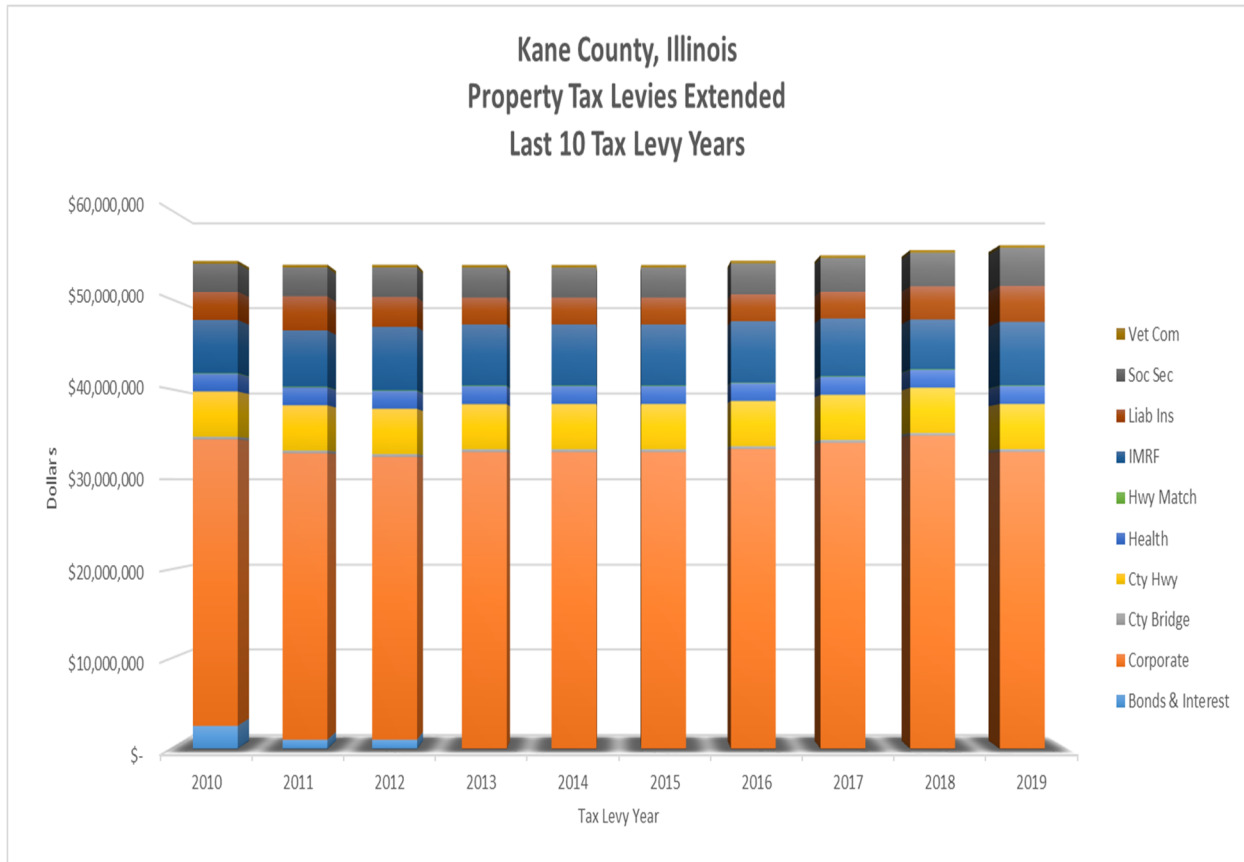
Although other County revenue streams such as court fees and fines are expected to return to normal once the Courts are fully reopen, there may be a lingering effect over the next two years due to the length of time involved in collection of court fees and fines. Motor Fuel Tax revenue is expected to be down as much as 30% as a result of the “stay at home” order, and may cause some transportation projects to be delayed. Although we are forecasting a 25% decline in Building & Inspection Permit fees, it is possible the activity may rebound more quickly than anticipated.

The County is committed to maintaining a structurally balanced budget, and will take whatever action is necessary to ensure the financial health of County government.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2019
(Unaudited)

Despite rising costs of wages, benefits, contractual services and commodities, the County has remained committed 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. The following historical chart is evidence of this commitment.



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, 2019

	<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	\$ 261,855,766	\$ 10,204,653	\$ 272,060,419	\$ 65,003,775
Restricted cash and investments	3,791,757	-	3,791,757	-
Property tax receivable	56,953,568	-	56,953,568	13,334,687
Intergovernmental receivable	19,073,297	-	19,073,297	1,756,892
Interest receivable	915,863	39,691	955,554	16,603
Loans receivable	2,340,105	-	2,340,105	-
Other receivable	2,037,393	-	2,037,393	866,246
Prepaid items	1,607,044	-	1,607,044	9,233
Deposits	20,000	-	20,000	-
Capital assets not being depreciated	156,648,407	2,883,454	159,531,861	414,713,018
Capital assets, being depreciated, net	428,749,692	2,691	428,752,383	34,482,696
Total Assets	<u>933,992,892</u>	<u>13,130,489</u>	<u>947,123,381</u>	<u>530,183,150</u>
Deferred Outflows of Resources				
Deferred outflows related to pensions	46,537,272	-	46,537,272	1,534,574
Deferred charge on refunding	1,147,126	-	1,147,126	2,424,594
Deferred outflows related to OPEB	2,057,865	-	2,057,865	25,138
Total Deferred Outflows of Resources	<u>49,742,263</u>	<u>-</u>	<u>49,742,263</u>	<u>3,984,306</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 983,735,155</u>	 <u>\$ 13,130,489</u>	 <u>\$ 996,865,644</u>	 <u>\$ 534,167,456</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	\$ 21,397,625	\$ 4,036,847	\$ 25,434,472	\$ 2,268,973
Health claims payable	944,545	-	944,545	-
Accrued payroll	5,415,841	7,416	5,423,257	241,951
Interest payable	982,751	-	982,751	222,875
Unearned revenue	449,749	-	449,749	-
Deposits	443,931	-	443,931	-
Long-Term Obligations, due within one year:				
Bonds	6,200,000	-	6,200,000	12,235,467
Accrued claims and judgments	2,300,000	-	2,300,000	-
Compensated absences	4,098,025	-	4,098,025	66,893
Long-Term Obligations, due in more than one year:				
Bonds	47,988,401	-	47,988,401	139,581,383
Accrued claims and judgments	2,348,784	-	2,348,784	-
Compensated absences	978,213	-	978,213	267,571
Long-term construction payable	13,024,733	-	13,024,733	-
Net pension liability - IMRF	28,865,462	-	28,865,462	2,686,363
Net pension liability - SLEP	30,265,530	-	30,265,530	-
Total OPEB liability	9,659,855	-	9,659,855	197,192
Total Liabilities	<u>175,363,445</u>	<u>4,044,263</u>	<u>179,407,708</u>	<u>157,768,668</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	56,953,568	-	56,953,568	23,023,684
Deferred inflows related to pensions	9,478,885	-	9,478,885	648,679
Deferred inflows related to OPEB	6,225,913	-	6,225,913	287,700
Total Deferred Inflows of Resources	<u>72,658,366</u>	<u>-</u>	<u>72,658,366</u>	<u>23,960,063</u>
Net Position				
Net investment in capital assets	532,245,667	2,886,145	535,131,812	325,177,651
Restricted for:				
Tort immunity	6,153,947	-	6,153,947	131,593
Employee benefits	-	-	-	371,657
Public service and record maintenance	2,800,251	-	2,800,251	-
Judicial purposes	3,665,411	-	3,665,411	-
Public safety	5,091,606	-	5,091,606	-
Highway projects	56,687,434	-	56,687,434	-
Health and welfare	5,174,731	-	5,174,731	-
County development	648,444	-	648,444	-
Debt service	8,081,431	-	8,081,431	3,057,780
Capital projects	6,046,420	5,292,085	11,338,505	1,650,000
Other purposes	617,593	-	617,593	925,019
Permanent fund - nonspendable	1,150,000	-	1,150,000	-
Unrestricted	107,350,409	907,996	108,258,405	21,125,025
Total Net Position	<u>735,713,344</u>	<u>9,086,226</u>	<u>744,799,570</u>	<u>352,438,725</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 983,735,155</u>	<u>\$ 13,130,489</u>	<u>\$ 996,865,644</u>	<u>\$ 534,167,456</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Activities
For the Year Ended November 30, 2019

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	\$ 33,321,849	\$ 4,852,040	\$ 3,467,615	\$ -
Public safety	52,487,661	6,933,229	6,352,190	-
Highway and streets	38,082,134	392,982	18,696,516	8,429,986
Judicial	24,320,301	12,065,881	1,981,964	-
Public services and records	12,576,254	5,423,928	6,166,387	25,921
Health and welfare	5,679,295	1,429,056	2,277,942	-
Environment and conservation	151,855	2,650	149,653	-
Development, housing and economic development	4,358,847	2,027,543	2,372,810	-
Interest and fiscal charges	2,522,999	74,028	-	-
Total governmental activities	173,501,195	33,201,337	41,465,077	8,455,907
Business Type Activities				
Solid waste	6,445,099	157,049	-	-
Total business-type activities	6,445,099	157,049	-	-
Total Primary Government	\$ 179,946,294	\$ 33,358,386	\$ 41,465,077	\$ 8,455,907
Component Unit:				
Forest Preserve District	\$ 17,137,817	\$ 2,998,358	\$ -	\$ 188,227

General revenues:

Taxes

Property tax

RTA sales tax

Other taxes

Intergovernmental

State income tax

State sales tax

Net investment income

Miscellaneous

Transfers

Total general revenues and transfers

Change in net position

Net position - beginning

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
\$ (25,002,194)	\$ -	\$ (25,002,194)	\$ -
(39,202,242)	-	(39,202,242)	-
(10,562,650)	-	(10,562,650)	-
(10,272,456)	-	(10,272,456)	-
(960,018)	-	(960,018)	-
(1,972,297)	-	(1,972,297)	-
448	-	448	-
41,506	-	41,506	-
(2,448,971)	-	(2,448,971)	-
(90,378,874)	-	(90,378,874)	-
-	(6,288,050)	(6,288,050)	-
-	(6,288,050)	(6,288,050)	-
(90,378,874)	(6,288,050)	(96,666,924)	-
-	-	-	(13,951,232)
55,389,963	-	55,389,963	22,575,258
18,334,470	-	18,334,470	-
6,818,245	-	6,818,245	280,847
6,408,908	-	6,408,908	-
16,583,479	-	16,583,479	-
6,594,136	317,414	6,911,550	1,539,159
1,020,418	-	1,020,418	467,809
(102,029)	102,029	-	-
111,047,590	419,443	111,467,033	24,863,073
20,668,716	(5,868,607)	14,800,109	10,911,841
715,044,628	14,954,833	729,999,461	341,526,884
<u>\$ 735,713,344</u>	<u>\$ 9,086,226</u>	<u>\$ 744,799,570</u>	<u>\$ 352,438,725</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Governmental Funds
Balance Sheet
As of November 30, 2019

	Major Funds				
	Illinois			Nonmajor	Total
	General	Municipal	Transportation	Governmental	Governmental
	Fund	Retirement	Sales Tax	Funds	Funds
		Fund	Fund		
Assets					
Cash and investments	\$ 63,580,063	\$ 7,870,752	\$ 40,040,187	\$ 144,643,038	\$ 256,134,040
Restricted cash and investments	-	-	-	3,791,757	3,791,757
Property tax receivable	33,187,165	7,073,388	-	16,693,015	56,953,568
Intergovernmental receivable	7,078,441	-	4,168,737	7,826,119	19,073,297
Interest receivable	266,239	26,203	147,223	457,156	896,821
Loans receivable	-	-	-	2,340,105	2,340,105
Other receivables	278,913	208,844	74,114	776,294	1,338,165
Prepaid items	277,268	-	-	1,318,898	1,596,166
Deposits	20,000	-	-	-	20,000
Due from other funds	238,950	-	-	968,010	1,206,960
Total Assets	<u>\$ 104,927,039</u>	<u>\$ 15,179,187</u>	<u>\$ 44,430,261</u>	<u>\$ 178,814,392</u>	<u>\$ 343,350,879</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ 1,399,567	\$ -	\$ 5,179,805	\$ 13,153,157	\$ 19,732,529
Accrued payroll	2,639,537	1,665,709	-	1,110,595	5,415,841
Due to other funds	695,634	-	-	1,206,960	1,902,594
Unearned revenue	-	-	-	449,749	449,749
Deposits payable	-	-	-	443,931	443,931
Total Liabilities	<u>4,734,738</u>	<u>1,665,709</u>	<u>5,179,805</u>	<u>16,364,392</u>	<u>27,944,644</u>
Deferred Inflows of Resources					
Property taxes levied for future periods	33,187,165	7,073,388	-	16,693,015	56,953,568
Unavailable revenue	<u>1,712,062</u>	<u>11,393</u>	<u>1,329,158</u>	<u>1,808,927</u>	<u>4,861,540</u>
Total Deferred Inflows of Resources	<u>34,899,227</u>	<u>7,084,781</u>	<u>1,329,158</u>	<u>18,501,942</u>	<u>61,815,108</u>
Fund Balances					
Nonspendable	277,268	-	-	2,468,898	2,746,166
Restricted	-	5,313,889	-	97,836,080	103,149,969
Committed	5,158,053	-	35,369,286	10,874,736	51,402,075
Assigned	7,184,657	1,114,808	2,552,012	33,001,576	43,853,053
Unassigned	<u>52,673,096</u>	<u>-</u>	<u>-</u>	<u>(233,232)</u>	<u>52,439,864</u>
Total Fund Balances	<u>65,293,074</u>	<u>6,428,697</u>	<u>37,921,298</u>	<u>143,948,058</u>	<u>253,591,127</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 104,927,039</u>	<u>\$ 15,179,187</u>	<u>\$ 44,430,261</u>	<u>\$ 178,814,392</u>	<u>\$ 343,350,879</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, 2019

Total fund balances - governmental funds		\$ 253,591,127
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	\$ 817,505,552	
Accumulated depreciation	<u>(232,107,453)</u>	585,398,099
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.		1,147,126
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	(982,751)	
General obligation bonds and debt certificates	(54,188,401)	
Accrued claims and judgments	(4,648,784)	
Net pension liability	(59,130,992)	
Total other postemployment benefits liability	(9,659,855)	
Long-term construction payable	(13,024,733)	
Compensated absences	<u>(5,076,238)</u>	(146,711,754)
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.		4,861,540
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		46,537,272
Deferred outflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.		2,057,865
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		(9,478,885)
Deferred inflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.		(6,225,913)
Internal services funds are reported in the Statement of Net Position as governmental activities.		<u>4,536,867</u>
Net position of governmental activities		<u>\$ 735,713,344</u>

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, 2019

	Major Funds				
	Illinois				
	General Fund	Municipal Retirement Fund	Transportation Sales Tax Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Property taxes	\$ 34,733,716	\$ 5,504,599	\$ -	\$ 15,844,746	\$ 56,083,061
Other taxes	2,557,692	-	15,023,272	21,249,653	38,830,617
Licenses and permits	1,281,202	-	-	1,700,895	2,982,097
Grants	294,929	-	-	11,216,211	11,511,140
Intergovernmental	24,799,098	-	-	-	24,799,098
Fines	2,329,797	-	-	1,952,201	4,281,998
Charges for services	13,867,115	-	-	13,129,685	26,996,800
Reimbursements	5,423,680	-	666,395	4,296,282	10,386,357
Net investment income	1,470,954	173,243	1,072,869	3,748,806	6,465,872
Miscellaneous	364,469	-	-	3,971,610	4,336,079
Total Revenues	87,122,652	5,677,842	16,762,536	77,110,089	186,673,119
Expenditures					
Current:					
General government	12,977,498	5,700,179	-	10,160,998	28,838,675
Public safety	42,031,481	-	-	7,764,502	49,795,983
Highways and streets	-	-	7,152,090	22,067,733	29,219,823
Judicial	16,260,110	-	-	7,318,788	23,578,898
Public services and records	5,523,658	-	-	6,891,141	12,414,799
Health and welfare	-	-	-	5,550,588	5,550,588
Environment and conservation	-	-	-	149,462	149,462
Development, housing and economic development	1,647,069	-	-	2,668,898	4,315,967
Debt Service					
Principal	-	-	-	5,855,000	5,855,000
Interest and fiscal charges	-	-	-	2,144,407	2,144,407
Capital outlay	340,436	-	9,778,541	23,637,122	33,756,099
Total Expenditures	78,780,252	5,700,179	16,930,631	94,208,639	195,619,701
Excess (Deficiency) of Revenues Over Expenditures	8,342,400	(22,337)	(168,095)	(17,098,550)	(8,946,582)
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	261,271	261,271
Principal on bonds sold	-	-	-	27,060,000	27,060,000
Premium on bonds sold	-	-	-	715,403	715,403
Transfers in	6,142,872	331,304	-	15,860,844	22,335,020
Transfers out	(12,745,071)	-	-	(9,691,978)	(22,437,049)
Total Other Financing Sources (Uses)	(6,602,199)	331,304	-	34,205,540	27,934,645
Net Change in Fund Balances	1,740,201	308,967	(168,095)	17,106,990	18,988,063
Fund Balances, Beginning of Year	63,552,873	6,119,730	38,089,393	126,841,068	234,603,064
Fund Balances, End of Year	\$ 65,293,074	\$ 6,428,697	\$ 37,921,298	\$ 143,948,058	\$ 253,591,127

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, 2019

Net change in total governmental fund balances \$ 18,988,063

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	\$ 42,465,821	
Depreciation	(14,966,884)	
Net book value of assets retired and transferred	<u>(507,115)</u>	
Capital expenditures in excess of depreciation		26,991,822

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.

6,550,616

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.

(97,775)

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.

Increase in accrued interest on debt	(449,277)	
Increase in long-term construction payable	(8,153,669)	
Decrease in accrued claims and judgments	978,801	
Decrease in net pension asset	(4,597,355)	
Increase in net pension liability	(50,289,791)	
Decrease in total other postemployment liability	5,955,148	
Increase in deferred outflows of resources related to pensions	32,834,947	
Decrease in deferred outflows of resources related to OPEB	(83,781)	
Decrease in deferred inflows of resources related to pensions	19,796,428	
Increase in deferred inflows of resources related to OPEB	(5,770,682)	
Increase in compensated absences	(106,530)	
Amortization of bond premium	412,386	
Amortization of deferred amount on refunding	<u>(341,701)</u>	
		(9,815,076)

Debt issued provides current financial resources to governmental funds, but
issuing debt increases long-term liabilities in the Statement of Net Position.

Principal on bonds sold	(27,060,000)	
Premium on bonds sold	<u>(715,403)</u>	
		(27,775,403)

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.

5,855,000

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.

(28,531)

Change in net position of governmental activities \$ 20,668,716

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Net Position Proprietary Funds As of November 30, 2019

	Enterprise Funds			
	Enterprise Surcharge Fund	Enterprise General Fund	Total	Internal Service Fund
Assets				
Current Assets:				
Cash and investments	\$ 6,792,106	\$ 3,412,547	\$ 10,204,653	\$ 5,721,726
Prepaid items	-	-	-	10,878
Accounts receivable	-	-	-	696,308
Interest receivable	24,634	15,057	39,691	19,042
Other receivables	-	-	-	2,920
Due from other funds	-	-	-	695,634
Total Current Assets	<u>6,816,740</u>	<u>3,427,604</u>	<u>10,244,344</u>	<u>7,146,508</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	(29,596)	-	(29,596)	-
Total Noncurrent Assets	<u>2,691</u>	<u>2,883,454</u>	<u>2,886,145</u>	<u>-</u>
Total Assets	<u>\$ 6,819,431</u>	<u>\$ 6,311,058</u>	<u>\$ 13,130,489</u>	<u>\$ 7,146,508</u>
Liabilities and Net Position				
Liabilities				
Current Liabilities:				
Accounts payable	\$ 1,517,239	\$ 2,519,608	\$ 4,036,847	\$ 1,700,032
Health claims payable	-	-	-	909,609
Accrued payroll	7,416	-	7,416	-
Total Liabilities	<u>1,524,655</u>	<u>2,519,608</u>	<u>4,044,263</u>	<u>2,609,641</u>
Net Position				
Net investment in capital assets	2,691	2,883,454	2,886,145	-
Restricted for capital projects	5,292,085	-	5,292,085	-
Unrestricted net position	-	907,996	907,996	4,536,867
Total Net Position	<u>5,294,776</u>	<u>3,791,450</u>	<u>9,086,226</u>	<u>4,536,867</u>
Total Liabilities and Net Position	<u>\$ 6,819,431</u>	<u>\$ 6,311,058</u>	<u>\$ 13,130,489</u>	<u>\$ 7,146,508</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, 2019

	Enterprise Funds			
	Enterprise Surcharge Fund	Enterprise General Fund	Total	Internal Service Fund
Operating Revenues				
Contributions - employer	\$ -	\$ -	\$ -	\$ 13,590,280
Contributions - employee	-	-	-	2,956,867
Contributions - retirees	-	-	-	749,586
Contributions - other	-	-	-	332,895
Waste disposal fees	14,750	-	14,750	-
Miscellaneous	141,469	830	142,299	-
Total Operating Revenues	156,219	830	157,049	17,629,628
Operating Expenses				
Healthcare claims	-	-	-	15,405,597
Dental insurance	-	-	-	729,712
Life insurance	-	-	-	31,090
Vision insurance	-	-	-	83,104
Personnel services	151,169	-	151,169	-
Benefits	44,700	-	44,700	-
Contractual services	1,619,889	4,605,291	6,225,180	1,492,614
Commodities	17,593	-	17,593	-
Depreciation	6,457	-	6,457	-
Total Operating Expenses	1,839,808	4,605,291	6,445,099	17,742,117
Operating Income (Loss)	(1,683,589)	(4,604,461)	(6,288,050)	(112,489)
Nonoperating Revenues				
Net investment income	183,676	133,738	317,414	83,958
Total Nonoperating Revenues	183,676	133,738	317,414	83,958
Income (Loss) Before Transfers	(1,499,913)	(4,470,723)	(5,970,636)	(28,531)
Transfers				
Transfers in	112,000	-	112,000	-
Transfers out	(9,971)	-	(9,971)	-
Total Transfers	102,029	-	102,029	-
Change in Net Position	(1,397,884)	(4,470,723)	(5,868,607)	(28,531)
Net Position at Beginning of Year	6,692,660	8,262,173	14,954,833	4,565,398
Net Position at End of Year	\$ 5,294,776	\$ 3,791,450	\$ 9,086,226	\$ 4,536,867

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Cash Flows Proprietary Funds For the Year Ended November 30, 2019

	Enterprise Funds			Internal Service Fund
	Enterprise Surcharge Fund	Enterprise General Fund	Total	
Cash Flows From Operating Activities				
Cash received from customers	\$ 162,936	\$ 830	\$ 163,766	\$ 18,192,181
Cash payments for goods and services	(143,982)	(2,120,857)	(2,264,839)	(13,847,992)
Cash payments to employees	(195,866)	-	(195,866)	-
Net cash provided by (used in) operating activities	(176,912)	(2,120,027)	(2,296,939)	4,344,189
Cash Flows from Noncapital Financing Activities				
Transfers in	112,000	-	112,000	-
Transfers out	(9,971)	-	(9,971)	-
Net cash provided by (used in) noncapital financing activities	102,029	-	102,029	-
Cash Flows from Investing Activities				
Income received on investments	183,179	138,900	322,079	69,976
Net cash provided by investing activities	183,179	138,900	322,079	69,976
Net increase (decrease) in cash	108,296	(1,981,127)	(1,872,831)	4,414,165
Cash and cash equivalents, beginning of the year	6,683,810	5,393,674	12,077,484	1,307,561
Cash and cash equivalents, end of year	\$ 6,792,106	\$ 3,412,547	\$ 10,204,653	\$ 5,721,726
Reconciliation of Operating Income (Loss) to Net Cash (Used in) Operating Activities:				
Operating income (loss)	\$ (1,683,589)	\$ (4,604,461)	\$ (6,288,050)	\$ (112,489)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	6,457	-	6,457	-
Change in operating assets and liabilities:				
Accounts receivable	7,217	-	7,217	591,488
Other receivables	-	-	-	5,151
Due from other funds	-	-	-	(27,282)
Prepaid items	-	-	-	1,299,708
Accounts payable	1,493,500	2,484,434	3,977,934	1,684,808
Claims payable	-	-	-	909,609
Accrued payroll	3	-	3	-
Unearned revenue	(500)	-	(500)	(6,804)
Total adjustments	1,506,677	2,484,434	3,991,111	4,456,678
Net Cash Provided by (Used in) Operating Activities	\$ (176,912)	\$ (2,120,027)	\$ (2,296,939)	\$ 4,344,189

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Fiduciary Assets and Liabilities Agency Funds As of November 30, 2019

	Agency Funds
Assets	
Cash and investments	\$ 25,091,067
Interest receivable	17,576
Accounts receivable	<u>1,539,945</u>
 Total Assets	 <u>\$ 26,648,588</u>
 Liabilities	
Due to others	<u>\$ 26,648,588</u>
 Total Liabilities	 <u><u>\$ 26,648,588</u></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, 2019

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 524 square miles. The County is the fifth largest county in Illinois with an estimated population of 532,403. 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, 2019

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, 2019. 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

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, 2019

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, 2019

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, 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, 2019

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, 2019

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, 2019

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, 2019

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, 2019

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 2018 tax levy is reflected as revenue in fiscal year 2019 to the extent available. Forfeited, objected, and delinquent tax distributions are recognized as revenues when collected. Property taxes levied in 2019 have been recognized as assets (property taxes receivable) and deferred inflows as these taxes are budgeted to be used in 2020.

Tax bills for levy year 2019 are prepared by the County Treasurer and issued on or about May 1, 2020 and are payable in two installments, on June 1, 2020 and September 1, 2020.

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, 2019

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, 2019

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, 2019 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, 2019

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, 2019

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, 2019

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, 2019

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)	\$ 224,000	\$ 269,758	\$ 45,758
State's Attorney Employee Events Fund	10	522	512
Employee Events Fund	1,000	2,874	1,874
EMA Volunteer Fund	2,540	3,424	884
Bomb Squad SWAT Fund	2,100	22,747	20,647
Canteen Commission Fund	165,000	708,646	543,646
County Sheriff DEF Federal Fund	24,000	108,929	84,929
County Sheriff DEF Local Fund	50,000	78,943	28,943
FATS Fund	1,200	3,808	2,608
K-9 Unit Fund	3,000	76,073	73,073
Vehicle Maintenance/Purchase Fund	8,000	77,813	69,813
Sheriff - DUI Fund	5,000	84,683	79,683
Sheriff Civil Operations Fund	44,000	178,116	134,116
Probation Victim Services Fund	10,000	12,000	2,000
Juvenile Justice Donation Fund	700	732	32
Unincorporated Stormwater Management Fund	-	8,500	8,500
Continuum of Care Planning Grant Fund	71,567	73,307	1,740
Longmeadow Bond Construction Fund	15,500,000	17,253,084	1,753,084
Campton Hills Impact Fees Fund	299,107	421,609	122,502
Southwest Impact Fees	245,000	382,955	137,955

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.

B. DEFICIT BALANCES

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

As of November 30, 2019, the following individual fund held a deficit balance:

Funds	Amount	Reason
Workforce Development Fund	\$ 223,843	Timing of when reimbursement revenue received

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

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

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 lesser 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, 2019

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	\$ 127,129,063	\$ 124,511,384	Custodial credit risk
Non-negotiable CDs	16,350,000	16,350,000	Custodial credit risk
Illinois Funds	26,827,272	26,827,272	Credit risk
Municipal bonds	61,894,301	61,894,301	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Commercial paper	4,116,784	4,116,784	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Home Loan Bank	14,851,453	14,851,453	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Home Loan Mortgage Corporation	23,067,290	23,067,290	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal National Mortgage Association	2,199,067	2,199,067	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Farm Credit Banks	27,108,592	27,108,592	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Petty cash	-	17,100	N/A
Total Deposits and Investments	<u>\$ 303,543,822</u>	<u>\$ 300,943,243</u>	

Reconciliation to financial statements

Per statement of net position

Cash and investments	\$ 272,060,419
Restricted cash and investments	3,791,757

Per statement of fiduciary assets and liabilities - agency funds

Cash and investments	<u>25,091,067</u>

Total Deposits and Investments	<u>\$ 300,943,243</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, 2019

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, 2019, the County's investments were measured using valuation inputs as follows:

Investment Type	November 30, 2019			
	Level 1	Level 2	Level 3	Total
Municipal bonds	\$ -	\$ 61,894,301	\$ -	\$ 61,894,301
Commercial paper	-	4,116,784	-	4,116,784
Federal Home Loan Bank	-	14,851,453	-	14,851,453
Federal Home Loan Mortgage Corporation	-	23,067,290	-	23,067,290
Federal National Mortgage Association	-	2,199,067	-	2,199,067
Federal Farm Credit Banks	-	27,108,592	-	27,108,592
Total	<u>\$ -</u>	<u>\$ 133,237,487</u>	<u>\$ -</u>	<u>\$ 133,237,487</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, 2019, the bank balances of the County's deposits were \$143,479,063 and, of this amount, \$1,535,501 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, 2019

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

A. DEPOSITS AND INVESTMENTS (cont.)

Credit Risk (cont.)

As of November 30, 2019, the County's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investors Services
Illinois Funds	AAA	N/A
Municipal bonds	AAA - A	Aaa - A2
Commercial paper	A-1	P-1
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, 2019, the County held \$14,851,453 in Federal Home Loan Bank securities, representing 11.15% of the County's investment portfolio, \$23,067,290 in Federal Home Loan Mortgage Corporation securities, representing 17.31% of the County's investment portfolio, and \$27,108,592 in Federal Farm Credit Banks Funding Corporation securities, representing 20.35% of the County's investment portfolio.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

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, 2019, the County's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)			
		Less than 1	1 - 5	6 - 10	> 10
Municipal bonds	\$ 61,894,301	\$ 31,367,993	\$ 28,885,892	\$ 1,388,808	\$ 251,608
Commercial paper	4,116,784	4,116,784	-	-	-
Federal Home Loan Bank	14,851,453	6,872,702	7,978,751	-	-
Federal Home Loan Mortgage Corporation	23,067,290	1,739,528	21,327,762	-	-
Federal National Mortgage Association	2,199,067	2,199,067	-	-	-
Federal Farm Credit Banks	27,108,592	4,648,958	22,459,634	-	-
Totals	<u>\$133,237,487</u>	<u>\$ 50,945,032</u>	<u>\$ 80,652,039</u>	<u>\$ 1,388,808</u>	<u>\$ 251,608</u>

Municipal bonds with maturities greater than 5 years are callable within 5 years.

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, 2019

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	\$ 4,222,751	\$ -	\$ -	\$ 4,222,751
Local use tax	550,994	-	-	550,994
RTA sales tax	139,122	3,802,664	695,609	4,637,395
Income tax	394,222	-	-	394,222
Personal property replacement tax	72,586	-	-	72,586
Probation salaries	1,664,737	-	-	1,664,737
Motor fuel tax	-	-	2,366,694	2,366,694
Motor fuel local option tax	-	-	2,423,949	2,423,949
Other grants and reimbursements	<u>34,029</u>	<u>366,073</u>	<u>2,339,867</u>	<u>2,739,969</u>
Total intergovernmental receivables	<u>\$ 7,078,441</u>	<u>\$ 4,168,737</u>	<u>\$ 7,826,119</u>	<u>\$ 19,073,297</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, 2019, 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 \$2,340,105.

Scheduled repayment amounts as of November 30, 2019 for each of the next five years and thereafter:

	Amount Due
2020	\$ 688,961
2021	714,136
2022	91,144
2023	70,561
2024	71,940
2025-2029	428,838
2030-2032	<u>274,525</u>
Total loans receivable	<u>\$ 2,340,105</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2019

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

C. CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2019, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 92,676,914	\$ 619,885	\$ -	\$ 93,296,799
Construction in progress	40,513,460	44,475,241	21,637,093	63,351,608
Total Capital Assets Not Being Depreciated	<u>133,190,374</u>	<u>45,095,126</u>	<u>21,637,093</u>	<u>156,648,407</u>
Capital assets being depreciated				
Infrastructure	450,050,184	22,356,877	1,354,502	471,052,559
Building and improvements	146,338,871	960,180	-	147,299,051
Fixtures and equipment	41,797,123	2,241,347	1,532,935	42,505,535
Total Capital Assets Being Depreciated	<u>638,186,178</u>	<u>25,558,404</u>	<u>2,887,437</u>	<u>660,857,145</u>
Total Capital Assets	<u>771,376,552</u>	<u>70,653,530</u>	<u>24,524,530</u>	<u>817,505,552</u>
Less: Accumulated depreciation for				
Infrastructure	141,759,356	8,325,897	853,286	149,231,967
Building and improvements	49,154,109	4,307,141	-	53,461,250
Fixtures and equipment	28,607,426	2,333,846	1,527,036	29,414,236
Total Accumulated Depreciation	<u>219,520,891</u>	<u>14,966,884</u>	<u>2,380,322</u>	<u>232,107,453</u>
Net Capital Assets Being Depreciated	<u>418,665,287</u>	<u>10,591,520</u>	<u>507,115</u>	<u>428,749,692</u>
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation	<u>\$ 551,855,661</u>	<u>\$ 55,686,646</u>	<u>\$ 22,144,208</u>	<u>\$ 585,398,099</u>

Depreciation expense was charged to functions as follows:

Governmental Activities	
General government	\$ 2,798,977
Public services and records	120,893
Judicial	643,570
Public safety	2,457,369
Highway and streets	8,835,138
Health and welfare	74,665
Development, housing and economic development	<u>36,272</u>
Total Governmental Activities Depreciation Expense	<u>\$ 14,966,884</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2019

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>23,139</u>	<u>6,457</u>	<u>-</u>	<u>29,596</u>
Total Accumulated Depreciation	<u>23,139</u>	<u>6,457</u>	<u>-</u>	<u>29,596</u>
Net Capital Assets Being Depreciated	<u>9,148</u>	<u>(6,457)</u>	<u>-</u>	<u>2,691</u>
Business-type Capital Assets, Net of Accumulated Depreciation	<u>\$ 2,892,602</u>	<u>\$ (6,457)</u>	<u>\$ -</u>	<u>\$ 2,886,145</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	\$ 238,950
Nonmajor Governmental	Nonmajor Governmental	968,010
Internal Service	General	<u>695,634</u>
Total - Fund Financial Statements		1,902,594
Less: Government-wide eliminations		<u>(1,902,594)</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, 2019

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:

Fund	Transfers From Other Funds	Transfer To Other Funds
General	\$ 6,142,872	\$ 12,745,071
Illinois Municipal Retirement	331,304	-
Nonmajor Governmental	15,860,844	9,691,978
Enterprise Surcharge	<u>112,000</u>	<u>9,971</u>
Total Transfers	<u>\$ 22,447,020</u>	<u>\$ 22,447,020</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, 2019

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

E. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended November 30, 2019, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds					
Alternative revenue bonds	\$ 31,095,000	\$ -	\$ 5,855,000	\$ 25,240,000	\$ 6,200,000
Revenue bonds	-	27,060,000	-	27,060,000	-
Premiums	1,585,384	715,403	412,386	1,888,401	-
Total Bonds	<u>32,680,384</u>	<u>27,775,403</u>	<u>6,267,386</u>	<u>54,188,401</u>	<u>6,200,000</u>
Other Long-Term Liabilities					
Accrued claims and judgments	5,627,585	1,749,140	2,727,941	4,648,784	2,300,000
Other postemployment benefits	15,615,003	-	5,955,148	9,659,855	-
Compensated absences	4,969,708	5,356,909	5,250,379	5,076,238	4,098,025
Long-term construction payable	4,871,064	8,371,315	217,646	13,024,733	-
Net pension liability - IMRF*	-	39,268,939	10,403,477	28,865,462	-
Net pension liability - SLEP	8,841,201	28,104,733	6,680,404	30,265,530	-
Total Other Long-Term Liabilities	<u>39,924,561</u>	<u>82,851,036</u>	<u>31,234,995</u>	<u>91,540,602</u>	<u>6,398,025</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 72,604,945</u>	<u>\$110,626,439</u>	<u>\$ 37,502,381</u>	<u>\$145,729,003</u>	<u>\$ 12,598,025</u>

* As of November 30, 2018, the County reported an IMRF 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, 2019, the statutory debt limit for the County was \$823,799,182, providing a debt margin of \$823,799,182. 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, 2019

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 2019 refundable tax credit was reduced by 6.2 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, 2019

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

E. LONG-TERM OBLIGATIONS (cont.)

General Obligation Bonds (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
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	-	-	80,000	43,228
2025-2029	-	-	440,000	140,142
2030-2031	-	-	205,000	13,592
Totals	\$ 6,475,000	\$ 344,269	\$ 2,400,000	\$ 477,452

Years	General Obligation Refunding Bonds Series 2013		Governmental Activities General Obligation Bonds	
	Principal	Interest	Principal	Interest
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	2,995,000	140,775	3,075,000	184,003
2025-2029	3,195,000	47,925	3,635,000	188,069
2030-2031	-	-	205,000	13,592
Totals	\$ 16,365,000	\$ 1,567,425	\$ 25,240,000	\$ 2,389,148

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

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

E. LONG-TERM OBLIGATIONS (cont.)

Revenue Bonds

On December 4, 2018, the County issued \$27,060,000 of Toll Bridge Revenue Bonds, Series 2018, for the purpose of financing 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 and capitalized interest through July 1, 2022. The interest on the Series 2018 Revenue Bonds is due semiannually on June 15 and December 15 at rates ranging from 4.125% to 5.00%. The principal payments are due annually on December 15 of each year, commencing December 15, 2022 and ending on December 15, 2048, in amounts ranging from \$510,000 to \$1,660,000. Principal and interest payments are made from the Longmeadow Debt Service - Capitalized Interest Fund until December 15, 2022 and Longmeadow Debt Service Fund thereafter.

The County has pledged future toll bridge revenues, net of specified operating expenses, to repay the Series 2018 Revenue Bonds. The Series 2018 Revenue Bonds are to be paid from net toll bridge revenues and, as a backup security, certain RTA Sales Taxes deposited into funds held under the trust indenture for the Series 2018 Bonds. Principal and interest amounts are payable through December 15, 2048. The total principal and interest remaining to be paid on the bonds is \$49,771,358. Principal and interest paid for the current year was \$646,625. No customer revenues were recognized during the year.

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Governmental Activities Revenue Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2020	\$ -	\$ 1,218,769
2021	-	1,218,769
2022	-	1,218,769
2023	510,000	1,206,019
2024	540,000	1,179,769
2025-2029	3,120,000	5,456,345
2030-2034	3,980,000	4,573,345
2035-2039	5,050,000	3,493,085
2040-2044	6,215,000	2,307,219
2045-2049	7,645,000	839,269
Totals	<u>\$ 27,060,000</u>	<u>\$ 22,711,358</u>

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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

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

E. LONG-TERM OBLIGATIONS (cont.)

Other Debt Information (cont.)

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 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 matured 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.

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 \$3,487,552. 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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

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

G. NET POSITION/FUND BALANCES

Net position reported on the government wide statement of net position at November 30, 2019, includes the following:

Governmental Activities

Net Investment in Capital Assets	
Land	\$ 93,296,799
Construction in progress	63,351,608
Other capital assets, net of accumulated depreciation	428,749,692
Less: Long-term debt outstanding	(52,300,000)
Plus: Unspent capital related debt proceeds	12,913,576
Less: Unamortized debt premium	(1,888,401)
Plus: Deferred amount on refunding	1,147,126
Less: Long-term construction payable	<u>(13,024,733)</u>
Total Net Investment in Capital Assets	<u>\$ 532,245,667</u>

As of November 30, 2019, net position that is restricted by enabling legislation totaled \$9,286,153.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

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, 2019, include the following:

	General Fund	Illinois Municipal Retirement Fund	Transportation Sales Tax Fund	Nonmajor Governmental Funds	Totals
Fund Balances					
Nonspendable:					
Prepaid items	\$ 277,268	\$ -	\$ -	\$ 1,318,898	\$ 1,596,166
Permanent fund principal	-	-	-	1,150,000	1,150,000
Restricted for:					
Tort liability	-	-	-	6,153,947	6,153,947
Employee benefits	-	5,313,889	-	2,659,980	7,973,869
Public services	-	-	-	2,800,251	2,800,251
Judicial purposes	-	-	-	3,665,411	3,665,411
Public safety	-	-	-	5,091,605	5,091,605
Highway projects	-	-	-	55,913,517	55,913,517
Health and welfare	-	-	-	5,174,731	5,174,731
County development	-	-	-	648,443	648,443
Debt service	-	-	-	9,064,182	9,064,182
Capital projects	-	-	-	6,046,420	6,046,420
Other purposes	-	-	-	617,593	617,593
Committed to:					
Judicial purposes	-	-	-	436,905	436,905
Public safety	-	-	-	1,623,279	1,623,279
Highway projects	-	-	35,369,286	-	35,369,286
County development	-	-	-	5,065,137	5,065,137
Debt service	-	-	-	3,749,415	3,749,415
Emergency reserve	5,158,053	-	-	-	5,158,053
Assigned to:					
Tort liability	-	-	-	909,050	909,050
Employee benefits	-	1,114,808	-	763,207	1,878,015
Public services	297,000	-	-	2,265,711	2,562,711
Judicial purposes	271,656	-	-	1,290,738	1,562,394
Public safety	-	-	-	1,861,933	1,861,933
Highway projects	-	-	2,552,012	7,938,525	10,490,537
Health and welfare	-	-	-	1,796,305	1,796,305
County development	404,418	-	-	5,063,708	5,468,126
Environment and conservation	-	-	-	1,187,667	1,187,667
Capital projects	-	-	-	7,473,390	7,473,390
Property tax freeze protection	6,187,426	-	-	-	6,187,426
Working cash	-	-	-	2,153,958	2,153,958
Other purposes	24,157	-	-	297,384	321,541
Unassigned:	<u>52,673,096</u>	<u>-</u>	<u>-</u>	<u>(233,232)</u>	<u>52,439,864</u>
Total Fund Balances	<u>\$ 65,293,074</u>	<u>\$ 6,428,697</u>	<u>\$ 37,921,298</u>	<u>\$ 143,948,058</u>	<u>\$ 253,591,127</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

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

H. 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, 2019.

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.

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 prepays 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 prepays.

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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

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.

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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

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 \$23,427,897 and the bank balances totaled \$23,442,187. In addition, the District has \$39,825,064 invested in the Illinois Metropolitan Investment Fund (IMET) at year-end, with an average maturity of less than one year to three years, and \$385,790 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, 2019, the District holds \$99,953 in U.S. Treasury note securities, \$385,790 in Municipal Bonds, and \$1,265,071 in U.S. agency obligation securities, of which \$1,034,627 matures in less than one year and \$716,187 matures within one to five years.

The District has the following recurring fair value measurements as of June 30, 2019: 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, 2019, 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, 2019

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

H. 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	\$404,518,965	\$ 7,345,948	\$ 223,873	\$411,641,040
Construction in progress	2,798,828	659,163	386,013	3,071,978
Total Capital Assets Not Being Depreciated	<u>407,317,793</u>	<u>8,005,111</u>	<u>609,886</u>	<u>414,713,018</u>
Capital assets being depreciated				
Buildings and improvements	36,154,125	705,321	-	36,859,446
Machinery and equipment	1,465,417	435,718	-	1,901,135
Infrastructure	25,548,251	-	-	25,548,251
Land improvements	2,216,335	-	-	2,216,335
Total Capital Assets Being Depreciated	<u>65,384,128</u>	<u>1,141,039</u>	<u>-</u>	<u>66,525,167</u>
Total Capital Assets	<u>472,701,921</u>	<u>9,146,150</u>	<u>609,886</u>	<u>481,238,185</u>
Less: Accumulated depreciation for				
Buildings and improvements	14,264,921	1,136,014	-	15,400,935
Machinery and equipment	1,165,058	81,825	-	1,246,883
Infrastructure	12,865,057	662,241	-	13,527,298
Land improvements	1,827,471	39,884	-	1,867,355
Total Accumulated Depreciation	<u>30,122,507</u>	<u>1,919,964</u>	<u>-</u>	<u>32,042,471</u>
Net Capital Assets Being Depreciated	<u>35,261,621</u>	<u>(778,925)</u>	<u>-</u>	<u>34,482,696</u>
Total District Capital Assets, Net of Accumulated Depreciation	<u>\$442,579,414</u>	<u>\$ 7,226,186</u>	<u>\$ 609,886</u>	<u>\$449,195,714</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

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

H. 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	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Bonds					
General obligation bonds	\$ 154,575,000	\$ -	\$ 10,160,000	\$ 144,415,000	\$ 11,200,000
Premium / (discount)	<u>8,437,317</u>	<u>-</u>	<u>1,035,467</u>	<u>7,401,850</u>	<u>1,035,467</u>
Total Bonds	<u>163,012,317</u>	<u>-</u>	<u>11,195,467</u>	<u>151,816,850</u>	<u>12,235,467</u>
Compensated absences	286,543	95,842	47,921	334,464	66,893
Total OPEB liability	191,377	5,815	-	197,192	-
Net pension liability	<u>342,907</u>	<u>2,343,456</u>	<u>-</u>	<u>2,686,363</u>	<u>-</u>
Total District Long- Term Liabilities	<u>\$ 163,833,144</u>	<u>\$ 2,445,113</u>	<u>\$ 11,243,388</u>	<u>\$ 155,034,869</u>	<u>\$ 12,302,360</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, 2019

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

H. 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>
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	13,150,000	3,129,291	16,279,291
2025-2029	50,025,000	9,156,319	59,181,319
2030-2034	20,465,000	3,922,038	24,387,038
2035-2038	<u>13,220,000</u>	<u>948,678</u>	<u>14,168,678</u>
Totals	<u>\$ 144,415,000</u>	<u>\$ 34,873,831</u>	<u>\$ 179,288,831</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Net Position

Net investment in capital assets was comprised of the following:

Capital assets not being depreciated	\$ 414,713,018
Capital assets, being depreciated	34,482,696
Less: Long-term debt outstanding (excluding unspent capital related debt proceeds)	(119,040,807)
Plus: Unamortized debt discount	19,640
Less: Unamortized debt premium	(7,421,490)
Plus: Deferred amount on refunding	<u>2,424,594</u>
Total District Net Investment in Capital Assets	<u>\$ 325,177,651</u>

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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

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.

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 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. This lease was amended in August 2019. Under the amended lease agreement, the District receives a base quarterly fee of \$125,000 for a total annual amount of \$500,000. The agreement expires in December 2034. The District began receiving payments from 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>	<u>Minority Owner Fees</u>
2020	\$ 500,000	\$ 25,000
2021	500,000	25,000
2022	500,000	25,000
2023	500,000	25,000
2024	500,000	25,000
2025 - 2029	2,500,000	125,000
2030 - 2034	2,500,000	125,000
2035	275,000	-

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

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

H. 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, 2018. 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 \$5,765,940 as of June 30, 2019.

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, 2019

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

H. 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, 2018, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	65
Inactive, non-retired members	91
Active members	<u>75</u>
Total	<u><u>231</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, 2019, The District's contribution was 9.07% of covered payroll.

Net pension liability/(asset). The net pension liability/(asset) was measured as of December 31, 2018, 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, 2019

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

H. 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, 2018 using the following actuarial methods and assumptions:

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value
Actuarial assumptions	
Interest Rate	7.25%
Inflation	2.75%
Salary increases	3.75% to 14.5%, including inflation
Cost of Living Adjustment	3.50%

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, 2018.

Discount rate. The discount rate used to measure the total pension liability for the IMRF plan was 7.25% and 7.50% in 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, 2019

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

H. 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 7.25% 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 (6.25%) or 1 percentage point higher (8.25%) than the current rates:

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability/(asset)	\$ 19,180,889	\$ 16,658,478	\$ 14,622,769
Plan fiduciary net pension	13,972,115	13,972,115	13,972,115
Net pension liability/(asset)	<u>\$ 5,208,774</u>	<u>\$ 2,686,363</u>	<u>\$ 650,654</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, 2018 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at December 31, 2017	\$ 15,318,131	\$ 14,975,224	\$ 342,907
Service cost	380,953	-	380,953
Interest on total pension liability	1,140,813	-	1,140,813
Differences between expected and actual experience of the total pension liability	(134,998)	-	(134,998)
Change of assumptions	549,119	-	549,119
Benefit payments, including refunds of employee contributions	(595,540)	(595,540)	-
Contributions - employer	-	421,012	(421,012)
Contributions - employee	-	186,839	(186,839)
Net investment income	-	(747,906)	747,906
Other (net transfer)	-	(267,514)	267,514
Balances at December 31, 2018	<u>\$ 16,658,478</u>	<u>\$ 13,972,115</u>	<u>\$ 2,686,363</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

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

H. 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, 2019, the District recognized pension expense of \$806,312 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	\$ 38,703	\$ 343,742
Assumption changes	413,563	304,937
Net difference between projected and actual earnings on pension plan investments	903,908	-
Contributions subsequent to the measurement date	178,400	-
Total	<u>\$ 1,534,574</u>	<u>\$ 648,679</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, 2020. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$707,495) will be recognized in pension expense in future periods as follows:

Fiscal Year	Regular Plan
2020	\$ 224,580
2021	32,448
2022	78,173
2023	<u>372,294</u>
Total	<u>\$ 707,495</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, 2019

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

H. 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, 2019, 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 \$197,192 was measured as of June 30, 2019 and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2019 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, 2018	\$ 191,377
Service cost	12,158
Interest on the total OPEB liability	5,484
Changes of assumptions or other inputs	2,473
Benefit payments	(14,672)
Other changes	<u>372</u>
Balance at June 30, 2019	<u><u>\$ 197,192</u></u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

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

H. 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	\$ 184,550	\$ 197,192	\$ 210,740

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	\$ 219,932	\$ 197,192	\$ 178,264

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB. For the year ended June 30, 2019, the District recognized OPEB revenue of \$4,378. At June 30, 2019, 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	\$ -	\$ 45,546
Assumption changes	25,138	242,154
Total	<u>\$ 25,138</u>	<u>\$ 287,700</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

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

H. 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>
2020	\$ (22,021)
2021	(22,021)
2022	(22,021)
2023	(22,021)
2024	(22,021)
Thereafter	<u>(152,457)</u>
Total	<u><u>\$ (262,562)</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, 2019

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, 2018, the measurement date, membership in the plan was as follows:

	<u>Regular Plan</u>	<u>SLEP</u>
Retirees and beneficiaries	853	121
Inactive, non-retired members	859	44
Active members	<u>966</u>	<u>199</u>
Total	<u><u>2,678</u></u>	<u><u>364</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 2018 were 9.48% and 19.53%, 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, 2018, 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, 2019

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, 2018 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	7.25%	7.25%
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%	8.50%	7.15%
International equities	18.00%	9.20%	7.25%
Fixed income	28.00%	3.75%	3.75%
Real estate	9.00%	7.30%	6.25%
Alternatives	7.00%		
Private equity		12.40%	8.50%
Hedge funds		5.75%	5.50%
Commodities		4.75%	3.20%
Cash equivalents	1.00%	2.50%	2.50%

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

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 7.25% and 7.25%, respectively. The discount rates calculated using the December 31, 2017 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 7.25% and 7.25%, 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 (6.25% for Regular and 6.25% for SLEP) or 1 percentage point higher (8.25% for Regular and 8.25% 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	\$ 307,333,522	\$ 271,835,922	\$ 242,903,490
Plan fiduciary net pension	242,970,460	242,970,460	242,970,460
Net pension liability/(asset)	<u>\$ 64,363,062</u>	<u>\$ 28,865,462</u>	<u>\$ (66,970)</u>
<i>SLEP:</i>			
Total pension liability	\$ 187,573,314	\$ 164,605,422	\$ 145,905,274
Plan fiduciary net pension	134,339,892	134,339,892	134,339,892
Net pension liability/(asset)	<u>\$ 53,233,422</u>	<u>\$ 30,265,530</u>	<u>\$ 11,565,382</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

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, 2018 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, 2017	\$ 253,061,568	\$ 257,658,923	\$ (4,597,355)
Service cost	4,875,637	-	4,875,637
Interest on total pension liability	18,719,505	-	18,719,505
Differences between expected and actual experience of the total pension liability	(787,677)	-	(787,677)
Change of assumptions	7,778,872	-	7,778,872
Benefit payments, including refunds of employee contributions	(11,811,983)	(11,811,983)	-
Contributions - employer	-	4,701,334	(4,701,334)
Contributions - employee	-	2,271,536	(2,271,536)
Net investment income	-	(13,279,957)	13,279,957
Other (net transfer)	-	3,430,607	(3,430,607)
Balances at December 31, 2018	<u>\$ 271,835,922</u>	<u>\$ 242,970,460</u>	<u>\$ 28,865,462</u>
Plan fiduciary net position as a percentage of the total pension liability			89.38 %
<i>SLEP:</i>			
Balances at December 31, 2017	\$ 151,998,266	\$ 143,157,065	\$ 8,841,201
Service cost	3,152,448	-	3,152,448
Interest on total pension liability	11,280,480	-	11,280,480
Differences between expected and actual experience of the total pension liability	(515,009)	-	(515,009)
Change of assumptions	5,025,409	-	5,025,409
Benefit payments, including refunds of employee contributions	(6,336,172)	(6,336,172)	-
Contributions - employer	-	3,303,658	(3,303,658)
Contributions - employee	-	1,255,164	(1,255,164)
Net investment income	-	(9,161,405)	9,161,405
Other (net transfer)	-	2,121,582	(2,121,582)
Balances at December 31, 2018	<u>\$ 164,605,422</u>	<u>\$ 134,339,892</u>	<u>\$ 30,265,530</u>
Plan fiduciary net position as a percentage of the total pension liability			81.61 %

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

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, 2019, the County recognized pension expense of \$9,568,935 (\$4,724,422 and \$4,844,513 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	\$ 438,191	\$ 1,942,740
Assumption changes	5,855,770	4,263,268
Net difference between projected and actual earnings on pension plan investments	16,153,981	-
Contributions subsequent to the measurement date	<u>3,108,624</u>	<u>-</u>
Total	<u>\$ 25,556,566</u>	<u>\$ 6,206,008</u>
<i>SLEP:</i>		
Difference between expected and actual experience	\$ 2,931,297	\$ 2,525,617
Assumption changes	4,896,227	747,260
Net difference between projected and actual earnings on pension plan investments	10,022,027	-
Contributions subsequent to the measurement date	<u>3,131,155</u>	<u>-</u>
Total	<u>\$ 20,980,706</u>	<u>\$ 3,272,877</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, 2020. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$16,241,934 for Regular and \$14,576,674 for SLEP) will be recognized in pension expense as follows:

Year Ending November 30,	Regular Plan	SLEP
2019	\$ 4,339,279	\$ 4,241,178
2020	1,973,800	2,657,943
2021	3,406,155	2,398,327
2022	6,522,700	4,358,445
2023	-	758,383
Thereafter	<u>-</u>	<u>162,398</u>
Total	<u>\$ 16,241,934</u>	<u>\$ 14,576,674</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

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 participated in a public entity risk pool, the Intergovernmental Personnel Benefit Cooperative (IPBC), to provide coverage for employee healthcare until July 1, 2019, at which point the County became self-insured 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 - Workers' Compensation and General Liability

A reconciliation of claims payable for the fiscal years ended November 30, 2019 and 2018 for workers' compensation and general liability is as follows:

	<u>Prior Year</u>	<u>Current Year</u>
Unpaid claims - Beginning of Year	\$ 6,669,697	\$ 5,627,585
Current year claims and changes in estimates	1,397,085	1,749,140
Claim payments	<u>(2,439,197)</u>	<u>(2,727,941)</u>
Unpaid Claims - End of Year	<u>\$ 5,627,585</u>	<u>\$ 4,648,784</u>

Public Entity Risk Pool

Intergovernmental Personnel Benefit Cooperative

The County participated in the Intergovernmental Personnel Benefit Cooperative (IPBC) until July 1, 2019, at which point the County became self-insured. 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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

NOTE IV - OTHER INFORMATION (cont.)

B. RISK MANAGEMENT (cont.)

Public Entity Risk Pool (cont.)

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 did not exercise any control over the activities of IPBC beyond its representation on the Board of Directors.

Claims Liability - Employee Healthcare

A reconciliation of claims payable for the fiscal year ended November 30, 2019 for self-insured employee healthcare is as follows:

	<u>Current Year</u>
Unpaid claims - Beginning of Year	\$ -
Current year claims and changes in estimates	5,357,355
Claim payments	<u>(4,447,746)</u>
Unpaid Claims - End of Year	<u>\$ 909,609</u>

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, 2019. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

NOTE IV - OTHER INFORMATION (cont.)

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.

Employees covered by benefit terms. At December 1, 2017, the actuarial valuation date, 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>
Total	<u><u>1,000</u></u>

Total OPEB liability. The County's total OPEB liability of \$9,659,855 was measured as of November 30, 2019, 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, 2019 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, 2019.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

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, 2019 valuation were based on the results of an actuarial experience study conducted by the independent actuary.

Discount rate. At November 30, 2019, the discount rate used to measure the total OPEB liability was a blended rate of 3.22%, which was a change from the November 30, 2018 rate of 3.53%. 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.

Change in the total OPEB liability.

	<u>Total OPEB Liability</u>
Balances at November 30, 2018	\$ 15,615,003
Service cost	392,127
Interest	541,395
Changes in assumptions or other inputs	(6,328,270)
Benefit payments	(550,484)
Other changes	<u>(9,916)</u>
Balances at November 30, 2019	<u><u>\$ 9,659,855</u></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 (2.22%) or 1-percentage-point higher (4.22%) than the current discount rate:

	<u>1% Decrease (2.22%)</u>	<u>Discount Rate (3.22%)</u>	<u>1% Increase (4.22%)</u>
Total OPEB liability	\$ 10,355,326	\$ 9,659,855	\$ 9,012,044

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

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	\$ 8,779,992	\$ 9,659,855	\$ 10,677,356

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB. For the year ended November 30, 2019, the County recognized OPEB expense of \$449,798. At November 30, 2019, 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	\$ 655,620	\$ -
Changes of assumptions or other inputs	1,402,245	6,225,913
Total	<u>\$ 2,057,865</u>	<u>\$ 6,225,913</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
2020	\$ (483,724)
2021	(483,724)
2022	(483,724)
2023	(483,724)
2024	(483,724)
Thereafter	<u>(1,749,428)</u>
Total	<u>\$ (4,168,048)</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2019

NOTE IV - OTHER INFORMATION (cont.)

E. 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, 2019, the County received \$200,929 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, 2019, the County incurred costs totaling \$4,000,000 for improvements to the golf course.

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

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

- Statement No. 84, *Fiduciary Activities*
- Statement No. 87, *Leases*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*

The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87, which was postponed by one and a half years.

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

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REQUIRED SUPPLEMENTARY INFORMATION

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 Five Fiscal Years

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

Notes to Schedule:

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

<u>2018</u>	<u>2019</u>
\$ 5,174,086	\$ 4,875,637
18,367,771	18,719,505
369,881	(787,677)
(7,932,779)	7,778,872
<u>(10,467,926)</u>	<u>(11,811,983)</u>
5,511,033	18,774,354
<u>247,550,535</u>	<u>253,061,568</u>
<u>\$ 253,061,568</u>	<u>\$ 271,835,922</u>
\$ 5,093,026	\$ 4,701,334
2,471,388	2,271,536
38,953,833	(13,279,957)
(10,467,926)	(11,811,983)
<u>(4,148,525)</u>	<u>3,430,607</u>
31,901,796	(14,688,463)
<u>225,757,127</u>	<u>257,658,923</u>
<u>\$ 257,658,923</u>	<u>\$ 242,970,460</u>
<u>\$ (4,597,355)</u>	<u>\$ 28,865,462</u>
101.82%	89.38%
\$ 50,335,325	\$ 49,528,512
-9.13%	58.28%

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

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KANE COUNTY, ILLINOIS

Required Supplementary Information

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

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Actuarially determined contribution	\$ 4,859,322	\$ 5,134,378	\$ 4,946,868	\$ 5,018,432	\$ 4,695,303
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>	<u>(4,701,334)</u>
Contribution deficiency (excess)	<u>\$ (718,713)</u>	<u>\$ (543,862)</u>	<u>\$ (69,302)</u>	<u>\$ (74,594)</u>	<u>\$ (6,031)</u>
Covered payroll	\$45,972,769	\$50,140,406	\$49,419,262	\$50,335,325	\$49,528,512
Contributions as a percentage of covered payroll	12.13%	11.32%	10.15%	10.12%	9.49%

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	25 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 Five Fiscal Years

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

Notes to Schedule:

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

<u>2018</u>	<u>2019</u>
\$ 3,147,816	\$ 3,152,448
10,661,689	11,280,480
1,148,191	(515,009)
(764,009)	5,025,409
<u>(5,554,732)</u>	<u>(6,336,172)</u>
8,638,955	12,607,156
<u>143,359,311</u>	<u>151,998,266</u>
<u>\$ 151,998,266</u>	<u>\$ 164,605,422</u>
\$ 3,591,796	\$ 3,303,658
1,294,884	1,255,164
22,150,171	(9,161,405)
(5,554,732)	(6,336,172)
<u>(1,634,844)</u>	<u>2,121,582</u>
19,847,275	(8,817,173)
<u>123,309,790</u>	<u>143,157,065</u>
<u>\$ 143,157,065</u>	<u>\$ 134,339,892</u>
<u>\$ 8,841,201</u>	<u>\$ 30,265,530</u>
94.18%	81.61%
\$ 16,998,048	\$ 16,735,506
52.01%	180.85%

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

KANE COUNTY, ILLINOIS

Required Supplementary Information

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

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Actuarially determined contribution	\$ 3,248,548	\$ 3,488,288	\$ 3,355,106	\$ 3,559,391	\$ 3,268,444
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>	<u>(3,303,658)</u>
Contribution deficiency (excess)	<u>\$ (1,021,681)</u>	<u>\$ (488,193)</u>	<u>\$ (101,093)</u>	<u>\$ (32,405)</u>	<u>\$ (35,214)</u>
Covered payroll	\$15,708,645	\$17,183,684	\$16,560,248	\$16,998,048	\$16,735,506
Contributions as a percentage of covered payroll	27.18%	23.14%	20.87%	21.13%	19.74%

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	25 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 Last Two Fiscal Years

	<u>2018</u>	<u>2019</u>
Total OPEB liability		
Service cost	\$ 723,024	\$ 392,127
Interest	401,734	541,395
Difference between expected and actual experience	842,510	-
Changes of assumptions	90,271	(6,328,270)
Benefit payments	(565,270)	(550,484)
Other changes	<u>964,011</u>	<u>(9,916)</u>
Net change in total OPEB liability	2,456,280	(5,955,148)
Total OPEB liability - beginning	<u>13,158,723</u>	<u>15,615,003</u>
Total OPEB liability - ending	<u>\$ 15,615,003</u>	<u>\$ 9,659,855</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%
Covered payroll	\$ 54,050,604	\$ 54,050,604
County's total OPEB liability as a percentage of covered payroll	28.89%	17.87%

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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Property taxes	\$ 34,674,704	\$ 34,674,704	\$ 34,733,716	\$ 59,012
Other Taxes	2,308,000	2,308,000	2,557,692	249,692
Intergovernmental	24,160,000	24,160,000	24,799,098	639,098
Grants	246,188	195,818	294,929	99,111
Licenses and Permits	1,208,735	1,208,735	1,281,202	72,467
Fines	2,218,000	2,218,000	2,329,797	111,797
Charges for Services	12,620,352	13,350,212	13,867,115	516,903
Reimbursements	5,129,310	5,162,908	5,423,680	260,772
Net investment income	1,093,286	1,093,286	1,470,954	377,668
Miscellaneous	257,173	257,173	364,469	107,296
Total revenues	<u>83,915,748</u>	<u>84,628,836</u>	<u>87,122,652</u>	<u>2,493,816</u>
EXPENDITURES				
General Fund Departments				
County Board/Liquor	1,403,745	1,408,436	1,300,238	108,198
Finance Administration	986,293	1,031,564	1,008,462	23,102
Information Technologies	3,803,822	3,857,491	3,444,363	413,128
Building Management:				
Building Management - Government Center	1,374,288	1,484,651	1,492,074	(7,423)
Building Management - Judicial Center	879,422	1,001,099	953,065	48,034
Building Management - Juvenile Justice Center	244,094	321,574	324,223	(2,649)
Building Management - North Campus	227,353	227,353	218,714	8,639
Building Management - Aurora Health Department	76,734	94,064	80,385	13,679
Building Management - Old Courthouse	264,742	290,150	286,878	3,272
Building Management - Sheriff Facility	1,073,424	1,221,031	1,235,520	(14,489)
Building Management - ROE Office	130,000	130,000	130,000	-
Total Building Management	<u>4,270,057</u>	<u>4,769,922</u>	<u>4,720,859</u>	<u>49,063</u>
Human Resources	259,858	290,436	234,941	55,495
County Auditor	305,700	310,275	270,691	39,584
Treasurer/Collector	632,911	660,820	659,971	849
Supervisor of Assessments:				
Supervisor of Assessments	1,154,443	1,169,279	1,110,078	59,201
Board of Review	172,134	173,432	133,826	39,606
Total Supervisor of Assessments	<u>1,326,577</u>	<u>1,342,711</u>	<u>1,243,904</u>	<u>98,807</u>

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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
County Clerk:				
County Clerk	\$ 877,824	\$ 1,006,694	\$ 1,018,001	\$ (11,307)
Elections Expense	1,704,817	2,065,194	1,569,105	496,089
Alternative Language Coordination	73,301	74,584	75,721	(1,137)
Aurora Satellite Office	118,163	-	2,438	(2,438)
Aurora Election Expense	346,712	-	-	-
Total County Clerk	<u>3,120,817</u>	<u>3,146,472</u>	<u>2,665,265</u>	<u>481,207</u>
Recorder of Deeds	776,555	787,439	650,985	136,454
Regional Office of Education	301,772	306,906	303,534	3,372
Judiciary and Courts	3,247,708	3,297,891	3,010,360	287,531
Circuit Clerk:				
Circuit Clerk Administration	3,693,522	3,693,522	3,538,789	154,733
Circuit Clerk COO Support	2,180	2,180	770	1,410
Circuit Clerk File Lib/Records	15,647	15,647	4,505	11,142
Circuit Clerk Civil	18,537	18,537	16,105	2,432
Circuit Clerk Criminal	32,354	32,354	16,675	15,679
Circuit Clerk Records Support	25,600	25,600	25,000	600
Circuit Clerk Chief Deputy	33,944	33,944	11,464	22,480
Circuit Clerk Human Resource	10,329	10,329	3,285	7,044
Circuit Clerk Customer Service	10,937	10,937	5,405	5,532
Total Circuit Clerk	<u>3,843,050</u>	<u>3,843,050</u>	<u>3,621,998</u>	<u>221,052</u>
States Attorney:				
States Attorney	6,152,882	6,238,457	5,574,618	663,839
JJC Council	45,702	46,223	43,651	2,572
Total State's Attorney	<u>6,198,584</u>	<u>6,284,680</u>	<u>5,618,269</u>	<u>666,411</u>
Public Defender	4,048,154	4,107,380	4,009,475	97,905
Sheriff:				
Sheriff	10,757,231	11,461,246	12,155,245	(693,999)
Adult Corrections	16,528,615	16,908,391	16,220,251	688,140
Corrections, Board and Care	-	1,680	1,680	-
Court Security	-	978,709	709,274	269,435
Emergency Management Services	-	256,959	202,283	54,676
Total Sheriff	<u>27,285,846</u>	<u>29,606,985</u>	<u>29,288,733</u>	<u>318,252</u>
Merit Commission	97,815	99,307	87,479	11,828

(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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Court Services:				
Court Services Administration	\$ (560,979)	\$ (30,555)	\$ 696,679	\$ (727,234)
Adult Court Services	3,539,983	3,545,483	3,761,871	(216,388)
Treatment Alternative Court	130,951	135,951	141,239	(5,288)
Electronic Monitoring	671,314	671,314	-	671,314
Juvenile Court Services	1,732,554	1,717,554	1,353,058	364,496
Juvenile Custody	402,951	402,951	-	402,951
Juvenile Justice Center	4,637,936	4,625,936	4,492,415	133,521
KIDS Education Program	89,095	89,095	73,947	15,148
Diagnostic Center	980,209	980,209	872,602	107,607
Veteran's Court	66,835	67,335	75,103	(7,768)
Total Court Services	<u>11,690,849</u>	<u>12,205,273</u>	<u>11,466,914</u>	<u>738,359</u>
County Coroner	957,236	1,190,515	1,188,357	2,158
Emergency Management Services	220,038	-	-	-
Development and Community Services:				
County Development	1,336,103	1,350,245	1,225,431	124,814
Administrative Adjudication Program	8,294	8,294	4,800	3,494
Water Resources	404,709	411,604	392,292	19,312
Electrical Aggregation	25,957	26,404	24,546	1,858
Total Development and Community Services	<u>1,775,063</u>	<u>1,796,547</u>	<u>1,647,069</u>	<u>149,478</u>
Internal Services:				
Internal Services	538,000	538,000	442,054	95,946
Communication/Technology	1,677,389	1,677,389	1,526,177	151,212
Operational Support	151,000	179,684	29,713	149,971
Other Contingency	1,135,417	421,232	-	421,232
Total Internal Services	<u>3,501,806</u>	<u>2,816,305</u>	<u>1,997,949</u>	<u>818,361</u>
Total Capital Outlay	<u>99,000</u>	<u>264,000</u>	<u>340,436</u>	<u>(76,436)</u>
Total expenditures	<u>80,153,256</u>	<u>83,424,405</u>	<u>78,780,252</u>	<u>4,644,158</u>
Excess (deficiency) of revenues over expenditures	<u>3,762,492</u>	<u>1,204,431</u>	<u>8,342,400</u>	<u>(2,150,342)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,462,421	8,978,099	6,142,872	(2,835,227)
Transfers out	<u>(5,954,623)</u>	<u>(15,563,005)</u>	<u>(12,745,071)</u>	<u>2,817,934</u>
Total other financing sources (uses)	<u>(3,492,202)</u>	<u>(6,584,906)</u>	<u>(6,602,199)</u>	<u>(17,293)</u>
Net change in fund balances	<u>\$ 270,290</u>	<u>\$ (5,380,475)</u>	<u>1,740,201</u>	<u>\$ (2,167,635)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>63,552,873</u>	
FUND BALANCE, END OF YEAR			<u>\$ 65,293,074</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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 5,497,470	\$ 5,497,470	\$ 5,504,599	\$ 7,129
Net investment income	115,871	115,871	173,243	57,372
Total revenues	<u>5,613,341</u>	<u>5,613,341</u>	<u>5,677,842</u>	<u>64,501</u>
EXPENDITURES				
General Government				
Benefits				
IMRF contributions	2,269,559	2,394,841	2,384,969	9,872
SLEP contributions	3,591,688	3,795,804	3,315,210	480,594
Total Benefits	<u>5,861,247</u>	<u>6,190,645</u>	<u>5,700,179</u>	<u>490,466</u>
Total General Government	<u>5,861,247</u>	<u>6,190,645</u>	<u>5,700,179</u>	<u>490,466</u>
Total expenditures	<u>5,861,247</u>	<u>6,190,645</u>	<u>5,700,179</u>	<u>490,466</u>
Excess (deficiency) of revenues over expenditures	<u>(247,906)</u>	<u>(577,304)</u>	<u>(22,337)</u>	<u>554,967</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,906	331,304	331,304	-
Total other financing sources (uses)	<u>1,906</u>	<u>331,304</u>	<u>331,304</u>	<u>-</u>
Net change in fund balances	<u>\$ (246,000)</u>	<u>\$ (246,000)</u>	308,967	<u>\$ 554,967</u>
FUND BALANCE, BEGINNING OF YEAR			<u>6,119,730</u>	
FUND BALANCE, END OF YEAR			<u>\$ 6,428,697</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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 14,980,000	\$ 14,980,000	\$ 15,023,272	\$ 43,272
Reimbursements	2,794,775	2,794,775	666,395	(2,128,380)
Net investment income	160,000	160,000	1,072,869	912,869
Total revenues	<u>17,934,775</u>	<u>17,934,775</u>	<u>16,762,536</u>	<u>(1,172,239)</u>
EXPENDITURES				
Highways and Streets				
Contractual Services				
Engineering services	6,659,717	6,659,717	5,046,849	1,612,868
Repairs and Maintenance - Bridges	3,000,000	3,000,000	1,975,241	1,024,759
External grants	130,000	130,000	130,000	-
Total Contractual Services	<u>9,789,717</u>	<u>9,789,717</u>	<u>7,152,090</u>	<u>2,637,627</u>
Total Highway and Streets	<u>9,789,717</u>	<u>9,789,717</u>	<u>7,152,090</u>	<u>2,637,627</u>
Capital Outlay				
Road construction	13,050,999	13,050,999	3,752,045	9,298,954
Bridge construction	12,313,405	12,313,405	5,499,041	6,814,364
Highway right of way	2,075,300	2,075,300	527,455	1,547,845
Total Capital Outlay	<u>27,439,704</u>	<u>27,439,704</u>	<u>9,778,541</u>	<u>17,661,163</u>
Total expenditures	<u>37,229,421</u>	<u>37,229,421</u>	<u>16,930,631</u>	<u>20,298,790</u>
Excess (deficiency) of revenues over expenditures	<u>(19,294,646)</u>	<u>(19,294,646)</u>	<u>(168,095)</u>	<u>19,126,551</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,280,000)	-	-	-
Total other financing sources (uses)	<u>(1,280,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (20,574,646)</u>	<u>\$ (19,294,646)</u>	<u>(168,095)</u>	<u>\$ 19,126,551</u>
FUND BALANCE, BEGINNING OF YEAR			<u>38,089,393</u>	
FUND BALANCE, END OF YEAR			<u>\$ 37,921,298</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, 2019

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: Circuit Clerk Operations and Administration Fund, Weed and Seed Fund, Public Defender Records Automation Fund, Sheriff's Office Money Laundering Fund, Juvenile Drug Court Fund, Workforce Development Fund, Transit Sales Tax Debt Service Fund, and Judicial Facility Construction 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 2019 budget was passed by resolution on November 13, 2018. 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, 2019

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, 2019

	General	Special Reserve	Emergency Reserve	Property Tax Freeze Protection
ASSETS				
Cash and investments	\$ 48,990,416	\$ 320,449	\$ 5,146,869	\$ 6,181,174
Property tax receivable	33,187,165	-	-	-
Intergovernmental receivable	7,078,441	-	-	-
Interest receivable	226,330	1,172	18,634	9,293
Other receivables	278,913	-	-	-
Prepaid items	277,268	-	-	-
Deposits	20,000	-	-	-
Due from other funds	212,727	-	-	-
Total assets	<u>\$ 90,271,260</u>	<u>\$ 321,621</u>	<u>\$ 5,165,503</u>	<u>\$ 6,190,467</u>
LIABILITIES				
Accounts payable	\$ 1,307,434	\$ -	\$ -	\$ -
Accrued payroll	2,627,045	-	-	-
Due to other funds	695,634	-	-	-
Total liabilities	<u>4,630,113</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for future periods	33,187,165	-	-	-
Unavailable Revenue	1,696,849	464	7,450	3,041
Total deferred inflow of resources	<u>34,884,014</u>	<u>464</u>	<u>7,450</u>	<u>3,041</u>
FUND BALANCES				
Nonspendable	277,268	-	-	-
Committed	-	-	5,158,053	-
Assigned	-	321,157	-	6,187,426
Unassigned	50,479,865	-	-	-
Total fund balances	<u>50,757,133</u>	<u>321,157</u>	<u>5,158,053</u>	<u>6,187,426</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 90,271,260</u>	<u>\$ 321,621</u>	<u>\$ 5,165,503</u>	<u>\$ 6,190,467</u>

Domestic Violence	Environmental Prosecution	Economic Development	Cost Share Drainage	Public Building Commission	Total
\$ 283,056	\$ 585	\$ 180,732	\$ 288,307	\$ 2,188,475	\$ 63,580,063
-	-	-	-	-	33,187,165
-	-	-	-	-	7,078,441
980	4	669	1,233	7,924	266,239
-	-	-	-	-	278,913
-	-	-	-	-	277,268
-	-	-	-	-	20,000
-	-	-	26,223	-	238,950
<u>\$ 284,036</u>	<u>\$ 589</u>	<u>\$ 181,401</u>	<u>\$ 315,763</u>	<u>\$ 2,196,399</u>	<u>\$ 104,927,039</u>
\$ 420	\$ -	\$ 750	\$ 90,963	\$ -	\$ 1,399,567
12,138	-	354	-	-	2,639,537
-	-	-	-	-	695,634
<u>12,558</u>	<u>-</u>	<u>1,104</u>	<u>90,963</u>	<u>-</u>	<u>4,734,738</u>
-	-	-	-	-	33,187,165
410	1	262	417	3,168	1,712,062
<u>410</u>	<u>1</u>	<u>262</u>	<u>417</u>	<u>3,168</u>	<u>34,899,227</u>
-	-	-	-	-	277,268
-	-	-	-	-	5,158,053
271,068	588	180,035	224,383	-	7,184,657
-	-	-	-	2,193,231	52,673,096
<u>271,068</u>	<u>588</u>	<u>180,035</u>	<u>224,383</u>	<u>2,193,231</u>	<u>65,293,074</u>
<u>\$ 284,036</u>	<u>\$ 589</u>	<u>\$ 181,401</u>	<u>\$ 315,763</u>	<u>\$ 2,196,399</u>	<u>\$ 104,927,039</u>

KANE COUNTY, ILLINOIS

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances by Account

For the Year Ended November 30, 2019

	General	Special Reserve	Emergency Reserve	Property Tax Freeze Protection	Domestic Violence
REVENUES					
Property taxes	\$ 34,733,716	\$ -	\$ -	\$ -	\$ -
Other taxes	2,557,692	-	-	-	-
Intergovernmental	24,799,098	-	-	-	-
Grants	294,929	-	-	-	-
Licenses and permits	1,281,202	-	-	-	-
Fines	2,329,797	-	-	-	-
Charges for services	13,867,115	-	-	-	-
Reimbursements	5,423,680	-	-	-	-
Net investment income	1,162,383	7,091	136,789	83,037	7,811
Miscellaneous	364,434	-	-	-	-
Total revenues	86,814,046	7,091	136,789	83,037	7,811
EXPENDITURES					
Current					
General Government	12,977,498	-	-	-	-
Public Safety	42,031,481	-	-	-	-
Judicial	15,874,639	-	-	-	385,471
Public Service and Records	5,523,658	-	-	-	-
Development Housing and Economic Development	1,509,453	-	-	-	-
Capital outlay	164,177	-	-	-	-
Total expenditures	78,080,906	-	-	-	385,471
Excess (deficiency) of revenues over expenditures	8,733,140	7,091	136,789	83,037	(377,660)
OTHER FINANCING SOURCES (USES)					
Transfers in	3,772,308	297,000	-	4,080,000	547,997
Transfers out	(12,498,132)	-	-	(2,987,356)	-
Total other financing sources (uses)	(8,725,824)	297,000	-	1,092,644	547,997
Net change in fund balances	7,316	304,091	136,789	1,175,681	170,337
FUND BALANCES, BEGINNING OF YEAR	50,749,817	17,066	5,021,264	5,011,745	100,731
FUND BALANCES, END OF YEAR	\$ 50,757,133	\$ 321,157	\$ 5,158,053	\$ 6,187,426	\$ 271,068

Environmental Prosecution	Economic Development	Cost Share Drainage	Public Building Commission	Intrafund Eliminations	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,733,716
-	-	-	-	-	2,557,692
-	-	-	-	-	24,799,098
-	-	-	-	-	294,929
-	-	-	-	-	1,281,202
-	-	-	-	-	2,329,797
-	-	-	-	-	13,867,115
-	-	-	-	-	5,423,680
689	4,983	10,008	58,163	-	1,470,954
-	35	-	-	-	364,469
689	5,018	10,008	58,163	-	87,122,652
-	-	-	-	-	12,977,498
-	-	-	-	-	42,031,481
-	-	-	-	-	16,260,110
-	-	-	-	-	5,523,658
-	44,117	93,499	-	-	1,647,069
-	-	176,259	-	-	340,436
-	44,117	269,758	-	-	78,780,252
689	(39,099)	(259,750)	58,163	-	8,342,400
-	91,000	172,500	-	(2,817,933)	6,142,872
(75,875)	(1,641)	-	-	2,817,933	(12,745,071)
(75,875)	89,359	172,500	-	-	(6,602,199)
(75,186)	50,260	(87,250)	58,163	-	1,740,201
75,774	129,775	311,633	2,135,068	-	63,552,873
\$ 588	\$ 180,035	\$ 224,383	\$ 2,193,231	\$ -	\$ 65,293,074

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 34,674,704	\$ 34,674,704	\$ 34,733,716	\$ 59,012
Other taxes				
Local use tax	1,750,000	1,750,000	1,999,199	249,199
RTA sales tax	548,000	548,000	549,632	1,632
TIF distribution tax	10,000	10,000	8,861	(1,139)
Total Other Taxes	2,308,000	2,308,000	2,557,692	249,692
Intergovernmental				
State sales tax	17,170,000	17,170,000	16,575,727	(594,273)
State income tax	5,650,000	5,650,000	6,408,908	758,908
Personal property replacement tax	1,340,000	1,340,000	1,814,463	474,463
Total Intergovernmental	24,160,000	24,160,000	24,799,098	639,098
Grants				
JJC council grant	60,038	60,038	49,762	(10,276)
State alien assistance grant	150,000	178,684	198,751	20,067
Help America Vote Act (HAVA) grant	-	-	25,921	25,921
Justice assistance grant	32,000	32,000	20,495	(11,505)
Child protection data court grant	4,150	4,150	-	(4,150)
Total Intergovernmental	246,188	274,872	294,929	20,057
Licenses and permits				
Liquor licenses	97,435	97,435	96,114	(1,321)
Marriage licenses	91,200	91,200	87,561	(3,639)
Civil union licenses	500	500	189	(311)
Building and inspection permits	1,000,000	1,000,000	1,031,103	31,103
Residential grading plan permits	500	500	1,950	1,450
Stormwater permits	12,500	12,500	24,975	12,475
Publication permits	100	100	37,010	36,910
Gathering permits	5,000	5,000	800	(4,200)
Firework permits	1,500	1,500	1,500	-
Total Licenses and Permits	1,208,735	1,208,735	1,281,202	72,467
Fines				
Back taxes - interest and penalty	1,520,000	1,520,000	1,618,134	98,134
State's attorney fines	165,000	165,000	269,145	104,145
Bond forfeiture fines	150,000	150,000	85,021	(64,979)
DUI fines	20,500	20,500	24,961	4,461
Traffic violation fines	200,000	200,000	184,982	(15,018)
Eviction fines	162,000	162,000	147,554	(14,446)
Adjudication fines	500	500	-	(500)
Total Fines	2,218,000	2,218,000	2,329,797	111,797

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Charges for services				
Off track wagering fees	\$ 36,000	\$ 36,000	\$ 53,635	\$ 17,635
Computer services fees	72,352	72,352	75,908	3,556
Mapping royalties fees	2,500	2,500	7,541	5,041
Assessor fees	20,000	20,000	20,820	820
Notary fees	24,060	24,060	20,849	(3,211)
Business fees	8,500	8,500	4,322	(4,178)
Passport fees	86,400	86,400	139,418	53,018
Certified copy fees	546,060	546,060	529,477	(16,583)
Tax redemption fees	226,600	226,600	124,830	(101,770)
Election fees	57,900	57,900	198,966	141,066
Tax extension fees	65,380	65,380	37,108	(28,272)
Financing statements fees	6,000	6,000	10,965	4,965
Recording fees	1,450,000	1,450,000	1,405,097	(44,903)
Certified record copy fees	33,000	33,000	18,768	(14,232)
Revenue tax stamp fees	1,520,000	1,520,000	1,748,507	228,507
General circuit division fees	4,325,000	4,325,000	4,467,646	142,646
10% bond fees	570,000	570,000	530,796	(39,204)
Mailing fees	50,000	50,000	48,674	(1,326)
County court system fees	200,000	200,000	554,831	354,831
State's attorney prosecution fees	160,000	160,000	278,019	118,019
Detail fees	82,000	82,000	104,650	22,650
Net civil processing fees	242,000	242,000	110,051	(131,949)
Chancery foreclosure fees	405,000	405,000	454,800	49,800
Body writ fees	30,000	30,000	29,779	(221)
Accident copy fees	6,000	6,000	1,531	(4,469)
Weekend prisoner fees	32,000	32,000	28,390	(3,610)
Burglar alarm fees	10,000	10,000	3,900	(6,100)
Inmate telephone fees - adult	300,000	300,000	362,491	62,491
Fingerprinting fees	3,000	3,000	1,960	(1,040)
Bond fees	97,000	97,000	98,900	1,900
Court security fees	-	699,860	480,069	(219,791)
KIDS program fees	100,000	100,000	118,137	18,137
Electronic monitoring fees	45,000	45,000	29,458	(15,542)
JCS custody parental support fees	5,000	5,000	553	(4,447)
Mental health/specialty court fees	220,000	220,000	233,148	13,148
County coroner fees	-	30,000	30,000	-
Cable franchise fees	800,000	800,000	722,211	(77,789)
Zoning fees	40,000	40,000	73,250	33,250
Subdivision approval fees	-	-	5,000	5,000
Development/planning services fees	100	100	-	(100)
Adjudication hearing fees	500	500	100	(400)
Public defender fees	2,000	2,000	10,382	8,382

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Interstate compact fees	\$ 2,500	\$ 2,500	\$ 1,171	\$ (1,329)
Indemnity fees	40,000	40,000	45,660	5,660
Default fees	70,000	70,000	125,120	55,120
Domestic violence GPS fees	9,500	9,500	6,488	(3,012)
Domestic violence diversion program fee	55,000	55,000	76,393	21,393
Additional circuit division fees	360,000	360,000	200,393	(159,607)
Drug testing administrative fee	10,000	10,000	8,550	(1,450)
Drug diversion program fee	42,000	42,000	63,464	21,464
Deferred prosecution fee	100,000	100,000	91,774	(8,226)
D/A deferred prosecution fee	5,000	5,000	8,485	3,485
P/S deferred prosecution fee	500	500	-	(500)
Vacant dwelling fees	500	500	1,300	800
Coin operating amusement fees	-	-	4,700	4,700
Electrical aggregation administrative fee	26,000	26,000	31,028	5,028
Miscellaneous fees	20,000	20,000	27,652	7,652
Total Charges for Services	12,620,352	13,350,212	13,867,115	516,903
Reimbursements				
Forest preserve reimbursement	64,164	64,164	61,867	(2,297)
Workforce development reimbursements	-	-	1,953	1,953
Supervisor of assessments salary reimbursement	63,887	63,887	65,164	1,277
State's attorney salary reimbursement	178,677	178,667	183,829	5,162
Public defender salary reimbursement	99,890	99,890	103,904	4,014
Prisoner transfer reimbursement	8,500	8,500	-	(8,500)
Probation salary reimbursement	3,450,692	3,450,692	3,571,474	120,782
Youth home reimbursement	900,000	900,000	886,478	(13,522)
Emergency management reimbursement	63,000	96,608	133,519	36,911
Sheriff training reimbursement	8,000	8,000	23,722	15,722
Victim impact panel reimbursement	20,000	20,000	23,050	3,050
Treatment alternative court reimbursement	3,500	3,500	4,582	1,082
IL State Board of Education reimbursement	75,000	75,000	59,214	(15,786)
Death surcharge reimbursement	15,000	15,000	14,374	(626)
SVP reimbursement	15,000	15,000	13,067	(1,933)
Miscellaneous reimbursement	164,000	164,010	277,483	113,473
Total Reimbursements	5,129,310	5,162,918	5,423,680	260,762
Net investment income	936,100	936,100	1,162,383	226,283
Miscellaneous				
Rental income	46,847	46,847	52,847	6,000
Auction sales	42,000	42,000	7,255	(34,745)
Refunds	-	-	12,836	12,836
Cell tower lease	23,998	23,998	24,216	218
Miscellaneous other	144,328	144,328	267,280	122,952
Total Miscellaneous	257,173	257,173	364,434	107,261
Total revenues	83,758,562	84,550,714	86,814,046	2,263,332

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
EXPENDITURES				
County Board/Liquor				
Personnel Services				
Salaries and wages	\$ 941,783	\$ 946,474	\$ 940,505	\$ 5,969
Benefits				
Healthcare contribution	394,080	394,080	310,326	83,754
Dental contribution	14,724	14,724	10,355	4,369
Total Benefits	408,804	408,804	320,681	88,123
Contractual Services				
Contractual/consulting services	5,841	5,841	820	5,021
Repairs and maintenance - copiers	500	500	235	265
Conferences and meetings	2,167	2,167	81	2,086
Employee training	-	-	941	(941)
Employee mileage expense	750	750	-	750
General association dues	36,400	36,400	34,447	1,953
Total Contractual Services	45,658	45,658	36,524	9,134
Commodities				
Office supplies	6,000	6,000	2,111	3,889
Operating supplies	500	500	417	83
Computer related supplies	500	500	-	500
Books and subscriptions	500	500	-	500
Total Commodities	7,500	7,500	2,528	4,972
Total County Board/Liquor	1,403,745	1,408,436	1,300,238	108,198
Finance Administration				
Personnel Services				
Salaries and wages	689,413	728,208	722,853	5,355
Benefits				
Healthcare contribution	171,586	177,744	165,479	12,265
Dental contribution	4,305	4,623	4,315	308
Total Benefits	175,891	182,367	169,794	12,573
Contractual Services				
Certified audit contract	98,751	98,751	98,542	209
Contractual/consulting services	3,500	3,500	3,200	300
Repairs and maintenance - copiers	1,150	1,150	431	719
Legal printing	260	260	140	120
Conferences and meetings	2,300	2,300	-	2,300
Employee training	5,000	5,000	1,054	3,946
Employee mileage expense	270	270	24	246
General association dues	4,908	4,908	4,840	68
Total Contractual Services	116,139	116,139	108,231	7,908

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 4,350	\$ 4,350	\$ 1,710	\$ 2,640
Computer related supplies	500	500	2,634	(2,134)
Office furniture - non-capital	-	-	3,240	(3,240)
Total Commodities	4,850	4,850	7,584	(2,734)
Total Finance Administration	986,293	1,031,564	1,008,462	23,102
Information Technologies				
Personnel Services				
Salaries and wages	2,632,031	2,684,672	2,509,646	175,026
Overtime salaries	51,421	52,449	37,625	14,824
Total Personnel Services	2,683,452	2,737,121	2,547,271	189,850
Benefits				
Healthcare contribution	561,581	561,581	418,315	143,266
Dental contribution	17,448	17,448	12,589	4,859
Total Benefits	579,029	579,029	430,904	148,125
Contractual Services				
Contractual/consulting services	218,950	218,950	150,911	68,039
Software licensing cost	-	-	2,782	(2,782)
Repairs and maintenance - computers	77,700	77,700	69,307	8,393
Repairs and maintenance - copiers	7,500	7,500	5,252	2,248
Repairs and maintenance - communication equipment	68,000	68,000	73,883	(5,883)
Repairs and maintenance - vehicles	4,000	4,000	3,285	715
Repairs and maintenance - office equipment	500	500	-	500
General advertising	1,500	1,500	29	1,471
Conferences and meetings	37,000	37,000	36,487	513
Employee training	36,605	36,605	37,459	(854)
Employee mileage expense	2,500	2,500	1,135	1,365
General association dues	4,900	4,900	1,910	2,990
Total Contractual Services	459,155	459,155	382,440	76,715
Commodities				
Office supplies	11,000	11,000	10,704	296
Computer related supplies	33,000	33,000	41,461	(8,461)
Books and subscriptions	2,000	2,000	2,003	(3)
Printing supplies	31,686	31,686	24,996	6,690
Office furniture - non-capital	3,000	3,000	3,024	(24)
Fuel - vehicles	1,500	1,500	1,560	(60)
Total Commodities	82,186	82,186	83,748	(1,562)
Total Information Technologies	3,803,822	3,857,491	3,444,363	413,128

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Building Management - Government Center				
Personnel Services				
Salaries and wages	\$ 760,782	\$ 775,998	\$ 759,414	\$ 16,584
Overtime salaries	10,528	10,739	2,695	8,044
Total Personnel Services	771,310	786,737	762,109	24,628
Benefits				
Healthcare contribution	99,782	99,782	128,815	(29,033)
Dental contribution	3,764	3,764	4,084	(320)
Total Benefits	103,546	103,546	132,899	(29,353)
 Contractual Services				
Disposal and water softener services	4,500	4,500	5,898	(1,398)
Janitorial services	50,000	50,000	55,943	(5,943)
Repairs and maintenance - roads	20,000	47,000	51,455	(4,455)
Repairs and maintenance - buildings	90,000	90,000	77,376	12,624
Repairs and maintenance - grounds	13,000	13,000	18,790	(5,790)
Repairs and maintenance - equipment	15,504	15,504	13,609	1,895
Equipment rental	500	500	-	500
Repairs and maintenance - vehicles	15,000	15,000	13,403	1,597
General printing	48,000	48,000	57,441	(9,441)
Employee training	-	-	50	(50)
Total Contractual Services	256,504	283,504	295,485	(11,981)
Commodities				
Operating supplies	6,000	6,000	6,893	(893)
Utilities - sewer	1,200	36,200	3,811	32,389
Utilities - water	6,000	9,100	8,469	631
Printing supplies	45,000	45,000	64,484	(19,484)
Cleaning supplies	11,000	11,000	10,937	63
Uniform supplies	3,000	3,000	3,418	(418)
Utilities - natural gas	20,000	38,800	35,441	3,359
Utilities - electric	140,728	151,764	155,297	(3,533)
Fuel - vehicles	10,000	10,000	12,831	(2,831)
Total Commodities	242,928	310,864	301,581	9,283
Total Building Management - Government Center	1,374,288	1,484,651	1,492,074	(7,423)

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, 2019

	<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	\$ 161,256	\$ 129,481	\$ 119,589	\$ 9,892
Overtime salaries	7,849	8,006	4,103	3,903
Total Personnel Services	<u>169,105</u>	<u>137,487</u>	<u>123,692</u>	<u>13,795</u>
Benefits				
Healthcare contribution	64,696	64,696	37,411	27,285
Dental contribution	2,544	2,544	1,908	636
Total Benefits	<u>67,240</u>	<u>67,240</u>	<u>39,319</u>	<u>27,921</u>
Contractual Services				
Disposal and water softener services	5,000	5,000	5,089	(89)
Janitorial services	120,000	120,000	122,902	(2,902)
Repairs and maintenance - roads	28,694	28,694	41,025	(12,331)
Repairs and maintenance - buildings	100,000	100,000	109,659	(9,659)
Repairs and maintenance - grounds	32,000	32,000	18,921	13,079
Repairs and maintenance - equipment	22,000	40,000	43,342	(3,342)
Total Contractual Services	<u>307,694</u>	<u>325,694</u>	<u>340,938</u>	<u>(15,244)</u>
Commodities				
Operating supplies	3,383	3,383	485	2,898
Utilities - sewer	6,500	22,745	21,226	1,519
Utilities - water	7,000	19,750	18,324	1,426
Cleaning supplies	8,500	8,500	8,350	150
Utilities - natural gas	30,000	58,500	51,942	6,558
Utilities - electric	280,000	357,800	348,789	9,011
Total Commodities	<u>335,383</u>	<u>470,678</u>	<u>449,116</u>	<u>21,562</u>
Total Building Management - Judicial Center	<u>879,422</u>	<u>1,001,099</u>	<u>953,065</u>	<u>48,034</u>
Building Management - Juvenile Justice Center				
Personnel Services				
Salaries and wages	39,047	39,828	39,050	778
Overtime salaries	427	436	16	420
Total Personnel Services	<u>39,474</u>	<u>40,264</u>	<u>39,066</u>	<u>1,198</u>
Benefits				
Healthcare contribution	6,329	6,329	6,336	(7)
Dental contribution	244	244	244	-
Total Benefits	<u>6,573</u>	<u>6,573</u>	<u>6,580</u>	<u>(7)</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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Disposal and water softener services	\$ 4,000	\$ 4,000	\$ 5,287	\$ (1,287)
Janitorial services	50,000	50,000	55,657	(5,657)
Repairs and maintenance - roads	9,889	9,889	12,850	(2,961)
Repairs and maintenance - buildings	28,000	28,000	39,510	(11,510)
Repairs and maintenance - grounds	6,158	6,158	6,736	(578)
Repairs and maintenance - equipment	7,500	7,500	9,258	(1,758)
Grease trap - septic services	2,400	2,400	2,160	240
Total Contractual Services	107,947	107,947	131,458	(23,511)
Commodities				
Operating supplies	1,000	1,000	-	1,000
Cleaning supplies	6,800	6,800	5,163	1,637
Utilities - natural gas	22,300	34,990	28,336	6,654
Utilities - electric	60,000	124,000	113,620	10,380
Total Commodities	90,100	166,790	147,119	19,671
Total Building Management - Juvenile Justice Center	244,094	321,574	324,223	(2,649)
Building Management - North Campus				
Contractual Services				
Disposal and water softener services	2,853	2,853	2,468	385
Janitorial services	48,000	48,000	57,852	(9,852)
Repairs and maintenance - roads	18,700	18,700	7,717	10,983
Repairs and maintenance - buildings	22,500	22,500	19,758	2,742
Repairs and maintenance - grounds	2,500	2,500	2,767	(267)
Repairs and maintenance - equipment	10,000	10,000	11,326	(1,326)
Total Contractual Services	104,553	104,553	101,888	2,665
Commodities				
Utilities - sewer	3,600	3,600	1,662	1,938
Utilities - water	3,000	3,000	1,314	1,686
Cleaning supplies	2,200	2,200	4,054	(1,854)
Utilities - natural gas	21,400	21,400	13,132	8,268
Utilities - electric	92,600	92,600	96,664	(4,064)
Total Commodities	122,800	122,800	116,826	5,974
Total Building Management - North Campus	227,353	227,353	218,714	8,639

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, 2019

	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	\$ 1,285	\$ (585)
Janitorial services	15,000	15,000	13,095	1,905
Repairs and maintenance - roads	6,500	6,500	2,405	4,095
Repairs and maintenance - buildings	18,000	18,000	11,040	6,960
Repairs and maintenance - grounds	1,962	1,962	5,135	(3,173)
Repairs and maintenance - equipment	2,872	2,872	2,085	787
Total Contractual Services	45,034	45,034	35,045	9,989
Commodities				
Operating supplies	200	200	-	200
Utilities - sewer	-	-	1,675	(1,675)
Utilities - water	4,500	4,500	3,654	846
Cleaning supplies	-	-	268	(268)
Utilities - natural gas	5,000	13,950	8,321	5,629
Utilities - electric	22,000	30,380	31,422	(1,042)
Total Commodities	31,700	49,030	45,340	3,690
Total Building Management - Aurora Health Department	76,734	94,064	80,385	13,679
Building Management - Old Courthouse				
Personnel Services				
Salaries and wages	\$ 39,627	\$ 40,420	\$ 30,102	\$ 10,318
Overtime salaries	5,014	5,114	12	5,102
Total Personnel Services	44,641	45,534	30,114	15,420
Benefits				
Healthcare contribution	6,329	6,329	17,836	(11,507)
Dental contribution	244	244	451	(207)
Total Benefits	6,573	6,573	18,287	(11,714)
Contractual Services				
Disposal and water softener services	3,500	3,500	5,837	(2,337)
Janitorial services	60,000	60,000	59,032	968
Repairs and maintenance - roads	9,500	9,500	1,373	8,127
Repairs and maintenance - buildings	30,000	48,000	50,904	(2,904)
Repairs and maintenance - grounds	3,411	3,411	4,522	(1,111)
Repairs and maintenance - equipment	8,000	8,000	8,609	(609)
Total Contractual Services	114,411	132,411	130,277	2,134

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Operating supplies	\$ 500	\$ 500	\$ -	\$ 500
Utilities - sewer	3,317	3,317	3,766	(449)
Utilities - water	3,300	9,815	5,549	4,266
Cleaning supplies	2,000	2,000	2,518	(518)
Utilities - natural gas	29,000	29,000	26,579	2,421
Utilities - electric	61,000	61,000	69,788	(8,788)
Total Commodities	99,117	105,632	108,200	(2,568)
Total Building Management - Old Courthouse	264,742	290,150	286,878	3,272
Building Management - Sheriff Facility				
Personnel Services				
Salaries and wages	290,394	247,975	236,442	11,533
Overtime salaries	8,022	8,022	7,280	742
Total Personnel Services	298,416	255,997	243,722	12,275
Benefits				
Healthcare contribution	43,246	43,246	50,265	(7,019)
Dental contribution	2,152	2,152	2,015	137
Total Benefits	45,398	45,398	52,280	(6,882)
Contractual Services				
Disposal and water softener services	20,000	20,000	13,198	6,802
Janitorial services	62,160	62,160	61,611	549
Repairs and maintenance - roads	10,000	10,000	24,306	(14,306)
Repairs and maintenance - buildings	115,000	115,000	106,774	8,226
Repairs and maintenance - grounds	12,000	12,000	15,923	(3,923)
Repairs and maintenance - equipment	22,000	44,000	48,489	(4,489)
Grease trap - septic services	4,000	4,000	5,335	(1,335)
Total Contractual Services	245,160	267,160	275,636	(8,476)
Commodities				
Operating supplies	300	300	-	300
Utilities - sewer	55,000	105,450	107,806	(2,356)
Utilities - water	45,000	63,050	74,854	(11,804)
Cleaning supplies	25,500	25,500	15,979	9,521
Uniform supplies	450	450	-	450
Utilities - natural gas	44,200	53,946	50,107	3,839
Utilities - electric	314,000	403,780	415,136	(11,356)
Total Commodities	484,450	652,476	663,882	(11,406)
Total Building Management - Sheriff Facility	1,073,424	1,221,031	1,235,520	(14,489)

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Building Management - ROE Office				
Contractual Services				
Building space rental	\$ 130,000	\$ 130,000	\$ 130,000	\$ -
Total Contractual Services	130,000	130,000	130,000	-
Total Building Management - ROE Office	130,000	130,000	130,000	-
Human Resources				
Personnel Services				
Salaries and wages	155,505	179,607	152,144	27,463
Total Personnel Services	155,505	179,607	152,144	27,463
Benefits				
Healthcare contribution	62,736	65,794	39,448	26,346
Dental contribution	2,366	2,684	1,058	1,626
Total Benefits	65,102	68,478	40,506	27,972
Contractual Services				
Project Administration services	3,000	3,000	-	3,000
Repairs and maintenance - computers	3,000	3,000	-	3,000
Repairs and maintenance - copiers	1,839	1,839	852	987
Conferences and meetings	5,200	5,200	-	5,200
Employee mileage expense	150	150	-	150
General association dues	1,262	1,262	607	655
Miscellaneous contractual expenses	18,000	21,100	34,754	(13,654)
Total Contractual Services	32,451	35,551	36,213	(662)
Commodities				
Office supplies	4,200	4,200	4,291	(91)
Operating supplies	1,600	1,600	1,612	(12)
Books and subscriptions	500	500	-	500
Employee recognition supplies	500	500	175	325
Total Commodities	6,800	6,800	6,078	722
Total Human Resources	259,858	290,436	234,941	55,495
County Auditor				
Personnel Services				
Salaries and wages	228,731	233,306	214,852	18,454
Total Personnel Services	228,731	233,306	214,852	18,454
Benefits				
Healthcare contribution	41,414	41,414	33,427	7,987
Dental contribution	1,272	1,272	636	636
Total Benefits	42,686	42,686	34,063	8,623

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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Contractual Services				
Contractual/consulting services	\$ 24,250	\$ 24,250	\$ 14,260	\$ 9,990
Repairs and maintenance - copiers	400	400	190	210
Conferences and meetings	1,800	1,800	623	1,177
Employee training	3,249	3,249	3,647	(398)
Employee mileage expense	574	574	349	225
General association dues	2,510	2,510	2,240	270
Total Contractual Services	<u>32,783</u>	<u>32,783</u>	<u>21,309</u>	<u>11,474</u>
Commodities				
Office supplies	1,500	1,500	467	1,033
Total Commodities	<u>1,500</u>	<u>1,500</u>	<u>467</u>	<u>1,033</u>
Total County Auditor	<u>305,700</u>	<u>310,275</u>	<u>270,691</u>	<u>39,584</u>
 Treasurer/Collector				
Personnel Services				
Salaries and wages	517,111	525,476	525,399	77
Total Personnel Services	<u>517,111</u>	<u>525,476</u>	<u>525,399</u>	<u>77</u>
Benefits				
Healthcare contribution	85,738	85,738	84,120	1,618
Dental contribution	3,573	3,573	3,440	133
Total Benefits	<u>89,311</u>	<u>89,311</u>	<u>87,560</u>	<u>1,751</u>
Contractual Services				
Repairs and maintenance - computers	-	-	1,273	(1,273)
Repairs and maintenance - copiers	-	-	1,618	(1,618)
General printing	21,000	21,000	14,519	6,481
Legal printing	-	18,151	25,688	(7,537)
Employee mileage expense	2,500	2,500	381	2,119
Total Contractual Services	<u>23,500</u>	<u>41,651</u>	<u>43,479</u>	<u>(1,828)</u>
Commodities				
Office supplies	1,500	1,500	2,038	(538)
Operating supplies	1,000	1,000	999	1
Computer related supplies	1,882	1,882	496	1,386
Total Commodities	<u>4,382</u>	<u>4,382</u>	<u>3,533</u>	<u>849</u>
Services				
Unallocated reduction in budget request	(1,393)	-	-	-
Total Services	<u>(1,393)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Treasurer/Collector	<u>632,911</u>	<u>660,820</u>	<u>659,971</u>	<u>849</u>
 Supervisor of Assessments				
Personnel Services				
Salaries and wages	731,746	746,381	710,737	35,644
Overtime salaries	10,027	10,228	3,315	6,913
Total Personnel Services	<u>741,773</u>	<u>756,609</u>	<u>714,052</u>	<u>42,557</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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Benefits				
Healthcare contribution	\$ 181,301	\$ 181,301	\$ 174,591	\$ 6,710
Dental contribution	6,213	6,213	6,212	1
Total Benefits	187,514	187,514	180,803	6,711
Contractual Services				
Repairs and maintenance - computers	5,000	5,000	-	5,000
Repairs and maintenance - copiers	9,281	9,281	8,617	664
Legal printing	165,000	165,000	163,444	1,556
Conferences and meetings	5,000	5,000	1,998	3,002
Employee training	14,000	14,000	12,381	1,619
Employee mileage expense	4,200	4,200	4,030	170
General association dues	3,000	3,000	2,428	572
Total Contractual Services	205,481	205,481	192,898	12,583
Commodities				
Office supplies	9,000	9,000	11,064	(2,064)
Computer related supplies	9,275	9,275	10,088	(813)
Books and subscriptions	1,400	1,400	1,173	227
Total Commodities	19,675	19,675	22,325	(2,650)
Total Supervisor of Assessments	1,154,443	1,169,279	1,110,078	59,201
Board of Review				
Personnel Services				
Salaries and wages	64,891	66,189	66,201	(12)
Employee per diem	32,500	32,500	11,856	20,644
Total Personnel Services	97,391	98,689	78,057	20,632
Benefits				
Healthcare contribution	50,107	50,107	41,670	8,437
Dental contribution	636	636	451	185
Total Benefits	50,743	50,743	42,121	8,622
Contractual Services				
Appraisal services	24,000	24,000	13,648	10,352
Total Contractual Services	24,000	24,000	13,648	10,352
Total Board of Review	172,134	173,432	133,826	39,606
County Clerk				
Personnel Services				
Salaries and wages	701,393	804,650	780,312	24,338
Overtime salaries	2,808	3,308	8,295	(4,987)
Total Personnel Services	704,201	807,958	788,607	19,351
Benefits				
Healthcare contribution	145,184	161,407	175,883	(14,476)
Dental contribution	4,249	4,689	5,418	(729)
Total Benefits	149,433	166,096	181,301	(15,205)

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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Contractual Services				
Notary services	\$ 90	\$ 90	\$ 63	\$ 27
General printing	250	450	225	225
Legal printing	1,800	2,300	7,245	(4,945)
Conferences and meetings	6,600	6,600	10,163	(3,563)
Employee training	750	750	1,590	(840)
Employee mileage expense	2,500	3,000	3,544	(544)
General association dues	800	800	800	-
Total Contractual Services	<u>12,790</u>	<u>13,990</u>	<u>23,630</u>	<u>(9,640)</u>
Commodities				
Office supplies	3,800	6,050	5,306	744
Operating supplies	3,500	7,000	8,962	(1,962)
Computer related supplies	3,500	5,000	4,318	682
Books and subscriptions	600	600	5,877	(5,277)
Total Commodities	<u>11,400</u>	<u>18,650</u>	<u>24,463</u>	<u>(5,813)</u>
Total County Clerk	<u>877,824</u>	<u>1,006,694</u>	<u>1,018,001</u>	<u>(11,307)</u>
Elections Expense				
Personnel Services				
Salaries and wages	918,766	896,267	894,352	1,915
Overtime salaries	28,076	32,087	25,895	6,192
Total Personnel Services	<u>946,842</u>	<u>928,354</u>	<u>920,247</u>	<u>8,107</u>
Benefits				
Healthcare contribution	179,471	102,152	101,620	532
Dental contribution	5,904	6,588	4,200	2,388
Total Benefits	<u>185,375</u>	<u>108,740</u>	<u>105,820</u>	<u>2,920</u>
Contractual Services				
Election judges and workers	10,000	10,000	42,326	(32,326)
Election services	18,000	24,000	18,363	5,637
Software licensing cost	175,000	175,000	114,992	60,008
Security services	14,000	18,700	22,156	(3,456)
Repairs and maintenance - computers	4,000	4,000	-	4,000
Repairs and maintenance - copiers	4,000	4,000	2,524	1,476
Polling place rental	11,000	14,700	9,080	5,620
Equipment rental	12,000	16,100	27,656	(11,556)
Repairs and maintenance - vehicles	15,000	15,000	6,165	8,835
Repairs and maintenance - voting system equipment	20,000	20,000	16,562	3,438

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General advertising	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
General printing	18,000	18,000	41,797	(23,797)
Legal printing	18,000	18,000	33,996	(15,996)
Conferences and meetings	5,000	5,000	12,705	(7,705)
Employee mileage expense	8,000	8,000	8,886	(886)
General association dues	600	600	705	(105)
Total Contractual Services	335,600	354,100	357,913	(3,813)
Commodities				
Office supplies	8,000	11,000	2,305	8,695
Operating supplies	25,000	29,000	52,280	(23,280)
Computer related supplies	3,500	3,500	4,469	(969)
Books and subscriptions	500	500	615	(115)
Voting systems and accessories	200,000	630,000	125,456	504,544
Total Commodities	237,000	674,000	185,125	488,875
Total Elections Expense	1,704,817	2,065,194	1,569,105	496,089
Alternative Language Coordination				
Personnel Services				
Salaries and wages	64,133	65,416	60,603	4,813
Overtime salaries	-	-	6,009	(6,009)
Total Personnel Services	64,133	65,416	66,612	(1,196)
Benefits				
Healthcare contribution	8,924	8,924	8,865	59
Dental contribution	244	244	244	-
Total Benefits	9,168	9,168	9,109	59
Total Alternative Language Coordination	73,301	74,584	75,721	(1,137)
Aurora Satellite Office				
Personnel Services				
Salaries and wages	92,550	-	-	-
Overtime salaries	500	-	-	-
Total Personnel Services	93,050	-	-	-
Benefits				
Healthcare contribution	16,223	-	-	-
Dental contribution	440	-	-	-
Total Benefits	16,663	-	-	-
Contractual Services				
General printing	200	-	-	-
Legal printing	500	-	-	-
Employee mileage expense	500	-	-	-
Total Contractual Services	1,200	-	-	-

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 2,250	\$ -	\$ -	\$ -
Operating supplies	3,500	-	1,027	(1,027)
Computer related supplies	1,500	-	1,411	(1,411)
Total Commodities	7,250	-	2,438	(2,438)
Total Aurora Satellite Office	118,163	-	2,438	(2,438)
Aurora Election Expense				
Personnel Services				
Salaries and wages	213,836	-	-	-
Overtime salaries	4,011	-	-	-
Total Personnel Services	217,847	-	-	-
Benefits				
Healthcare contribution	22,681	-	-	-
Dental contribution	684	-	-	-
Total Benefits	23,365	-	-	-
Contractual Services				
Election services	6,000	-	-	-
Security services	4,700	-	-	-
Poling place rental	3,700	-	-	-
Equipment rental	4,100	-	-	-
Total Contractual Services	18,500	-	-	-
Commodities				
Office supplies	3,000	-	-	-
Operating supplies	4,000	-	-	-
Voting systems and accessories	80,000	-	-	-
Total Commodities	87,000	-	-	-
Total Aurora Satellite Office	346,712	-	-	-
Recorder of Deeds				
Personnel Services				
Salaries and wages	633,966	644,850	546,574	98,276
Total Personnel Services	633,966	644,850	546,574	98,276
Benefits				
Healthcare contribution	133,932	133,932	97,242	36,690
Dental contribution	4,769	4,769	3,923	846
Total Benefits	138,701	138,701	101,165	37,536
Contractual Services				
Employee mileage expense	1,293	1,293	384	909
General association dues	525	525	950	(425)
Total Contractual Services	1,818	1,818	1,334	484
Commodities				
Office supplies	2,070	2,070	1,912	158
Total Commodities	2,070	2,070	1,912	158
Total Recorder of Deeds	776,555	787,439	650,985	136,454

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Regional Office of Education				
Personnel Services				
Salaries and wages	\$ 256,680	\$ 261,814	\$ 261,700	\$ 114
Total Personnel Services	256,680	261,814	261,700	114
Benefits				
Healthcare contribution	39,532	39,532	41,203	(1,671)
Dental contribution	985	985	631	354
Total Benefits	40,517	40,517	41,834	(1,317)
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	301,772	306,906	303,534	3,372
Judiciary and Courts				
Personnel Services				
Salaries and wages	1,493,627	1,480,627	1,353,008	127,619
Overtime salaries	10,027	10,027	1,916	8,111
Employee per diem	500	500	-	500
Bond call	44,000	44,000	13,361	30,639
Total Personnel Services	1,548,154	1,535,154	1,368,285	166,869
Benefits				
Healthcare contribution	404,460	391,460	257,563	133,897
Dental contribution	12,842	12,842	9,073	3,769
Uniform allowance	2,400	2,400	778	1,622
Total Benefits	419,702	406,702	267,414	139,288
Contractual Services				
State of Illinois salaries	16,000	16,000	-	16,000
Jurors - circuit court	245,000	245,000	237,867	7,133
Jurors - grand jury	1,000	1,000	-	1,000
Jurors' expense	175,000	175,000	161,967	13,033
Per diem expense	110,000	110,000	171,026	(61,026)
Contractual/consulting services	411,000	411,000	470,470	(59,470)
Court appointed counsel	180,000	180,000	164,268	15,732
Psychological/psychiatric services	50,000	50,000	12,950	37,050
Repairs and maintenance - equipment	12,500	12,500	21,631	(9,131)
Equipment rental	17,500	17,500	9,207	8,293
Liability insurance	2,500	2,500	1,984	516
General printing	1,000	1,000	1,066	(66)
Conferences and meetings	5,500	5,500	4,498	1,002
Employee training	500	500	-	500
Employee mileage expense	3,000	3,000	1,579	1,421
General association dues	500	500	-	500
Miscellaneous contractual expenses	21,650	21,650	13,056	8,594
Total Contractual Services	1,252,650	1,252,650	1,271,569	(18,919)

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 13,500	\$ 13,500	\$ 8,470	\$ 5,030
Operating supplies	14,000	14,000	9,240	4,760
Computer related supplies	1,000	1,000	500	500
Postage	250	250	25	225
Books and subscriptions	45,000	71,000	81,693	(10,693)
Employee recognition supplies	2,500	2,500	601	1,899
Office furniture - non-capital	-	-	2,563	(2,563)
Telephone	1,000	1,000	-	1,000
Total Commodities	77,250	103,250	103,092	158
Services				
Unallocated reduction in budget request	(50,048)	135	-	135
Total Services	(50,048)	135	-	135
Total Judiciary and Courts	3,247,708	3,297,891	3,010,360	287,531
Circuit Clerk Administration				
Personnel Services				
Salaries and wages	2,866,502	2,866,502	2,800,598	65,904
Overtime salaries	60,416	60,416	51,144	9,272
Bond call	37,145	37,145	26,950	10,195
Total Personnel Services	2,964,063	2,964,063	2,878,692	85,371
Benefits				
Healthcare contribution	672,485	672,485	616,904	55,581
Dental contribution	23,507	23,507	22,009	1,498
Total Benefits	695,992	695,992	638,913	57,079
Contractual Services				
Repairs and maintenance - equipment	2,500	2,500	232	2,268
General printing	2,550	2,550	1,605	945
Conferences and meetings	14,400	14,400	12,728	1,672
Employee mileage expense	3,726	3,726	470	3,256
General association dues	1,140	1,140	1,640	(500)
Total Contractual Services	24,316	24,316	16,675	7,641
Commodities				
Office supplies	7,651	7,651	2,825	4,826
Books and subscriptions	1,500	1,500	1,684	(184)
Total Commodities	9,151	9,151	4,509	4,642
Total Circuit Clerk Administration	3,693,522	3,693,522	3,538,789	154,733

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Circuit Clerk COO Support				
Contractual Services				
Employee training	\$ 600	\$ 600	\$ 348	\$ 252
Employee mileage expense	1,287	1,287	110	1,177
Total Contractual Services	1,887	1,887	458	1,429
Commodities				
Office supplies	293	293	312	(19)
Total Commodities	293	293	312	(19)
Total Circuit Clerk COO Support	2,180	2,180	770	1,410
Circuit Clerk File Lib/Records				
Contractual Services				
Repairs and maintenance - equipment	675	675	-	675
Repairs and maintenance - vehicles	1,000	1,000	82	918
Employee training	150	150	-	150
Employee mileage expense	500	500	-	500
Total Contractual Services	2,325	2,325	82	2,243
Commodities				
Office supplies	10,822	10,822	4,033	6,789
Fuel - vehicles	2,500	2,500	390	2,110
Total Commodities	13,322	13,322	4,423	8,899
Total Circuit Clerk File Lib/Records	15,647	15,647	4,505	11,142
Circuit Clerk Civil				
Contractual Services				
Repairs and maintenance - equipment	7,250	7,250	7,038	212
Conferences and training	-	-	9	(9)
Employee training	600	600	631	(31)
Employee mileage expense	9,258	9,258	7,164	2,094
Total Contractual Services	17,108	17,108	14,842	2,266
Commodities				
Office supplies	1,429	1,429	1,263	166
Total Commodities	1,429	1,429	1,263	166
Total Circuit Clerk Civil	18,537	18,537	16,105	2,432
Circuit Clerk Criminal				
Contractual Services				
Employee training	5,600	5,600	333	5,267
Employee mileage expense	18,507	18,507	13,822	4,685
Employee medical expense	100	100	-	100
Total Contractual Services	24,207	24,207	14,155	10,052
Commodities				
Office supplies	8,147	8,147	2,520	5,627
Total Commodities	8,147	8,147	2,520	5,627
Total Circuit Clerk Criminal	32,354	32,354	16,675	15,679

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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Circuit Clerk Records Support				
Contractual Services				
General printing	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Employee training	500	500	-	500
Employee mileage expense	100	100	-	100
Total Contractual Services	<u>25,600</u>	<u>25,600</u>	<u>25,000</u>	<u>600</u>
Total Circuit Clerk Records Support	<u>25,600</u>	<u>25,600</u>	<u>25,000</u>	<u>600</u>
Circuit Clerk Chief Deputy				
Contractual Services				
Legal services	5,400	5,400	2,122	3,278
Repairs and maintenance - equipment	6,140	6,140	1,980	4,160
Total Contractual Services	<u>11,540</u>	<u>11,540</u>	<u>4,102</u>	<u>7,438</u>
Commodities				
Office supplies	22,404	22,404	7,362	15,042
Total Commodities	<u>22,404</u>	<u>22,404</u>	<u>7,362</u>	<u>15,042</u>
Total Circuit Clerk Chief Deputy	<u>33,944</u>	<u>33,944</u>	<u>11,464</u>	<u>22,480</u>
Circuit Clerk Human Resources				
Contractual Services				
Repairs and maintenance - equipment	4,180	4,180	660	3,520
Employee training	400	400	348	52
Employee mileage expense	100	100	-	100
General association dues	149	149	149	-
Total Contractual Services	<u>4,829</u>	<u>4,829</u>	<u>1,157</u>	<u>3,672</u>
Commodities				
Office supplies	5,500	5,500	2,128	3,372
Total Commodities	<u>5,500</u>	<u>5,500</u>	<u>2,128</u>	<u>3,372</u>
Total Circuit Clerk Human Resource	<u>10,329</u>	<u>10,329</u>	<u>3,285</u>	<u>7,044</u>
Circuit Clerk Customer Service				
Contractual Services				
Employee mileage expense	50	50	-	50
Total Contractual Services	<u>50</u>	<u>50</u>	<u>-</u>	<u>50</u>
Commodities				
Office supplies	846	846	-	846
Telephone	10,041	10,041	5,405	4,636
Total Commodities	<u>10,887</u>	<u>10,887</u>	<u>5,405</u>	<u>5,482</u>
Total Circuit Clerk Customer Service	<u>10,937</u>	<u>10,937</u>	<u>5,405</u>	<u>5,532</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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
States Attorney				
Personnel Services				
Salaries and wages	\$ 4,162,625	\$ 4,246,106	\$ 3,942,936	\$ 303,170
Bond call	104,400	106,494	38,489	68,005
Total Personnel Services	4,267,025	4,352,600	3,981,425	371,175
Benefits				
Healthcare contribution	901,268	901,268	777,254	124,014
Dental contribution	26,346	26,346	22,262	4,084
Total Benefits	927,614	927,614	799,516	128,098
Contractual Services				
Contractual/consulting services	98,293	98,293	149,089	(50,796)
Trials and costs of hearing	55,000	55,000	15,603	39,397
Legal trial notices	14,000	14,000	10,426	3,574
Witness costs	14,000	14,000	8,074	5,926
Court reporter costs	70,000	70,000	71,929	(1,929)
Legal process server costs	-	-	202	(202)
Extradition costs	26,785	26,785	14,518	12,267
Repairs and maintenance - copiers	12,000	12,000	17,006	(5,006)
Repairs and maintenance - equipment	1,000	1,000	12	988
Repairs and maintenance - vehicles	9,000	9,000	4,689	4,311
General printing	2,700	2,700	192	2,508
Conferences and meetings	6,300	6,300	28,089	(21,789)
Employee training	12,340	12,340	3,585	8,755
Law enforcement training	40,000	40,000	11,109	28,891
Employee mileage expense	1,500	1,500	1,495	5
General association dues	26,122	26,122	20,763	5,359
Total Contractual Services	389,040	389,040	356,781	32,259
Commodities				
Office supplies	9,000	9,000	14,585	(5,585)
Operating supplies	2,000	2,000	8,910	(6,910)
Books and subscriptions	6,500	6,500	11,159	(4,659)
Computer software - non-capital	38,000	38,000	10,798	27,202
Computer hardware - non-capital	3,700	3,700	769	2,931
Fuel - vehicles	8,000	8,000	5,205	2,795
Total Commodities	67,200	67,200	51,426	15,774
Total States Attorney	5,650,879	5,736,454	5,189,148	547,306

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
JJC Council				
Personnel Services				
Salaries and wages	\$ 26,071	\$ 26,592	\$ 22,877	\$ 3,715
Overtime salaries	-	-	144	(144)
Total Personnel Services	26,071	26,592	23,021	3,571
Contractual Services				
Employee training	18,131	18,131	18,311	(180)
Employee mileage expense	1,000	1,000	269	731
Total Contractual Services	19,131	19,131	18,580	551
Commodities				
Operating supplies	500	500	2,050	(1,550)
Total Commodities	500	500	2,050	(1,550)
Total JJC Council	45,702	46,223	43,651	2,572
Public Defender				
Personnel Services				
Salaries and wages	3,513,976	3,572,733	3,155,239	417,494
Bond call	23,400	23,869	30,521	(6,652)
Total Personnel Services	3,537,376	3,596,602	3,185,760	410,842
Benefits				
Healthcare contribution	829,899	829,899	640,369	189,530
Dental contribution	26,043	26,043	20,624	5,419
Total Benefits	855,942	855,942	660,993	194,949
Contractual Services				
Trials and costs of hearing	70,000	70,000	29,678	40,322
Repairs and maintenance - copiers	2,250	2,250	2,672	(422)
Conferences and meetings	-	-	792	(792)
Employee training	25,000	25,000	11,340	13,660
Employee mileage expense	4,500	4,500	3,319	1,181
Attorney association dues	23,860	23,860	32,568	(8,708)
Miscellaneous contractual expenses	12,000	12,000	9,630	2,370
Total Contractual Services	137,610	137,610	89,999	47,611
Commodities				
Office supplies	13,500	13,500	10,335	3,165
Computer related supplies	3,572	3,572	893	2,679
Books and subscriptions	59,600	59,600	61,495	(1,895)
Total Commodities	76,672	76,672	72,723	3,949
Services				
Unallocated reduction in budget request	(559,446)	(559,446)	-	(559,446)
Total Services	(559,446)	(559,446)	-	(559,446)
Total Public Defender	4,048,154	4,107,380	4,009,475	97,905

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Sheriff				
Personnel Services				
Salaries and wages	\$ 9,249,001	\$ 9,696,744	\$ 8,956,447	\$ 740,297
Overtime salaries	229,443	240,470	575,320	(334,850)
Merit employee longevity	182,880	182,880	144,319	38,561
Total Personnel Services	9,661,324	10,120,094	9,676,086	444,008
Benefits				
Healthcare contribution	1,620,702	1,620,702	1,530,295	90,407
Dental contribution	49,657	49,657	47,490	2,167
Uniform allowance	94,600	134,600	129,050	5,550
Total Benefits	1,764,959	1,804,959	1,706,835	98,124
Contractual Services				
Contractual/consulting services	6,000	6,000	16,502	(10,502)
Medical/dental/hospital services	5,000	5,000	31,404	(26,404)
Investigations	1,000	1,000	9,651	(8,651)
Extradition costs	-	-	15,462	(15,462)
Software licensing cost	5,000	5,000	13,518	(8,518)
Drug testing and Lab services	1,200	1,200	-	1,200
Repairs and maintenance - computers	-	-	81	(81)
Repairs and maintenance - copiers	4,500	4,500	9,938	(5,438)
Repairs and maintenance - communication equipment	2,500	2,500	3,505	(1,005)
Repairs and maintenance - equipment	1,000	1,000	959	41
Repairs and maintenance - vehicles	75,000	75,000	182,344	(107,344)
Conferences and meetings	4,000	4,000	6,549	(2,549)
Employee training	38,500	38,500	88,249	(49,749)
General association dues	1,500	1,500	2,104	(604)
Total Contractual Services	145,200	145,200	380,266	(235,066)
Commodities				
Office supplies	5,000	5,000	14,228	(9,228)
Operating supplies	20,000	20,000	41,992	(21,992)
Employee recognition supplies	-	-	1,430	(1,430)
S.W.A.T. supplies	-	-	3,607	(3,607)
Bomb squad supplies	-	-	61	(61)
Uniform supplies	5,000	5,000	18,072	(13,072)
Weapons and ammunition	5,000	5,000	31,063	(26,063)
Fuel - vehicles	326,525	326,525	281,605	44,920
Total Commodities	361,525	361,525	392,058	(30,533)
Services				
Unallocated reduction in budget request	(1,175,777)	(970,532)	-	(970,532)
Total Services	(1,175,777)	(970,532)	-	(970,532)
Total Sheriff	10,757,231	11,461,246	12,155,245	(693,999)

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Adult Corrections				
Personnel Services				
Salaries and wages	\$ 10,119,185	\$ 10,568,479	\$ 9,857,878	\$ 710,601
Overtime salaries	426,148	446,630	859,184	(412,554)
Merit employee longevity	199,788	199,788	180,292	19,496
Total Personnel Services	10,745,121	11,214,897	10,897,354	317,543
Benefits				
Healthcare contribution	1,979,137	1,979,137	1,706,482	272,655
Dental contribution	60,499	60,499	54,282	6,217
Uniform allowance	122,000	181,000	154,250	26,750
Total Benefits	2,161,636	2,220,636	1,915,014	305,622
Contractual Services				
Medical/dental/hospital services	2,478,308	2,443,308	2,375,338	67,970
Disposal and water softener services	19,600	19,600	22,499	(2,899)
Repairs and maintenance - communication equipment	4,500	4,500	4,840	(340)
Repairs and maintenance - equipment	5,000	5,000	17,122	(12,122)
Employee training	25,000	25,000	43,020	(18,020)
General association dues	400	400	-	400
Miscellaneous contractual expenses	-	-	495	(495)
Total Contractual Services	2,532,808	2,497,808	2,463,314	34,494
Commodities				
Office supplies	1,350	1,350	1,357	(7)
Operating supplies	105,000	140,000	162,340	(22,340)
Uniform supplies	7,050	7,050	21,562	(14,512)
Weapons and ammunition	2,400	2,400	19,292	(16,892)
Food	948,250	799,250	712,301	86,949
Clothing supplies	25,000	25,000	27,717	(2,717)
Total Commodities	1,089,050	975,050	944,569	30,481
Total Adult Corrections	16,528,615	16,908,391	16,220,251	688,140
Corrections, Board and Care				
Contractual Services				
Adult prisoner board and care	-	1,680	1,680	-
Total Contractual Services	-	1,680	1,680	-
Total Corrections, Board and Care	-	1,680	1,680	-

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Court Security				
Personnel Services				
Salaries and wages	\$ -	\$ 741,978	\$ 498,188	\$ 243,790
Overtime salaries	-	43,000	38,209	4,791
Bond call	-	6,000	3,685	2,315
Total Personnel Services	-	790,978	540,082	250,896
Benefits				
Healthcare contribution	-	100,000	92,192	7,808
Dental contribution	-	4,500	3,806	694
Uniform allowance	-	23,663	31,563	(7,900)
Total Benefits	-	128,163	127,561	602
Contractual Services				
Contractual/consulting services	-	6,032	3,465	2,567
Repairs and maintenance - communication equipment	-	2,075	-	2,075
Repairs and maintenance - equipment	-	13,116	16,323	(3,207)
Conferences and meetings	-	500	316	184
Employee training	-	14,161	3,394	10,767
Employee mileage expense	-	942	42	900
Pre-employ drug testing and labs	-	2,500	661	1,839
Pre-employment physicals	-	5,344	300	5,044
Total Contractual Services	-	44,670	24,501	20,169
Commodities				
Office supplies	-	3,565	72	3,493
Operating supplies	-	-	3,412	(3,412)
Employee recognition supplies	-	1,500	-	1,500
Weapons and ammunition	-	8,728	8,728	-
Medical supplies and drugs	-	1,105	-	1,105
Telephone	-	-	4,918	(4,918)
Total Commodities	-	14,898	17,130	(2,232)
Total Court Security	-	978,709	709,274	269,435
Emergency Management Services				
Personnel Services				
Salaries and wages	-	168,947	128,428	40,519
Total Personnel Services	-	168,947	128,428	40,519
Benefits				
Healthcare contribution	-	26,772	21,135	5,637
Dental contribution	-	732	545	187
Total Benefits	-	27,504	21,680	5,824

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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Contractual Services				
Repairs and maintenance - communication equipment	\$ -	\$ 1,000	\$ 968	\$ 32
Repairs and maintenance - equipment	-	2,000	1,773	227
Equipment rental	-	2,520	2,540	(20)
Repairs and maintenance - vehicles	-	4,000	3,011	989
Employee training	-	1,000	326	674
Miscellaneous contractual expenses	-	2,630	2,061	569
Total Contractual Services	<u>-</u>	<u>13,150</u>	<u>10,679</u>	<u>2,471</u>
Commodities				
Office supplies	-	1,500	1,111	389
Operating supplies	-	41,858	38,479	3,379
Fuel - vehicles	-	4,000	1,906	2,094
Total Commodities	<u>-</u>	<u>47,358</u>	<u>41,496</u>	<u>5,862</u>
Total Emergency Management Services	<u>-</u>	<u>256,959</u>	<u>202,283</u>	<u>54,676</u>
 Merit Commission				
Personnel Services				
Salaries and wages	29,436	30,026	32,053	(2,027)
Employee per diem	45,000	45,902	37,060	8,842
Total Personnel Services	<u>74,436</u>	<u>75,928</u>	<u>69,113</u>	<u>6,815</u>
Benefits				
Healthcare contribution	6,329	6,329	6,336	(7)
Total Benefits	<u>6,329</u>	<u>6,329</u>	<u>6,336</u>	<u>(7)</u>
Contractual Services				
Employment advertising	500	500	596	(96)
Employee mileage expense	6,000	6,000	3,661	2,339
Physical agility testing	2,550	2,550	250	2,300
Entrance/promotional testing	7,500	7,500	6,973	527
Total Contractual Services	<u>16,550</u>	<u>16,550</u>	<u>11,480</u>	<u>5,070</u>
Commodities				
Office supplies	500	500	550	(50)
Total Commodities	<u>500</u>	<u>500</u>	<u>550</u>	<u>(50)</u>
Total Merit Commission	<u>97,815</u>	<u>99,307</u>	<u>87,479</u>	<u>11,828</u>
 Court Services Administration				
Personnel Services				
Salaries and wages	541,695	541,695	615,563	(73,868)
Total Personnel Services	<u>541,695</u>	<u>541,695</u>	<u>615,563</u>	<u>(73,868)</u>
Benefits				
Healthcare contribution	86,518	86,518	72,620	13,898
Dental contribution	3,668	3,668	2,608	1,060
Total Benefits	<u>90,186</u>	<u>90,186</u>	<u>75,228</u>	<u>14,958</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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Repairs and maintenance - copiers	\$ 1,000	\$ 1,000	\$ 1,175	\$ (175)
Repairs and maintenance - office equipment	300	300	165	135
Conferences and meetings	3,000	3,000	2,458	542
Employee training	500	500	319	181
Employee mileage expense	500	500	-	500
General association dues	300	300	107	193
Total Contractual Services	5,600	5,600	4,224	1,376
Commodities				
Office supplies	350	350	412	(62)
Operating supplies	-	-	15	(15)
Computer related supplies	500	500	634	(134)
Books and subscriptions	1,000	1,000	-	1,000
Computer Hardware - non-capital	-	-	603	(603)
Total Commodities	1,850	1,850	1,664	186
Total Court Services Administration	639,331	639,331	696,679	(57,348)
Adult Court Services				
Personnel Services				
Salaries and wages	2,840,084	2,840,084	2,981,672	(141,588)
Overtime salaries	1,003	1,003	1,064	(61)
Total Personnel Services	2,841,087	2,841,087	2,982,736	(141,649)
Benefits				
Healthcare contribution	595,874	595,874	664,054	(68,180)
Dental contribution	21,130	21,130	20,840	290
Total Benefits	617,004	617,004	684,894	(67,890)
Contractual Services				
Contractual/consulting services	12,750	12,750	3,006	9,744
Testing services	1,500	1,500	-	1,500
Janitorial services	6,231	6,231	7,321	(1,090)
Repairs and maintenance - copiers	1,500	1,500	1,512	(12)
Building space rental	30,811	30,811	30,867	(56)
Equipment rental	1,600	1,600	1,779	(179)
Repairs and maintenance - vehicles	3,200	3,200	3,737	(537)
Repairs and maintenance - office equipment	500	500	533	(33)
Conferences and meetings	1,500	1,500	5,444	(3,944)
Employee training	1,000	1,000	4,299	(3,299)
Employee mileage expense	2,500	2,500	2,123	377
General association dues	200	200	140	60
Miscellaneous contractual expenses	3,000	3,000	12,494	(9,494)
Total Contractual Services	66,292	66,292	73,255	(6,963)

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 4,000	\$ 4,000	\$ 3,382	\$ 618
Operating supplies	1,000	1,000	894	106
Computer related supplies	5,000	5,000	5,174	(174)
Postage	-	-	78	(78)
Books and subscriptions	500	500	-	500
Office equipment - non-capital	-	-	813	(813)
Computer hardware - non-capital	-	500	331	169
Uniform supplies	500	500	1,380	(880)
Weapons and ammunition	500	500	128	372
Medical supplies and drugs	100	100	433	(333)
Special purpose equipment - non-capital	-	5,000	4,569	431
Communication equipment - non-capital	-	-	232	(232)
Fuel - vehicles	4,000	4,000	3,254	746
Miscellaneous supplies	-	-	318	(318)
Total Commodities	15,600	21,100	20,986	114
Total Adult Court Services	3,539,983	3,545,483	3,761,871	(216,388)
Treatment Alternative Court				
Personnel Services				
Salaries and wages	57,068	57,068	49,451	7,617
Total Personnel Services	57,068	57,068	49,451	7,617
Benefits				
Healthcare contribution	8,924	8,924	11,751	(2,827)
Dental contribution	244	244	636	(392)
Total Benefits	9,168	9,168	12,387	(3,219)
Contractual Services				
Psychological/psychiatric services	50,000	50,000	59,695	(9,695)
Lab services	2,500	2,500	5,024	(2,524)
Repairs and maintenance - office equipment	-	-	165	(165)
Conferences and meetings	3,000	3,000	1,147	1,853
Employee training	500	500	2,479	(1,979)
Employee mileage expense	200	200	-	200
Total Contractual Services	56,200	56,200	68,510	(12,310)
Commodities				
Office supplies	-	-	49	(49)
Operating supplies	100	100	50	50
Books and subscriptions	315	315	-	315
Medical supplies and drugs	600	600	298	302
Incentives	7,500	7,500	5,800	1,700
Special purpose equipment - non-capital	-	5,000	4,462	538
Communications equipment - non-capital	-	-	232	(232)
Total Commodities	8,515	13,515	10,891	2,624
Total Treatment Alternative Court	130,951	135,951	141,239	(5,288)

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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Electronic Monitoring				
Personnel Services				
Salaries and wages	\$ 349,453	\$ 349,453	\$ -	\$ 349,453
Overtime salaries	8,523	8,523	-	8,523
Total Personnel Services	<u>357,976</u>	<u>357,976</u>	<u>-</u>	<u>357,976</u>
Benefits				
Healthcare contribution	120,672	120,672	-	120,672
Dental contribution	1,952	1,952	-	1,952
Total Benefits	<u>122,624</u>	<u>122,624</u>	<u>-</u>	<u>122,624</u>
Contractual Services				
Equipment rental	104,000	104,000	-	104,000
Repairs and maintenance - vehicles	5,000	5,000	-	5,000
Repairs and maintenance - office equipment	400	400	-	400
DV GPS equipment rental	70,000	70,000	-	70,000
General advertising	53	53	-	53
Conferences and meetings	510	510	-	510
Employee training	400	400	-	400
Employee mileage expense	436	436	-	436
Total Contractual Services	<u>180,799</u>	<u>180,799</u>	<u>-</u>	<u>180,799</u>
Commodities				
Office supplies	500	500	-	500
Operating supplies	500	500	-	500
Computer related supplies	6,600	6,600	-	6,600
Books and subscriptions	315	315	-	315
Uniform supplies	2,000	2,000	-	2,000
Total Commodities	<u>9,915</u>	<u>9,915</u>	<u>-</u>	<u>9,915</u>
Total Electronic Monitoring	<u>671,314</u>	<u>671,314</u>	<u>-</u>	<u>671,314</u>
Juvenile Court Services				
Personnel Services				
Salaries and wages	1,252,415	1,252,415	980,815	271,600
Overtime salaries	2,507	2,507	445	2,062
Total Personnel Services	<u>1,254,922</u>	<u>1,254,922</u>	<u>981,260</u>	<u>273,662</u>
Benefits				
Healthcare contribution	400,288	375,288	290,606	84,682
Dental contribution	11,287	11,287	9,352	1,935
Total Benefits	<u>411,575</u>	<u>386,575</u>	<u>299,958</u>	<u>86,617</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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Janitorial services	\$ 6,231	\$ 6,231	\$ 7,252	\$ (1,021)
Repairs and maintenance - buildings	1,000	1,000	1,080	(80)
Repairs and maintenance - copiers	500	500	312	188
Building space rental	30,811	30,811	30,867	(56)
Equipment rental	5,000	5,000	5,433	(433)
Repairs and maintenance - vehicles	3,000	3,000	686	2,314
Repairs and maintenance - office equipment	1,000	1,000	533	467
Conferences and meetings	1,000	1,000	645	355
Employee training	800	800	3,404	(2,604)
Employee mileage expense	4,000	4,000	1,444	2,556
General association dues	150	150	263	(113)
Miscellaneous contractual expenses	2,500	2,500	817	1,683
Total Contractual Services	55,992	55,992	52,736	3,256
Commodities				
Office supplies	2,000	2,000	1,863	137
Operating supplies	1,000	1,000	1,776	(776)
Computer related supplies	4,000	4,000	3,254	746
Books and subscriptions	315	315	-	315
Office equipment - non-capital	-	-	945	(945)
Cleaning Supplies	200	200	-	200
Uniform supplies	50	50	1,392	(1,342)
Medical supplies and drugs	500	500	853	(353)
Special purpose equipment - non-capital	-	10,000	8,339	1,661
Communications equipment - non-capital	-	-	99	(99)
Fuel - vehicles	2,000	2,000	376	1,624
Miscellaneous supplies	-	-	207	(207)
Total Commodities	10,065	20,065	19,104	961
Total Juvenile Court Services	1,732,554	1,717,554	1,353,058	364,496
Juvenile Custody				
Contractual Services				
Juvenile board and care	402,036	402,036	-	402,036
Employee training	100	100	-	100
Employee mileage expense	500	500	-	500
Total Contractual Services	402,636	402,636	-	402,636
Commodities				
Books and subscriptions	315	315	-	315
Total Commodities	315	315	-	315
Total Juvenile Custody	402,951	402,951	-	402,951

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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Juvenile Justice Center				
Personnel Services				
Salaries and wages	\$ 3,371,799	\$ 3,371,799	\$ 3,222,443	\$ 149,356
Overtime salaries	20,054	20,054	90,749	(70,695)
Total Personnel Services	<u>3,391,853</u>	<u>3,391,853</u>	<u>3,313,192</u>	<u>78,661</u>
Benefits				
Healthcare contribution	627,229	614,729	570,356	44,373
Dental contribution	18,904	18,904	17,699	1,205
Total Benefits	<u>646,133</u>	<u>633,633</u>	<u>588,055</u>	<u>45,578</u>
Contractual Services				
Contractual/consulting services	5,000	5,000	3,913	1,087
Psychological/psychiatric services	10,000	10,000	-	10,000
Medical/dental/hospital services	315,000	315,000	302,794	12,206
Juvenile board and care	15,000	15,000	25,988	(10,988)
Lab services	2,400	2,400	359	2,041
Repairs and maintenance - buildings	-	-	851	(851)
Repairs and maintenance - copiers	2,000	2,000	238	1,762
Repairs and maintenance - communication equipment	34,000	34,000	10,845	23,155
Repairs and maintenance - equipment	10,000	10,000	14,641	(4,641)
Equipment rental	100	100	-	100
Repairs and maintenance - vehicles	2,500	2,500	507	1,993
Repairs and maintenance - office equipment	2,000	2,000	165	1,835
Conferences and meetings	4,000	4,000	4,019	(19)
Employee training	4,000	4,000	13,869	(9,869)
Employee mileage expense	600	600	-	600
General association dues	400	400	-	400
Employee medical expense	500	500	-	500
Miscellaneous contractual expenses	2,500	2,500	1,756	744
Total Contractual Services	<u>410,000</u>	<u>410,000</u>	<u>379,945</u>	<u>30,055</u>
Commodities				
Office supplies	5,500	5,500	3,709	1,791
Operating supplies	15,000	15,500	37,564	(22,064)
Computer related supplies	8,000	8,000	6,418	1,582
Postage	-	-	224	(224)
Books and subscriptions	-	-	158	(158)
Utilities - water	13,000	13,000	12,204	796
Uniform supplies	6,000	6,000	6,205	(205)
Food	130,000	130,000	135,817	(5,817)
Healthy food initiative supplies	-	-	50	(50)
Clothing supplies	1,000	1,000	-	1,000
Medical supplies and drugs	7,600	7,600	5,718	1,882
Occupational therapy supplies	250	250	-	250

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Incentives	\$ 3,000	\$ 3,000	\$ 1,585	\$ 1,415
Fuel - vehicles	600	600	1,571	(971)
Total Commodities	189,950	190,450	211,223	(20,773)
Total Juvenile Justice Center	4,637,936	4,625,936	4,492,415	133,521
KIDS Education Program				
Personnel Services				
Salaries and wages	34,946	34,946	35,590	(644)
Kids First stipend	25,000	25,000	18,000	7,000
Total Personnel Services	59,946	59,946	53,590	6,356
Benefits				
Healthcare contribution	9,105	9,105	9,045	60
Dental contribution	244	244	244	-
Total Benefits	9,349	9,349	9,289	60
Contractual Services				
Contractual/consulting services	5,000	5,000	2,500	2,500
Security services	10,000	10,000	7,298	2,702
Repairs and maintenance - copiers	1,500	1,500	-	1,500
Total Contractual Services	16,500	16,500	9,798	6,702
Commodities				
Office supplies	1,300	1,300	599	701
Operating supplies	500	500	-	500
Computer related supplies	1,000	1,000	470	530
Books and subscriptions	500	500	201	299
Total Commodities	3,300	3,300	1,270	2,030
Total KIDS Education Program	89,095	89,095	73,947	15,148
Diagnostic Center				
Personnel Services				
Salaries and wages	750,394	750,394	685,370	65,024
Total Personnel Services	750,394	750,394	685,370	65,024
Benefits				
Healthcare contribution	146,140	146,140	138,308	7,832
Dental contribution	4,875	4,875	4,569	306
Total Benefits	151,015	151,015	142,877	8,138
Contractual Services				
Contractual/consulting services	38,000	38,000	12,975	25,025
Repairs and maintenance - computers	750	750	-	750
Repairs and maintenance - copiers	2,000	2,000	446	1,554
Repairs and maintenance - equipment	750	750	-	750
Equipment rental	2,000	2,000	1,900	100
Repairs and maintenance - office equipment	-	-	165	(165)
General printing	50	50	-	50

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Conferences and meetings	\$ 4,000	\$ 4,000	\$ 5,661	\$ (1,661)
Employee training	4,500	4,500	3,945	555
Employee mileage expense	2,500	2,500	361	2,139
General association dues	1,000	1,000	600	400
Miscellaneous contractual expenses	200	200	-	200
Total Contractual Services	55,750	55,750	26,053	29,697
Commodities				
Office supplies	1,000	1,000	1,308	(308)
Operating supplies	-	-	406	(406)
Computer related supplies	-	-	1,757	(1,757)
Books and subscriptions	2,000	2,000	2,071	(71)
Medical supplies and drugs	50	50	-	50
Testing materials	20,000	20,000	12,760	7,240
Total Commodities	23,050	23,050	18,302	4,748
Total Diagnostic Center	980,209	980,209	872,602	107,607
Veteran's Court				
Personnel Services				
Salaries and wages	49,609	49,609	55,026	(5,417)
Total Personal Services	49,609	49,609	55,026	(5,417)
Benefits				
Healthcare contribution	16,590	16,590	15,754	836
Dental contribution	636	636	-	636
Total Benefits	17,226	17,226	15,754	1,472
Contractual Services				
Lab services	-	-	3,877	(3,877)
Total Contractual Services	-	-	3,877	(3,877)
Commodities				
Special purpose equipment - non-capital	-	500	446	54
Total Commodities	-	500	446	54
Total Veteran's Court	66,835	67,335	75,103	(7,768)
County Coroner				
Personnel Services				
Salaries and wages	522,439	545,208	545,207	1
Overtime salaries	71,034	78,433	78,433	-
Employee per diem	-	4,674	4,674	-
Total Personnel Services	593,473	628,315	628,314	1
Benefits				
Healthcare contribution	140,566	146,230	146,230	-
Dental contribution	3,942	4,145	4,144	1
Total Benefits	144,508	150,375	150,374	1

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Contractual/consulting services	\$ -	\$ 137	\$ 137	\$ -
Autopsies/consulting	258,500	304,375	304,375	-
Forensic expense	5,000	4,115	4,115	-
Toxicology expense	55,000	76,397	76,397	-
Repairs and maintenance - vehicles	7,000	4,847	4,847	-
Conferences and meetings	1,000	1,632	1,632	-
Employee mileage expense	500	356	356	-
General association dues	1,030	1,719	1,719	-
Miscellaneous contractual expenses	10,000	8,718	8,718	-
Total Contractual Services	338,030	402,296	402,296	-
Commodities				
Operating supplies	-	2,155	-	2,155
Books and subscriptions	412	215	215	-
Fuel - vehicles	7,000	7,159	7,158	1
Total Commodities	7,412	9,529	7,373	2,156
Services				
Unallocated reduction in budget request	(126,187)	-	-	-
Total Services	(126,187)	-	-	-
Total County Coroner	957,236	1,190,515	1,188,357	2,158
Emergency Management Services				
Personnel Services				
Salaries and wages	165,634	-	-	-
Total Personnel Services	165,634	-	-	-
Benefits				
Healthcare contribution	26,772	-	-	-
Dental contribution	732	-	-	-
Total Benefits	27,504	-	-	-
Contractual Services				
Repairs and maintenance - communication equipment	1,000	-	-	-
Repairs and maintenance - equipment	2,000	-	-	-
Equipment rental	2,520	-	-	-
Repairs and maintenance - vehicles	4,000	-	-	-
Employee training	1,000	-	-	-
Miscellaneous contractual expenses	2,630	-	-	-
Total Contractual Services	13,150	-	-	-
Commodities				
Office supplies	1,500	-	-	-
Operating supplies	8,250	-	-	-
Fuel - vehicles	4,000	-	-	-
Total Commodities	13,750	-	-	-
Total Emergency Management Services	220,038	-	-	-

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
County Development				
Personnel Services				
Salaries and wages	\$ 780,852	\$ 796,511	\$ 798,553	\$ (2,042)
Employee per diem	4,440	4,440	5,340	(900)
Total Personnel Services	785,292	800,951	803,893	(2,942)
Benefits				
Healthcare contribution	180,489	180,489	189,175	(8,686)
Dental contribution	5,747	5,747	5,561	186
Total Benefits	186,236	186,236	194,736	(8,500)
Contractual Services				
Contractual/consulting services	27,903	27,903	40,057	(12,154)
Repairs and maintenance - copiers	1,000	1,000	1,426	(426)
Repairs and maintenance - vehicles	5,000	5,000	2,891	2,109
General printing	2,000	2,000	3,512	(1,512)
Legal printing	3,000	3,000	10,378	(7,378)
Conferences and meetings	4,000	4,000	6,420	(2,420)
Employee training	500	500	-	500
Employee mileage expense	1,500	1,500	1,648	(148)
General association dues	4,000	4,000	5,433	(1,433)
Miscellaneous contractual expenses	500	500	1,488	(988)
Total Contractual Services	49,403	49,403	73,253	(23,850)
Commodities				
Office supplies	3,500	3,500	5,822	(2,322)
Operating supplies	3,000	3,000	3,885	(885)
Computer related supplies	1,000	1,000	418	582
Books and subscriptions	500	500	88	412
Computer software - non-capital	27,712	27,712	896	26,816
Computer hardware - non-capital	980	980	1,339	(359)
Fuel - vehicles	12,000	12,000	3,485	8,515
Total Commodities	48,692	48,692	15,933	32,759
Total County Development	1,069,623	1,085,282	1,087,815	(2,533)
Administrative Adjudication Program				
Contractual Services	8,294	8,294	4,800	3,494
Total Contractual Services	8,294	8,294	4,800	3,494
Total Administrative Adjudication Program	8,294	8,294	4,800	3,494
Water Resources				
Personnel Services				
Salaries and wages	343,823	350,718	341,761	8,957
Total Personnel Services	343,823	350,718	341,761	8,957

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Benefits				
Healthcare contribution	\$ 52,873	\$ 52,873	\$ 43,179	\$ 9,694
Dental contribution	763	763	1,153	(390)
Total Benefits	53,636	53,636	44,332	9,304
Contractual Services				
Repairs and maintenance - copiers	500	500	434	66
Repairs and maintenance - equipment	100	100	-	100
Repairs and maintenance - vehicles	200	200	100	100
Legal printing	250	250	683	(433)
Conferences and meetings	2,000	2,000	3,051	(1,051)
Employee training	250	250	-	250
Employee mileage expense	100	100	-	100
General association dues	400	400	529	(129)
Total Contractual Services	3,800	3,800	4,797	(997)
Commodities				
Office supplies	400	400	384	16
Operating supplies	100	100	273	(173)
Computer related supplies	200	200	389	(189)
Computer software - non-capital	2,450	2,450	-	2,450
Fuel - vehicles	300	300	356	(56)
Total Commodities	3,450	3,450	1,402	2,048
Total Water Resources	404,709	411,604	392,292	19,312
Electrical Aggregation				
Personnel Services				
Salaries and wages	22,348	22,795	22,256	539
Total Personnel Services	22,348	22,795	22,256	539
Benefits				
Healthcare contribution	3,089	3,089	2,207	882
Dental contribution	113	113	83	30
Total Benefits	3,202	3,202	2,290	912
Commodities				
Operating supplies	407	407	-	407
Total Commodities	407	407	-	407
Total Electrical Aggregation	25,957	26,404	24,546	1,858
Internal Services				
Commodities				
Self-mailer	8,000	8,000	12,440	(4,440)
Postage	530,000	530,000	479,687	50,313
Telephone	-	-	(50,073)	50,073
Total Commodities	538,000	538,000	442,054	95,946
Total Internal Services	538,000	538,000	442,054	95,946

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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Communication/Technology				
Contractual Services				
Software licensing cost	\$ 778,676	\$ 778,676	\$ 696,056	\$ 82,620
Repairs and maintenance - computers	223,713	223,713	223,712	1
Total Contractual Services	<u>1,002,389</u>	<u>1,002,389</u>	<u>919,768</u>	<u>82,621</u>
Commodities				
Computer software - non-capital	-	-	80	(80)
Telephone	266,000	266,000	206,558	59,442
Cellular phone	274,000	274,000	302,063	(28,063)
Internet	120,000	120,000	96,448	23,552
Miscellaneous supplies	15,000	15,000	1,260	13,740
Total Commodities	<u>675,000</u>	<u>675,000</u>	<u>606,409</u>	<u>68,591</u>
Total Communication/Technology	<u>1,677,389</u>	<u>1,677,389</u>	<u>1,526,177</u>	<u>151,212</u>
Operational Support				
Benefits				
Retiree healthcare contribution	40,000	40,000	-	40,000
Total Benefits	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
Contractual Services				
Contractual/consulting services	-	28,684	29,713	(1,029)
Healthcare administrative services	111,000	111,000	-	111,000
Total Contractual Services	<u>111,000</u>	<u>139,684</u>	<u>29,713</u>	<u>109,971</u>
Total Operational Support	<u>151,000</u>	<u>179,684</u>	<u>29,713</u>	<u>149,971</u>
Other Contingency				
Other Expenditures				
Allowance for budget expense	1,085,417	372,912	-	372,912
Allowance for adult board and care	50,000	48,320	-	48,320
Total Other Expenditures	<u>1,135,417</u>	<u>421,232</u>	<u>-</u>	<u>421,232</u>
Total Other Contingency	<u>1,135,417</u>	<u>421,232</u>	<u>-</u>	<u>421,232</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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Capital Outlay				
Sheriff Adult Corrections				
Special purpose equipment	\$ -	\$ 149,000	\$ 149,000	\$ -
Total Sheriff Adult Corrections	-	149,000	149,000	-
Adult Court Services				
Office equipment	-	16,000	15,181	819
Total Adult Court Services	-	16,000	15,181	819
Total Capital Outlay	-	165,000	164,181	819
 Total expenditures	 80,486,083	 83,228,325	 78,080,906	 5,147,419
 Excess (deficiency) of revenues over expenditures	 3,272,479	 1,322,389	 8,733,140	 7,410,751
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 1,148,834	\$ 3,772,308	\$ 3,772,308	\$ -
Transfers out	(5,621,623)	(12,498,132)	(12,498,132)	-
Total other financing sources (uses)	(4,472,789)	(8,725,824)	(8,725,824)	-
 Net change in fund balances	 <u>\$ (1,200,310)</u>	 <u>\$ (7,403,435)</u>	 7,316	 <u>\$ 7,410,751</u>
 FUND BALANCE, BEGINNING OF YEAR			 50,749,817	
 FUND BALANCE, END OF YEAR			 <u>\$ 50,757,133</u>	

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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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 5,526	\$ 5,526	\$ 7,091	\$ 1,565
Total revenues	<u>5,526</u>	<u>5,526</u>	<u>7,091</u>	<u>1,565</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>5,526</u>	<u>5,526</u>	<u>7,091</u>	<u>1,565</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	297,000	297,000	297,000	-
Total other financing sources (uses)	<u>297,000</u>	<u>297,000</u>	<u>297,000</u>	<u>-</u>
Net change in fund balances	<u>\$ 302,526</u>	<u>\$ 302,526</u>	304,091	<u>\$ 1,565</u>
FUND BALANCE, BEGINNING OF YEAR			<u>17,066</u>	
FUND BALANCE, END OF YEAR			<u>\$ 321,157</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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	\$ 90,000	\$ 90,000	\$ 136,789	\$ 46,789
Total revenues	<u>90,000</u>	<u>90,000</u>	<u>136,789</u>	<u>46,789</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 90,000</u>	<u>\$ 90,000</u>	136,789	<u>\$ 46,789</u>
FUND BALANCE, BEGINNING OF YEAR			<u>5,021,264</u>	
FUND BALANCE, END OF YEAR			<u>\$ 5,158,053</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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	\$ 22,320	\$ 22,320	\$ 83,037	\$ 60,717
Total revenues	<u>22,320</u>	<u>22,320</u>	<u>83,037</u>	<u>60,717</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>22,320</u>	<u>22,320</u>	<u>83,037</u>	<u>60,717</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	333,000	4,080,000	4,080,000	-
Transfers out	(333,000)	(2,987,356)	(2,987,356)	-
Total other financing sources (uses)	<u>-</u>	<u>1,092,644</u>	<u>1,092,644</u>	<u>-</u>
Net change in fund balances	<u>\$ 22,320</u>	<u>\$ 1,114,964</u>	<u>1,175,681</u>	<u>\$ 60,717</u>
FUND BALANCE, BEGINNING OF YEAR			<u>5,011,745</u>	
FUND BALANCE, END OF YEAR			<u>\$ 6,187,426</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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ -	\$ 7,811	\$ 7,811
Total revenues	-	-	7,811	7,811
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	347,830	347,830	272,162	75,668
Benefits				
Healthcare contribution	75,230	75,230	53,700	21,530
Dental contribution	2,128	2,128	1,375	753
FICA/SS contribution	26,609	26,609	20,192	6,417
IMRF contribution	25,427	25,427	20,199	5,228
Total Benefits	129,394	129,394	95,466	33,928
Contractual Services				
Trials and costs of hearings	1,500	1,500	-	1,500
Liability insurance	6,505	6,505	6,505	-
Workers compensation	8,696	8,696	8,696	-
Unemployment claims	383	383	383	-
Conferences and meetings	2,000	2,000	684	1,316
Employee training	2,000	2,000	-	2,000
General association dues	2,080	2,080	1,575	505
Total Contractual Services	23,164	23,164	17,843	5,321
Commodities				
Books and subscriptions	215	215	-	215
Telephone	1,400	1,400	-	1,400
Total Commodities	1,615	1,615	-	1,615
Total Judicial	502,003	502,003	385,471	116,532
Total expenditures	502,003	502,003	385,471	116,532
Excess (deficiency) of revenues over expenditures	(502,003)	(502,003)	(377,660)	124,343
OTHER FINANCING SOURCES (USES)				
Transfers in	402,793	547,997	547,997	-
Total other financing sources (uses)	402,793	547,997	547,997	-
Net change in fund balances	\$ (99,210)	\$ 45,994	170,337	\$ 124,343
FUND BALANCE, BEGINNING OF YEAR			100,731	
FUND BALANCE, END OF YEAR			\$ 271,068	

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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	\$ -	\$ -	\$ 689	\$ 689
Total revenues	<u>-</u>	<u>-</u>	<u>689</u>	<u>689</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>689</u>	<u>689</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(75,876)	(75,875)	1
Total other financing sources (uses)	<u>-</u>	<u>(75,876)</u>	<u>(75,875)</u>	<u>1</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ (75,876)</u>	<u>(75,186)</u>	<u>\$ 689</u>
FUND BALANCE, BEGINNING OF YEAR			<u>75,774</u>	
FUND BALANCE, END OF YEAR			<u>\$ 588</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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 500	\$ 500	\$ 4,983	\$ 4,483
Miscellaneous	-	-	35	35.00
Total revenues	<u>500</u>	<u>500</u>	<u>5,018</u>	<u>4,518</u>
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	<u>5,396</u>	<u>42,142</u>	<u>5,828</u>	<u>36,314</u>
Benefits				
Healthcare contribution	791	5,788	2,305	3,483
Dental contribution	31	203	82	121
FICA/SS contribution	413	3,224	413	2,811
IMRF contribution	394	3,080	411	2,669
Total Benefits	<u>1,629</u>	<u>12,295</u>	<u>3,211</u>	<u>9,084</u>
Contractual Services				
Contractual/consulting services	107,168	58,239	7,500	50,739
Liability insurance	101	101	101	-
Workers compensation	135	135	135	-
Unemployment claims	6	6	6	-
General printing	500	500	-	500
Conferences and meetings	2,000	2,000	836	1,164
Employee mileage expense	250	250	-	250
General association dues	16,000	16,000	15,000	1,000
Miscellaneous contractual expenses	7,895	7,895	11,500	(3,605)
Total Contractual Services	<u>134,055</u>	<u>85,126</u>	<u>35,078</u>	<u>50,048</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>141,480</u>	<u>139,963</u>	<u>44,117</u>	<u>95,846</u>
Total expenditures	<u>141,480</u>	<u>139,963</u>	<u>44,117</u>	<u>95,846</u>
Excess (deficiency) of revenues over expenditures	<u>(140,980)</u>	<u>(139,463)</u>	<u>(39,099)</u>	<u>100,364</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, 2019

	<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	\$ 91,000	\$ 91,000	\$ 91,000	\$ -
Transfers out	-	(1,641)	(1,641)	-
Total other financing sources (uses)	<u>91,000</u>	<u>89,359</u>	<u>89,359</u>	<u>-</u>
Net change in fund balances	<u>\$ (49,980)</u>	<u>\$ (50,104)</u>	50,260	<u>\$ 100,364</u>
FUND BALANCE, BEGINNING OF YEAR			<u>129,775</u>	
FUND BALANCE, END OF YEAR			<u>\$ 180,035</u>	

KANE COUNTY, ILLINOIS

General Fund - Cost Share Drainage Account Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	<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	\$ 10,008	\$ 9,508
Total revenues	<u>500</u>	<u>500</u>	<u>10,008</u>	<u>9,508</u>
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Special studies	20,000	20,000	13,345	6,655
Engineering services	25,000	25,000	15,224	9,776
Contractual/consulting services	80,000	80,000	64,930	15,070
Total Contractual Services	<u>125,000</u>	<u>125,000</u>	<u>93,499</u>	<u>31,501</u>
Total Development Housing and Economic Development	<u>125,000</u>	<u>125,000</u>	<u>93,499</u>	<u>31,501</u>
Capital Outlay				
Highway and street outlay for other local governments	99,000	99,000	176,259	(77,259)
Total Capital Outlay	<u>99,000</u>	<u>99,000</u>	<u>176,259</u>	<u>(77,259)</u>
Total expenditures	<u>224,000</u>	<u>224,000</u>	<u>269,758</u>	<u>(45,758)</u>
Excess (deficiency) of revenues over expenditures	<u>(223,500)</u>	<u>(223,500)</u>	<u>(259,750)</u>	<u>(36,250)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	189,794	189,794	172,500	(17,294)
Total other financing sources (uses)	<u>189,794</u>	<u>189,794</u>	<u>172,500</u>	<u>(17,294)</u>
Net change in fund balances	<u>\$ (33,706)</u>	<u>\$ (33,706)</u>	<u>(87,250)</u>	<u>\$ (53,544)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>311,633</u>	
FUND BALANCE, END OF YEAR			<u>\$ 224,383</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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	\$ 38,340	\$ 38,340	\$ 58,163	\$ 19,823
Total revenues	<u>38,340</u>	<u>38,340</u>	<u>58,163</u>	<u>19,823</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 38,340</u>	<u>\$ 38,340</u>	58,163	<u>\$ 19,823</u>
FUND BALANCE, BEGINNING OF YEAR			<u>2,135,068</u>	
FUND BALANCE, END OF YEAR			<u>\$ 2,193,231</u>	

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KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2019

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.

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.

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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2019

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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 Operation and Administration Fund - To account for expenses incurred for collection and disbursement of the various assessment schedules.

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.

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

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2019

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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.

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

Public Defender Records Automation Fund - To account for the collection of Records Automation Fees and associated expenditures.

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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2019

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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.

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.

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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2019

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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.

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.

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.

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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2019

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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.

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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2019

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).

Longmeadow Debt Service Fund - To account for all payments of principal and interest due on the bonds to fund the Longmeadow Parkway Bridge over the Fox River.

Longmeadow Debt Service – Capitalized Interest 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.

Judicial Facility Construction Fund - To account for revenues from court fees collected by the County designated for judicial facility construction expenses.

Recovery Zone Bond Construction Fund - The County has a variety of SBA funds for long-term maintenance of storm water facilities in subdivisions.

Longmeadow Bond Construction Fund - To account for bond proceeds for use on the construction of the Longmeadow Parkway Bridge over the Fox River.

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.

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Balance Sheet November 30, 2019

Special Revenue Funds

	Insurance Liability	County Automation	Geographic Information Systems	FICA/Social Security	Grand Victoria Casino Elgin
ASSETS					
Cash and investments	\$ 7,389,102	\$ 53,411	\$ 1,589,965	\$ 3,607,419	\$ 5,995,710
Restricted cash and investments	-	-	-	-	-
Property tax receivable	4,090,488	-	-	4,222,768	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	24,092	190	5,969	12,141	21,772
Loan receivable	-	-	-	-	-
Other receivables	-	339	38,591	41,134	-
Prepaid items	1,013,718	-	56,000	-	-
Due from other funds	-	-	-	-	968,010
Total assets	<u>\$ 12,517,400</u>	<u>\$ 53,940</u>	<u>\$ 1,690,525</u>	<u>\$ 7,883,462</u>	<u>\$ 6,985,492</u>
LIABILITIES					
Accounts payable	\$ 291,595	\$ -	\$ 52,609	\$ 41,134	\$ 93,056
Deposits payable	-	-	-	-	-
Accrued payroll	49,354	-	37,059	211,329	2,823
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>340,949</u>	<u>-</u>	<u>89,668</u>	<u>252,463</u>	<u>95,879</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	4,090,488	-	-	4,222,768	-
Unavailable revenue	9,248	77	2,301	5,222	8,679
Total deferred inflow of resources	<u>4,099,736</u>	<u>77</u>	<u>2,301</u>	<u>4,227,990</u>	<u>8,679</u>
FUND BALANCES (DEFICITS)					
Nonspendable	1,013,718	-	56,000	-	-
Restricted	6,153,947	30,201	978,433	2,659,980	-
Committed	-	-	-	-	5,065,137
Assigned	909,050	23,662	564,123	743,029	1,815,797
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>8,076,715</u>	<u>53,863</u>	<u>1,598,556</u>	<u>3,403,009</u>	<u>6,880,934</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 12,517,400</u>	<u>\$ 53,940</u>	<u>\$ 1,690,525</u>	<u>\$ 7,883,462</u>	<u>\$ 6,985,492</u>

Public Safety Sales Tax	Judicial Technology Sales Tax	Tax Sale Automation	Vital Records Automation	Election Equipment	Recorder's Automation	Children's Waiting Room
\$ 1,990,855	\$ 126,349	\$ 589,653	\$ 103,937	\$ 717,339	\$ 1,166,389	\$ 300,492
-	-	-	-	-	-	-
-	-	-	-	-	-	-
417,366	278,244	-	-	-	-	-
7,311	202	2,010	368	2,589	4,132	748
-	-	-	-	-	-	-
-	-	-	13,775	-	23,508	-
87,708	16,250	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,503,240</u>	<u>\$ 421,045</u>	<u>\$ 591,663</u>	<u>\$ 118,080</u>	<u>\$ 719,928</u>	<u>\$ 1,194,029</u>	<u>\$ 301,240</u>
\$ 381,354	\$ 9,598	\$ 9,250	\$ 123	\$ -	\$ 2,002	\$ 6,758
-	-	-	-	-	-	-
-	9,930	-	3,799	-	10,036	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>381,354</u>	<u>19,528</u>	<u>9,250</u>	<u>3,922</u>	<u>-</u>	<u>12,038</u>	<u>6,758</u>
-	-	-	-	-	-	-
142,129	93,198	854	150	1,038	1,688	364
<u>142,129</u>	<u>93,198</u>	<u>854</u>	<u>150</u>	<u>1,038</u>	<u>1,688</u>	<u>364</u>
87,708	16,250	-	-	-	-	-
-	-	474,501	73,892	-	715,314	54,161
1,623,279	220,806	-	-	-	-	216,099
268,770	71,263	107,058	40,116	718,890	464,989	23,858
-	-	-	-	-	-	-
<u>1,979,757</u>	<u>308,319</u>	<u>581,559</u>	<u>114,008</u>	<u>718,890</u>	<u>1,180,303</u>	<u>294,118</u>
<u>\$ 2,503,240</u>	<u>\$ 421,045</u>	<u>\$ 591,663</u>	<u>\$ 118,080</u>	<u>\$ 719,928</u>	<u>\$ 1,194,029</u>	<u>\$ 301,240</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Balance Sheet November 30, 2019

Special Revenue Funds (Continued)

	D.U.I.	Foreclosure Mediation	Court Automation	Court Document Storage	Child Support
ASSETS					
Cash and investments	\$ 148,602	\$ 152,127	\$ 895,621	\$ 570,601	\$ 387,725
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	512	532	3,324	1,859	1,331
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	73,434	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 149,114</u>	<u>\$ 152,659</u>	<u>\$ 972,379</u>	<u>\$ 572,460</u>	<u>\$ 389,056</u>
LIABILITIES					
Accounts payable	\$ -	\$ 100	\$ 9,473	\$ 9,990	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	27,653	41,894	1,629
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>100</u>	<u>37,126</u>	<u>51,884</u>	<u>1,629</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	210	214	1,163	700	538
Total deferred inflow of resources	<u>210</u>	<u>214</u>	<u>1,163</u>	<u>700</u>	<u>538</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	73,434	-	-
Restricted	142,634	145,331	685,752	382,259	292,277
Committed	-	-	-	-	-
Assigned	6,270	7,014	174,904	137,617	94,612
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>148,904</u>	<u>152,345</u>	<u>934,090</u>	<u>519,876</u>	<u>386,889</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 149,114</u>	<u>\$ 152,659</u>	<u>\$ 972,379</u>	<u>\$ 572,460</u>	<u>\$ 389,056</u>

Circuit Clerk Administrative Services	Circuit Clerk Electronic Citation	Circuit Clerk Operations and Administration	Title IV-D Child Support	Drug Prosecution	Victim Coordinator Services	Auto Theft Task Force
\$ 630,123	\$ 236,487	\$ 6,060	\$ 65,513	\$ 99,837	\$ 87,605	\$ 39,417
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	209,286	-	-	-
2,082	780	-	-	-	-	143
-	-	-	-	-	-	-
-	-	-	-	20,347	27,500	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 632,205</u>	<u>\$ 237,267</u>	<u>\$ 6,060</u>	<u>\$ 274,799</u>	<u>\$ 120,184</u>	<u>\$ 115,105</u>	<u>\$ 39,560</u>
\$ -	\$ 204	\$ -	\$ 420	\$ 280	\$ -	\$ -
-	-	-	-	-	-	-
12,219	4,721	-	20,612	10,815	7,727	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>12,219</u>	<u>4,925</u>	<u>-</u>	<u>21,032</u>	<u>11,095</u>	<u>7,727</u>	<u>-</u>
-	-	-	-	-	-	-
852	315	-	132,318	20,347	-	57
<u>852</u>	<u>315</u>	<u>-</u>	<u>132,318</u>	<u>20,347</u>	<u>-</u>	<u>57</u>
-	-	-	-	-	-	-
578,502	221,027	6,060	-	-	-	-
-	-	-	-	-	-	-
40,632	11,000	-	121,449	88,742	107,378	39,503
-	-	-	-	-	-	-
<u>619,134</u>	<u>232,027</u>	<u>6,060</u>	<u>121,449</u>	<u>88,742</u>	<u>107,378</u>	<u>39,503</u>
<u>\$ 632,205</u>	<u>\$ 237,267</u>	<u>\$ 6,060</u>	<u>\$ 274,799</u>	<u>\$ 120,184</u>	<u>\$ 115,105</u>	<u>\$ 39,560</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Balance Sheet November 30, 2019

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	\$ 272,832	\$ 44,269	\$ 188,756	\$ 42,202
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	-	1,039	161	-	152
Loan receivable	-	-	-	-	-
Other receivables	-	18,252	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 32,240</u>	<u>\$ 292,123</u>	<u>\$ 44,430</u>	<u>\$ 188,756</u>	<u>\$ 42,354</u>
LIABILITIES					
Accounts payable	\$ -	\$ 3,899	\$ -	\$ -	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	-	38,036	-	1,063	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>41,935</u>	<u>-</u>	<u>1,063</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	-	3,526	64	-	61
Total deferred inflow of resources	<u>-</u>	<u>3,526</u>	<u>64</u>	<u>-</u>	<u>61</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	32,240	-	38,532	187,693	40,299
Committed	-	-	-	-	-
Assigned	-	246,662	5,834	-	1,994
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>32,240</u>	<u>246,662</u>	<u>44,366</u>	<u>187,693</u>	<u>42,293</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 32,240</u>	<u>\$ 292,123</u>	<u>\$ 44,430</u>	<u>\$ 188,756</u>	<u>\$ 42,354</u>

Drug Asset Forfeiture	State's Attorney Employee Events	Child Advocacy Advisory Board	State's Attorney Money Laundering	Public Defender Records Automation	Employee Events	EMA Volunteer
\$ 146,293	\$ 1,447	\$ 27,942	\$ 239,369	\$ 938	\$ 20,133	\$ 23,118
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
519	5	101	-	-	74	79
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 146,812</u>	<u>\$ 1,452</u>	<u>\$ 28,043</u>	<u>\$ 239,369</u>	<u>\$ 938</u>	<u>\$ 20,207</u>	<u>\$ 23,197</u>
\$ 550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,615
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>550</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,615</u>
-	-	-	-	-	-	-
212	2	40	-	-	29	33
<u>212</u>	<u>2</u>	<u>40</u>	<u>-</u>	<u>-</u>	<u>29</u>	<u>33</u>
-	-	-	-	-	-	-
135,689	-	-	239,369	-	-	-
-	-	-	-	-	-	-
10,361	1,450	28,003	-	938	20,178	21,549
-	-	-	-	-	-	-
<u>146,050</u>	<u>1,450</u>	<u>28,003</u>	<u>239,369</u>	<u>938</u>	<u>20,178</u>	<u>21,549</u>
<u>\$ 146,812</u>	<u>\$ 1,452</u>	<u>\$ 28,043</u>	<u>\$ 239,369</u>	<u>\$ 938</u>	<u>\$ 20,207</u>	<u>\$ 23,197</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Balance Sheet November 30, 2019

Special Revenue Funds (Continued)

	KC Emergency Planning	Bomb Squad SWAT	Law Library	Canteen Commission	County Sheriff DEF Federal
ASSETS					
Cash and investments	\$ 27,113	\$ 6,604	\$ 294,798	\$ 218,728	\$ 35,278
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	99	-	983	-	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 27,212</u>	<u>\$ 6,604</u>	<u>\$ 295,781</u>	<u>\$ 218,728</u>	<u>\$ 35,278</u>
LIABILITIES					
Accounts payable	\$ 135	\$ -	\$ 17,651	\$ -	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	5,906	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>135</u>	<u>-</u>	<u>23,557</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	39	-	392	-	-
Total deferred inflow of resources	<u>39</u>	<u>-</u>	<u>392</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	-	230,225	218,728	35,278
Committed	-	-	-	-	-
Assigned	27,038	6,604	41,607	-	-
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>27,038</u>	<u>6,604</u>	<u>271,832</u>	<u>218,728</u>	<u>35,278</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 27,212</u>	<u>\$ 6,604</u>	<u>\$ 295,781</u>	<u>\$ 218,728</u>	<u>\$ 35,278</u>

County Sheriff DEF Local	FATS	K-9 Unit	Vehicle Maintenance / Purchase	Sheriff DUI	Sheriff's Office Money Laundering	Transportation Safety Highway HB
\$ 67,350	\$ 5,556	\$ 19,187	\$ 5,173	\$ 42,055	\$ 2,953	\$ 3,698
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	13
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 67,350</u>	<u>\$ 5,556</u>	<u>\$ 19,187</u>	<u>\$ 5,173</u>	<u>\$ 42,055</u>	<u>\$ 2,953</u>	<u>\$ 3,711</u>
\$ 34,936	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>34,936</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	5
-	-	-	-	-	-	5
-	-	-	-	-	-	-
31,614	5,556	19,187	5,173	42,055	2,953	3,531
-	-	-	-	-	-	-
800	-	-	-	-	-	175
-	-	-	-	-	-	-
<u>32,414</u>	<u>5,556</u>	<u>19,187</u>	<u>5,173</u>	<u>42,055</u>	<u>2,953</u>	<u>3,706</u>
<u>\$ 67,350</u>	<u>\$ 5,556</u>	<u>\$ 19,187</u>	<u>\$ 5,173</u>	<u>\$ 42,055</u>	<u>\$ 2,953</u>	<u>\$ 3,711</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Balance Sheet November 30, 2019

Special Revenue Funds (Continued)

	Court Security	AJF Medical Cost	Sheriff Civil Operations	Sale & Error	Kane Comm
ASSETS					
Cash and investments	\$ -	\$ 36,830	\$ 54,608	\$ 581,585	\$ 1,214,327
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	305,064
Interest receivable	-	115	-	2,109	4,697
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 36,945</u>	<u>\$ 54,608</u>	<u>\$ 583,694</u>	<u>\$ 1,524,088</u>
LIABILITIES					
Accounts payable	\$ -	\$ 25,307	\$ -	\$ -	\$ 308,184
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	-	-	81,794
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>25,307</u>	<u>-</u>	<u>-</u>	<u>389,978</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	-	50	-	842	1,758
Total deferred inflow of resources	<u>-</u>	<u>50</u>	<u>-</u>	<u>842</u>	<u>1,758</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	9,486	54,608	527,910	-
Committed	-	-	-	-	-
Assigned	-	2,102	-	54,942	1,132,352
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>-</u>	<u>11,588</u>	<u>54,608</u>	<u>582,852</u>	<u>1,132,352</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ -</u>	<u>\$ 36,945</u>	<u>\$ 54,608</u>	<u>\$ 583,694</u>	<u>\$ 1,524,088</u>

Probation Services	Substance Abuse Screening	Drug Court Special Resources	Juvenile Drug Court	Probation Victim Services	Victim Impact Panel	Juvenile Justice Donation
\$ 3,528,130	\$ 503,301	\$ 150,829	\$ 87,152	\$ 17,353	\$ 27,029	\$ 5,667
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,745	933	293	111	-	20
-	-	-	-	-	-	-
-	-	94,216	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 3,528,130</u>	<u>\$ 505,046</u>	<u>\$ 245,978</u>	<u>\$ 87,445</u>	<u>\$ 17,464</u>	<u>\$ 27,029</u>	<u>\$ 5,687</u>
\$ 52,386	\$ 4,058	\$ 24,818	\$ -	\$ 222	\$ -	\$ -
-	-	-	-	-	-	-
-	-	23,408	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>52,386</u>	<u>4,058</u>	<u>48,226</u>	<u>-</u>	<u>222</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	711	94,425	122	23	-	8
<u>-</u>	<u>711</u>	<u>94,425</u>	<u>122</u>	<u>23</u>	<u>-</u>	<u>8</u>
-	-	-	-	-	-	-
3,475,744	469,941	-	-	15,730	26,871	-
-	-	-	-	-	-	-
-	30,336	103,327	87,323	1,489	158	5,679
-	-	-	-	-	-	-
<u>3,475,744</u>	<u>500,277</u>	<u>103,327</u>	<u>87,323</u>	<u>17,219</u>	<u>27,029</u>	<u>5,679</u>
<u>\$ 3,528,130</u>	<u>\$ 505,046</u>	<u>\$ 245,978</u>	<u>\$ 87,445</u>	<u>\$ 17,464</u>	<u>\$ 27,029</u>	<u>\$ 5,687</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds
Combining Balance Sheet
November 30, 2019

Special Revenue Funds (Continued)

	Coroner Administration	Animal Control	County Highway	County Bridge	Motor Fuel Tax
ASSETS					
Cash and investments	\$ 187,202	\$ 696,185	\$ 11,895,299	\$ 532,022	\$ 17,765,407
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	5,010,909	312,695	-
Intergovernmental receivable	-	-	74,783	5,015	2,453,279
Interest receivable	618	2,464	42,100	1,823	58,989
Loan receivable	-	-	-	-	-
Other receivables	54,155	-	91,714	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 241,975</u>	<u>\$ 698,649</u>	<u>\$ 17,114,805</u>	<u>\$ 851,555</u>	<u>\$ 20,277,675</u>
LIABILITIES					
Accounts payable	\$ 16,599	\$ 21,096	\$ 406,587	\$ 41,223	\$ 46,500
Deposits payable	-	-	-	-	-
Accrued payroll	-	19,562	117,910	-	111,791
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>16,599</u>	<u>40,658</u>	<u>524,497</u>	<u>41,223</u>	<u>158,291</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	5,010,909	312,695	-
Unavailable revenue	271	1,007	17,204	770	25,715
Total deferred inflow of resources	<u>271</u>	<u>1,007</u>	<u>5,028,113</u>	<u>313,465</u>	<u>25,715</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	212,183	489,838	8,818,570	224,347	20,093,669
Committed	-	-	-	-	-
Assigned	12,922	167,146	2,743,625	272,520	-
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>225,105</u>	<u>656,984</u>	<u>11,562,195</u>	<u>496,867</u>	<u>20,093,669</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 241,975</u>	<u>\$ 698,649</u>	<u>\$ 17,114,805</u>	<u>\$ 851,555</u>	<u>\$ 20,277,675</u>

County Highway Matching	Motor Fuel Local Option	County Health	Kane Kares	Veterans' Commission	Illinois Counties Information Management	Web Technical Services
\$ 268,170	\$ 17,872,965	\$ 5,536,188	\$ 735,063	\$ 741,135	\$ 158	\$ 333,239
-	-	-	-	-	-	-
65,125	-	1,972,455	-	305,400	-	-
-	2,459,236	193,499	-	-	-	-
918	68,193	20,158	2,585	2,597	4	-
-	-	-	-	-	-	-
-	7,872	-	38,092	35	-	-
-	-	-	21,238	-	-	28,000
-	-	-	-	-	-	-
<u>\$ 334,213</u>	<u>\$ 20,408,266</u>	<u>\$ 7,722,300</u>	<u>\$ 796,978</u>	<u>\$ 1,049,167</u>	<u>\$ 162</u>	<u>\$ 361,239</u>
\$ -	\$ 2,365,034	\$ 76,161	\$ 38,285	\$ 620	\$ -	\$ 41,308
-	-	-	-	-	-	-
-	-	145,714	16,874	10,519	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>2,365,034</u>	<u>221,875</u>	<u>55,159</u>	<u>11,139</u>	<u>-</u>	<u>41,308</u>
65,125	-	1,972,455	-	305,400	-	-
388	799,787	8,006	1,064	1,073	-	-
<u>65,513</u>	<u>799,787</u>	<u>1,980,461</u>	<u>1,064</u>	<u>306,473</u>	<u>-</u>	<u>-</u>
-	-	-	21,238	-	-	28,000
247,333	17,243,445	4,613,494	-	561,237	-	-
-	-	-	-	-	-	-
21,367	-	906,470	719,517	170,318	162	291,931
-	-	-	-	-	-	-
<u>268,700</u>	<u>17,243,445</u>	<u>5,519,964</u>	<u>740,755</u>	<u>731,555</u>	<u>162</u>	<u>319,931</u>
<u>\$ 334,213</u>	<u>\$ 20,408,266</u>	<u>\$ 7,722,300</u>	<u>\$ 796,978</u>	<u>\$ 1,049,167</u>	<u>\$ 162</u>	<u>\$ 361,239</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Balance Sheet November 30, 2019

Special Revenue Funds (Continued)

	Community Development Block Program	HOME Program	Unincorporated Stormwater Management	Homeless Management Information Systems	OCR & Recovery Act Programs
ASSETS					
Cash and investments	\$ 284,136	\$ 193,505	\$ 140,551	\$ 37,662	\$ 34,173
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	127,148	-	-	-	-
Interest receivable	-	-	478	-	-
Loan receivable	-	-	-	-	-
Other receivables	-	4,776	-	6,419	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 411,284</u>	<u>\$ 198,281</u>	<u>\$ 141,029</u>	<u>\$ 44,081</u>	<u>\$ 34,173</u>
LIABILITIES					
Accounts payable	\$ 405,195	\$ 30,000	\$ -	\$ 6,219	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	6,089	2,448	-	2,575	942
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>411,284</u>	<u>32,448</u>	<u>-</u>	<u>8,794</u>	<u>942</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	-	-	203	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>203</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	165,833	121,501	35,287	33,231
Committed	-	-	-	-	-
Assigned	-	-	19,325	-	-
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>-</u>	<u>165,833</u>	<u>140,826</u>	<u>35,287</u>	<u>33,231</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 411,284</u>	<u>\$ 198,281</u>	<u>\$ 141,029</u>	<u>\$ 44,081</u>	<u>\$ 34,173</u>

Quality of Kane Grants	Neighborhood Stabilization Program	Continuum of Care Planning Grant	Elgin CDBG	Stormwater Management	Blighted Structure Demolition	Farmland Preservation
\$ 49,579	\$ 10,503	\$ -	\$ -	\$ 1,186,948	\$ 204,626	\$ 3,212,982
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
180	-	-	-	4,342	707	11,640
-	-	-	-	-	-	-
-	15,000	12,150	108,591	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 49,759</u>	<u>\$ 25,503</u>	<u>\$ 12,150</u>	<u>\$ 108,591</u>	<u>\$ 1,191,290</u>	<u>\$ 205,333</u>	<u>\$ 3,224,622</u>
\$ -	\$ -	\$ -	\$ 57,896	\$ 1,500	\$ -	\$ 133
-	-	-	-	-	-	-
-	-	2,309	4,445	405	-	1,521
-	-	5,440	43,974	-	-	-
-	-	-	-	-	-	-
-	-	7,749	106,315	1,905	-	1,654
-	-	-	-	-	-	-
72	-	-	-	1,718	281	4,651
<u>72</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,718</u>	<u>281</u>	<u>4,651</u>
-	-	-	-	-	-	-
47,162	25,503	4,401	2,276	-	198,483	-
-	-	-	-	-	-	-
2,525	-	-	-	1,187,667	6,569	3,218,317
-	-	-	-	-	-	-
<u>49,687</u>	<u>25,503</u>	<u>4,401</u>	<u>2,276</u>	<u>1,187,667</u>	<u>205,052</u>	<u>3,218,317</u>
<u>\$ 49,759</u>	<u>\$ 25,503</u>	<u>\$ 12,150</u>	<u>\$ 108,591</u>	<u>\$ 1,191,290</u>	<u>\$ 205,333</u>	<u>\$ 3,224,622</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds
Combining Balance Sheet
November 30, 2019

Special Revenue Funds (Continued)

	Growing for Kane	Workforce Development	Kane County Law Enforcement	Marriage Fees	Mill Creek Special Service Area	Total Nonmajor Special Revenue Funds
ASSETS						
Cash and investments	\$ 20,259	\$ 62,569	\$ 236,177	\$ 15,927	\$ 961,309	\$ 98,139,121
Restricted cash and investments	-	-	-	-	-	-
Property tax receivable	-	-	-	-	679,500	16,659,340
Intergovernmental receivable	-	1,223,251	-	-	-	7,746,171
Interest receivable	67	-	852	-	3,440	327,490
Loan receivable	-	-	-	-	-	-
Other receivables	-	28,988	-	-	-	645,454
Prepaid items	-	9,389	-	-	-	1,305,737
Due from other funds	-	-	-	-	-	968,010
Total assets	<u>\$ 20,326</u>	<u>\$ 1,324,197</u>	<u>\$ 237,029</u>	<u>\$ 15,927</u>	<u>\$ 1,644,249</u>	<u>\$ 125,791,323</u>
LIABILITIES						
Accounts payable	\$ 4,356	\$ 1,097,065	\$ 383	\$ -	\$ 46,188	\$ 6,084,055
Deposits payable	-	-	-	-	-	-
Accrued payroll	-	61,398	1,931	-	2,355	1,110,595
Due to other funds	-	163,313	-	-	-	212,727
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>4,356</u>	<u>1,321,776</u>	<u>2,314</u>	<u>-</u>	<u>48,543</u>	<u>7,407,377</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes levied for future period	-	-	-	-	679,500	16,659,340
Unavailable revenue	29	226,264	342	-	1,391	1,614,240
Total deferred inflow of resources	<u>29</u>	<u>226,264</u>	<u>342</u>	<u>-</u>	<u>680,891</u>	<u>18,273,580</u>
FUND BALANCES (DEFICITS)						
Nonspendable	-	9,389	-	-	-	1,305,737
Restricted	14,766	-	211,046	15,444	617,593	73,439,325
Committed	-	-	-	-	-	7,125,321
Assigned	1,175	-	23,327	483	297,222	18,473,215
Unassigned	-	(233,232)	-	-	-	(233,232)
Total fund balances (deficits)	<u>15,941</u>	<u>(223,843)</u>	<u>234,373</u>	<u>15,927</u>	<u>914,815</u>	<u>100,110,366</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 20,326</u>	<u>\$ 1,324,197</u>	<u>\$ 237,029</u>	<u>\$ 15,927</u>	<u>\$ 1,644,249</u>	<u>\$ 125,791,323</u>

Debt Service Funds

Motor Fuel Tax Debt Service	Transit Sales Tax Debt Service	Recovery Zone Bond Debt Service	JJC/AJC Refunding Debt Service	Longmeadow Debt Service	Longmeadow Debt Service Capital Interest	Total Nonmajor Debt Service Funds
\$ 3,569,554	\$ 171,686	\$ 1,483,552	\$ 2,998,394	\$ -	\$ -	\$ 8,223,186
-	-	-	-	1,031	3,790,726	3,791,757
-	-	-	-	-	-	-
-	-	-	-	-	-	-
12,969	622	4,235	10,923	1	4,888	33,638
-	-	2,340,105	-	-	-	2,340,105
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 3,582,523</u>	<u>\$ 172,308</u>	<u>\$ 3,827,892</u>	<u>\$ 3,009,317</u>	<u>\$ 1,032</u>	<u>\$ 3,795,614</u>	<u>\$ 14,388,686</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	968,010	-	-	-	968,010
-	-	449,749	-	-	-	449,749
-	-	1,417,759	-	-	-	1,417,759
-	-	-	-	-	-	-
5,167	249	147,574	4,340	-	-	157,330
<u>5,167</u>	<u>249</u>	<u>147,574</u>	<u>4,340</u>	<u>-</u>	<u>-</u>	<u>157,330</u>
-	-	-	-	-	-	-
-	-	2,262,559	3,004,977	1,032	3,795,614	9,064,182
3,577,356	172,059	-	-	-	-	3,749,415
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,577,356</u>	<u>172,059</u>	<u>2,262,559</u>	<u>3,004,977</u>	<u>1,032</u>	<u>3,795,614</u>	<u>12,813,597</u>
<u>\$ 3,582,523</u>	<u>\$ 172,308</u>	<u>\$ 3,827,892</u>	<u>\$ 3,009,317</u>	<u>\$ 1,032</u>	<u>\$ 3,795,614</u>	<u>\$ 14,388,686</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Balance Sheet November 30, 2019

Capital Projects Funds

	Capital Projects	Judicial Facility Construction	Recovery Zone Bond Construction	Longmeadow Bond Construction	Transportation Capital
ASSETS					
Cash and investments	\$ 8,044,120	\$ 257,415	\$ 42,079	\$ 10,713,396	\$ 2,105,781
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	33,675	-	-
Intergovernmental receivable	-	-	-	-	79,948
Interest receivable	24,646	-	201	-	7,881
Loan receivable	-	-	-	-	-
Other receivables	-	-	26,223	-	39,608
Prepaid items	13,161	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 8,081,927</u>	<u>\$ 257,415</u>	<u>\$ 102,178</u>	<u>\$ 10,713,396</u>	<u>\$ 2,233,218</u>
LIABILITIES					
Accounts payable	\$ 1,031,042	\$ -	\$ -	\$ 4,521,471	\$ 196,810
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	26,223	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>1,031,042</u>	<u>-</u>	<u>26,223</u>	<u>4,521,471</u>	<u>196,810</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	33,675	-	-
Unavailable revenue	9,472	-	62	-	3,048
Total deferred inflow of resources	<u>9,472</u>	<u>-</u>	<u>33,737</u>	<u>-</u>	<u>3,048</u>
FUND BALANCES (DEFICITS)					
Nonspendable	13,161	-	-	-	-
Restricted	-	257,415	38,837	5,750,168	-
Committed	-	-	-	-	-
Assigned	7,028,252	-	3,381	441,757	2,033,360
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>7,041,413</u>	<u>257,415</u>	<u>42,218</u>	<u>6,191,925</u>	<u>2,033,360</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 8,081,927</u>	<u>\$ 257,415</u>	<u>\$ 102,178</u>	<u>\$ 10,713,396</u>	<u>\$ 2,233,218</u>

Aurora Area Impact Fees	Campton Hills Impact Fees	Greater Elgin Impact Fees	Northwest Impact Fees	Southwest Impact Fees	Tri-Cities Impact Fees	Upper Fox Impact Fees
\$ 697,651	\$ 657,593	\$ 567,564	\$ 357,668	\$ 359,659	\$ 1,130,370	\$ 656,808
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,526	2,931	2,072	1,295	1,536	4,425	2,380
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 700,177</u>	<u>\$ 660,524</u>	<u>\$ 569,636</u>	<u>\$ 358,963</u>	<u>\$ 361,195</u>	<u>\$ 1,134,795</u>	<u>\$ 659,188</u>
\$ -	\$ 28,635	\$ 53	\$ 5,506	\$ 55,658	\$ 461,286	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>28,635</u>	<u>53</u>	<u>5,506</u>	<u>55,658</u>	<u>461,286</u>	<u>-</u>
-	-	-	-	-	-	-
1,010	952	822	518	521	1,634	951
<u>1,010</u>	<u>952</u>	<u>822</u>	<u>518</u>	<u>521</u>	<u>1,634</u>	<u>951</u>
-	-	-	-	-	-	-
-	365,821	213,825	179,081	102,112	352,247	385,827
-	-	-	-	-	-	-
699,167	265,116	354,936	173,858	202,904	319,628	272,410
-	-	-	-	-	-	-
<u>699,167</u>	<u>630,937</u>	<u>568,761</u>	<u>352,939</u>	<u>305,016</u>	<u>671,875</u>	<u>658,237</u>
\$ 700,177	\$ 660,524	\$ 569,636	\$ 358,963	\$ 361,195	\$ 1,134,795	\$ 659,188

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Balance Sheet November 30, 2019

Capital Projects Funds (Continued)

	West Central Impact Fees	North Impact Fees	Central Impact Fees	South Impact Fees	Total Nonmajor Capital Projects Funds
ASSETS					
Cash and investments	\$ 73,456	\$ 2,262,402	\$ 2,751,013	\$ 4,333,177	\$ 35,010,152
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	33,675
Intergovernmental receivable	-	-	-	-	79,948
Interest receivable	266	7,947	10,603	15,478	84,187
Loan receivable	-	-	-	-	-
Other receivables	-	9,706	16,939	12,092	104,568
Prepaid items	-	-	-	-	13,161
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 73,722</u>	<u>\$ 2,280,055</u>	<u>\$ 2,778,555</u>	<u>\$ 4,360,747</u>	<u>\$ 35,325,691</u>
LIABILITIES					
Accounts payable	\$ 34,000	\$ 270,185	\$ 304,673	\$ 159,783	\$ 7,069,102
Deposits payable	-	443,931	-	-	443,931
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	26,223
Unearned revenue	-	-	-	-	-
Total liabilities	<u>34,000</u>	<u>714,116</u>	<u>304,673</u>	<u>159,783</u>	<u>7,539,256</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	33,675
Unavailable revenue	106	3,275	3,982	6,270	32,623
Total deferred inflow of resources	<u>106</u>	<u>3,275</u>	<u>3,982</u>	<u>6,270</u>	<u>66,298</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	13,161
Restricted	11,151	1,399,060	2,310,227	3,966,802	15,332,573
Committed	-	-	-	-	-
Assigned	28,465	163,604	159,673	227,892	12,374,403
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>39,616</u>	<u>1,562,664</u>	<u>2,469,900</u>	<u>4,194,694</u>	<u>27,720,137</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 73,722</u>	<u>\$ 2,280,055</u>	<u>\$ 2,778,555</u>	<u>\$ 4,360,747</u>	<u>\$ 35,325,691</u>

Permanent Fund	
Working Cash	Total Nonmajor Funds
\$ 3,270,579	\$ 144,643,038
-	3,791,757
-	16,693,015
-	7,826,119
11,841	457,156
-	2,340,105
26,272	776,294
-	1,318,898
-	968,010
<u>\$ 3,308,692</u>	<u>\$ 178,814,392</u>
\$ -	\$ 13,153,157
-	443,931
-	1,110,595
-	1,206,960
-	449,749
<u>-</u>	<u>16,364,392</u>
-	16,693,015
4,734	1,808,927
<u>4,734</u>	<u>18,501,942</u>
1,150,000	2,468,898
-	97,836,080
-	10,874,736
2,153,958	33,001,576
-	(233,232)
<u>3,303,958</u>	<u>143,948,058</u>
<u>\$ 3,308,692</u>	<u>\$ 178,814,392</u>

(Concluded)

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2019

Special Revenue Funds

	Insurance Liability	County Automation	Geographic Information Systems	FICA/Social Security	Grand Victoria Casino Elgin
REVENUES					
Property taxes	\$ 3,785,128	\$ -	\$ -	\$ 3,720,987	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	1,637	7,453	1,162,985	-	-
Reimbursements	41,228	-	6,996	583	-
Net investment income (loss)	161,015	1,376	49,008	77,375	144,113
Miscellaneous	-	-	-	-	3,341,889
Total revenues	3,989,008	8,829	1,218,989	3,798,945	3,486,002
EXPENDITURES					
Current					
General government	2,769,101	-	1,636,650	3,865,366	752,604
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	1,203,788	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	16,989	-	-
Total expenditures	3,972,889	-	1,653,639	3,865,366	752,604
Excess (deficiency) of revenues over expenditures	16,119	8,829	(434,650)	(66,421)	2,733,398
OTHER FINANCING SOURCES (USES)					
Insurance recovery	261,271	-	-	-	-
Bond proceeds	-	-	-	-	-
Premium on bonds	-	-	-	-	-
Transfers in	1,023,972	-	-	224,366	-
Transfers out	-	-	(42,304)	-	(2,821,978)
Total other financing sources (uses)	1,285,243	-	(42,304)	224,366	(2,821,978)
Net change in fund balances	1,301,362	8,829	(476,954)	157,945	(88,580)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	6,775,353	45,034	2,075,510	3,245,064	6,969,514
FUND BALANCES (DEFICITS), END OF YEAR	\$ 8,076,715	\$ 53,863	\$ 1,598,556	\$ 3,403,009	\$ 6,880,934

Public Safety Sales Tax	Judicial Technology Sales Tax	Tax Sale Automation	Vital Records Automation	Election Equipment	Recorder's Automation	Children's Waiting Room
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,648,896	1,099,264	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	72,248	182,830	-	705,750	366,233
-	-	-	-	-	-	-
37,971	623	15,447	2,417	19,409	29,662	2,894
-	-	4,371	-	-	-	-
1,686,867	1,099,887	92,066	185,247	19,409	735,412	369,127
-	-	-	-	-	-	-
756,030	-	-	-	-	-	-
-	-	-	-	-	-	-
-	884,699	-	-	-	-	116,301
-	-	48,520	144,615	-	613,302	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
914,660	-	57,081	14,727	554	84,962	-
1,670,690	884,699	105,601	159,342	554	698,264	116,301
16,177	215,188	(13,535)	25,905	18,855	37,148	252,826
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,362,405	-	-	-	-	-	-
(663,166)	(11,190)	-	-	-	-	(12,000)
699,239	(11,190)	-	-	-	-	(12,000)
715,416	203,998	(13,535)	25,905	18,855	37,148	240,826
1,264,341	104,321	595,094	88,103	700,035	1,143,155	53,292
\$ 1,979,757	\$ 308,319	\$ 581,559	\$ 114,008	\$ 718,890	\$ 1,180,303	\$ 294,118

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2019

Special Revenue Funds (Continued)

	D.U.I.	Foreclosure Mediation	Court Automation	Court Document Storage	Child Support
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	30,765
Fines	36,140	-	-	1,391,281	-
Charges for services	-	65,700	1,458,289	-	104,391
Reimbursements	-	-	-	-	-
Net investment income (loss)	3,387	3,766	20,915	11,209	9,394
Miscellaneous	-	-	-	-	-
Total revenues	39,527	69,466	1,479,204	1,402,490	144,550
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	36,424	768,122	1,180,330	84,761
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	36,424	768,122	1,180,330	84,761
Excess (deficiency) of revenues over expenditures	39,527	33,042	711,082	222,160	59,789
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Premium on bonds	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	(299,000)	-	-
Total other financing sources (uses)	-	-	(299,000)	-	-
Net change in fund balances	39,527	33,042	412,082	222,160	59,789
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	109,377	119,303	522,008	297,716	327,100
FUND BALANCES (DEFICITS), END OF YEAR	\$ 148,904	\$ 152,345	\$ 934,090	\$ 519,876	\$ 386,889

Circuit Clerk Administrative Services	Circuit Clerk Electronic Citation	Circuit Clerk Operations and Administration	Title IV-D Child Support	Drug Prosecution	Victim Coordinator Services	Auto Theft Task Force
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	619,949	136,507	47,700	-
541,648	152,215	6,060	-	108,516	-	-
-	-	-	-	-	-	-
12,972	5,479	-	-	-	-	1,048
-	-	-	-	-	-	-
<u>554,620</u>	<u>157,694</u>	<u>6,060</u>	<u>619,949</u>	<u>245,023</u>	<u>47,700</u>	<u>1,048</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
332,894	127,382	-	626,004	276,570	198,060	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>332,894</u>	<u>127,382</u>	<u>-</u>	<u>626,004</u>	<u>276,570</u>	<u>198,060</u>	<u>-</u>
<u>221,726</u>	<u>30,312</u>	<u>6,060</u>	<u>(6,055)</u>	<u>(31,547)</u>	<u>(150,360)</u>	<u>1,048</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	118,953	-
-	-	-	(87,064)	(159,325)	-	-
-	-	-	(87,064)	(159,325)	118,953	-
221,726	30,312	6,060	(93,119)	(190,872)	(31,407)	1,048
<u>397,408</u>	<u>201,715</u>	<u>-</u>	<u>214,568</u>	<u>279,614</u>	<u>138,785</u>	<u>38,455</u>
<u>\$ 619,134</u>	<u>\$ 232,027</u>	<u>\$ 6,060</u>	<u>\$ 121,449</u>	<u>\$ 88,742</u>	<u>\$ 107,378</u>	<u>\$ 39,503</u>

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2019

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	-	165,470	-	-	-
Fines	-	-	-	-	3,129
Charges for services	-	331,556	-	33,737	-
Reimbursements	-	32,083	-	-	-
Net investment income (loss)	-	9,964	1,223	-	1,087
Miscellaneous	-	-	-	-	-
Total revenues	-	539,073	1,223	33,737	4,216
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	1,113,516	2,898	49,256	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	1,113,516	2,898	49,256	-
Excess (deficiency) of revenues over expenditures	-	(574,443)	(1,675)	(15,519)	4,216
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Premium on bonds	-	-	-	-	-
Transfers in	-	696,619	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	696,619	-	-	-
Net change in fund balances	-	122,176	(1,675)	(15,519)	4,216
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	32,240	124,486	46,041	203,212	38,077
FUND BALANCES (DEFICITS), END OF YEAR	\$ 32,240	\$ 246,662	\$ 44,366	\$ 187,693	\$ 42,293

Drug Asset Forfeiture	State's Attorney Employee Events	Child Advocacy Advisory Board	State's Attorney Money Laundering	Public Defender Records Automation	Employee Events	EMA Volunteer
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
21,210	-	-	30,320	-	-	-
-	-	-	-	938	-	290
-	-	-	-	-	1,277	-
3,601	29	740	-	-	562	514
-	1,240	550	-	-	-	11,130
<u>24,811</u>	<u>1,269</u>	<u>1,290</u>	<u>30,320</u>	<u>938</u>	<u>1,839</u>	<u>11,934</u>
-	-	-	-	-	2,874	-
-	-	-	-	-	-	3,424
-	-	-	-	-	-	-
794	522	-	51,609	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>794</u>	<u>522</u>	<u>-</u>	<u>51,609</u>	<u>-</u>	<u>2,874</u>	<u>3,424</u>
<u>24,017</u>	<u>747</u>	<u>1,290</u>	<u>(21,289)</u>	<u>938</u>	<u>(1,035)</u>	<u>8,510</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
24,017	747	1,290	(21,289)	938	(1,035)	8,510
<u>122,033</u>	<u>703</u>	<u>26,713</u>	<u>260,658</u>	<u>-</u>	<u>21,213</u>	<u>13,039</u>
<u>\$ 146,050</u>	<u>\$ 1,450</u>	<u>\$ 28,003</u>	<u>\$ 239,369</u>	<u>\$ 938</u>	<u>\$ 20,178</u>	<u>\$ 21,549</u>

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2019

Special Revenue Funds (Continued)

	KC Emergency Planning	Bomb Squad SWAT	Law Library	Canteen Commission	County Sheriff DEF Federal
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	78	-	101,993
Charges for services	-	-	323,995	-	-
Reimbursements	6,400	-	1,168	522,844	-
Net investment income (loss)	702	-	6,542	-	-
Miscellaneous	-	8,875	12,187	13,199	-
Total revenues	<u>7,102</u>	<u>8,875</u>	<u>343,970</u>	<u>536,043</u>	<u>101,993</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	1,954	22,747	-	708,646	86,360
Highways and streets	-	-	-	-	-
Judicial	-	-	252,206	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	22,569
Total expenditures	<u>1,954</u>	<u>22,747</u>	<u>252,206</u>	<u>708,646</u>	<u>108,929</u>
Excess (deficiency) of revenues over expenditures	<u>5,148</u>	<u>(13,872)</u>	<u>91,764</u>	<u>(172,603)</u>	<u>(6,936)</u>
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Premium on bonds	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	5,148	(13,872)	91,764	(172,603)	(6,936)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>21,890</u>	<u>20,476</u>	<u>180,068</u>	<u>391,331</u>	<u>42,214</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 27,038</u>	<u>\$ 6,604</u>	<u>\$ 271,832</u>	<u>\$ 218,728</u>	<u>\$ 35,278</u>

County Sheriff DEF Local	FATS	K-9 Unit	Vehicle Maintenance/ Purchase	Sheriff DUI	Sheriff's Office Money Laundering	Transportation Safety Highway HB
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	500	-
19,400	-	-	-	67,091	117,261	375
-	850	-	-	-	-	-
-	-	-	-	2,400	-	-
-	-	-	-	-	-	92
6,033	-	95,260	21,704	-	-	-
25,433	850	95,260	21,704	69,491	117,761	467
-	-	-	-	-	-	-
78,943	3,808	38,910	43,854	34,521	116,205	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	37,163	33,959	50,162	-	-
78,943	3,808	76,073	77,813	84,683	116,205	-
(53,510)	(2,958)	19,187	(56,109)	(15,192)	1,556	467
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	(44,000)	-	-	-
-	-	-	(44,000)	-	-	-
(53,510)	(2,958)	19,187	(100,109)	(15,192)	1,556	467
85,924	8,514	-	105,282	57,247	1,397	3,239
\$ 32,414	\$ 5,556	\$ 19,187	\$ 5,173	\$ 42,055	\$ 2,953	\$ 3,706

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2019

Special Revenue Funds (Continued)

	Court Security	AJF Medical Cost	Sheriff Civil Operations	Sale & Error	Kane Comm
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	1,200,140	24,875	81,839	75,546	545,178
Reimbursements	-	-	-	-	769,066
Net investment income (loss)	16,598	690	-	15,493	35,857
Miscellaneous	-	-	26,634	-	-
Total revenues	<u>1,216,738</u>	<u>25,565</u>	<u>108,473</u>	<u>91,039</u>	<u>1,350,101</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	1,386,549	25,307	178,116	-	1,941,680
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>1,386,549</u>	<u>25,307</u>	<u>178,116</u>	<u>-</u>	<u>1,941,680</u>
Excess (deficiency) of revenues over expenditures	<u>(169,811)</u>	<u>258</u>	<u>(69,643)</u>	<u>91,039</u>	<u>(591,579)</u>
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Premium on bonds	-	-	-	-	-
Transfers in	567,351	-	44,000	-	757,920
Transfers out	(1,172,405)	-	-	(76,995)	(110,544)
Total other financing sources (uses)	<u>(605,054)</u>	<u>-</u>	<u>44,000</u>	<u>(76,995)</u>	<u>647,376</u>
Net change in fund balances	(774,865)	258	(25,643)	14,044	55,797
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>774,865</u>	<u>11,330</u>	<u>80,251</u>	<u>568,808</u>	<u>1,076,555</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ 11,588</u>	<u>\$ 54,608</u>	<u>\$ 582,852</u>	<u>\$ 1,132,352</u>

Probation Services	Substance Abuse Screening	Drug Court Special Resources	Juvenile Drug Court	Probation Victim Services	Victim Impact Panel	Juvenile Justice Donation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	80,747	-	-	-	-
-	-	1,620	-	-	-	-
1,297,770	79,640	78,816	33,778	13,546	27,350	-
13,665	-	-	-	-	-	-
-	12,274	9,987	1,797	851	75	154
29	-	-	-	-	-	365
<u>1,311,464</u>	<u>91,914</u>	<u>171,170</u>	<u>35,575</u>	<u>14,397</u>	<u>27,425</u>	<u>519</u>
-	-	-	-	-	-	-
675,507	23,940	767,096	-	12,000	22,750	732
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	370	-	-	-	-
<u>675,507</u>	<u>23,940</u>	<u>767,466</u>	<u>-</u>	<u>12,000</u>	<u>22,750</u>	<u>732</u>
635,957	67,974	(596,296)	35,575	2,397	4,675	(213)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	740,635	-	-	-	-
(224,606)	-	-	-	(12,000)	-	-
<u>(224,606)</u>	<u>-</u>	<u>740,635</u>	<u>-</u>	<u>(12,000)</u>	<u>-</u>	<u>-</u>
411,351	67,974	144,339	35,575	(9,603)	4,675	(213)
3,064,393	432,303	(41,012)	51,748	26,822	22,354	5,892
<u>\$ 3,475,744</u>	<u>\$ 500,277</u>	<u>\$ 103,327</u>	<u>\$ 87,323</u>	<u>\$ 17,219</u>	<u>\$ 27,029</u>	<u>\$ 5,679</u>

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2019

Special Revenue Funds (Continued)

	Coroner Administration	Animal Control	County Highway	County Bridge	Motor Fuel Tax
REVENUES					
Property taxes	\$ -	\$ -	\$ 4,997,338	\$ 311,790	\$ -
Other taxes	-	-	-	-	8,823,994
Licenses and permits	-	-	357,035	-	-
Grants	4,412	-	-	-	-
Fines	-	5,647	-	-	-
Charges for services	118,700	833,144	35,947	-	-
Reimbursements	87	65,948	347,820	30,175	1,084,505
Net investment income (loss)	4,047	16,285	298,593	11,442	393,642
Miscellaneous	425	6,532	6,750	-	234
Total revenues	127,671	927,556	6,043,483	353,407	10,302,375
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	73,456	732,137	-	-	-
Highways and streets	-	-	5,191,645	247,282	3,470,936
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	43,341	652,630	-	28,069
Total expenditures	73,456	775,478	5,844,275	247,282	3,499,005
Excess (deficiency) of revenues over expenditures	54,215	152,078	199,208	106,125	6,803,370
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Premium on bonds	-	-	-	-	-
Transfers in	-	-	91,000	-	-
Transfers out	(8,047)	-	(267,396)	-	(3,494,938)
Total other financing sources (uses)	(8,047)	-	(176,396)	-	(3,494,938)
Net change in fund balances	46,168	152,078	22,812	106,125	3,308,432
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	178,937	504,906	11,539,383	390,742	16,785,237
FUND BALANCES (DEFICITS), END OF YEAR	\$ 225,105	\$ 656,984	\$ 11,562,195	\$ 496,867	\$ 20,093,669

County Highway Matching	Motor Fuel Local Option	County Health	Kane Kares	Veterans' Commission	Illinois Counties Information Management	Web Technical Services
\$ 64,862	\$ -	\$ 1,967,064	\$ -	\$ 304,479	\$ -	\$ -
-	9,473,660	-	-	-	-	-
-	-	1,341,210	-	-	-	-
-	-	2,127,821	303,982	-	-	-
-	-	-	-	-	-	-
-	-	87,846	-	-	1,880	-
-	145,296	29,774	-	-	-	-
5,874	503,754	139,663	19,864	18,077	47	-
-	-	4,972	-	1,086	-	-
70,736	10,122,710	5,698,350	323,846	323,642	1,927	-
-	-	-	-	-	2,890	164,986
-	-	-	-	-	-	-
-	10,351,036	-	-	-	-	-
-	-	-	-	-	-	-
-	-	4,801,398	459,033	290,157	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	8,722	-	-	-	-	-
-	10,359,758	4,801,398	459,033	290,157	2,890	164,986
70,736	(237,048)	896,952	(135,187)	33,485	(963)	(164,986)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	188,145	-	-	297,500
-	(55,501)	-	-	-	-	-
-	(55,501)	-	188,145	-	-	297,500
70,736	(292,549)	896,952	52,958	33,485	(963)	132,514
197,964	17,535,994	4,623,012	687,797	698,070	1,125	187,417
\$ 268,700	\$ 17,243,445	\$ 5,519,964	\$ 740,755	\$ 731,555	\$ 162	\$ 319,931

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2019

Special Revenue Funds (Continued)

	Community Development Block Program	HOME Program	Unincorporated Stormwater Management	Homeless Management Information Systems	OCR & Recovery Act Programs
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	712,107	198,031	-	121,267	10,000
Fines	-	-	-	-	-
Charges for services	-	-	12,851	-	-
Reimbursements	900,405	-	-	-	-
Net investment income (loss)	-	-	3,242	-	-
Miscellaneous	-	355,507	-	25,741	-
Total revenues	<u>1,612,512</u>	<u>553,538</u>	<u>16,093</u>	<u>147,008</u>	<u>10,000</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	1,587,170	470,679	8,500	137,244	27,657
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>1,587,170</u>	<u>470,679</u>	<u>8,500</u>	<u>137,244</u>	<u>27,657</u>
Excess (deficiency) of revenues over expenditures	<u>25,342</u>	<u>82,859</u>	<u>7,593</u>	<u>9,764</u>	<u>(17,657)</u>
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Premium on bonds	-	-	-	-	-
Transfers in	-	-	-	21,800	-
Transfers out	(21,800)	-	-	-	-
Total other financing sources (uses)	<u>(21,800)</u>	<u>-</u>	<u>-</u>	<u>21,800</u>	<u>-</u>
Net change in fund balances	3,542	82,859	7,593	31,564	(17,657)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>(3,542)</u>	<u>82,974</u>	<u>133,233</u>	<u>3,723</u>	<u>50,888</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ 165,833</u>	<u>\$ 140,826</u>	<u>\$ 35,287</u>	<u>\$ 33,231</u>

Quality of Kane Grants	Neighborhood Stabilization Program	Continuum of Care Planning Grant	Elgin CDBG	Stormwater Management	Blighted Structure Demolition	Farmland Preservation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	2,650	-	-
-	-	47,267	293,616	-	10,125	147,428
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	15,000	-	-	2,225	-	-
1,317	-	-	-	32,394	5,269	87,260
-	-	24,300	-	2,400	-	18
<u>1,317</u>	<u>15,000</u>	<u>71,567</u>	<u>293,616</u>	<u>39,669</u>	<u>15,394</u>	<u>234,706</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	80,351	-	69,111
-	-	73,307	293,857	-	4,670	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	299,254
<u>-</u>	<u>-</u>	<u>73,307</u>	<u>293,857</u>	<u>80,351</u>	<u>4,670</u>	<u>368,365</u>
<u>1,317</u>	<u>15,000</u>	<u>(1,740)</u>	<u>(241)</u>	<u>(40,682)</u>	<u>10,724</u>	<u>(133,659)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	75,471	-	300,000
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,471</u>	<u>-</u>	<u>300,000</u>
1,317	15,000	(1,740)	(241)	34,789	10,724	166,341
<u>48,370</u>	<u>10,503</u>	<u>6,141</u>	<u>2,517</u>	<u>1,152,878</u>	<u>194,328</u>	<u>3,051,976</u>
<u>\$ 49,687</u>	<u>\$ 25,503</u>	<u>\$ 4,401</u>	<u>\$ 2,276</u>	<u>\$ 1,187,667</u>	<u>\$ 205,052</u>	<u>\$ 3,218,317</u>

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2019

Special Revenue Funds (Continued)

	Growing for Kane	Workforce Development	Kane County Law Enforcement	Marriage Fees	Mill Creek Special Service Area	Total Nonmajor Special Revenue Funds
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 676,821	\$ 15,828,469
Other taxes	-	-	-	-	-	21,045,814
Licenses and permits	-	-	-	-	-	1,700,895
Grants	64,992	6,093,525	-	-	-	11,216,211
Fines	-	-	48,140	-	-	1,952,201
Charges for services	-	-	-	14,060	-	10,081,711
Reimbursements	-	-	-	-	-	4,018,945
Net investment income (loss)	575	-	6,330	-	26,298	2,302,285
Miscellaneous	179	-	-	-	-	3,971,610
Total revenues	65,746	6,093,525	54,470	14,060	703,119	72,118,141
EXPENDITURES						
Current						
General government	-	-	-	-	738,226	9,932,697
Public safety	-	-	29,830	-	-	7,764,502
Highways and streets	-	-	-	-	-	19,260,899
Judicial	-	-	-	12,652	-	7,318,788
Public service and records	-	6,084,704	-	-	-	6,891,141
Health and welfare	-	-	-	-	-	5,550,588
Environment and conservation	-	-	-	-	-	149,462
Development, housing and economic development	65,073	-	-	-	-	2,668,157
Debt service						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,265,212
Total expenditures	65,073	6,084,704	29,830	12,652	738,226	61,801,446
Excess (deficiency) of revenues over expenditures	673	8,821	24,640	1,408	(35,107)	10,316,695
OTHER FINANCING SOURCES (USES)						
Insurance recovery	-	-	-	-	-	261,271
Bond proceeds	-	-	-	-	-	-
Premium on bonds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	6,510,137
Transfers out	-	-	-	-	(2,400)	(9,586,659)
Total other financing sources (uses)	-	-	-	-	(2,400)	(2,815,251)
Net change in fund balances	673	8,821	24,640	1,408	(37,507)	7,501,444
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	15,268	(232,664)	209,733	14,519	952,322	92,608,922
FUND BALANCES (DEFICITS), END OF YEAR	\$ 15,941	\$ (223,843)	\$ 234,373	\$ 15,927	\$ 914,815	\$ 100,110,366

**Debt Service
Funds**

Motor Fuel Tax Debt Service	Transit Sales Tax Debt Service	Recovery Zone Bond Debt Service	JJC/AJC Refunding Debt Service	Longmeadow Debt Service	Longmeadow Debt Service Capital Interest	Total Nonmajor Debt Service Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	170,757	-	-	-	170,757
96,055	4,563	30,811	81,897	32	85,140	298,498
-	-	-	-	-	-	-
<u>96,055</u>	<u>4,563</u>	<u>201,568</u>	<u>81,897</u>	<u>32</u>	<u>85,140</u>	<u>469,255</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,995,000	-	725,000	2,135,000	-	-	5,855,000
418,556	-	141,749	523,425	414,052	646,625	2,144,407
-	-	-	-	-	-	-
<u>3,413,556</u>	<u>-</u>	<u>866,749</u>	<u>2,658,425</u>	<u>414,052</u>	<u>646,625</u>	<u>7,999,407</u>
<u>(3,317,501)</u>	<u>4,563</u>	<u>(665,181)</u>	<u>(2,576,528)</u>	<u>(414,020)</u>	<u>(561,485)</u>	<u>(7,530,152)</u>
-	-	-	-	-	-	-
-	-	-	-	404,362	4,244,874	4,649,236
-	-	-	-	10,690	112,225	122,915
3,494,938	-	69,819	2,785,950	-	-	6,350,707
-	-	-	-	-	-	-
<u>3,494,938</u>	<u>-</u>	<u>69,819</u>	<u>2,785,950</u>	<u>415,052</u>	<u>4,357,099</u>	<u>11,122,858</u>
177,437	4,563	(595,362)	209,422	1,032	3,795,614	3,592,706
<u>3,399,919</u>	<u>167,496</u>	<u>2,857,921</u>	<u>2,795,555</u>	<u>-</u>	<u>-</u>	<u>9,220,891</u>
<u>\$ 3,577,356</u>	<u>\$ 172,059</u>	<u>\$ 2,262,559</u>	<u>\$ 3,004,977</u>	<u>\$ 1,032</u>	<u>\$ 3,795,614</u>	<u>\$ 12,813,597</u>

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2019

Capital Projects Funds

	Capital Projects	Judicial Facility Construction	Recovery Zone Bond Construction	Longmeadow Bond Construction	Transportation Capital
REVENUES					
Property taxes	\$ -	\$ -	\$ 16,277	\$ -	\$ -
Other taxes	203,839	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	257,415	-	-	-
Reimbursements	-	-	-	-	96,967
Net investment income (loss)	188,556	-	1,274	441,757	61,317
Miscellaneous	-	-	-	-	-
Total revenues	<u>392,395</u>	<u>257,415</u>	<u>17,551</u>	<u>441,757</u>	<u>158,284</u>
EXPENDITURES					
Current		-			
General government	228,301	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	463,095
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	741	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	2,631,575	-	-	17,253,084	-
Total expenditures	<u>2,859,876</u>	<u>-</u>	<u>741</u>	<u>17,253,084</u>	<u>463,095</u>
Excess (deficiency) of revenues over expenditures	<u>(2,467,481)</u>	<u>257,415</u>	<u>16,810</u>	<u>(16,811,327)</u>	<u>(304,811)</u>
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Bond proceeds	-	-	-	22,410,764	-
Premium on bonds	-	-	-	592,488	-
Transfers in	3,000,000	-	-	-	-
Transfers out	-	-	(14,319)	-	-
Total other financing sources (uses)	<u>3,000,000</u>	<u>-</u>	<u>(14,319)</u>	<u>23,003,252</u>	<u>-</u>
Net change in fund balances	532,519	257,415	2,491	6,191,925	(304,811)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>6,508,894</u>	<u>-</u>	<u>39,727</u>	<u>-</u>	<u>2,338,171</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 7,041,413</u>	<u>\$ 257,415</u>	<u>\$ 42,218</u>	<u>\$ 6,191,925</u>	<u>\$ 2,033,360</u>

Aurora Area Impact Fees	Campton Hills Impact Fees	Greater Elgin Impact Fees	Northwest Impact Fees	Southwest Impact Fees	Tri-Cities Impact Fees	Upper Fox Impact Fees
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,072	-	297	-	-	1,249	-
-	-	-	-	-	-	-
18,516	26,220	17,074	9,505	16,068	34,679	17,453
-	-	-	-	-	-	-
<u>20,588</u>	<u>26,220</u>	<u>17,371</u>	<u>9,505</u>	<u>16,068</u>	<u>35,928</u>	<u>17,453</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	221,609	24,939	-	382,955	49,075	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	200,000	22,663	5,506	-	610,486	-
-	<u>421,609</u>	<u>47,602</u>	<u>5,506</u>	<u>382,955</u>	<u>659,561</u>	<u>-</u>
<u>20,588</u>	<u>(395,389)</u>	<u>(30,231)</u>	<u>3,999</u>	<u>(366,887)</u>	<u>(623,633)</u>	<u>17,453</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>20,588</u>	<u>(395,389)</u>	<u>(30,231)</u>	<u>3,999</u>	<u>(366,887)</u>	<u>(623,633)</u>	<u>17,453</u>
<u>678,579</u>	<u>1,026,326</u>	<u>598,992</u>	<u>348,940</u>	<u>671,903</u>	<u>1,295,508</u>	<u>640,784</u>
<u>\$ 699,167</u>	<u>\$ 630,937</u>	<u>\$ 568,761</u>	<u>\$ 352,939</u>	<u>\$ 305,016</u>	<u>\$ 671,875</u>	<u>\$ 658,237</u>

KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2019

Capital Projects Funds (Continued)

	West Central Impact Fees	North Impact Fees	Central Impact Fees	South Impact Fees	Total Nonmajor Capital Projects Funds
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 16,277
Other taxes	-	-	-	-	203,839
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	1,630,287	407,377	749,277	3,047,974
Reimbursements	-	-	9,613	-	106,580
Net investment income (loss)	1,953	45,211	78,662	102,856	1,061,101
Miscellaneous	-	-	-	-	-
Total revenues	1,953	1,675,498	495,652	852,133	4,435,771
EXPENDITURES					
Current					
General government	-	-	-	-	228,301
Public safety	-	-	-	-	-
Highways and streets	-	1,264,648	379,770	20,743	2,806,834
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	741
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	34,000	-	400,000	214,596	21,371,910
Total expenditures	34,000	1,264,648	779,770	235,339	24,407,786
Excess (deficiency) of revenues over expenditures	(32,047)	410,850	(284,118)	616,794	(19,972,015)
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Bond proceeds	-	-	-	-	22,410,764
Premium on bonds	-	-	-	-	592,488
Transfers in	-	-	-	-	3,000,000
Transfers out	-	(45,000)	(20,000)	(26,000)	(105,319)
Total other financing sources (uses)	-	(45,000)	(20,000)	(26,000)	25,897,933
Net change in fund balances	(32,047)	365,850	(304,118)	590,794	5,925,918
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	71,663	1,196,814	2,774,018	3,603,900	21,794,219
FUND BALANCES (DEFICITS), END OF YEAR	\$ 39,616	\$ 1,562,664	\$ 2,469,900	\$ 4,194,694	\$ 27,720,137

Permanent Fund			
Working Cash		Total Nonmajor Funds	
\$ -		\$ 15,844,746	
-		21,249,653	
-		1,700,895	
-		11,216,211	
-		1,952,201	
-		13,129,685	
-		4,296,282	
86,922		3,748,806	
-		3,971,610	
86,922		77,110,089	
-		10,160,998	
-		7,764,502	
-		22,067,733	
-		7,318,788	
-		6,891,141	
-		5,550,588	
-		149,462	
-		2,668,898	
-		5,855,000	
-		2,144,407	
-		23,637,122	
-		94,208,639	
86,922		(17,098,550)	
-		261,271	
-		27,060,000	
-		715,403	
-		15,860,844	
-		(9,691,978)	
-		34,205,540	
86,922		17,106,990	
3,217,036		126,841,068	
\$ 3,303,958		\$ 143,948,058	
		(Concluded)	

KANE COUNTY, ILLINOIS

Insurance Liability Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 3,780,268	\$ 3,780,268	\$ 3,785,128	\$ 4,860
Charges for services	-	-	1,637	1,637
Reimbursements	45,000	45,000	41,228	(3,772)
Net investment income	126,000	126,000	161,015	35,015
Total revenues	3,951,268	3,951,268	3,989,008	37,740
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	134,095	136,777	136,022	755
Benefits				
Healthcare contribution	20,350	20,350	18,520	1,830
Dental contribution	815	815	305	510
FICA/SS contribution	10,258	10,463	10,260	203
IMRF contribution	9,803	9,999	9,922	77
Total Benefits	41,226	41,627	39,007	2,620
Contractual Services				
Project administration services	138,000	138,000	107,843	30,157
Contractual/consulting services	175,000	175,000	289,672	(114,672)
Liability insurance	739,106	739,791	224,201	515,590
Workers compensation	1,260,657	1,261,573	1,939,710	(678,137)
Unemployment claims	58,651	58,691	32,646	26,045
Total Contractual Services	2,371,414	2,373,055	2,594,072	(221,017)
Total General Government	2,546,735	2,551,459	2,769,101	(217,642)
Judicial				
Personnel Services				
Salaries and wages	781,326	797,052	798,569	(1,517)
Benefits				
Healthcare contribution	146,815	146,815	132,850	13,965
Dental contribution	4,750	4,750	4,723	27
FICA/SS contribution	59,772	60,975	56,655	4,320
IMRF contribution	57,115	58,265	55,477	2,788
Total Benefits	268,452	270,805	249,705	21,100
Contractual Services				
Legal services	400,000	400,000	99,443	300,557
Trials and costs of hearing	40,000	40,000	1,040	38,960
Legal trial notices	-	-	1,657	(1,657)
Court reporter costs	-	-	3,332	(3,332)
Repairs and maintenance - copiers	2,900	2,900	2,654	246
Liability insurance	14,853	14,853	14,853	-
Workers compensation	19,857	19,857	19,857	-

KANE COUNTY, ILLINOIS

Insurance Liability Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Unemployment claims	\$ 874	\$ 874	\$ 874	\$ -
Conferences and meetings	9,000	9,000	1,086	7,914
Employee training	6,500	6,500	3,715	2,785
Employee mileage expense	1,500	1,500	1,168	332
General association dues	3,640	3,640	4,381	(741)
Total Contractual Services	499,124	499,124	154,060	345,064
Commodities				
Office supplies	500	500	225	275
Books and subscriptions	4,900	4,900	1,229	3,671
Telephone	1,400	1,400	-	1,400
Total Commodities	6,800	6,800	1,454	5,346
Total Judicial	1,555,702	1,573,781	1,203,788	369,993
Total expenditures	4,102,437	4,125,240	3,972,889	152,351
Excess (deficiency) of revenues over expenditures	(151,169)	(173,972)	16,119	190,091
OTHER FINANCING SOURCES (USES)				
Insurance recovery	150,000	150,000	261,271	111,271
Transfers in	1,169	1,023,972	1,023,972	-
Total other financing sources (uses)	151,169	1,173,972	1,285,243	111,271
Net change in fund balances	\$ -	\$ 1,000,000	1,301,362	\$ 301,362
FUND BALANCE, BEGINNING OF YEAR			6,775,353	
FUND BALANCE, END OF YEAR			<u>\$ 8,076,715</u>	

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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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 6,775	\$ 6,775	\$ 7,453	\$ 678
Net investment income	540	540	1,376	836
Total revenues	7,315	7,315	8,829	1,514
EXPENDITURES				
General Government				
Contractual Services				
Repairs and maintenance - computers	9,330	9,330	-	9,330
Total Contractual Services	9,330	9,330	-	9,330
Total General Government	9,330	9,330	-	9,330
Capital Outlay				
Computer software - capital	3,000	3,000	-	3,000
Total Capital Outlay	3,000	3,000	-	3,000
Total expenditures	12,330	12,330	-	12,330
Net change in fund balances	\$ (5,015)	\$ (5,015)	8,829	\$ 13,844
FUND BALANCE, BEGINNING OF YEAR			45,034	
FUND BALANCE, END OF YEAR			\$ 53,863	

KANE COUNTY, ILLINOIS

Geographic Information Systems Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,330,500	\$ 1,330,500	\$ 1,162,985	\$ (167,515)
Reimbursements	13,992	13,992	6,996	(6,996)
Net investment income	13,000	13,000	49,008	36,008
Total revenues	1,357,492	1,357,492	1,218,989	(138,503)
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	721,522	735,952	722,669	13,283
Part-time salaries	7,219	7,363	-	7,363
Overtime salaries	5,281	5,387	3,734	1,653
Total Personnel Services	734,022	748,702	726,403	22,299
Benefits				
Healthcare contribution	125,950	125,950	126,152	(202)
Dental contribution	4,529	4,529	4,432	97
FICA/SS contribution	56,153	57,276	53,333	3,943
IMRF contribution	53,129	54,203	51,064	3,139
Total Benefits	239,761	241,958	234,981	6,977
Contractual Services				
Contractual/consulting services	692,456	692,456	382,178	310,278
Repairs and maintenance - computers	252,730	252,730	230,650	22,080
Liability insurance	13,492	13,492	13,492	-
Workers compensation	18,038	18,038	18,038	-
Unemployment claims	794	794	794	-
Conferences and meetings	12,000	12,000	10,807	1,193
Employee training	10,000	10,000	2,346	7,654
Employee mileage expense	500	500	-	500
General association dues	1,990	1,990	1,810	180
Total Contractual Services	1,002,000	1,002,000	660,115	341,885
Commodities				
Office supplies	1,500	1,500	2,172	(672)
Computer related supplies	13,500	13,500	2,277	11,223
Books and subscriptions	5,000	5,000	1,199	3,801
Computer software - non capital	2,500	2,500	2,537	(37)
Computer hardware - non capital	2,500	2,500	2,114	386
Telephone	3,700	3,700	3,183	517
Cellular phone	1,500	1,500	1,669	(169)
Total Commodities	30,200	30,200	15,151	15,049
Total General Government	2,005,983	2,022,860	1,636,650	386,210

KANE COUNTY, ILLINOIS

Geographic Information Systems Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Computers	\$ 82,338	\$ 82,338	\$ 1,767	\$ 80,571
Computer software - capital	34,000	34,000	-	34,000
Printers	6,000	6,000	-	6,000
Office furniture	3,000	3,000	15,222	(12,222)
Total Capital Outlay	<u>125,338</u>	<u>125,338</u>	<u>16,989</u>	<u>108,349</u>
 Total expenditures	 <u>2,131,321</u>	 <u>2,148,198</u>	 <u>1,653,639</u>	 <u>494,559</u>
 Excess (deficiency) of revenues over expenditures	 <u>(773,829)</u>	 <u>(790,706)</u>	 <u>(434,650)</u>	 <u>356,056</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(42,304)</u>	<u>(42,304)</u>	<u>(42,304)</u>	<u>-</u>
Total other financing sources (uses)	<u>(42,304)</u>	<u>(42,304)</u>	<u>(42,304)</u>	<u>-</u>
 Net change in fund balances	 <u><u>\$ (816,133)</u></u>	 <u><u>\$ (833,010)</u></u>	 <u>(476,954)</u>	 <u><u>\$ 356,056</u></u>
 FUND BALANCE, BEGINNING OF YEAR			 <u>2,075,510</u>	
 FUND BALANCE, END OF YEAR			 <u><u>\$ 1,598,556</u></u>	

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KANE COUNTY, ILLINOIS

FICA/Social Security
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 3,716,240	\$ 3,716,240	\$ 3,720,987	\$ 4,747
Reimbursements	-	-	583	583
Net investment income	56,801	56,801	77,375	20,574
Total revenues	3,773,041	3,773,041	3,798,945	25,904
EXPENDITURES				
General Government				
Benefits				
FICA/SS contribution	3,878,035	4,100,407	3,865,366	235,041
Total Benefits	3,878,035	4,100,407	3,865,366	235,041
Total General Government	3,878,035	4,100,407	3,865,366	235,041
Total expenditures	3,878,035	4,100,407	3,865,366	235,041
Excess (deficiency) of revenues over expenditures	(104,994)	(327,366)	(66,421)	235,041
OTHER FINANCING SOURCES (USES)				
Transfers in	1,994	224,366	224,366	-
Total other financing sources (uses)	1,994	224,366	224,366	-
Net change in fund balances	\$ (103,000)	\$ (103,000)	157,945	\$ 235,041
FUND BALANCE, BEGINNING OF YEAR			3,245,064	
FUND BALANCE, END OF YEAR			\$ 3,403,009	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 40,000	\$ 40,000	\$ 144,113	\$ 104,113
Miscellaneous	2,765,659	2,765,659	3,341,889	576,230
Total revenues	2,805,659	2,805,659	3,486,002	680,343
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	52,994	54,054	47,715	6,339
Benefits				
Healthcare contribution	19,810	19,810	18,503	1,307
Dental contribution	521	521	483	38
FICA/SS contribution	4,054	4,135	3,177	958
IMRF contribution	3,874	3,951	3,074	877
Tuition reimbursement	35,000	35,000	11,765	23,235
Total Benefits	63,259	63,417	37,002	26,415
Contractual Services				
Contractual/consulting services	-	-	24,260	(24,260)
Professional services	302	302	-	302
Moving expense	495	495	-	495
Janitorial services	257	257	-	257
Repairs and maintenance - buildings	152	152	-	152
Repairs and maintenance - copiers	39	39	42	(3)
Building space rental	4,757	4,757	-	4,757
Liability insurance	991	991	991	-
Workers compensation	1,325	1,325	1,325	-
Unemployment claims	59	59	59	-
Conferences and meetings	50	50	-	50
Employee training	15,000	15,000	2,659	12,341
External grants	785,753	785,753	633,965	151,788
Total Contractual Services	809,180	809,180	663,301	145,879
Commodities				
Office supplies	3,001	3,001	86	2,915
Operating supplies	237	237	-	237
Postage	100	100	-	100
Books and subscriptions	4,500	4,500	4,500	-
Utilities - natural gas	326	326	-	326
Utilities - electric	326	326	-	326
Telephone	438	438	-	438
Cellular phone	150	150	-	150
Internet	256	256	-	256
Total Commodities	9,334	9,334	4,586	4,748
Total General Government	934,767	935,985	752,604	183,381
Total expenditures	934,767	935,985	752,604	183,381

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Excess (deficiency) of revenues over expenditures	\$ 1,870,892	\$ 1,869,674	\$ 2,733,398	\$ 863,724
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,821,978)	(2,821,978)	(2,821,978)	-
Total other financing sources (uses)	(2,821,978)	(2,821,978)	(2,821,978)	-
Net change in fund balances	<u>\$ (951,086)</u>	<u>\$ (952,304)</u>	(88,580)	<u>\$ 863,724</u>
FUND BALANCE, BEGINNING OF YEAR			<u>6,969,514</u>	
FUND BALANCE, END OF YEAR			<u>\$ 6,880,934</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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 1,644,000	\$ 1,644,000	\$ 1,648,896	\$ 4,896
Net investment income	6,840	6,840	37,971	31,131
Total revenues	1,650,840	1,650,840	1,686,867	36,027
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	200,000	200,000	132,962	67,038
Software licensing cost	681,500	857,464	623,068	234,396
Total Contractual Services	881,500	1,057,464	756,030	301,434
Total Public Safety	881,500	1,057,464	756,030	301,434
Capital Outlay				
Communications equipment	887,000	711,036	361,799	349,237
Automotive equipment	-	785,639	552,861	232,778
Total Capital Outlay	887,000	1,496,675	914,660	582,015
Total expenditures	1,768,500	2,554,139	1,670,690	883,449
Excess (deficiency) of revenues over expenditures	(117,660)	(903,299)	16,177	919,476
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,362,405	1,362,405	-
Transfers out	(500,000)	(663,166)	(663,166)	-
Total other financing sources (uses)	(500,000)	699,239	699,239	-
Net change in fund balances	\$ (617,660)	\$ (204,060)	715,416	\$ 919,476
FUND BALANCE, BEGINNING OF YEAR			1,264,341	
FUND BALANCE, END OF YEAR			\$ 1,979,757	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 1,096,000	\$ 1,096,000	\$ 1,099,264	\$ 3,264
Net investment income	-	-	623	623
Total revenues	1,096,000	1,096,000	1,099,887	3,887
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	188,322	192,088	191,302	786
Overtime salaries	-	-	650	(650)
Total Personnel Services	188,322	192,088	191,952	136
Benefits				
Healthcare contribution	38,007	38,007	31,788	6,219
Dental contribution	1,463	1,463	1,338	125
FICA/SS contribution	14,407	14,695	14,246	449
IMRF contribution	13,767	14,042	13,786	256
Total Benefits	67,644	68,207	61,158	7,049
Contractual Services				
Contractual/consulting services	175,000	175,000	116,301	58,699
Software licensing cost	541,400	541,400	487,662	53,738
Liability insurance	3,522	3,522	3,522	-
Workers compensation	4,709	4,709	4,709	-
Unemployment claims	208	208	208	-
Conferences and meetings	25,000	25,000	19,187	5,813
Total Contractual Services	749,839	749,839	631,589	118,250
Total Judicial	1,005,805	1,010,134	884,699	125,435
Total expenditures	1,005,805	1,010,134	884,699	125,435
Excess (deficiency) of revenues over expenditures	90,195	85,866	215,188	129,322
OTHER FINANCING SOURCES (USES)				
Transfers out	(11,190)	(11,190)	(11,190)	-
Total other financing sources (uses)	(11,190)	(11,190)	(11,190)	-
Net change in fund balances	\$ 79,005	\$ 74,676	203,998	\$ 129,322
FUND BALANCE, BEGINNING OF YEAR			104,321	
FUND BALANCE, END OF YEAR			\$ 308,319	

KANE COUNTY, ILLINOIS

Tax Sale Automation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 67,000	\$ 67,000	\$ 72,248	\$ 5,248
Net investment income	6,000	6,000	15,447	9,447
Miscellaneous	4,000	4,000	4,371	371
Total revenues	77,000	77,000	92,066	15,066
EXPENDITURES				
Public Service and Records				
Personnel Services				
Salaries and wages	-	-	36,527	(36,527)
Seasonal/temporary salaries	35,000	35,702	-	35,702
Total Personnel Services	35,000	35,702	36,527	(825)
Benefits				
FICA/SS contribution	2,680	2,734	2,794	(60)
IMRF Contribution	-	51	-	51
Total Benefits	2,680	2,785	2,794	(9)
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	655	655	655	-
Workers compensation	875	875	875	-
Unemployment claims	39	39	39	-
General printing	5,000	5,000	-	5,000
Legal printing	25,000	25,000	-	25,000
Conferences and training	4,000	4,000	1,213	2,787
Employee training	2,500	2,500	1,232	1,268
Employee mileage expense	3,000	3,000	322	2,678
General association dues	4,000	4,000	1,340	2,660
Miscellaneous contractual expenses	4,236	4,236	250	3,986
Total Contractual Services	67,015	67,015	5,926	61,089
Commodities				
Office supplies	3,000	3,000	2,883	117
Operating supplies	2,500	2,500	-	2,500
Computer related supplies	2,500	2,500	390	2,110
Books and subscriptions	2,000	2,000	-	2,000
Total Commodities	10,000	10,000	3,273	6,727
Total Public Service and Records	114,695	115,502	48,520	66,982

KANE COUNTY, ILLINOIS

Tax Sale Automation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Printers	\$ 8,000	\$ 8,000	\$ 12,892	\$ (4,892)
Office furniture	7,500	7,500	-	7,500
Office equipment	9,000	40,000	44,189	(4,189)
Copiers	9,000	9,000	-	9,000
Total capital outlay	<u>33,500</u>	<u>64,500</u>	<u>57,081</u>	<u>7,419</u>
 Total expenditures	 <u>148,195</u>	 <u>180,002</u>	 <u>105,601</u>	 <u>74,401</u>
 Net change in fund balances	 <u>\$ (71,195)</u>	 <u>\$ (103,002)</u>	 (13,535)	 <u>\$ 89,467</u>
 FUND BALANCE, BEGINNING OF YEAR			 <u>595,094</u>	
 FUND BALANCE, END OF YEAR			 <u>\$ 581,559</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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 173,500	\$ 173,500	\$ 182,830	\$ 9,330
Net investment income	1,400	1,400	2,417	1,017
Total revenues	174,900	174,900	185,247	10,347
EXPENDITURES				
Public Service and Records				
Personnel Services				
Salaries and wages	61,121	62,212	94,781	(32,569)
Overtime salaries	-	-	1,037	(1,037)
Total Personnel Services	61,121	62,212	95,818	(33,606)
Benefits				
Healthcare contribution	15,354	15,354	17,740	(2,386)
Dental contribution	446	446	667	(221)
FICA/SS contribution	4,676	4,759	6,950	(2,191)
IMRF contribution	4,468	4,548	6,746	(2,198)
Total Benefits	24,944	25,107	32,103	(6,996)
Contractual Services				
Repairs and maintenance - computers	1,000	1,000	-	1,000
Repairs and maintenance - copiers	6,000	6,000	628	5,372
Repairs and maintenance - office equipment	4,000	4,000	497	3,503
Liability insurance	1,143	1,143	1,143	-
Workers compensation	1,528	1,528	1,528	-
Unemployment claims	67	67	67	-
General printing	22,500	22,500	12,763	9,737
Conferences and meetings	4,000	4,000	-	4,000
Employee training	2,000	2,000	-	2,000
Total Contractual Services	42,238	42,238	16,626	25,612
Commodities				
Operating supplies	8,000	8,000	68	7,932
Computer related supplies	8,000	8,000	-	8,000
Total Commodities	16,000	16,000	68	15,932
Total Public Service and Records	144,303	145,557	144,615	942

KANE COUNTY, ILLINOIS

Vital Records Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2019

	<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	\$ 14,727	\$ -
Total Capital Outlay	<u>30,000</u>	<u>30,000</u>	<u>14,727</u>	<u>-</u>
 Total expenditures	 <u>174,303</u>	 <u>175,557</u>	 <u>159,342</u>	 <u>942</u>
 Net change in fund balances	 <u>\$ 597</u>	 <u>\$ (657)</u>	 25,905	 <u>\$ 11,289</u>
 FUND BALANCE, BEGINNING OF YEAR			 <u>88,103</u>	
 FUND BALANCE, END OF YEAR			 <u>\$ 114,008</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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ 19,409	\$ 19,409
Total revenues	-	-	19,409	19,409
EXPENDITURES				
Public Service and Records				
Commodities				
Voting systems and accessories	-	425,900	-	425,900
Total Commodities	-	425,900	-	425,900
Total Public Services and Records	-	425,900	-	425,900
Capital Outlay				
Automotive equipment	-	-	554	(554)
Total Capital Outlay	-	-	554	(554)
Total expenditures	-	425,900	554	425,346
Net change in fund balances	\$ -	\$ (425,900)	18,855	\$ 444,755
FUND BALANCE, BEGINNING OF YEAR			700,035	
FUND BALANCE, END OF YEAR			\$ 718,890	

KANE COUNTY, ILLINOIS

Recorder's Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 787,500	\$ 787,500	\$ 705,750	\$ (81,750)
Net investment income	-	-	29,662	29,662
Total revenues	787,500	787,500	735,412	(52,088)
EXPENDITURES				
Public Service and Records				
Personnel Services				
Salaries and wages	212,201	216,445	177,536	38,909
Benefits				
Healthcare contribution	49,927	49,927	38,972	10,955
Dental contribution	1,883	1,883	1,598	285
FICA/SS contribution	16,234	16,559	13,012	3,547
IMRF contribution	15,512	15,822	12,561	3,261
Total Benefits	83,556	84,191	66,143	18,048
Contractual Services				
Contractual/consulting services	331,000	331,000	298,500	32,500
Repairs and maintenance - computers	4,000	4,000	1,983	2,017
Repairs and maintenance - copiers	6,150	6,150	2,405	3,745
Liability insurance	3,969	3,969	3,969	-
Workers compensation	5,306	5,306	5,306	-
Unemployment claims	234	234	234	-
Film conversion/book binding	5,000	5,000	-	5,000
Conferences and meetings	500	500	-	500
Employee training	2,000	2,000	-	2,000
Total Contractual Services	358,159	358,159	312,397	45,762
Commodities				
Office supplies	4,000	4,000	2,089	1,911
Operating supplies	8,000	8,000	4,566	3,434
Computer related supplies	92,500	92,500	49,475	43,025
Books and subscriptions	800	800	650	150
Telephone	932	932	446	486
Total Commodities	106,232	106,232	57,226	49,006
Total Public Service and Records	760,148	765,027	613,302	151,725

KANE COUNTY, ILLINOIS

Recorder's Automation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Computers	\$ 25,000	\$ 25,000	\$ 18,962	\$ 6,038
Computer software - capital	490,000	490,000	66,000	424,000
Printers	18,000	18,000	-	18,000
Total Capital Outlay	<u>533,000</u>	<u>533,000</u>	<u>84,962</u>	<u>448,038</u>
 Total expenditures	 <u>1,293,148</u>	 <u>1,298,027</u>	 <u>698,264</u>	 <u>599,763</u>
 Net change in fund balances	 <u><u>\$ (505,648)</u></u>	 <u><u>\$ (510,527)</u></u>	 <u>37,148</u>	 <u><u>\$ 547,675</u></u>
 FUND BALANCE, BEGINNING OF YEAR			 <u>1,143,155</u>	
 FUND BALANCE, END OF YEAR			 <u><u>\$ 1,180,303</u></u>	

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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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 136,750	\$ 136,750	\$ 366,233	\$ 229,483
Net investment income	250	250	2,894	2,644
Total revenues	137,000	137,000	369,127	232,127
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	120,000	120,000	116,301	3,699
Liability insurance	5,000	5,000	-	5,000
Total Contractual Services	125,000	125,000	116,301	8,699
Total Judicial	125,000	125,000	116,301	8,699
Total expenditures	125,000	125,000	116,301	8,699
Excess (deficiency) of revenues over expenditures	12,000	12,000	252,826	240,826
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	\$ -	\$ -	240,826	\$ 240,826
FUND BALANCE, BEGINNING OF YEAR			53,292	
FUND BALANCE, END OF YEAR			\$ 294,118	

KANE COUNTY, ILLINOIS

D.U.I.

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 12,000	\$ 12,000	\$ 36,140	\$ 24,140
Net investment income	350	350	3,387	3,037
Total revenues	12,350	12,350	39,527	27,177
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	5,000	5,000	-	5,000
Total Contractual Services	5,000	5,000	-	5,000
Total Judicial	5,000	5,000	-	5,000
Total expenditures	5,000	5,000	-	5,000
Net change in fund balances	\$ 7,350	\$ 7,350	39,527	\$ 32,177
FUND BALANCE, BEGINNING OF YEAR			109,377	
FUND BALANCE, END OF YEAR			\$ 148,904	

KANE COUNTY, ILLINOIS

Foreclosure Mediation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 58,000	\$ 58,000	\$ 65,700	\$ 7,700
Net investment income	-	-	3,766	3,766
Total revenues	58,000	58,000	69,466	11,466
EXPENDITURES				
Judicial				
Contractual Services				
Per diem expense	-	-	10,486	(10,486)
Contractual/consulting services	56,000	56,000	25,673	30,327
Total Contractual Services	56,000	56,000	36,159	19,841
Commodities				
Office supplies	2,000	2,000	265	1,735
Total Commodities	2,000	2,000	265	1,735
Total Judicial	58,000	58,000	36,424	21,576
Total expenditures	58,000	58,000	36,424	21,576
Net change in fund balances	\$ -	\$ -	33,042	\$ 33,042
FUND BALANCE, BEGINNING OF YEAR			119,303	
FUND BALANCE, END OF YEAR			\$ 152,345	

KANE COUNTY, ILLINOIS

Court Automation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,350,000	\$ 1,350,000	\$ 1,458,289	\$ 108,289
Net investment income	4,254	4,254	20,915	16,661
Total revenues	1,354,254	1,354,254	1,479,204	124,950
EXPENDITURES				
Judicial				
Circuit Clerk				
Personnel Services				
Salaries and wages	521,817	521,817	410,379	111,438
Benefits				
Healthcare contribution	126,488	126,488	103,931	22,557
Dental contribution	4,410	4,410	3,469	941
FICA/SS contribution	38,921	38,921	29,411	9,510
IMRF contribution	38,145	38,145	28,510	9,635
Total Benefits	207,964	207,964	165,321	42,643
Contractual Services				
Repairs and maintenance - computers	-	-	5,035	(5,035)
Repairs and maintenance - equipment	124,505	124,505	25,663	98,842
Liability insurance	9,759	9,759	9,759	-
Workers compensation	13,046	13,046	13,046	-
Unemployment claims	574	574	574	-
General printing	33,000	33,000	15,588	17,412
Conferences and meetings	36,900	36,900	2,641	34,259
Employee mileage expense	3,000	3,000	796	2,204
Total Contractual Services	220,784	220,784	73,102	147,682
Commodities				
Computer related supplies	24,400	24,400	3,647	20,753
Computer hardware - non capital	93,138	93,138	10,274	82,864
Total Commodities	117,538	117,538	13,921	103,617
Total Circuit Clerk	1,068,103	1,068,103	662,723	405,380
Chief Judge				
Personnel Services				
Salaries and wages	75,109	75,109	70,665	4,444
Benefits				
Healthcare contribution	12,316	12,316	17,909	(5,593)
Dental contribution	274	274	274	-
FICA/SS contribution	5,746	5,746	5,197	549
IMRF contribution	5,491	5,491	5,027	464
Total Benefits	23,827	23,827	28,407	(4,580)

KANE COUNTY, ILLINOIS

Court Automation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Liability insurance	\$ 1,405	\$ 1,405	\$ 1,405	\$ -
Workers compensation	1,878	1,878	1,878	-
Unemployment claims	83	83	83	-
Conferences and meetings	3,500	3,500	-	3,500
Employee mileage expense	500	500	-	500
Total Contractual Services	7,366	7,366	3,366	4,000
Commodities				
Computer related supplies	5,000	5,000	2,961	2,039
Total Commodities	5,000	5,000	2,961	2,039
Total Chief Judge	111,302	111,302	105,399	5,903
Total Judicial	1,179,405	1,179,405	768,122	411,283
Capital Outlay				
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	10,500	10,500	-	10,500
Total expenditures	1,189,905	1,189,905	768,122	421,783
Excess (deficiency) of revenues over expenditures	164,349	164,349	711,082	546,733
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	\$ (134,651)	\$ (134,651)	412,082	\$ 546,733
FUND BALANCE, BEGINNING OF YEAR			522,008	
FUND BALANCE, END OF YEAR			\$ 934,090	

KANE COUNTY, ILLINOIS

Court Document Storage
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 1,300,000	\$ 1,300,000	\$ 1,391,281	\$ 91,281
Net investment income	3,000	3,000	11,209	8,209
Total revenues	1,303,000	1,303,000	1,402,490	99,490
EXPENDITURES				
Judicial				
Circuit Clerk				
Personnel Services				
Salaries and wages	705,607	705,607	744,984	(39,377)
Overtime salaries	627	627	524	103
Total Personnel Services	706,234	706,234	745,508	(39,274)
Benefits				
Healthcare contribution	243,626	243,626	232,602	11,024
Dental contribution	8,264	8,264	7,896	368
FICA/SS contribution	54,027	54,027	52,995	1,032
IMRF contribution	51,626	51,626	51,361	265
Total Benefits	357,543	357,543	344,854	12,689
Contractual Services				
Destruction of records services	8,000	8,000	4,732	3,268
Repairs and maintenance - copiers	15,633	15,633	8,663	6,970
Repairs and maintenance - equipment	25,398	25,398	9,190	16,208
Liability insurance	13,195	13,195	13,195	-
Workers compensation	17,641	17,641	17,641	-
Unemployment claims	777	777	777	-
Total Contractual Services	80,644	80,644	54,198	26,446
Commodities				
Office supplies	8,000	8,000	8,000	-
Computer related supplies	49,176	49,176	27,770	21,406
Total Commodities	57,176	57,176	35,770	21,406
Total Circuit Clerk	1,201,597	1,201,597	1,180,330	21,267
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

KANE COUNTY, ILLINOIS

Court Document Storage Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Office furniture	\$ 17,000	\$ 17,000	\$ -	\$ 17,000
Total Capital Outlay	17,000	17,000	-	17,000
Total expenditures	1,268,597	1,268,597	1,180,330	88,267
Net change in fund balances	\$ 34,403	\$ 34,403	222,160	\$ 187,757
FUND BALANCE, BEGINNING OF YEAR			297,716	
FUND BALANCE, END OF YEAR			\$ 519,876	

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KANE COUNTY, ILLINOIS

Child Support Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ 37,028	\$ 37,028	\$ 30,765	\$ (6,263)
Charges for services	63,772	63,772	104,391	40,619
Net investment income	500	500	9,394	8,894
Total revenues	101,300	101,300	144,550	43,250
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	121,681	121,681	52,374	69,307
Overtime salaries	1,031	1,031	689	342
Total Personnel Services	122,712	122,712	53,063	69,649
Benefits				
Healthcare contribution	26,324	26,324	11,584	14,740
Dental contribution	789	789	299	490
FICA/SS contribution	9,388	9,388	3,946	5,442
IMRF contribution	8,971	8,971	3,822	5,149
Total Benefits	45,472	45,472	19,651	25,821
Contractual Services				
Liability insurance	2,276	2,276	2,276	-
Workers compensation	3,043	3,043	3,043	-
Unemployment claims	134	134	134	-
General printing	10,988	10,988	6,594	4,394
Conferences and meetings	3,100	3,100	-	3,100
Employee mileage expense	500	500	-	500
General association dues	120	120	-	120
Total Contractual Services	20,161	20,161	12,047	8,114
Commodities				
Office supplies	300	300	-	300
Total Commodities	300	300	-	300
Total Judicial	188,645	188,645	84,761	103,884
Total expenditures	188,645	188,645	84,761	103,884
Net change in fund balances	\$ (87,345)	\$ (87,345)	59,789	\$ 147,134
FUND BALANCE, BEGINNING OF YEAR			327,100	
FUND BALANCE, END OF YEAR			\$ 386,889	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 385,000	\$ 385,000	\$ 541,648	\$ 156,648
Net investment income	2,849	2,849	12,972	10,123
Total revenues	387,849	387,849	554,620	166,771
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	219,192	219,192	216,161	3,031
Overtime salaries	5,014	5,014	618	4,396
Total Personnel Services	224,206	224,206	216,779	7,427
Benefits				
Healthcare contribution	61,287	61,287	60,836	451
Dental contribution	1,651	1,651	1,784	(133)
FICA/SS contribution	17,152	17,152	15,392	1,760
IMRF contribution	16,390	16,390	14,896	1,494
Total Benefits	96,480	96,480	92,908	3,572
Contractual Services				
Repairs and maintenance - equipment	3,000	3,000	2,359	641
Liability insurance	4,099	4,099	4,099	-
Workers compensation	5,480	5,480	5,480	-
Unemployment claims	242	242	242	-
General printing	5,000	5,000	3,055	1,945
Conferences and meetings	9,300	9,300	1,747	7,553
Employee training	300	300	206	94
Employee mileage expense	500	500	-	500
Total Contractual Services	27,921	27,921	17,188	10,733
Commodities				
Office supplies	30,344	30,344	6,019	24,325
Total Commodities	30,344	30,344	6,019	24,325
Total Judicial	378,951	378,951	332,894	46,057
Total expenditures	378,951	378,951	332,894	46,057
Net change in fund balances	\$ 8,898	\$ 8,898	221,726	\$ 212,828
FUND BALANCE, BEGINNING OF YEAR			397,408	
FUND BALANCE, END OF YEAR			\$ 619,134	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 190,000	\$ 190,000	\$ 152,215	\$ (37,785)
Net investment income	1,043	1,043	5,479	4,436
Total revenues	191,043	191,043	157,694	(33,349)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	78,042	78,042	78,347	(305)
Benefits				
Healthcare contribution	30,785	30,785	30,581	204
Dental contribution	954	954	954	-
FICA/SS contribution	5,971	5,971	5,248	723
IMRF contribution	5,705	5,705	5,074	631
Total Benefits	43,415	43,415	41,857	1,558
Contractual Services				
Liability insurance	1,459	1,459	1,459	-
Workers compensation	1,952	1,952	1,952	-
Unemployment claims	86	86	86	-
Conferences and meetings	14,500	14,500	3,343	11,157
Employee training	600	600	-	600
Employee mileage expense	2,381	2,381	31	2,350
General association dues	100	100	-	100
Total Contractual Services	21,078	21,078	6,871	14,207
Commodities				
Office supplies	802	802	307	495
Total Commodities	802	802	307	495
Total Judicial	143,337	143,337	127,382	15,955
Total expenditures	143,337	143,337	127,382	15,955
Net change in fund balances	\$ 47,706	\$ 47,706	30,312	\$ (17,394)
FUND BALANCE, BEGINNING OF YEAR			201,715	
FUND BALANCE, END OF YEAR			\$ 232,027	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 610,000	\$ 610,000	\$ 619,949	\$ 9,949
Total revenues	610,000	610,000	619,949	9,949
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	456,954	456,954	417,467	39,487
Benefits				
Healthcare contribution	107,299	107,299	105,085	2,214
Dental contribution	4,012	4,012	4,453	(441)
FICA/SS contribution	34,957	34,957	30,507	4,450
IMRF contribution	33,404	33,404	29,492	3,912
Total Benefits	179,672	179,672	169,537	10,135
Contractual Services				
Trials and costs of hearing	300	300	-	300
Legal process server costs	1,000	1,000	-	1,000
Liability insurance	8,546	8,546	8,546	-
Workers compensation	11,424	11,424	11,424	-
Unemployment claims	503	503	503	-
Employee training	-	-	289	(289)
General association dues	2,125	2,125	1,575	550
Total Contractual Services	23,898	23,898	22,337	1,561
Commodities				
Office supplies	-	-	4,098	(4,098)
Computer software - non capital	-	-	12,565	(12,565)
Total Commodities	-	-	16,663	(16,663)
Total Judicial	660,524	660,524	626,004	34,520
Total expenditures	660,524	660,524	626,004	34,520
Excess (deficiency) of revenues over expenditures	(50,524)	(50,524)	(6,055)	44,469
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(87,064)	(87,064)	-
Total other financing sources (uses)	-	(87,064)	(87,064)	-
Net change in fund balances	\$ (50,524)	\$ (137,588)	(93,119)	\$ 44,469
FUND BALANCE, BEGINNING OF YEAR			214,568	
FUND BALANCE, END OF YEAR			\$ 121,449	

KANE COUNTY, ILLINOIS

Drug Prosecution Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 115,688	\$ 119,889	\$ 136,507	\$ 16,618
Fines	71,795	40,000	108,516	68,516
Total revenues	187,483	159,889	245,023	85,134
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	198,385	198,385	199,673	(1,288)
Benefits				
Healthcare contribution	42,014	42,014	38,141	3,873
Dental contribution	880	880	489	391
FICA/SS contribution	15,176	15,176	14,373	803
IMRF contribution	14,502	14,502	13,955	547
Total Benefits	72,572	72,572	66,958	5,614
Contractual Services				
Liability insurance	3,710	3,710	3,710	-
Workers compensation	4,960	4,960	4,960	-
Unemployment claims	219	219	219	-
General association dues	-	-	1,050	(1,050)
Total Contractual Services	8,889	8,889	9,939	(1,050)
Commodities				
Telephone	795	795	-	795
Total Commodities	795	795	-	795
Total Judicial	280,641	280,641	276,570	4,071
Total expenditures	280,641	280,641	276,570	4,071
Excess (deficiency) of revenues over expenditures	(93,158)	(120,752)	(31,547)	81,063
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(159,325)	(159,325)	-
Total other financing sources (uses)	-	(159,325)	(159,325)	-
Net change in fund balances	\$ (93,158)	\$ (280,077)	(190,872)	\$ 89,205
FUND BALANCE, BEGINNING OF YEAR			279,614	
FUND BALANCE, END OF YEAR			\$ 88,742	

KANE COUNTY, ILLINOIS

Victim Coordinator Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 55,000	\$ 55,000	\$ 47,700	\$ (7,300)
Total revenues	55,000	55,000	47,700	(7,300)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	141,638	141,638	131,947	9,691
Benefits				
Healthcare contribution	77,964	77,964	33,785	44,179
Dental contribution	1,908	1,908	910	998
FICA/SS contribution	10,836	10,836	9,342	1,494
IMRF contribution	10,354	10,354	9,334	1,020
Total Benefits	101,062	101,062	53,371	47,691
Contractual Services				
Contractual/consulting services	1,200	1,200	6,393	(5,193)
Liability insurance	2,650	2,650	2,650	-
Workers compensation	3,542	3,542	3,542	-
Unemployment claims	157	157	157	-
Total Contractual Services	7,549	7,549	12,742	(5,193)
Total Judicial	250,249	250,249	198,060	52,189
Total expenditures	250,249	250,249	198,060	52,189
Excess (deficiency) of revenues over expenditures	(195,249)	(195,249)	(150,360)	44,889
OTHER FINANCING SOURCES (USES)				
Transfers in	118,953	118,953	118,953	-
Total other financing sources (uses)	118,953	118,953	118,953	-
Net change in fund balances	\$ (76,296)	\$ (76,296)	(31,407)	\$ 44,889
FUND BALANCE, BEGINNING OF YEAR			138,785	
FUND BALANCE, END OF YEAR			\$ 107,378	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 339	\$ 339	\$ 1,048	\$ 709
Total revenues	339	339	1,048	709
EXPENDITURES				
Total expenditures	-	-	-	-
Net change in fund balances	\$ 339	\$ 339	1,048	\$ 709
FUND BALANCE, BEGINNING OF YEAR			38,455	
FUND BALANCE, END OF YEAR			\$ 39,503	

KANE COUNTY, ILLINOIS

Child Advocacy Center Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 164,773	\$ 164,773	\$ 165,470	\$ 697
Charges for services	302,000	302,000	331,556	29,556
Reimbursements	35,000	35,000	32,083	(2,917)
Net investment income	5,000	5,000	9,964	4,964
Total revenues	506,773	506,773	539,073	32,300
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	736,562	736,562	698,420	38,142
Employee per diem	15,600	15,600	15,043	557
Total Personnel Services	752,162	752,162	713,463	38,699
Benefits				
Healthcare contribution	175,427	175,427	181,404	(5,977)
Dental contribution	5,088	5,088	4,682	406
FICA/SS contribution	56,348	56,348	50,515	5,833
IMRF contribution	54,984	54,984	49,076	5,908
Total Benefits	291,847	291,847	285,677	6,170
Contractual Services				
Contractual/consulting services	2,028	2,028	3,500	(1,472)
Examinations	7,800	7,800	-	7,800
Trials and costs of hearing	10,000	10,000	1,716	8,284
Witness costs	10,000	10,000	368	9,632
Court reporter costs	1,500	1,500	300	1,200
Counseling services	38,000	38,000	31,750	6,250
Repairs and maintenance - copiers	2,700	2,700	3,066	(366)
Repairs and maintenance - equipment	-	-	8	(8)
Repairs and maintenance - vehicles	-	-	641	(641)
Liability insurance	13,774	13,774	13,774	-
Workers compensation	18,415	18,415	18,415	-
Unemployment claims	811	811	811	-
Conferences and meetings	6,875	6,875	7,504	(629)
Employee training	6,875	6,875	5,681	1,194
Employee mileage expense	750	750	66	684
General association dues	3,250	3,250	3,100	150
Total Contractual Services	122,778	122,778	90,700	32,078

KANE COUNTY, ILLINOIS

Child Advocacy Center Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 1,500	\$ 1,500	\$ 32	\$ 1,468
Operating supplies	7,000	7,000	5,875	1,125
Computer related supplies	10,000	10,000	11,828	(1,828)
Books and subscriptions	300	300	-	300
Photography supplies	2,000	2,000	-	2,000
Fuel - vehicles	3,000	3,000	906	2,094
Telephone	4,000	4,000	5,035	(1,035)
Total Commodities	<u>27,800</u>	<u>27,800</u>	<u>23,676</u>	<u>4,124</u>
Total Judicial	<u>1,194,587</u>	<u>1,194,587</u>	<u>1,113,516</u>	<u>81,071</u>
Total expenditures	<u>1,194,587</u>	<u>1,194,587</u>	<u>1,113,516</u>	<u>81,071</u>
Excess (deficiency) of revenues over expenditures	<u>(687,814)</u>	<u>(687,814)</u>	<u>(574,443)</u>	<u>113,371</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>507,558</u>	<u>696,619</u>	<u>696,619</u>	<u>-</u>
Total other financing sources (uses)	<u>507,558</u>	<u>696,619</u>	<u>696,619</u>	<u>-</u>
Net change in fund balances	<u>\$ (180,256)</u>	<u>\$ 8,805</u>	<u>122,176</u>	<u>\$ 113,371</u>
FUND BALANCE, BEGINNING OF YEAR			<u>124,486</u>	
FUND BALANCE, END OF YEAR			<u>\$ 246,662</u>	

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KANE COUNTY, ILLINOIS

Equitable Sharing Program Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ -	\$ 1,223	\$ 1,223
Miscellaneous	55,000	55,000	-	(55,000)
Total revenues	55,000	55,000	1,223	(53,777)
EXPENDITURES				
Judicial				
Contractual Services				
Employee training	20,000	20,000	1,650	18,350
Total Contractual Services	20,000	20,000	1,650	18,350
Commodities				
Operating supplies	35,000	35,000	1,248	33,752
Total Commodities	35,000	35,000	1,248	33,752
Total Judicial	55,000	55,000	2,898	52,102
Total expenditures	55,000	55,000	2,898	52,102
Net change in fund balances	\$ -	\$ -	(1,675)	\$ (1,675)
FUND BALANCE, BEGINNING OF YEAR			46,041	
FUND BALANCE, END OF YEAR			\$ 44,366	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 95,978	\$ 95,978	\$ 33,737	\$ (62,241)
Net investment income	1,580	1,580	-	(1,580)
Total revenues	97,558	97,558	33,737	(63,821)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	17,311	17,311	17,273	38
Benefits				
Healthcare contribution	5,880	5,880	5,885	(5)
Dental contribution	94	94	93	1
FICA/SS contribution	1,325	1,325	1,223	102
IMRF contribution	1,266	1,266	1,182	84
Total Benefits	8,565	8,565	8,383	182
Contractual Services				
Liability insurance	324	324	324	-
Workers compensation	433	433	433	-
Unemployment claims	20	20	20	-
Total Contractual Services	777	777	777	-
Commodities				
Computer hardware - non capital	55,000	55,000	22,823	32,177
Total Commodities	55,000	55,000	22,823	32,177
Total Judicial	81,653	81,653	49,256	32,397
Total expenditures	81,653	81,653	49,256	32,397
Net change in fund balances	\$ 15,905	\$ 15,905	(15,519)	\$ (31,424)
FUND BALANCE, BEGINNING OF YEAR			203,212	
FUND BALANCE, END OF YEAR			\$ 187,693	

KANE COUNTY, ILLINOIS

Bad Check Restitution Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 25,000	\$ 25,000	\$ 3,129	\$ (21,871)
Net investment income	-	-	1,087	1,087
Total revenues	25,000	25,000	4,216	(20,784)
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	25,000	25,000	-	25,000
Total Contractual Services	25,000	25,000	-	25,000
Total Judicial	25,000	25,000	-	25,000
Total expenditures	25,000	25,000	-	25,000
Net change in fund balances	\$ -	\$ -	4,216	\$ 4,216
FUND BALANCE, BEGINNING OF YEAR			38,077	
FUND BALANCE, END OF YEAR			\$ 42,293	

KANE COUNTY, ILLINOIS

Drug Asset Forfeiture Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 85,000	\$ 85,000	\$ 21,210	\$ (63,790)
Net investment income	-	-	3,601	3,601
Total revenues	85,000	85,000	24,811	(60,189)
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	85,000	85,000	-	85,000
Employee training	-	-	794	(794)
Total Contractual Services	85,000	85,000	794	84,206
Total Judicial	85,000	85,000	794	84,206
Total expenditures	85,000	85,000	794	84,206
Net change in fund balances	\$ -	\$ -	24,017	\$ 24,017
FUND BALANCE, BEGINNING OF YEAR			122,033	
FUND BALANCE, END OF YEAR			\$ 146,050	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ 10	\$ 10	\$ -	\$ (10)
Net investment income	-	-	29	29
Miscellaneous	-	-	1,240	1,240
Total revenues	10	10	1,269	1,259
EXPENDITURES				
Judicial				
Commodities				
Operating supplies	10	10	-	10
Employee recognition supplies	-	-	522	(522)
Total Judicial	10	10	522	(512)
Total expenditures	10	10	522	(512)
Net change in fund balances	\$ -	\$ -	747	\$ 747
FUND BALANCE, BEGINNING OF YEAR			703	
FUND BALANCE, END OF YEAR			\$ 1,450	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ -	\$ 740	\$ 740
Miscellaneous	26,000	26,000	550	(25,450)
Total revenues	26,000	26,000	1,290	(24,710)
EXPENDITURES				
Judicial				
Commodities				
Operating supplies	26,000	26,000	-	26,000
Total Commodities	26,000	26,000	-	26,000
Total Judicial	26,000	26,000	-	26,000
Total expenditures	26,000	26,000	-	26,000
Net change in fund balances	\$ -	\$ -	1,290	\$ 1,290
FUND BALANCE, BEGINNING OF YEAR			26,713	
FUND BALANCE, END OF YEAR			\$ 28,003	

KANE COUNTY, ILLINOIS

State's Attorney Money Laundering Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 85,000	\$ 85,000	\$ 30,320	\$ (54,680)
Total revenues	85,000	85,000	30,320	(54,680)
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	145,000	145,000	51,609	93,391
Conferences and meetings	10,000	10,000	-	10,000
Total Contractual Services	155,000	155,000	51,609	103,391
Commodities				
Operating supplies	20,000	20,000	-	20,000
Total Commodities	20,000	20,000	-	20,000
Total Judicial	165,000	165,000	51,609	113,391
Total expenditures	175,000	175,000	51,609	123,391
Net change in fund balances	\$ (90,000)	\$ (90,000)	(21,289)	\$ 68,711
FUND BALANCE, BEGINNING OF YEAR			260,658	
FUND BALANCE, END OF YEAR			\$ 239,369	

KANE COUNTY, ILLINOIS

Employee Events Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ -	\$ -	\$ 1,277	\$ 1,277
Net investment income	1,000	1,000	562	(438)
Total revenues	1,000	1,000	1,839	839
EXPENDITURES				
General Government				
Contractual Services				
Contractual/consulting services	-	-	2,874	(2,874)
Total Contractual Services	-	-	2,874	(2,874)
Commodities				
Employee recognition supplies	1,000	1,000	-	1,000
Total Commodities	1,000	1,000	-	1,000
Total General Government	1,000	1,000	2,874	(1,874)
Total expenditures	1,000	1,000	2,874	(1,874)
Net change in fund balances	\$ -	\$ -	(1,035)	\$ (1,035)
FUND BALANCE, BEGINNING OF YEAR			21,213	
FUND BALANCE, END OF YEAR			\$ 20,178	

KANE COUNTY, ILLINOIS

EMA Volunteer Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ -	\$ -	\$ 290	\$ 290
Net investment income	-	-	514	514
Miscellaneous	3,400	3,400	11,130	7,730
Total revenues	3,400	3,400	11,934	8,534
EXPENDITURES				
Public Safety				
Contractual Services				
Miscellaneous contractual expenses	2,000	2,000	861	1,139
Total Contractual Services	2,000	2,000	861	1,139
Commodities				
Operating supplies	540	540	2,563	(2,023)
Total Commodities	540	540	2,563	(2,023)
Total Public Safety	2,540	2,540	3,424	(884)
Total expenditures	2,540	2,540	3,424	(884)
Net change in fund balances	\$ 860	\$ 860	8,510	\$ 7,650
FUND BALANCE, BEGINNING OF YEAR			13,039	
FUND BALANCE, END OF YEAR			\$ 21,549	

KANE COUNTY, ILLINOIS

KC Emergency Planning Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ -	\$ -	\$ 6,400	\$ 6,400
Net investment income	-	-	702	702
Miscellaneous	4,300	4,300	-	(4,300)
Total revenues	4,300	4,300	7,102	2,802
EXPENDITURES				
Public Safety				
Contractual Services				
Legal printing	125	125	-	125
Miscellaneous contractual expenses	2,550	2,550	940	1,610
Total Contractual Services	2,675	2,675	940	1,735
Commodities				
Office supplies	200	200	102	98
Operating supplies	675	675	628	47
Miscellaneous supplies	425	425	284	141
Total Commodities	1,300	1,300	1,014	286
Total Public Safety	3,975	3,975	1,954	2,021
Total expenditures	3,975	3,975	1,954	2,021
Net change in fund balances	\$ 325	\$ 325	5,148	\$ 4,823
FUND BALANCE, BEGINNING OF YEAR			21,890	
FUND BALANCE, END OF YEAR			\$ 27,038	

KANE COUNTY, ILLINOIS

Bomb Squad SWAT Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Miscellaneous	\$ 2,100	\$ 2,100	\$ 8,875	\$ 6,775
Total revenues	2,100	2,100	8,875	6,775
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	2,100	2,100	7,295	(5,195)
Total Contractual Services	2,100	2,100	7,295	(5,195)
Commodities				
Miscellaneous supplies	-	-	15,452	(15,452)
Total Commodities	-	-	15,452	(15,452)
Total Public Safety	2,100	2,100	22,747	(20,647)
Total expenditures	2,100	2,100	22,747	(20,647)
Net change in fund balances	\$ -	\$ -	(13,872)	\$ (13,872)
FUND BALANCE, BEGINNING OF YEAR			20,476	
FUND BALANCE, END OF YEAR			\$ 6,604	

KANE COUNTY, ILLINOIS

Law Library Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 40	\$ 40	\$ 78	\$ 38
Charges for services	332,760	332,760	323,995	(8,765)
Reimbursements	50	50	1,168	1,118
Net investment income	650	650	6,542	5,892
Miscellaneous	100	100	12,187	12,087
Total revenues	333,600	333,600	343,970	10,370
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	113,977	116,257	119,666	(3,409)
Benefits				
Healthcare contribution	15,253	15,253	15,201	52
Dental contribution	488	488	489	(1)
FICA/SS contribution	8,719	8,893	8,820	73
IMRF contribution	8,332	8,499	8,531	(32)
Total Benefits	32,792	33,133	33,041	92
Contractual Services				
Repairs and maintenance - copiers	705	705	3,962	(3,257)
Liability insurance	2,132	2,132	2,132	-
Workers compensation	2,850	2,850	2,850	-
Unemployment claims	126	126	126	-
Conferences and meetings	2,000	2,000	3,256	(1,256)
Employee mileage expense	800	800	1,101	(301)
General association dues	1,200	1,200	967	233
Miscellaneous contractual expenses	14,350	14,350	11,457	2,893
Total Contractual Services	24,163	24,163	25,851	(1,688)
Commodities				
Office supplies	800	800	6,155	(5,355)
Computer related supplies	7,075	7,075	5,055	2,020
Postage	100	100	-	100
Books and subscriptions	139,020	139,020	59,718	79,302
Telephone	1,200	1,200	2,720	(1,520)
Total Commodities	148,195	148,195	73,648	74,547
Total Judicial	319,127	321,748	252,206	69,542

KANE COUNTY, ILLINOIS

Law Library

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Printers	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
Copiers	12,473	12,473	-	12,473
Total capital outlay	14,473	14,473	-	14,473
 Total expenditures	 333,600	 336,221	 252,206	 84,015
 Net change in fund balances	 \$ -	 \$ (2,621)	 91,764	 \$ 94,385
FUND BALANCE, BEGINNING OF YEAR			180,068	
 FUND BALANCE, END OF YEAR			 \$ 271,832	

KANE COUNTY, ILLINOIS

Canteen Commission Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ 165,000	\$ 165,000	\$ 522,844	\$ 357,844
Miscellaneous	-	-	13,199	13,199
Total revenues	165,000	165,000	536,043	371,043
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	-	-	384,045	(384,045)
Repairs and maintenance - buildings	-	-	2,391	(2,391)
Bond	-	-	37,850	(37,850)
Bond Fee	-	-	1,750	(1,750)
Transportation	-	-	9,960	(9,960)
Total Contractual Services	-	-	435,996	(435,996)
Commodities				
Office supplies	-	-	14,147	(14,147)
Postage	-	-	3,036	(3,036)
Books and subscriptions	-	-	41,293	(41,293)
Cleaning supplies	-	-	1,763	(1,763)
Food	-	-	56,095	(56,095)
Clothing supplies	-	-	46,088	(46,088)
Cable TV	-	-	3,029	(3,029)
Miscellaneous supplies	165,000	165,000	107,199	57,801
Total Commodities	165,000	165,000	272,650	(107,650)
Total Public Safety	165,000	165,000	708,646	(543,646)
Total expenditures	165,000	165,000	708,646	(543,646)
Net change in fund balances	\$ -	\$ -	(172,603)	\$ (172,603)
FUND BALANCE, BEGINNING OF YEAR			391,331	
FUND BALANCE, END OF YEAR			\$ 218,728	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ -	\$ -	\$ 101,993	\$ 101,993
Miscellaneous	24,000	24,000	-	(24,000)
Total revenues	24,000	24,000	101,993	77,993
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	24,000	24,000	41,562	(17,562)
Employee training	-	-	125	(125)
General association dues	-	-	900	(900)
Total Contractual Services	24,000	24,000	42,587	(18,587)
Commodities				
Special purpose equipment - non capital	-	-	23,707	(23,707)
Miscellaneous supplies	-	-	20,066	(20,066)
Total Commodities	-	-	43,773	(43,773)
Total Public Safety	24,000	24,000	86,360	(62,360)
Capital Outlay				
Automotive Equipment	-	-	12,000	(12,000)
Special purpose equipment	-	-	10,569	(10,569)
Total Capital Outlay	-	-	22,569	(22,569)
Total expenditures	24,000	24,000	108,929	(84,929)
Net change in fund balances	\$ -	\$ -	(6,936)	\$ (6,936)
FUND BALANCE, BEGINNING OF YEAR			42,214	
FUND BALANCE, END OF YEAR			\$ 35,278	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ -	\$ -	\$ 19,400	\$ 19,400
Miscellaneous	50,000	50,000	6,033	(43,967)
Total revenues	50,000	50,000	25,433	(24,567)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	50,000	50,000	54,545	(4,545)
Employee training	-	-	1,085	(1,085)
Total Contractual Services	50,000	50,000	55,630	(5,630)
Commodities				
Miscellaneous supplies	-	-	23,313	(23,313)
Total Commodities	-	-	23,313	(23,313)
Total Public Safety	50,000	50,000	78,943	(28,943)
Total expenditures	50,000	50,000	78,943	(28,943)
Net change in fund balances	\$ -	\$ -	(53,510)	\$ (53,510)
FUND BALANCE, BEGINNING OF YEAR			85,924	
FUND BALANCE, END OF YEAR			\$ 32,414	

KANE COUNTY, ILLINOIS

FATS

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,200	\$ 1,200	\$ 850	\$ (350)
Total revenues	1,200	1,200	850	(350)
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	-	-	3,698	(3,698)
Miscellaneous supplies	-	-	110	(110)
Total Commodities	-	-	3,808	(3,808)
Total Public Safety	1,200	1,200	3,808	(2,608)
Total expenditures	1,200	1,200	3,808	(2,608)
Net change in fund balances	\$ -	\$ -	(2,958)	\$ (2,958)
FUND BALANCE, BEGINNING OF YEAR			8,514	
FUND BALANCE, END OF YEAR			\$ 5,556	

KANE COUNTY, ILLINOIS

K-9 Unit

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Miscellaneous	\$ 3,000	\$ 3,000	\$ 95,260	\$ 92,260
Total revenues	3,000	3,000	95,260	92,260
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	3,000	3,000	15,611	(12,611)
Conferences and meetings	-	-	11,017	(11,017)
Total Contractual Services	3,000	3,000	26,628	(23,628)
Commodities				
Miscellaneous supplies	-	-	12,282	(12,282)
Total Commodities	-	-	12,282	(12,282)
Total Public Safety	3,000	3,000	38,910	(35,910)
Capital Outlay				
Automotive equipment	-	-	37,163	(37,163)
Total capital outlay	-	-	37,163	(37,163)
Total expenditures	3,000	3,000	76,073	(73,073)
Net change in fund balances	\$ -	\$ -	19,187	\$ 19,187
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			\$ 19,187	

KANE COUNTY, ILLINOIS

Vehicle Maintenance / Purchase Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Miscellaneous	\$ 8,000	\$ 8,000	\$ 21,704	\$ 13,704
Total revenues	8,000	8,000	21,704	13,704
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	-	-	500	(500)
Total Contractual Services	-	-	500	(500)
Commodities				
Miscellaneous supplies	8,000	8,000	43,354	(35,354)
Total Commodities	8,000	8,000	43,354	(35,354)
Total Public Safety	8,000	8,000	43,854	(35,854)
Capital Outlay				
Automotive equipment	-	-	33,959	(33,959)
Total capital outlay	-	-	33,959	(33,959)
Total expenditures	8,000	8,000	77,813	(69,813)
Excess (deficiency) of revenues over expenditures	-	-	(56,109)	(56,109)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(44,000)	(44,000)	-
Total other financing sources (uses)	-	(44,000)	(44,000)	-
Net change in fund balances	\$ -	\$ (44,000)	(100,109)	\$ (56,109)
FUND BALANCE, BEGINNING OF YEAR			105,282	
FUND BALANCE, END OF YEAR			\$ 5,173	

KANE COUNTY, ILLINOIS

Sheriff DUI

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 5,000	\$ 5,000	\$ 67,091	\$ 62,091
Reimbursements	-	-	2,400	2,400
Total revenues	5,000	5,000	69,491	64,491
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	5,000	5,000	16,780	(11,780)
Conferences and meetings	-	-	58	(58)
Law enforcement training	-	-	12,882	(12,882)
General association dues	-	-	380	(380)
Total Contractual Services	5,000	5,000	30,100	(25,100)
Commodities				
Miscellaneous supplies	-	-	4,421	(4,421)
Total Commodities	-	-	4,421	(4,421)
Total Public Safety	5,000	5,000	34,521	(29,521)
Capital Outlay				
Special purpose equipment	-	-	50,162	(50,162)
Total capital outlay	-	-	50,162	(50,162)
Total expenditures	5,000	5,000	84,683	(79,683)
Net change in fund balances	\$ -	\$ -	(15,192)	\$ (15,192)
FUND BALANCE, BEGINNING OF YEAR			57,247	
FUND BALANCE, END OF YEAR			\$ 42,055	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 5,000	\$ 5,000	\$ 375	\$ (4,625)
Net investment income	-	-	92	92
Total revenues	5,000	5,000	467	(4,533)
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	5,000	5,000	-	5,000
Total Personnel Services	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	\$ -	\$ -	467	\$ 467
FUND BALANCE, BEGINNING OF YEAR			3,239	
FUND BALANCE, END OF YEAR			\$ 3,706	

KANE COUNTY, ILLINOIS

Court Security Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,900,000	\$ 1,200,140	\$ 1,200,140	\$ -
Net investment income	5,000	5,000	16,598	11,598
Total revenues	1,905,000	1,205,140	1,216,738	11,598
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	1,838,892	1,105,577	884,516	221,061
Overtime salaries	120,324	77,324	52,347	24,977
Bond call	24,000	18,000	6,779	11,221
Total Personnel Services	1,983,216	1,200,901	943,642	257,259
Benefits				
Healthcare contribution	514,120	414,120	146,590	267,530
Dental contribution	17,068	12,568	6,206	6,362
FICA/SS contribution	151,717	100,900	71,242	29,658
IMRF contribution	144,974	96,415	66,517	29,898
Uniform allowance	50,000	26,337	27,944	(1,607)
Total Benefits	877,879	650,340	318,499	331,841
Contractual Services				
Contractual/consulting services	14,877	8,845	10,197	(1,352)
Repairs and maintenance - communication equipment	10,000	7,925	7,925	-
Repairs and maintenance - equipment	25,000	11,884	11,884	-
Liability insurance	34,388	34,388	34,388	-
Workers compensation	45,973	45,973	45,973	-
Unemployment claims	2,023	2,023	2,023	-
Conferences and meetings	500	-	-	-
Employee training	25,000	10,839	3,162	7,677
Employee mileage expense	1,000	58	58	-
Pre-employment drug testing and labs	2,500	-	-	-
Pre-employment physicals	3,000	(2,344)	200	(2,544)
Total Contractual Services	164,261	119,591	115,810	3,781
Commodities				
Office supplies	2,750	(815)	856	(1,671)
Operating supplies	4,690	4,690	1,125	3,565
Employee recognition supplies	1,500	-	250	(250)
Weapons and ammunition	15,000	6,272	6,272	-
Medical supplies and drugs	1,200	95	95	-
Telephone	4,000	4,000	-	4,000
Total Commodities	29,140	14,242	8,598	5,644

KANE COUNTY, ILLINOIS

Court Security Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Services				
Unallocated reduction to budget request - services	\$ (373,812)	\$ (373,812)	\$ -	\$ (373,812)
Total Services	(373,812)	(373,812)	-	(373,812)
Total Public Safety	2,680,684	1,611,262	1,386,549	224,713
Total expenditures	2,680,684	1,611,262	1,386,549	224,713
Excess (deficiency) of revenues over expenditures	(775,684)	(406,122)	(169,811)	236,311
OTHER FINANCING SOURCES (USES)				
Transfers in	775,684	567,351	567,351	-
Transfers out	-	(1,172,405)	(1,172,405)	-
Total other financing sources (uses)	775,684	(605,054)	(605,054)	-
Net change in fund balances	\$ -	\$ (1,011,176)	(774,865)	\$ 236,311
FUND BALANCE, BEGINNING OF YEAR			774,865	
FUND BALANCE, END OF YEAR			\$ -	

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KANE COUNTY, ILLINOIS

AJF Medical Cost Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 25,425	\$ 25,425	\$ 24,875	\$ (550)
Net investment income	-	-	690	690
Total revenues	25,425	25,425	25,565	140
EXPENDITURES				
Public Safety				
Contractual Services				
Medical/dental/hospital services	25,425	25,425	25,307	118
Total Contractual Services	25,425	25,425	25,307	118
Total Public Safety	25,425	25,425	25,307	118
Total expenditures	25,425	25,425	25,307	118
Net change in fund balances	\$ -	\$ -	258	\$ 258
FUND BALANCE, BEGINNING OF YEAR			11,330	
FUND BALANCE, END OF YEAR			\$ 11,588	

KANE COUNTY, ILLINOIS

Sheriff Civil Operations Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ -	\$ -	\$ 81,839	\$ 81,839
Miscellaneous	-	-	26,634	26,634
Total revenues	-	-	108,473	108,473
EXPENDITURES				
Public Safety				
Contractual Services				
Conferences and training	-	-	1,346	(1,346)
Law enforcement training	-	-	41,219	(41,219)
General association dues	-	-	940	(940)
Miscellaneous contractual expenses	-	-	14,300	(14,300)
General donations	-	-	18,253	(18,253)
Total Contractual Services	-	-	76,058	(76,058)
Commodities				
Operating supplies	-	44,000	69,982	(25,982)
Employee recognition supplies	-	-	651	(651)
Uniform supplies	-	-	31,425	(31,425)
Total Commodities	-	44,000	102,058	(58,058)
Total Public Safety	-	44,000	178,116	(134,116)
Total expenditures	-	44,000	178,116	(134,116)
Excess (deficiency) of revenues over expenditures	-	(44,000)	(69,643)	(134,116)
OTHER FINANCING SOURCES (USES)				
Transfer in	-	44,000	44,000	-
Total other financing sources (uses)	-	44,000	44,000	-
Net change in fund balances	\$ -	\$ -	(25,643)	\$ (25,643)
FUND BALANCE, BEGINNING OF YEAR			80,251	
FUND BALANCE, END OF YEAR			\$ 54,608	

KANE COUNTY, ILLINOIS

Sale & Error

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 21,000	\$ 21,000	\$ 75,546	\$ 54,546
Net investment income	-	-	15,493	15,493
Total revenues	21,000	21,000	91,039	70,039
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	21,000	21,000	91,039	-
OTHER FINANCING SOURCES (USES)				
Transfers out	(21,000)	(76,995)	(76,995)	-
Total other financing sources (uses)	(21,000)	(76,995)	(76,995)	-
Net change in fund balances	\$ -	\$ (55,995)	14,044	\$ -
FUND BALANCE, BEGINNING OF YEAR			568,808	
FUND BALANCE, END OF YEAR			\$ 582,852	

KANE COUNTY, ILLINOIS

Kane Comm
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 545,878	\$ 545,878	\$ 545,178	\$ (700)
Reimbursements	860,000	860,000	769,066	(90,934)
Net investment income	-	-	35,857	35,857
Total revenues	1,405,878	1,405,878	1,350,101	(55,777)
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	1,332,885	1,337,791	1,165,497	172,294
Overtime salaries	65,434	65,434	161,314	(95,880)
Total Personnel Services	1,398,319	1,403,225	1,326,811	76,414
Benefits				
Healthcare contribution	271,362	271,362	221,428	49,934
Dental contribution	8,723	8,723	6,858	1,865
FICA/SS contribution	106,798	107,173	97,560	9,613
IMRF contribution	102,051	102,410	94,023	8,387
Total Benefits	488,934	489,668	419,869	69,799
Contractual Services				
Contractual/consulting services	40,366	40,366	28,370	11,996
Repairs and maintenance - computers	5,635	5,635	1,170	4,465
Repairs and maintenance - copiers	500	500	80	420
Repairs and maintenance - communication equipment	9,650	9,650	8,396	1,254
Equipment rental	25,236	25,236	23,496	1,740
Liability insurance	24,925	24,925	24,925	-
Workers compensation	33,322	33,322	33,322	-
Unemployment claims	1,467	1,467	1,467	-
Conferences and meetings	8,500	8,500	4,430	4,070
Employee training	3,500	3,500	3,134	366
Employee mileage expense	2,500	2,500	2,112	388
General association dues	1,500	1,500	936	564
Pre-employment drug testing and labs	750	750	138	612
Pre-employment physicals	750	750	414	336
Total Contractual Services	158,601	158,601	132,390	26,211
Commodities				
Office supplies	2,200	2,200	1,345	855
Operating supplies	2,200	2,200	3,656	(1,456)
Computer related supplies	2,400	2,400	2,017	383
Employee recognition supplies	600	600	335	265
Telephone	-	-	55,257	(55,257)
Total Commodities	7,400	7,400	62,610	(55,210)
Total Public Safety	2,053,254	2,058,894	1,941,680	117,214

KANE COUNTY, ILLINOIS

Kane Comm Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total expenditures	\$ 2,053,254	\$ 2,058,894	\$ 1,941,680	\$ 117,214
Excess (deficiency) of revenues over expenditures	(647,376)	(653,016)	(591,579)	61,437
OTHER FINANCING SOURCES (USES)				
Transfers in	757,920	757,920	757,920	-
Transfers out	(110,544)	(110,544)	(110,544)	-
Total other financing sources (uses)	647,376	647,376	647,376	-
Net change in fund balances	\$ -	\$ (5,640)	55,797	\$ 61,437
FUND BALANCE, BEGINNING OF YEAR			1,076,555	
FUND BALANCE, END OF YEAR			\$ 1,132,352	

KANE COUNTY, ILLINOIS

Probation Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,078,000	\$ 1,078,000	\$ 1,297,770	\$ 219,770
Reimbursements	36,000	36,000	13,665	(22,335)
Miscellaneous	-	-	29	29
Total revenues	1,114,000	1,114,000	1,311,464	197,464
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	200,000	200,000	36,622	163,378
Legal service	25,000	25,000	31,153	(6,153)
Psychological/psychiatric services	632,572	632,572	446,058	186,514
Software licensing cost	75,000	75,000	66,602	8,398
Polygraph testing	15,000	15,000	10,150	4,850
Juvenile board and care	400,000	400,000	-	400,000
Security services	60,000	60,000	62,061	(2,061)
Testing services	3,000	3,000	-	3,000
Conferences and meetings	10,000	10,000	3,650	6,350
Employee training	8,000	8,000	5,400	2,600
Employee mileage expense	1,500	1,500	-	1,500
General association dues	1,000	1,000	1,120	(120)
Miscellaneous contractual expenses	25,000	25,000	-	25,000
Total Contractual Services	1,456,072	1,456,072	662,816	793,256
Commodities				
Office supplies	1,000	1,000	-	1,000
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	471	(221)
Incentives	2,500	2,500	12,220	(9,720)
Total Commodities	14,750	14,750	12,691	2,059
Total Public Safety	1,470,822	1,470,822	675,507	795,315
Total expenditures	1,470,822	1,470,822	675,507	795,315
Excess (deficiency) of revenues over expenditures	(356,822)	(356,822)	635,957	992,779

KANE COUNTY, ILLINOIS

Probation Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (224,606)	\$ (224,606)	\$ (224,606)	\$ -
Total other financing sources (uses)	<u>(224,606)</u>	<u>(224,606)</u>	<u>(224,606)</u>	<u>-</u>
Net change in fund balances	<u>\$ (581,428)</u>	<u>\$ (581,428)</u>	411,351	<u>\$ 992,779</u>
FUND BALANCE, BEGINNING OF YEAR			<u>3,064,393</u>	
FUND BALANCE, END OF YEAR			<u>\$ 3,475,744</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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 80,000	\$ 80,000	\$ 79,640	\$ (360)
Net investment income	-	-	12,274	12,274
Total revenues	80,000	80,000	91,914	11,914
EXPENDITURES				
Public Safety				
Contractual Services				
Lab services	75,000	75,000	23,602	51,398
Total Contractual Services	75,000	75,000	23,602	51,398
Commodities				
Medical supplies and drugs	5,000	5,000	338	4,662
Total Commodities	5,000	5,000	338	4,662
Total Public Safety	80,000	80,000	23,940	56,060
Total expenditures	80,000	80,000	23,940	56,060
Net change in fund balances	\$ -	\$ -	67,974	\$ 67,974
FUND BALANCE, BEGINNING OF YEAR			432,303	
FUND BALANCE, END OF YEAR			\$ 500,277	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 133,333	\$ 133,333	\$ 80,747	\$ (52,586)
Fines	2,500	2,500	1,620	(880)
Charges for services	100,000	100,000	78,816	(21,184)
Net investment income	-	-	9,987	9,987
Total revenues	235,833	235,833	171,170	(64,663)
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	393,231	393,231	356,528	36,703
Total Personnel Services	393,231	393,231	356,528	36,703
Benefits				
Healthcare contribution	126,722	126,722	57,866	68,856
Dental contribution	3,668	3,668	2,239	1,429
FICA/SS contribution	30,083	30,083	26,483	3,600
IMRF contribution	28,746	28,746	25,600	3,146
Total Benefits	189,219	189,219	112,188	77,031
Contractual Services				
Contractual/consulting services	125,000	125,000	36,206	88,794
Psychological/psychiatric services	-	-	2,260	(2,260)
Lab services	40,000	40,000	33,773	6,227
Halfway house	28,400	28,400	11,970	16,430
Residential treatment	125,000	125,000	160,835	(35,835)
Repairs and maintenance - vehicles	3,500	3,500	3,019	481
Liability insurance	7,354	7,354	7,354	-
Workers compensation	9,831	9,831	9,831	-
Unemployment claims	433	433	433	-
General advertising	100	100	-	100
Conferences and meetings	33,500	33,500	5,930	27,570
Employee training	500	500	2,873	(2,373)
Employee mileage expense	500	500	280	220
General association dues	1,200	1,200	140	1,060
Total Contractual Services	375,318	375,318	274,904	100,414
Commodities				
Office supplies	1,500	1,500	236	1,264
Operating supplies	500	500	167	333
Postage	200	200	-	200
Books and subscriptions	-	-	654	(654)
Medical supplies and drugs	-	-	338	(338)
Drug court graduation supplies	2,000	2,000	1,326	674
Sanction incentives	10,000	10,000	16,231	(6,231)
Peer group activities supplies	2,000	2,000	2,487	(487)
Fuel - vehicles	2,500	2,500	2,037	463
Total Commodities	18,700	18,700	23,476	(4,776)
Total Public Safety	976,468	976,468	767,096	209,372

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Communications equipment	\$ -	\$ -	\$ 232	\$ (232)
Special purpose equipment	-	-	138	(138)
Total capital outlay	-	-	370	(370)
 Total expenditures	 976,468	 976,468	 767,466	 209,002
 Excess (deficiency) of revenues over expenditures	 (740,635)	 (740,635)	 (596,296)	 144,339
OTHER FINANCING SOURCES (USES)				
Transfers in	740,635	740,635	740,635	-
Total other financing sources (uses)	740,635	740,635	740,635	-
 Net change in fund balances	 \$ -	 \$ -	 144,339	 \$ 144,339
 FUND BALANCE (DEFICIT), BEGINNING OF YEAR			 (41,012)	
 FUND BALANCE, END OF YEAR			 \$ 103,327	

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KANE COUNTY, ILLINOIS

Probation Victim Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 10,000	\$ 10,000	\$ 13,546	\$ (3,546)
Net investment income	-	-	851	(851)
Total revenues	10,000	10,000	14,397	(4,397)
EXPENDITURES				
Public Safety				
Contractual Services				
Professional Services	10,000	10,000	12,000	(2,000)
Total Contractual Services	10,000	10,000	12,000	(2,000)
Total Public Safety	10,000	10,000	12,000	(2,000)
Total expenditures	10,000	10,000	12,000	(2,000)
Excess (deficiency) of revenues over expenditures	-	-	2,397	(2,397)
OTHER FINANCING SOURCES (USES)				
Transfer out	-	(12,000)	(12,000)	-
Total other financing sources (uses)	-	(12,000)	(12,000)	-
Net change in fund balances	\$ -	\$ (12,000)	(9,603)	\$ (2,397)
FUND BALANCE, BEGINNING OF YEAR			26,822	
FUND BALANCE, END OF YEAR			\$ 17,219	

KANE COUNTY, ILLINOIS

Victim Impact Panel Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 25,000	\$ 25,000	\$ 27,350	\$ 2,350
Net investment income	-	-	75	75
Total revenues	25,000	25,000	27,425	2,425
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	25,000	25,000	22,750	2,250
Total Contractual Services	25,000	25,000	22,750	2,250
Total Public Safety	25,000	25,000	22,750	2,250
Total expenditures	25,000	25,000	22,750	2,250
Net change in fund balances	\$ -	\$ -	4,675	\$ 4,675
FUND BALANCE, BEGINNING OF YEAR			22,354	
FUND BALANCE, END OF YEAR			\$ 27,029	

KANE COUNTY, ILLINOIS

Juvenile Justice Donation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 125	\$ 125	\$ 154	\$ 29
Miscellaneous	-	-	365	365
Total revenues	125	125	519	394
EXPENDITURES				
Public Safety				
Contractual Services				
Books and subscriptions	600	600	732	(132)
Miscellaneous supplies	100	100	-	100
Total Contractual Services	700	700	732	(32)
Total Public Safety	700	700	732	(32)
Total expenditures	700	700	732	(32)
Net change in fund balances	<u>\$ (575)</u>	<u>\$ (575)</u>	(213)	<u>\$ 426</u>
FUND BALANCE, BEGINNING OF YEAR			5,892	
FUND BALANCE, END OF YEAR			<u>\$ 5,679</u>	

KANE COUNTY, ILLINOIS

Coroner Administration Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 4,500	\$ 4,500	\$ 4,412	\$ (88)
Charges for services	130,000	130,000	118,700	(11,300)
Reimbursements	1,710	1,710	87	(1,623)
Net investment income	-	-	4,047	4,047
Miscellaneous	-	-	425	425
Total revenues	136,210	136,210	127,671	(8,539)
EXPENDITURES				
Public Safety				
Contractual Services				
Direct Cremation	-	-	2,729	(2,729)
Repairs and maintenance - vehicles	-	-	25	(25)
Conferences and meeting	4,000	4,000	3,667	333
Employee training	7,200	7,200	1,229	5,971
Employee mileage expense	510	510	-	510
Miscellaneous contractual expenses	15,000	15,000	9,633	5,367
Total Contractual Services	26,710	26,710	17,283	9,427
Commodities				
Office supplies	3,500	3,500	3,313	187
Operating supplies	60,000	60,000	44,780	15,220
Uniform supplies	5,000	5,000	2,447	2,553
Body bags	4,000	4,000	5,453	(1,453)
Photography supplies	2,000	2,000	180	1,820
Total Commodities	74,500	74,500	56,173	18,327
Total Public Safety	101,210	101,210	73,456	27,754
Capital Outlay				
Automotive equipment	35,000	35,000	-	35,000
Total capital outlay	35,000	35,000	-	35,000
Total expenditures	136,210	136,210	73,456	62,754
Excess (deficiency) of revenues over expenditures	-	-	54,215	54,215

KANE COUNTY, ILLINOIS

Coroner Administration
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfer to other funds	\$ -	\$ (8,047)	\$ (8,047)	\$ -
Total other financing sources (uses)	-	(8,047)	(8,047)	-
Net change in fund balances	<u>\$ -</u>	<u>\$ (8,047)</u>	46,168	<u>\$ 54,215</u>
FUND BALANCE, BEGINNING OF YEAR			<u>178,937</u>	
FUND BALANCE, END OF YEAR			<u>\$ 225,105</u>	

KANE COUNTY, ILLINOIS

Animal Control Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 1,000	\$ 1,000	\$ 5,647	\$ 4,647
Charges for services	855,037	855,037	833,144	(21,893)
Reimbursements	10,000	10,000	65,948	55,948
Net investment income	2,000	2,000	16,285	14,285
Miscellaneous	1,100	1,100	6,532	5,432
Total revenues	869,137	869,137	927,556	58,419
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	407,177	415,321	388,479	26,842
Overtime salaries	20,054	20,455	26,230	(5,775)
Total Personnel Services	427,231	435,776	414,709	21,067
Benefits				
Healthcare contribution	84,632	84,632	59,406	25,226
Dental contribution	3,032	3,032	2,257	775
FICA/SS contribution	32,684	33,338	30,535	2,803
IMRF contribution	31,231	31,855	28,290	3,565
Total Benefits	151,579	152,857	120,488	32,369
Contractual Services				
Contractual/consulting services	45,000	45,000	22,660	22,340
Veterinarian services	11,786	11,786	8,743	3,043
Software licensing cost	9,600	9,600	-	9,600
Cremation services	450	450	750	(300)
Disposal and water softener services	1,500	1,500	1,591	(91)
Janitorial services	3,500	3,500	3,751	(251)
Repairs and maintenance - roads	2,000	2,000	4,235	(2,235)
Repairs and maintenance - buildings	12,000	12,000	16,474	(4,474)
Repairs and maintenance - grounds	4,000	4,000	5,460	(1,460)
Repairs and maintenance - computers	2,000	2,000	50	1,950
Repairs and maintenance - copiers	4,000	4,000	304	3,696
Repairs and maintenance - communication equipment	2,000	2,000	512	1,488
Repairs and maintenance - equipment	9,000	9,000	2,588	6,412
Repairs and maintenance - vehicles	4,500	4,500	3,804	696
Liability insurance	7,615	7,615	7,615	-
Workers compensation	10,180	10,180	10,180	-
Unemployment claims	448	448	448	-
General advertising	4,000	4,000	2,298	1,702
General printing	500	500	633	(133)
Conferences and meetings	2,500	2,500	352	2,148
Employee training	7,000	7,000	1,561	5,439

KANE COUNTY, ILLINOIS

Animal Control Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee mileage expense	\$ 2,000	\$ 2,000	\$ 59	\$ 1,941
General association dues	1,500	1,500	782	718
Employee medical expense	8,000	8,000	3,200	4,800
Miscellaneous contractual expense	1,000	1,000	-	1,000
Total Contractual Services	156,079	156,079	98,050	58,029
Commodities				
Office supplies	4,248	4,248	4,676	(428)
Operating supplies	17,000	17,000	25,890	(8,890)
Utilities - water	3,500	3,500	3,664	(164)
Animal care supplies	10,000	10,000	22,197	(12,197)
Cleaning supplies	5,000	5,000	3,615	1,385
Uniform supplies	4,000	4,000	7,204	(3,204)
Medical supplies and drugs	8,500	8,500	4,742	3,758
Utilities - natural gas	8,000	8,000	5,630	2,370
Utilities - electric	10,000	10,000	6,574	3,426
Fuel - vehicles	7,000	7,000	6,209	791
Telephone	10,000	10,000	8,489	1,511
Total Commodities	87,248	87,248	98,890	(11,642)
Total Public Safety	822,137	831,960	732,137	99,823
Capital Outlay				
Computer software license cost	-	-	9,600	(9,600)
Automotive equipment	47,000	47,000	33,741	13,259
Total capital outlay	47,000	47,000	43,341	3,659
Total expenditures	869,137	878,960	775,478	103,482
Net change in fund balances	\$ -	\$ (9,823)	152,078	\$ 161,901
FUND BALANCE, BEGINNING OF YEAR			504,906	
FUND BALANCE, END OF YEAR			\$ 656,984	

KANE COUNTY, ILLINOIS

County Highway Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 5,010,909	\$ 5,010,909	\$ 4,997,338	\$ (13,571)
Licenses and permits	350,000	350,000	357,035	7,035
Charges for services	34,750	34,750	35,947	1,197
Reimbursements	210,000	210,000	347,820	137,820
Net investment income	70,000	70,000	298,593	228,593
Miscellaneous	12,000	12,000	6,750	(5,250)
Total revenues	5,687,659	5,687,659	6,043,483	355,824
EXPENDITURES				
Highways and Streets				
Personnel Services				
Salaries and wages	2,634,281	2,687,109	2,171,582	515,527
Overtime salaries	50,135	51,140	115,429	(64,289)
Total Personnel Services	2,684,416	2,738,249	2,287,011	451,238
Benefits				
Healthcare contribution	603,108	603,108	414,224	188,884
Dental contribution	17,150	17,150	11,722	5,428
FICA/SS contribution	205,358	209,476	166,614	42,862
IMRF contribution	196,231	200,166	160,255	39,911
Total Benefits	1,021,847	1,029,900	752,815	277,085
Contractual Services				
Engineering services	866,500	866,500	811,175	55,325
Contractual/consulting services	1,126,934	1,126,934	327,352	799,582
Legal service	101,000	101,000	86,220	14,780
Medical/dental/hospital services	5,100	5,100	3,095	2,005
Northeast IL plan and metro services	91,276	91,276	-	91,276
Software licensing cost	164,323	164,323	42,125	122,198
Security services	6,000	6,000	8,097	(2,097)
Disposal and water softener services	25,000	25,000	14,368	10,632
Janitorial services	20,000	20,000	16,108	3,892
Repairs and maintenance - roads	-	-	22	(22)
Repairs and maintenance - buildings	20,000	20,000	53,933	(33,933)
Repairs and maintenance - grounds	8,000	8,000	15,048	(7,048)
Repairs and maintenance - copiers	5,340	5,340	5,601	(261)
Repairs and maintenance - communication equipment	1,000	1,000	175	825
Repairs and maintenance - equipment	20,000	20,000	13,112	6,888
Repairs and maintenance - vehicles	36,000	36,000	28,811	7,189
Repairs and maintenance - office equipment	2,000	2,000	2,216	(216)
Liability insurance	49,262	49,262	49,262	-
Workers compensation	65,858	65,858	65,858	-
Unemployment claims	2,898	2,898	2,898	-

KANE COUNTY, ILLINOIS

County Highway Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General printing	\$ 1,500	\$ 1,500	\$ 165	\$ 1,335
Legal printing	4,000	4,000	1,426	2,574
Mapping	13,000	13,000	-	13,000
Conferences and meetings	28,100	28,100	25,234	2,866
Employee training	18,000	18,000	10,914	7,086
Employee mileage expense	6,500	6,500	4,610	1,890
General association dues	24,258	24,258	19,455	4,803
Miscellaneous contractual expenses	6,000	6,000	4,070	1,930
Total Contractual Services	2,717,849	2,717,849	1,611,350	1,106,499
Commodities				
Office supplies	22,500	22,500	23,933	(1,433)
Operating supplies	15,000	15,000	17,213	(2,213)
Postage	2,000	2,000	1,485	515
Books and subscriptions	2,200	2,200	360	1,840
Computer hardware - non capital	25,600	25,600	15,386	10,214
Buildings and grounds supplies	10,300	10,300	6,479	3,821
Liquid salt	15,300	15,300	2,689	12,611
Crushed stone	10,000	10,000	5,874	4,126
Sign material	55,000	55,000	33,299	21,701
Utilities - natural gas	45,000	45,000	32,985	12,015
Utilities - electric	36,000	36,000	26,013	9,987
Utilities - intersection lighting	145,000	145,000	122,504	22,496
Fuel - vehicles	325,000	325,000	198,695	126,305
Telephone	40,000	40,000	35,770	4,230
Cellular phone	22,000	22,000	17,784	4,216
Total Commodities	770,900	770,900	540,469	230,431
Total Highways and Streets	7,195,012	7,256,898	5,191,645	2,065,253
Capital Outlay				
Computers	-	-	16,787	(16,787)
Computer software - capital	372,500	372,500	30,181	342,319
Automotive equipment	424,000	424,000	343,965	80,035
Office furniture	40,000	40,000	-	40,000
Copiers	10,000	10,000	-	10,000
Machinery and equipment	217,761	217,761	127,216	90,545
Building improvements	233,000	233,000	114,455	118,545
Road construction	12,473	12,473	-	12,473
Highway right of way	200,000	200,000	20,026	179,974
Total capital outlay	1,509,734	1,509,734	652,630	857,104
Total expenditures	8,704,746	8,766,632	5,844,275	2,922,357
Excess (deficiency) of revenues over expenditures	(3,017,087)	(3,078,973)	199,208	3,278,181

KANE COUNTY, ILLINOIS

County Highway Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 103,000	\$ 103,000	\$ 91,000	\$ (12,000)
Transfers out	<u>(267,396)</u>	<u>(267,396)</u>	<u>(267,396)</u>	<u>-</u>
Total other financing sources (uses)	<u>(164,396)</u>	<u>(164,396)</u>	<u>(176,396)</u>	<u>(12,000)</u>
Net change in fund balances	<u>\$ (3,181,483)</u>	<u>\$ (3,243,369)</u>	22,812	<u>\$ 3,266,181</u>
FUND BALANCE, BEGINNING OF YEAR			<u>11,539,383</u>	
FUND BALANCE, END OF YEAR			<u>\$ 11,562,195</u>	

KANE COUNTY, ILLINOIS

County Bridge
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 312,695	\$ 312,695	\$ 311,790	\$ (905)
Reimbursements	15,000	15,000	30,175	15,175
Net investment income	2,000	2,250	11,442	9,192
Total revenues	<u>329,695</u>	<u>329,945</u>	<u>353,407</u>	<u>23,462</u>
EXPENDITURES				
Highways and Streets				
Contractual services				
Bridge inspection	<u>405,000</u>	<u>405,000</u>	<u>247,282</u>	<u>157,718</u>
Total Contractual services	<u>405,000</u>	<u>405,000</u>	<u>247,282</u>	<u>157,718</u>
Total Highways and Streets	<u>405,000</u>	<u>405,000</u>	<u>247,282</u>	<u>157,718</u>
Total expenditures	<u>405,000</u>	<u>405,000</u>	<u>247,282</u>	<u>157,718</u>
Net change in fund balances	<u>\$ (75,305)</u>	<u>\$ (75,055)</u>	106,125	<u>\$ 157,718</u>
FUND BALANCE, BEGINNING OF YEAR			<u>390,742</u>	
FUND BALANCE, END OF YEAR			<u>\$ 496,867</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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 6,250,000	\$ 6,250,000	\$ 8,823,994	\$ 2,573,994
Reimbursements	1,025,951	1,025,951	1,084,505	58,554
Net investment income	85,000	85,000	393,642	308,642
Miscellaneous	-	-	234	234
Total revenues	7,360,951	7,360,951	10,302,375	2,941,424
EXPENDITURES				
Highways and Streets				
Personnel Services				
Salaries and wages	2,359,171	2,403,018	2,241,742	161,276
Overtime salaries	230,621	235,246	230,904	4,342
Total Personnel Services	2,589,792	2,638,264	2,472,646	165,618
Benefits				
Healthcare contribution	71,475	71,475	73,072	(1,597)
Dental contribution	2,544	2,544	2,615	(71)
FICA/SS contribution	198,120	201,828	180,866	20,962
IMRF contribution	189,314	192,857	176,724	16,133
Teamsters contribution	588,120	588,120	458,770	129,350
Total Benefits	1,049,573	1,056,824	892,047	164,777
Contractual Services				
Engineering services	1,024,500	1,024,500	-	1,024,500
Debt administration costs	550	550	550	-
Liability insurance	44,117	44,117	44,117	-
Workers compensation	58,980	58,980	58,980	-
Unemployment claims	2,596	2,596	2,596	-
Total Contractual Services	1,130,743	1,130,743	106,243	1,024,500
Total Highway and Streets	4,770,108	4,825,831	3,470,936	1,354,895
Capital Outlay				
Road construction	3,197,190	3,197,190	28,069	3,169,121
Highway right of way	150,000	150,000	-	150,000
Total Capital Outlay	3,347,190	3,347,190	28,069	3,319,121
Total expenditures	8,117,298	8,173,021	3,499,005	4,674,016
Excess (deficiency) of revenues over expenditures	(756,347)	(812,070)	6,803,370	7,615,440

KANE COUNTY, ILLINOIS

Motor Fuel Tax Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (3,494,938)	\$ (3,494,938)	\$ (3,494,938)	\$ -
Total other financing sources (uses)	<u>(3,494,938)</u>	<u>(3,494,938)</u>	<u>(3,494,938)</u>	<u>-</u>
Net change in fund balances	<u>\$ (4,251,285)</u>	<u>\$ (4,307,008)</u>	3,308,432	<u>\$ 7,615,440</u>
FUND BALANCE, BEGINNING OF YEAR			<u>16,785,237</u>	
FUND BALANCE, END OF YEAR			<u>\$ 20,093,669</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, 2019

	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	1,000	5,874	4,874
Total revenues	65,325	66,125	70,736	4,611
EXPENDITURES				
Highways and Streets				
Commodities				
Rock salt	67,270	67,270	-	67,270
Total Commodities	67,270	67,270	-	67,270
Total Highways and Streets	67,270	67,270	-	67,270
Total expenditures	67,270	67,270	-	67,270
Net change in fund balances	\$ (1,945)	\$ (1,145)	70,736	\$ 71,881
FUND BALANCE, BEGINNING OF YEAR			197,964	
FUND BALANCE, END OF YEAR			\$ 268,700	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 9,900,000	\$ 9,900,000	\$ 9,473,660	\$ (426,340)
Reimbursements	153,000	153,000	145,296	(7,704)
Net investment income	82,500	82,500	503,754	421,254
Total revenues	10,135,500	10,135,500	10,122,710	(12,790)
EXPENDITURES				
Highways and Streets				
Contractual Services				
Engineering services	1,887,600	1,887,600	1,098,613	788,987
Repairs and maintenance - roads	130,000	130,000	555,918	(425,918)
Repairs and maintenance - bridges	1,747,580	1,747,580	1,243,274	504,306
Repairs and maintenance - cracksealing	550,000	550,000	85,442	464,558
Repairs and maintenance - pavement mark	1,100,000	1,100,000	803,631	296,369
Repairs and maintenance - resurfacing	6,250,000	6,250,000	3,941,007	2,308,993
Pavement preservation	750,000	750,000	859,070	(109,070)
Total Contractual Services	12,415,180	12,415,180	8,586,955	3,828,225
Commodities				
Uniform supplies	20,000	20,000	21,254	(1,254)
Vehicle parts/supplies	120,000	120,000	135,914	(15,914)
Equipment parts/supplies	80,000	80,000	71,652	8,348
Tools	13,000	13,000	15,727	(2,727)
Rock salt	667,130	667,130	740,362	(73,232)
Culverts	12,000	12,000	7,201	4,799
Road material	50,000	50,000	28,353	21,647
Traffic markers and barricades	10,000	10,000	453	9,547
Utilities - intersection lighting	861,878	861,878	743,165	118,713
Total Commodities	1,834,008	1,834,008	1,764,081	69,927
Total Highways and Streets	14,249,188	14,249,188	10,351,036	3,898,152
Capital Outlay				
Machinery and equipment	-	-	7,210	(7,210)
Road construction	725,000	725,000	-	725,000
Bridge construction	2,100,000	2,100,000	-	2,100,000
Highway right of way	-	-	1,512	(1,512)
Total Capital Outlay	2,825,000	2,825,000	8,722	2,816,278
Total expenditures	17,074,188	17,074,188	10,359,758	6,714,430
Excess (deficiency) of revenues over expenditures	(6,938,688)	(6,938,688)	(237,048)	6,701,640

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, 2019

	<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	\$ (55,500)	\$ (55,500)	\$ (55,501)	\$ (1)
Total other financing sources (uses)	<u>(55,500)</u>	<u>(55,500)</u>	<u>(55,501)</u>	<u>(1)</u>
Net change in fund balances	<u>\$ (6,994,188)</u>	<u>\$ (6,994,188)</u>	(292,549)	<u>\$ 6,701,639</u>
FUND BALANCE, BEGINNING OF YEAR			<u>17,535,994</u>	
FUND BALANCE, END OF YEAR			<u>\$ 17,243,445</u>	

KANE COUNTY, ILLINOIS

County Health Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 1,972,455	\$ 1,972,455	\$ 1,967,064	\$ (5,391)
Licenses and permits	1,231,500	1,231,500	1,341,210	109,710
Grants	2,266,417	2,275,288	2,127,821	(147,467)
Charges for services	107,770	107,770	87,846	(19,924)
Reimbursements	51,100	51,100	29,774	(21,326)
Net investment income	17,178	17,178	139,663	122,485
Miscellaneous	-	-	4,972	4,972
Total revenues	5,646,420	5,655,291	5,698,350	43,059
EXPENDITURES				
Health and Welfare				
Personnel Services				
Salaries and wages	3,393,506	3,427,189	2,678,416	748,773
Overtime salaries	-	-	12,925	(12,925)
Total Personnel Services	3,393,506	3,427,189	2,691,341	735,848
Benefits				
Healthcare contribution	813,385	813,617	513,105	300,512
Dental contribution	29,006	29,006	18,110	10,896
FICA/SS contribution	259,740	262,315	196,220	66,095
IMRF contribution	242,962	245,475	183,024	62,451
Total Benefits	1,345,093	1,350,413	910,459	439,954
Contractual Services				
Contractual/consulting services	302,494	302,494	139,731	162,763
Software licensing cost	86,752	86,752	60,675	26,077
X-rays	1,000	1,000	459	541
Lab services	15,320	15,320	8,008	7,312
Disposal and water softener services	13,000	13,000	2,092	10,908
Janitorial services	7,720	7,720	3,518	4,202
Repairs and maintenance - buildings	16,867	16,867	16,429	438
Repairs and maintenance - grounds	500	500	1,202	(702)
Building space rental	18,019	18,019	17,880	139
Repairs and maintenance - vehicles	7,000	7,000	5,673	1,327
Repairs and maintenance - office equipment	17,100	17,100	13,810	3,290
Liability insurance	63,498	63,644	63,498	146
Workers compensation	84,888	85,067	84,888	179
Unemployment claims	3,744	3,748	3,744	4
General advertising	500	500	70	430
Conferences and meetings	12,520	12,520	6,043	6,477
Employee training	35,237	35,237	20,221	15,016
Employee mileage expense	49,035	49,235	34,524	14,711
General association dues	60,344	60,344	21,316	39,028
Total Contractual Services	795,538	796,067	503,781	292,286

KANE COUNTY, ILLINOIS

County Health Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 15,847	\$ 15,847	\$ 14,782	\$ 1,065
Operating supplies	133,293	133,293	257,642	(124,349)
Postage	100	100	-	100
Books and subscriptions	3,485	3,485	2,224	1,261
Computer software - non - capital	688	688	288	400
Computer hardware - non - capital	12,789	12,789	15,705	(2,916)
Printing supplies	2,000	2,000	-	2,000
Cleaning supplies	500	500	-	500
Medical supplies and drugs	113,348	113,348	303,749	(190,401)
Utilities - electric	7,766	7,766	6,074	1,692
Fuel - vehicles	9,350	9,350	4,188	5,162
Telephone	119,777	119,777	91,165	28,612
Total Commodities	<u>418,943</u>	<u>418,943</u>	<u>695,817</u>	<u>(276,874)</u>
Total Health and Welfare	<u>5,953,080</u>	<u>5,992,612</u>	<u>4,801,398</u>	<u>1,191,214</u>
 Total expenditures	 <u>5,953,080</u>	 <u>5,992,612</u>	 <u>4,801,398</u>	 <u>1,191,214</u>
 Net change in fund balances	 <u>\$ (306,660)</u>	 <u>\$ (337,321)</u>	 896,952	 <u>\$ 1,234,273</u>
 FUND BALANCE, BEGINNING OF YEAR			 <u>4,623,012</u>	
 FUND BALANCE, END OF YEAR			 <u>\$ 5,519,964</u>	

KANE COUNTY, ILLINOIS

Kane Kares
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 359,323	\$ 359,323	\$ 303,982	\$ (55,341)
Net investment income	3,000	3,000	19,864	16,864
Total revenues	362,323	362,323	323,846	(38,477)
EXPENDITURES				
Health and Welfare				
Personnel Services				
Salaries and wages	318,628	320,147	275,737	44,410
Overtime salaries	-	-	4,228	(4,228)
Total Personnel Services	318,628	320,147	279,965	40,182
Benefits				
Healthcare contribution	91,529	91,529	71,832	19,697
Dental contribution	3,217	3,217	1,564	1,653
FICA/SS contribution	24,377	24,494	20,952	3,542
IMRF contribution	23,293	23,404	24,487	(1,083)
Total Benefits	142,416	142,644	118,835	23,809
Contractual Services				
Contractual/consulting services	26,143	26,143	8,956	17,187
Building space rental	22,005	22,005	18,857	3,148
Liability insurance	5,960	5,960	5,960	-
Workers compensation	7,967	7,967	7,967	-
Unemployment claims	352	352	352	-
Conferences and meetings	-	-	117	(117)
Employee training	4,100	4,100	1,461	2,639
Employee mileage expense	5,342	5,342	4,414	928
General association dues	180	180	-	180
Total Contractual Services	72,049	72,049	48,084	23,965
Commodities				
Operating supplies	13,747	13,747	6,804	6,943
Telephone	3,628	3,628	5,345	(1,717)
Total Commodities	17,375	17,375	12,149	5,226
Total Health and Welfare	550,468	552,215	459,033	93,182
Total expenditures	550,468	552,215	459,033	93,182
Excess (deficiency) of revenues over expenditures	(188,145)	(189,892)	(135,187)	(54,705)

KANE COUNTY, ILLINOIS

Kane Kares

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2019

	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)	188,145	188,145	188,145	-
Net change in fund balances	<u>\$ -</u>	<u>\$ (1,747)</u>	52,958	<u>\$ (54,705)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>687,797</u>	
FUND BALANCE, END OF YEAR			<u>\$ 740,755</u>	

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KANE COUNTY, ILLINOIS

Veterans' Commission Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 305,400	\$ 305,400	\$ 304,479	\$ (921)
Net investment income	5,695	5,695	18,077	12,382
Miscellaneous	910	910	1,086	176
Total revenues	312,005	312,005	323,642	11,637
EXPENDITURES				
Health and Welfare				
Personnel Services				
Salaries and wages	190,206	190,206	189,452	754
Benefits				
Healthcare contribution	62,610	62,610	51,720	10,890
Dental contribution	2,153	2,153	1,543	610
FICA/SS contribution	14,551	14,551	13,496	1,055
IMRF contribution	13,904	13,904	13,050	854
Total Benefits	93,218	93,218	79,809	13,409
Contractual Services				
Repairs and maintenance - copiers	500	500	269	231
Liability insurance	3,557	3,557	3,557	-
Workers compensation	4,756	4,756	4,756	-
Unemployment claims	210	210	210	-
Conferences and meetings	1,950	1,950	1,750	200
Employee training	6,837	6,837	5,974	863
Employee mileage expense	1,030	1,030	841	189
General association dues	525	525	500	25
Miscellaneous contractual expense	24,000	24,000	-	24,000
Total Contractual Services	43,365	43,365	17,857	25,508
Commodities				
Office supplies	1,708	1,708	1,143	565
Books and subscriptions	428	428	245	183
Computer software - non capital	175	175	-	175
Computer hardware - non capital	-	-	21	(21)
Telephone	1,900	1,900	1,630	270
Total Commodities	4,211	4,211	3,039	1,172
Total Health and Welfare	331,000	331,000	290,157	40,843
Total expenditures	331,000	331,000	290,157	40,843
Net change in fund balances	\$ (18,995)	\$ (18,995)	33,485	\$ (29,206)
FUND BALANCE, BEGINNING OF YEAR			698,070	
FUND BALANCE, END OF YEAR			\$ 731,555	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 8,000	\$ 8,000	\$ 1,880	\$ (6,120)
Net investment income	-	-	47	47
Total revenues	8,000	8,000	1,927	(6,073)
EXPENDITURES				
General Government				
Contractual Services				
Conferences and meetings	8,000	8,000	2,890	5,110
Total Contractual Services	8,000	8,000	2,890	5,110
Total General Government	8,000	8,000	2,890	5,110
Total expenditures	8,000	8,000	2,890	5,110
Net change in fund balances	\$ -	\$ -	(963)	\$ (963)
FUND BALANCE, BEGINNING OF YEAR			1,125	
FUND BALANCE, END OF YEAR			\$ 162	

KANE COUNTY, ILLINOIS

Web Technical Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	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	100,000	39,142	60,858
Software licensing cost	194,500	194,500	95,839	98,661
Total Contractual Services	294,500	294,500	134,981	159,519
Commodities				
Books and subscriptions	3,000	3,000	30,005	(27,005)
Total Commodities	3,000	3,000	30,005	(27,005)
Total General Government	297,500	297,500	164,986	132,514
Total expenditures	297,500	297,500	164,986	132,514
Excess (deficiency) of revenues over expenditures	(297,500)	(297,500)	(164,986)	132,514
OTHER FINANCING SOURCES (USES)				
Transfers in	297,500	297,500	297,500	-
Total other financing sources (uses)	297,500	297,500	297,500	-
Net change in fund balances	\$ -	\$ -	132,514	\$ 132,514
FUND BALANCE, BEGINNING OF YEAR			187,417	
FUND BALANCE, END OF YEAR			\$ 319,931	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 1,358,219	\$ 1,358,219	\$ 712,107	\$ (646,112)
Reimbursements	614,172	614,172	900,405	286,233
Total revenues	1,972,391	1,972,391	1,612,512	(359,879)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	149,876	152,874	129,675	23,199
Benefits				
Healthcare contribution	23,942	23,942	16,342	7,600
Dental contribution	995	995	794	201
FICA/SS contribution	11,466	11,695	9,523	2,172
IMRF contribution	10,956	11,175	9,191	1,984
Total Benefits	47,359	47,807	35,850	11,957
Contractual Services				
Professional services	982	982	-	
Moving expense	1,609	1,609	-	1,609
Janitorial services	835	835	-	835
Repairs and maintenance - buildings	495	495	-	495
Repairs and maintenance - copiers	126	126	182	(56)
Building space rental	15,460	15,460	-	15,460
Repairs and maintenance - vehicles	200	200	69	131
Liability insurance	2,803	2,803	2,803	-
Workers compensation	3,747	3,747	3,747	-
Unemployment claims	165	165	165	-
General printing	1,000	1,000	-	1,000
Legal printing	300	300	27	273
Conferences and meetings	500	500	172	328
Employee training	10,000	10,000	9,521	479
Miscellaneous contractual expense	1,697,813	1,694,367	1,404,232	290,135
Total Contractual Services	1,736,035	1,732,589	1,420,918	310,689
Commodities				
Office supplies	11,626	11,626	462	11,164
Operating supplies	772	772	-	772
Postage	100	100	103	(3)
Printing supplies	170	170	-	170
Utilities - natural gas	1,061	1,061	-	1,061
Utilities - electric	1,061	1,061	-	1,061

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Fuel - vehicles	\$ 125	\$ 125	\$ 162	\$ (37)
Telephone	1,424	1,424	-	1,424
Cellular phone	150	150	-	150
Internet	832	832	-	832
Total Commodities	<u>17,321</u>	<u>17,321</u>	<u>727</u>	<u>16,594</u>
Total Development Housing and Economic Development	<u>1,950,591</u>	<u>1,950,591</u>	<u>1,587,170</u>	<u>362,439</u>
Total expenditures	<u>1,950,591</u>	<u>1,950,591</u>	<u>1,587,170</u>	<u>363,421</u>
Excess (deficiency) of revenues over expenditures	<u>21,800</u>	<u>21,800</u>	<u>25,342</u>	<u>3,542</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(21,800)</u>	<u>(21,800)</u>	<u>(21,800)</u>	<u>-</u>
Total other financing sources (uses)	<u>(21,800)</u>	<u>(21,800)</u>	<u>(21,800)</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>3,542</u>	<u>\$ 3,542</u>
FUND BALANCE (DEFECIT), BEGINNING OF YEAR			<u>(3,542)</u>	
FUND BALANCE, END OF YEAR			<u>\$ -</u>	

KANE COUNTY, ILLINOIS

HOME Program Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 912,335	\$ 912,335	\$ 198,031	\$ (714,304)
Miscellaneous	395,034	395,034	355,507	(39,527)
Total revenues	1,307,369	1,307,369	553,538	(753,831)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	62,416	63,664	53,477	10,187
Benefits				
Healthcare contribution	4,503	4,503	3,007	1,496
Dental contribution	358	358	283	75
FICA/SS contribution	4,775	4,870	4,047	823
IMRF contribution	4,563	4,654	3,897	757
Total Benefits	14,199	14,385	11,234	3,151
Contractual Services				
Professional services	271	271	-	271
Moving expense	444	444	-	444
Janitorial services	231	231	-	231
Repairs and maintenance - buildings	137	137	-	137
Repairs and maintenance - copiers	35	35	40	(5)
Building space rental	4,270	4,270	-	4,270
Repairs and maintenance - vehicles	200	200	-	200
Liability insurance	1,168	1,168	1,168	-
Workers compensation	1,561	1,561	1,561	-
Unemployment claims	69	69	69	-
General printing	450	450	-	450
Legal printing	300	300	-	300
Conferences and meetings	550	550	293	257
Employee training	10,000	10,000	4,673	5,327
Miscellaneous contractual expense	1,205,863	1,204,429	398,069	806,360
Total Contractual Services	1,225,549	1,224,115	405,873	818,242
Commodities				
Office supplies	3,508	3,508	53	3,455
Operating supplies	213	213	-	213
Postage	100	100	-	100
Utilities - natural gas	293	293	-	293
Utilities - electric	293	293	-	293
Fuel - vehicles	100	100	42	58
Telephone	393	393	-	393
Cellular phone	75	75	-	75
Internet	230	230	-	230
Total Commodities	5,205	5,205	95	5,110

KANE COUNTY, ILLINOIS

HOME Program

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Development Housing and Economic Development	<u>\$ 1,307,369</u>	<u>\$ 1,307,369</u>	<u>\$ 470,679</u>	<u>\$ 836,690</u>
Total expenditures	<u>1,307,369</u>	<u>1,307,369</u>	<u>470,679</u>	<u>836,690</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>82,859</u>	<u>\$ (1,590,521)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>82,974</u>	
FUND BALANCE, END OF YEAR			<u>\$ 165,833</u>	

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KANE COUNTY, ILLINOIS

Unincorporated Stormwater Management Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ -	\$ -	\$ 12,851	\$ 12,851
Net investment income	1,206	1,206	3,242	2,036
Total revenues	1,206	1,206	16,093	14,887
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Contractual/Consulting services	-	-	8,500	(8,500)
Total Contractual Services	-	-	8,500	(8,500)
Total Development Housing and Economic Development	-	-	8,500	(8,500)
Total expenditures	-	-	8,500	(8,500)
Net change in fund balances	\$ 1,206	\$ 1,206	7,593	\$ 6,387
FUND BALANCE, BEGINNING OF YEAR			133,233	
FUND BALANCE, END OF YEAR			\$ 140,826	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 111,945	\$ 111,945	\$ 121,267	\$ 9,322
Miscellaneous	25,241	25,241	25,741	500
Total revenues	137,186	137,186	147,008	9,822
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	37,941	38,700	50,096	(11,396)
Benefits				
Healthcare contribution	11,861	11,861	7,994	3,867
Dental contribution	337	337	491	(154)
FICA/SS contribution	2,903	2,961	3,633	(672)
IMRF contribution	2,774	2,829	3,517	(688)
Total Benefits	17,875	17,988	15,635	2,353
Contractual Services				
Contractual/Consulting services	80,878	80,878	51,077	29,801
Professional services	192	192	-	192
Moving expense	315	315	-	315
Janitorial services	163	163	-	163
Repairs and maintenance - buildings	97	97	-	97
Repairs and maintenance - copiers	25	25	35	(10)
Building space rental	3,027	3,027	-	3,027
Liability insurance	710	710	710	-
Workers compensation	949	949	949	-
Unemployment claims	42	42	42	-
Legal printing	50	50	-	50
Conferences and meetings	200	200	3	197
Employee training	2,000	2,000	2,012	(12)
Total Contractual Services	88,648	88,648	54,828	33,820
Commodities				
Office supplies	2,385	2,385	3,206	(821)
Operating supplies	151	151	-	151
Subscription databases	13,479	13,479	13,479	-
Utilities - natural gas	208	208	-	208
Utilities - electric	208	208	-	208
Telephone	225	225	-	225
Cellular phone	75	75	-	75
Internet	163	163	-	163
Total Commodities	16,894	16,894	16,685	209

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Development Housing and Economic Development	\$ 161,358	\$ 162,230	\$ 137,244	\$ 24,986
Total expenditures	161,358	162,230	137,244	24,986
Excess (deficiency) of revenues over expenditures	(24,172)	(25,044)	9,764	34,808
OTHER FINANCING SOURCES (USES)				
Transfers in	21,800	21,800	21,800	-
Total other financing sources (uses)	21,800	21,800	21,800	-
Net change in fund balances	\$ (2,372)	\$ (3,244)	31,564	\$ 34,808
FUND BALANCE, BEGINNING OF YEAR			3,723	
FUND BALANCE, END OF YEAR			\$ 35,287	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 250,000	\$ 250,000	\$ 10,000	\$ (240,000)
Total revenues	250,000	250,000	10,000	(240,000)
EXPENDITURES				
Development Housing and Economic Development				
Lead Hazard Control Program				
Contractual Services				
Grant services	-	-	104	(104)
Total Contractual Services	-	-	104	(104)
Total Lead Hazard Control Program	-	-	104	(104)
Neighborhood Stabilization Program				
Personnel Services				
Salaries and wages	-	-	4,852	(4,852)
Benefits				
Healthcare contribution	-	-	-	-
Dental contribution	-	-	33	(33)
FICA/SS contribution	-	-	371	(371)
IMRF contribution	-	-	380	(380)
Total Benefits	-	-	784	(784)
Total Neighborhood Stabilization Program	-	-	5,636	(5,636)
National Foreclosure Settlement				
Personnel Services				
Salaries and wages	10,657	10,870	17,891	(7,021)
Benefits				
Healthcare contribution	1,616	1,616	779	837
Dental contribution	76	76	91	(15)
FICA/SS contribution	816	832	1,356	(524)
IMRF contribution	779	795	1,321	(526)
Total Benefits	3,287	3,319	3,547	(228)
Contractual Services				
Professional services	52	52	-	52
Moving expense	84	84	-	84
Janitorial services	44	44	-	44
Repairs and maintenance - buildings	26	26	-	26
Repairs and maintenance - copiers	7	7	-	7
Building space rental	811	811	-	811
Liability insurance	200	200	200	-
Workers compensation	267	267	267	-
Unemployment claims	12	12	12	-
Total Contractual Services	1,503	1,503	479	1,024

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 495	\$ 495	\$ -	\$ 495
Operating supplies	41	41	-	41
Utilities - natural gas	56	56	-	56
Utilities - electric	56	56	-	56
Telephone	75	75	-	75
Internet	44	44	-	44
Total commodities	<u>767</u>	<u>767</u>	<u>-</u>	<u>767</u>
Total National Foreclosure Settlement	<u>16,214</u>	<u>16,459</u>	<u>21,917</u>	<u>(5,458)</u>
St. Charles Housing Trust Fund				
Contractual Services				
Miscellaneous contractual expenses	<u>240,000</u>	<u>240,000</u>	<u>-</u>	<u>240,000</u>
Total Contractual Services	<u>240,000</u>	<u>240,000</u>	<u>-</u>	<u>240,000</u>
Total St. Charles Housing Trust Fund	<u>240,000</u>	<u>240,000</u>	<u>-</u>	<u>240,000</u>
Total Development Housing and Economic Development	<u>256,214</u>	<u>256,459</u>	<u>27,657</u>	<u>228,802</u>
Total expenditures	<u>256,214</u>	<u>256,459</u>	<u>27,657</u>	<u>228,802</u>
Net change in fund balances	<u>\$ (6,214)</u>	<u>\$ (6,459)</u>	<u>(17,657)</u>	<u>\$ (11,198)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>50,888</u>	
FUND BALANCE, END OF YEAR			<u>\$ 33,231</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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Net investment income	110	110	1,317	1,207
Total revenues	10,110	10,110	1,317	(8,793)
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Conferences and meetings	30,110	30,110	-	30,110
Total Contractual Services	30,110	30,110	-	30,110
Total Development Housing and Economic Development	30,110	30,110	-	30,110
Total expenditures	30,110	30,110	-	30,110
Net change in fund balances	<u>\$ (20,000)</u>	<u>\$ (20,000)</u>	1,317	<u>\$ 21,317</u>
FUND BALANCE, BEGINNING OF YEAR			48,370	
FUND BALANCE, END OF YEAR			<u>\$ 49,687</u>	

KANE COUNTY, ILLINOIS

Neighborhood Stabilization Program Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Reimbursements	\$ 20,000	\$ 20,000	\$ 15,000	\$ (5,000)
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>15,000</u>	<u>(5,000)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 20,000</u>	<u>\$ 20,000</u>	15,000	<u>\$ (5,000)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>10,503</u>	
FUND BALANCE, END OF YEAR			<u>\$ 25,503</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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 47,267	\$ 47,267	\$ 47,267	\$ -
Miscellaneous	24,300	24,300	24,300	-
Total revenues	71,567	71,567	71,567	-
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	27,878	28,436	35,162	(6,726)
Benefits				
Healthcare contribution	6,200	6,200	4,448	1,752
Dental contribution	190	190	267	(77)
FICA/SS contribution	2,133	2,176	2,588	(412)
IMRF contribution	2,038	2,079	2,531	(452)
Total Benefits	10,561	10,645	9,834	811
Contractual Services				
Contractual/consulting services	27,000	26,358	27,000	(642)
Professional services	124	124	-	124
Moving expense	203	203	-	203
Janitorial services	105	105	-	105
Repairs and maintenance - buildings	62	62	-	62
Repairs and maintenance - copiers	16	16	19	(3)
Building space rental	1,946	1,946	-	1,946
Liability insurance	522	522	522	-
Workers compensation	697	697	697	-
Unemployment claims	31	31	31	-
Legal printing	100	100	-	100
Conferences and meetings	94	94	9	85
Total Contractual Services	30,900	30,258	28,278	1,980

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 1,429	\$ 1,429	\$ 33	\$ 1,396
Operating supplies	97	97	-	97
Utilities - natural gas	134	134	-	134
Utilities - electric	134	134	-	134
Telephone	179	179	-	179
Cellular phone	150	150	-	150
Internet	105	105	-	105
Total commodities	<u>2,228</u>	<u>2,228</u>	<u>33</u>	<u>2,195</u>
Total Development Housing and Economic Development	<u>71,567</u>	<u>71,567</u>	<u>73,307</u>	<u>(1,740)</u>
Total expenditures	<u>71,567</u>	<u>71,567</u>	<u>73,307</u>	<u>(1,740)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(1,740)</u>	<u>\$ (1,740)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>6,141</u>	
FUND BALANCE, END OF YEAR			<u>\$ 4,401</u>	

KANE COUNTY, ILLINOIS

Elgin CDBG

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 474,605	\$ 474,605	\$ 293,616	\$ (180,989)
Total revenues	474,605	474,605	293,616	(180,989)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	80,728	82,343	81,845	498
Benefits				
Healthcare contribution	12,470	12,470	10,288	2,182
Dental contribution	576	576	524	52
FICA/SS contribution	6,176	6,300	6,260	40
IMRF contribution	5,902	6,020	6,042	(22)
Total Benefits	25,124	25,366	23,114	2,252
Contractual Services				
Professional services	385	385	-	385
Moving expense	630	630	-	630
Janitorial services	327	327	-	327
Repairs and maintenance - buildings	194	194	-	194
Repairs and maintenance - copiers	49	49	19	30
Building space rental	6,054	6,054	-	6,054
Repairs and maintenance - vehicles	200	200	-	200
Liability insurance	1,510	1,510	1,510	-
Workers compensation	2,019	2,019	2,019	-
Unemployment claims	89	89	89	-
Legal printing	150	150	27	123
Conferences and meetings	100	100	11	89
Miscellaneous contractual expenses	350,607	348,750	185,062	163,688
Total Contractual Services	362,314	360,457	188,737	171,720
Commodities				
Office supplies	4,148	4,148	94	4,054
Operating supplies	302	302	-	302
Utilities - natural gas	415	415	-	415
Utilities - electric	415	415	-	415
Fuel - vehicles	125	125	67	58
Telephone	558	558	-	558
Cellular phone	150	150	-	150
Internet	326	326	-	326
Total commodities	6,439	6,439	161	6,278

KANE COUNTY, ILLINOIS

Elgin CDBG

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Development Housing and Economic Development	\$ 474,605	\$ 474,605	\$ 293,857	\$ 180,748
Total expenditures	474,605	474,605	293,857	180,748
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(241)	<u>\$ (241)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>2,517</u>	
FUND BALANCE, END OF YEAR			<u>\$ 2,276</u>	

KANE COUNTY, ILLINOIS

Stormwater Management Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Licenses and permits	\$ 3,500	\$ 3,500	\$ 2,650	\$ (850)
Charges for services	5,000	5,000	-	(5,000)
Reimbursements	2,500	2,500	2,225	(275)
Net investment income	15,480	15,480	32,394	16,914
Miscellaneous	-	-	2,400	2,400
Total revenues	26,480	26,480	39,669	13,189
EXPENDITURES				
Environment & Conservation				
Personnel Services				
Salaries and wages	25,959	26,478	8,689	17,789
Benefits				
Healthcare contribution	1,790	1,790	532	1,258
Dental contribution	64	64	15	49
FICA/SS contribution	1,986	2,026	633	1,393
IMRF contribution	1,898	1,936	612	1,324
Total Benefits	5,738	5,816	1,792	4,024
Contractual Services				
Contractual/consulting services	63,460	63,460	63,257	203
Liability insurance	486	486	486	-
Workers compensation	649	649	649	-
Unemployment claims	29	29	29	-
Conferences and meetings	2,000	2,000	-	2,000
Employee mileage expense	400	400	46	354
General association dues	2,000	2,000	1,000	1,000
Grant pass thru	130,000	130,000	4,176	125,824
Total Contractual Services	199,024	199,024	69,643	129,381
Commodities				
Operating supplies	1,000	1,000	227	773
Fuel - vehicles	200	200	-	200
Total commodities	1,200	1,200	227	973
Total Environment & Conservation	231,921	232,518	80,351	152,167
Total expenditures	231,921	232,518	80,351	152,167
Excess (deficiency) of revenues over expenditures	(205,441)	(206,038)	(40,682)	165,356

KANE COUNTY, ILLINOIS

Stormwater Management Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 75,471	\$ 75,471	\$ 75,471	\$ -
Total other financing sources (uses)	<u>75,471</u>	<u>75,471</u>	<u>75,471</u>	<u>-</u>
Net change in fund balances	<u>\$ (129,970)</u>	<u>\$ (130,567)</u>	34,789	<u>\$ 165,356</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,152,878</u>	
FUND BALANCE, END OF YEAR			<u>\$ 1,187,667</u>	

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KANE COUNTY, ILLINOIS

Blighted Structure Demolition Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 120,000	\$ 120,000	\$ 10,125	\$ (109,875)
Net investment income	-	-	5,269	5,269
Total revenues	120,000	120,000	15,394	(104,606)
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Blighted structure demolition	120,000	120,000	4,670	115,330
Total Contractual Services	120,000	120,000	4,670	115,330
Total Development Housing and Economic Development	120,000	120,000	4,670	115,330
Total expenditures	120,000	120,000	4,670	115,330
Net change in fund balances	\$ -	\$ -	10,724	\$ 10,724
FUND BALANCE, BEGINNING OF YEAR			194,328	
FUND BALANCE, END OF YEAR			\$ 205,052	

KANE COUNTY, ILLINOIS

Farmland Preservation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 592,552	\$ 592,552	\$ 147,428	\$ (445,124)
Net investment income	5,500	5,500	87,260	81,760
Miscellaneous	-	-	18	18
Total revenues	598,052	598,052	234,706	(363,346)
EXPENDITURES				
Environment & Conservation				
Personnel Services				
Salaries and wages	31,747	32,382	41,190	(8,808)
Benefits				
Healthcare contribution	3,813	3,813	2,804	1,009
Dental contribution	122	122	95	27
FICA/SS contribution	2,429	2,478	3,112	(634)
IMRF contribution	2,321	2,367	2,139	228
Total Benefits	8,685	8,780	8,150	630
Contractual Services				
Contractual/consulting services	50,000	50,000	12,856	37,144
Legal services	30,000	30,000	1,096	28,904
Appraisal services	20,000	20,000	-	20,000
Liability insurance	594	594	594	-
Workers compensation	794	794	794	-
Unemployment claims	35	35	35	-
Conferences and meetings	13,947	13,947	4,396	9,551
Total Contractual Services	115,370	115,370	19,771	95,599
Total Environment and Conservation	155,802	156,532	69,111	87,421
Capital Outlay				
Farmland preservation rights	1,160,000	1,160,000	299,254	860,746
Total Capital Outlay	1,160,000	1,160,000	299,254	860,746
Total expenditures	1,315,802	1,316,532	368,365	948,167
Excess (deficiency) of revenues over expenditures	(717,750)	(718,480)	(133,659)	584,821

KANE COUNTY, ILLINOIS

Farmland Preservation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
Total other financing sources (uses)	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Net change in fund balances	<u>\$ (417,750)</u>	<u>\$ (418,480)</u>	166,341	<u>\$ 584,821</u>
FUND BALANCE, BEGINNING OF YEAR			<u>3,051,976</u>	
FUND BALANCE, END OF YEAR			<u>\$ 3,218,317</u>	

KANE COUNTY, ILLINOIS

Growing for Kane Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 47,492	\$ 64,992	\$ 64,992	\$ -
Net investment income	132	132	575	443
Miscellaneous	-	-	179	179
Total revenues	47,624	65,124	65,746	622
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Contractual/consulting services	41,528	59,028	62,020	(2,992)
Conferences and meetings	3,251	3,251	212	3,039
Grant services	5,634	5,634	833	4,801
Total Contractual Services	50,413	67,913	63,065	4,848
Commodities				
Office supplies	295	295	-	295
Operating supplies	-	-	607	(607)
Grant supplies	2,680	2,680	1,401	1,279
Total Commodities	2,975	2,975	2,008	672
Total Development Housing and Economic Development	53,388	70,888	65,073	5,520
Total expenditures	53,388	70,888	65,073	5,520
Net change in fund balances	\$ (5,764)	\$ (5,764)	673	\$ 6,142
FUND BALANCE, BEGINNING OF YEAR			15,268	
FUND BALANCE, END OF YEAR			\$ 15,941	

KANE COUNTY, ILLINOIS

Workforce Development Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	<u>Actual</u>
REVENUES	
Grants	
Workforce investment act title I grant 2017	\$ 340,901
Workforce investment act title I grant 2018	4,707,886
Workforce investment act title I grant 2019	69,471
Workforce investment act - IL Tollway WFD TA Initiative	7,682
Trade adjustment assistance program grant 2017	304,176
Trade adjustment assistance program grant 2018	126,795
Workforce investment act - local incentive 2016	23,317
WIOA rapid response 2017	16,012
WIOA rapid response 2018	167,562
One-stop shared costs	<u>329,723</u>
Total revenues	<u>6,093,525</u>
EXPENDITURES	
Public Service and Records	
Administration	1,030,307
Youth activities	1,875,257
Adult activities	1,240,498
Dislocated worker activities	1,654,160
Other grants	<u>284,482</u>
Total expenditures	<u>6,084,704</u>
Net change in fund balances	8,821
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	<u>(232,664)</u>
FUND BALANCE (DEFICIT), END OF YEAR	<u><u>\$ (223,843)</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, 2019 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.

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 85,000	\$ 85,000	\$ 48,140	\$ (36,860)
Net investment income	2,500	2,500	6,330	3,830
Total revenues	87,500	87,500	54,470	(33,030)
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	-	-	3,600	(3,600)
Benefits				
FICA/SS contribution	-	-	264	(264)
Contractual Services				
Contractual/consulting services	87,500	87,500	25,966	61,534
Total Contractual Services	87,500	87,500	25,966	61,534
Total Public Safety	87,500	87,500	29,830	57,670
Total expenditures	87,500	87,500	29,830	57,670
Net change in fund balances	\$ -	\$ -	24,640	\$ 24,640
FUND BALANCE, BEGINNING OF YEAR			209,733	
FUND BALANCE, END OF YEAR			\$ 234,373	

KANE COUNTY, ILLINOIS

Marriage Fees Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 15,530	\$ 15,530	\$ 14,060	\$ (1,470)
Total revenues	15,530	15,530	14,060	(1,470)
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	3,000	3,000	-	3,000
Conferences and meetings	680	680	1,197	(517)
General association dues	10,450	10,450	9,410	1,040
Total Contractual Services	14,130	14,130	10,607	3,523
Commodities				
Operating supplies	1,400	1,400	2,045	(645)
Total Commodities	1,400	1,400	2,045	(645)
Total Judicial	15,530	15,530	12,652	2,878
Total expenditures	15,530	15,530	12,652	2,878
Net change in fund balances	\$ -	\$ -	1,408	\$ 1,408
FUND BALANCE, BEGINNING OF YEAR			14,519	
FUND BALANCE, END OF YEAR			\$ 15,927	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 679,500	\$ 679,500	\$ 676,821	\$ (2,679)
Net investment income	4,344	4,344	26,298	21,954
Total revenues	683,844	683,844	703,119	19,275
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	51,139	52,162	52,162	-
Benefits				
Healthcare contribution	712	712	707	5
Dental contribution	662	662	661	1
FICA/SS contribution	3,913	3,991	3,959	32
IMRF contribution	3,739	3,814	3,829	(15)
Total Benefits	9,026	9,179	9,156	23
Contractual Services				
Contractual/consulting services	45,000	45,000	41,234	3,766
Legal services	9,000	9,000	3,158	5,842
Security services	10,000	10,000	11,400	(1,400)
Repairs and maintenance - roads	75,000	75,000	54,241	20,759
Repairs and maintenance - grounds	358,440	445,401	314,976	130,425
Building space rental	12,500	12,500	12,547	(47)
Intersection lighting services	25,000	25,000	19,380	5,620
Liability insurance	957	957	957	-
Workers compensation	1,279	1,279	1,279	-
Unemployment claims	57	57	57	-
General printing	1,000	1,000	117	883
Legal printing	500	500	60	440
Conferences and meetings	500	500	-	500
Employee training	500	500	-	500
Employee mileage expense	500	500	-	500
Miscellaneous contractual expense	455,300	465,300	199,692	265,608
Total Contractual Services	995,533	1,092,494	659,098	433,396
Commodities				
Office supplies	500	500	394	106
Operating supplies	5,000	5,000	4,847	153
Postage	1,500	1,500	1,596	(96)
Utilities - intersection lighting	8,000	8,000	10,973	(2,973)
Total Commodities	15,000	15,000	17,810	(2,810)
Total General Government	1,070,698	1,168,835	738,226	430,609
Total expenditures	1,070,698	1,168,835	738,226	430,609
Excess (deficiency) of revenues over expenditures	(386,854)	(484,991)	(35,107)	449,884

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, 2019

	<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>\$ (389,254)</u>	<u>\$ (487,391)</u>	(37,507)	<u>\$ 449,884</u>
FUND BALANCE, BEGINNING OF YEAR			<u>952,322</u>	
FUND BALANCE, END OF YEAR			<u>\$ 914,815</u>	

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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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 61,686	\$ 61,686	\$ 96,055	\$ 34,369
Total revenues	61,686	61,686	96,055	34,369
EXPENDITURES				
Debt Service				
Principal	2,995,000	2,995,000	2,995,000	-
Interest and fiscal charges	418,557	418,557	418,556	1
Fiscal agent fees	143,067	143,067	-	143,067
Total Debt Service	3,556,624	3,556,624	3,413,556	143,068
Total expenditures	3,556,624	3,556,624	3,413,556	143,068
Excess (deficiency) of revenues over expenditures	(3,494,938)	(3,494,938)	(3,317,501)	177,437
OTHER FINANCING SOURCES (USES)				
Transfers in	3,494,938	3,494,938	3,494,938	-
Total other financing sources (uses)	3,494,938	3,494,938	3,494,938	-
Net change in fund balances	\$ -	\$ -	177,437	\$ 177,437
FUND BALANCE, BEGINNING OF YEAR			3,399,919	
FUND BALANCE, END OF YEAR			\$ 3,577,356	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ 784,437	\$ 784,437	\$ 170,757	\$ (613,680)
Net investment income	19,008	19,008	30,811	11,803
Total revenues	803,445	803,445	201,568	(601,877)
EXPENDITURES				
Debt Service				
Principal	725,000	725,000	725,000	-
Interest and fiscal charges	141,749	141,749	141,749	-
Total Debt Service	866,749	866,749	866,749	-
Total expenditures	866,749	866,749	866,749	-
Excess (deficiency) of revenues over expenditures	(63,304)	(63,304)	(665,181)	(601,877)
OTHER FINANCING SOURCES (USES)				
Transfers in	69,820	69,820	69,819	(1)
Total other financing sources (uses)	69,820	69,820	69,819	(1)
Net change in fund balances	\$ 6,516	\$ 6,516	(595,362)	\$ (601,878)
FUND BALANCE, BEGINNING OF YEAR			2,857,921	
FUND BALANCE, END OF YEAR			\$ 2,262,559	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 51,246	\$ 51,246	\$ 81,897	\$ 30,651
Total revenues	51,246	51,246	81,897	30,651
EXPENDITURES				
Debt Service				
Principal	2,135,000	2,135,000	2,135,000	-
Interest and fiscal charges	523,475	523,475	523,425	50
Debt service requirement	178,721	178,721	-	178,721
Total Debt Service	2,837,196	2,837,196	2,658,425	178,771
Total expenditures	2,837,196	2,837,196	2,658,425	178,771
Excess (deficiency) of revenues over expenditures	(2,785,950)	(2,785,950)	(2,576,528)	209,422
OTHER FINANCING SOURCES (USES)				
Transfers in	2,785,950	2,785,950	2,785,950	-
Total other financing sources (uses)	2,785,950	2,785,950	2,785,950	-
Net change in fund balances	\$ -	\$ -	209,422	\$ 209,422
FUND BALANCE, BEGINNING OF YEAR			2,795,555	
FUND BALANCE, END OF YEAR			\$ 3,004,977	

KANE COUNTY, ILLINOIS

Longmeadow Debt Service Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ -	\$ 32	\$ 32
Total revenues	-	-	32	32
EXPENDITURES				
Debt Service				
Debt issuance costs	-	415,053	414,052	1,001
Debt service requirement	1,280,000	-	-	-
Total Debt Service	1,280,000	415,053	414,052	1,001
Total expenditures	1,280,000	415,053	414,052	1,001
Excess (deficiency) of revenues over expenditures	(1,280,000)	(415,053)	(414,020)	1,033
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	404,363	404,362	(1)
Premium on bonds	-	10,690	10,690	-
Transfers in	1,280,000	-	-	-
Total other financing sources (uses)	1,280,000	415,053	415,052	(1)
Net change in fund balances	\$ -	\$ -	1,032	\$ 1,032
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			\$ 1,032	

KANE COUNTY, ILLINOIS

Longmeadow Debt Service - Capital Interest Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ 84,000	\$ 85,140	\$ 1,140
Total revenues	-	84,000	85,140	1,140
EXPENDITURES				
Debt Service				
Interest and fiscal charges	-	646,625	646,625	-
Total Debt Service	-	646,625	646,625	-
Total expenditures	-	646,625	646,625	-
Excess (deficiency) of revenues over expenditures	-	(562,625)	(561,485)	1,140
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	4,244,873	4,244,874	1
Premium on bonds	-	112,225	112,225	-
Total other financing sources (uses)	-	4,357,098	4,357,099	1
Net change in fund balances	\$ -	\$ 3,794,473	3,795,614	\$ 1,141
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			\$ 3,795,614	

KANE COUNTY, ILLINOIS

Capital Projects Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 210,000	\$ 210,000	\$ 203,839	\$ (6,161)
Net investment income	38,000	38,000	188,556	150,556
Total revenues	248,000	248,000	392,395	144,395
EXPENDITURES				
General Government				
Contractual Services				
Contractual/consulting services	350,000	350,000	228,301	121,699
Total General Government	350,000	350,000	228,301	121,699
Capital outlay				
Computers	555,000	805,000	772,327	32,673
Computer software - capital	80,000	193,604	71,498	122,106
Printers	40,000	-	-	-
Communications equipment	150,000	-	1,245	(1,245)
Automotive equipment	108,000	146,000	172,108	(26,108)
Copiers	60,000	-	-	-
Building improvements	1,816,200	1,816,200	1,614,397	201,803
Total Capital Outlay	2,809,200	2,960,804	2,631,575	329,229
Total expenditures	3,159,200	3,310,804	2,859,876	450,928
Excess (deficiency) of revenues over expenditures	(2,911,200)	(3,062,804)	(2,467,481)	450,928
OTHER FINANCING SOURCES (USES)				
Transfers in	1,500,000	3,000,000	3,000,000	-
Total other financing sources (uses)	1,500,000	3,000,000	3,000,000	-
Net change in fund balances	\$ (1,411,200)	\$ (62,804)	532,519	\$ 450,928
FUND BALANCE, BEGINNING OF YEAR			6,508,894	
FUND BALANCE, END OF YEAR			\$ 7,041,413	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 33,639	\$ 33,639	\$ 16,277	\$ (17,362)
Net investment income	22	22	1,274	1,252
Total revenues	33,661	33,661	17,551	(16,110)
EXPENDITURES				
Development Housing and Economic Development				
Middle Creek SBA	200	200	-	200
Wildwood West SBA	1,000	1,000	-	1,000
Exposition View SBA	426	426	741	(315)
Pasadena Drive SBA	450	450	-	450
Total Development Housing and Economic Development	2,076	2,076	741	1,335
Total expenditures	2,076	2,076	741	1,335
Excess (deficiency) of revenues over expenditures	31,585	31,585	16,810	(14,775)
OTHER FINANCING SOURCES (USES)				
Transfers out	(31,614)	(31,614)	(14,319)	17,295
Total other financing sources (uses)	(31,614)	(31,614)	(14,319)	17,295
Net change in fund balances	\$ (29)	\$ (29)	2,491	\$ 2,520
FUND BALANCE, BEGINNING OF YEAR			39,727	
FUND BALANCE, END OF YEAR			\$ 42,218	

KANE COUNTY, ILLINOIS

Longmeadow Bond Construction Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ 415,000	\$ 441,757	\$ 26,757
Total revenues	-	415,000	441,757	26,757
EXPENDITURES				
Capital outlay				
Bridge construction	15,500,000	15,500,000	17,253,084	(1,753,084)
Total capital outlay	15,500,000	15,500,000	17,253,084	(1,753,084)
Total expenditures	15,500,000	15,500,000	17,253,084	(1,753,084)
Excess (deficiency) of revenues over expenditures	(15,500,000)	(15,085,000)	(16,811,327)	(1,726,327)
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	22,410,765	22,410,764	(1)
Premium on bonds	-	592,488	592,488	-
Total other financing sources (uses)	-	23,003,253	23,003,252	(1)
Net change in fund balances	\$ (15,500,000)	\$ 7,918,253	6,191,925	\$ (1,726,328)
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			\$ 6,191,925	

KANE COUNTY, ILLINOIS

Transportation Capital Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ 918,415	\$ 918,415	\$ 96,967	\$ (821,448)
Net investment income	4,000	4,000	61,317	57,317
Total revenues	922,415	922,415	158,284	(764,131)
EXPENDITURES				
Highways and Streets				
Engineering services	1,102,444	1,102,444	463,095	639,349
Total Highways and Streets	1,102,444	1,102,444	463,095	639,349
Capital outlay				
Road construction	23,893	23,893	-	23,893
Bridge construction	350,000	350,000	-	350,000
Highway right of way	300,000	300,000	-	300,000
Total Capital Outlay	673,893	673,893	-	673,893
Total expenditures	1,776,337	1,776,337	463,095	1,313,242
Net change in fund balances	<u>\$ (853,922)</u>	<u>\$ (853,922)</u>	(304,811)	<u>\$ 549,111</u>
FUND BALANCE, BEGINNING OF YEAR			2,338,171	
FUND BALANCE, END OF YEAR			<u>\$ 2,033,360</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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ -	\$ -	\$ 2,072	\$ 2,072
Net investment income	5,500	5,500	18,516	13,016
Total revenues	5,500	5,500	20,588	15,088
EXPENDITURES				
Capital outlay				
Highway right of way	5,500	5,500	-	5,500
Total Capital Outlay	5,500	5,500	-	5,500
Total expenditures	5,500	5,500	-	5,500
Net change in fund balances	\$ -	\$ -	20,588	\$ 20,588
FUND BALANCE, BEGINNING OF YEAR			678,579	
FUND BALANCE, END OF YEAR			\$ 699,167	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 5,000	\$ 5,000	\$ 26,220	\$ 21,220
Total revenues	5,000	5,000	26,220	21,220
EXPENDITURES				
Highways and Streets				
Engineering services	60,000	60,000	221,609	(161,609)
Total Highways and Streets	60,000	60,000	221,609	(161,609)
Capital outlay				
Road construction	239,107	239,107	200,000	39,107
Total Capital Outlay	239,107	239,107	200,000	39,107
Total expenditures	299,107	299,107	421,609	(122,502)
Net change in fund balances	<u>\$ (294,107)</u>	<u>\$ (294,107)</u>	(395,389)	<u>\$ (101,282)</u>
FUND BALANCE, BEGINNING OF YEAR			1,026,326	
FUND BALANCE, END OF YEAR			<u>\$ 630,937</u>	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ -	\$ -	\$ 297	\$ 297
Net investment income	1,250	1,250	17,074	15,824
Total revenues	1,250	1,250	17,371	16,121
EXPENDITURES				
Highways and Streets				
Engineering services	-	-	24,939	(24,939)
Total Highways and Streets	-	-	24,939	(24,939)
Capital outlay				
Road construction	576,000	576,000	22,663	553,337
Total Capital Outlay	576,000	576,000	22,663	553,337
Total expenditures	576,000	576,000	47,602	528,398
Net change in fund balances	<u>\$ (574,750)</u>	<u>\$ (574,750)</u>	(30,231)	<u>\$ 544,519</u>
FUND BALANCE, BEGINNING OF YEAR			598,992	
FUND BALANCE, END OF YEAR			<u>\$ 568,761</u>	

KANE COUNTY, ILLINOIS

Northwest Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 2,000	\$ 2,000	\$ 9,505	\$ 7,505
Total revenues	2,000	2,000	9,505	7,505
EXPENDITURES				
Capital outlay				
Highway right of way	200,000	200,000	5,506	194,494
Total Capital Outlay	200,000	200,000	5,506	194,494
Net change in fund balances	<u>\$ (198,000)</u>	<u>\$ (198,000)</u>	3,999	<u>\$ 201,999</u>
FUND BALANCE, BEGINNING OF YEAR			348,940	
FUND BALANCE, END OF YEAR			<u>\$ 352,939</u>	

KANE COUNTY, ILLINOIS

Southwest Impact Fees
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 16,068</u>	<u>\$ 14,068</u>
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>16,068</u>	<u>14,068</u>
EXPENDITURES				
Highways and Streets				
Engineering services	<u>245,000</u>	<u>245,000</u>	<u>382,955</u>	<u>(137,955)</u>
Total Highways and Streets	<u>245,000</u>	<u>245,000</u>	<u>382,955</u>	<u>(137,955)</u>
Net change in fund balances	<u><u>\$ (243,000)</u></u>	<u><u>\$ (243,000)</u></u>	<u>(366,887)</u>	<u><u>\$ (123,887)</u></u>
FUND BALANCE, BEGINNING OF YEAR			<u>671,903</u>	
FUND BALANCE, END OF YEAR			<u><u>\$ 305,016</u></u>	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ -	\$ -	\$ 1,249	\$ 1,249
Net investment income	6,500	6,500	34,679	28,179
Total revenues	6,500	6,500	35,928	29,428
EXPENDITURES				
Highways and Streets				
Engineering services	-	-	49,075	(49,075)
Total Highways and Streets	-	-	49,075	(49,075)
Capital outlay				
Road construction	350,000	350,000	610,486	(260,486)
Bridge construction	609,442	609,442	-	609,442
Total Capital Outlay	959,442	959,442	610,486	348,956
Total expenditures	959,442	959,442	659,561	299,881
Net change in fund balances	<u>\$ (952,942)</u>	<u>\$ (952,942)</u>	(623,633)	<u>\$ 329,309</u>
FUND BALANCE, BEGINNING OF YEAR			1,295,508	
FUND BALANCE, END OF YEAR			<u>\$ 671,875</u>	

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 3,500	\$ 3,500	\$ 17,453	\$ 13,953
Total revenues	3,500	3,500	17,453	13,953
EXPENDITURES				
Capital outlay				
Road construction	870,000	870,000	-	870,000
Total Capital Outlay	870,000	870,000	-	870,000
Total expenditures	870,000	870,000	-	870,000
Net change in fund balances	<u>\$ (866,500)</u>	<u>\$ (866,500)</u>	17,453	<u>\$ 883,953</u>
FUND BALANCE, BEGINNING OF YEAR			640,784	
FUND BALANCE, END OF YEAR			<u>\$ 658,237</u>	

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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	\$ 250	\$ 250	\$ 1,953	\$ 1,703
Total revenues	<u>250</u>	<u>250</u>	<u>1,953</u>	<u>1,703</u>
EXPENDITURES				
Capital outlay				
Road construction	35,000	35,000	-	35,000
Bridge construction	<u>35,000</u>	<u>35,000</u>	<u>34,000</u>	<u>1,000</u>
Total Capital Outlay	<u>70,000</u>	<u>70,000</u>	<u>34,000</u>	<u>36,000</u>
Total expenditures	<u>70,000</u>	<u>70,000</u>	<u>34,000</u>	<u>36,000</u>
Net change in fund balances	<u>\$ (69,750)</u>	<u>\$ (69,750)</u>	(32,047)	<u>\$ 37,703</u>
FUND BALANCE, BEGINNING OF YEAR			<u>71,663</u>	
FUND BALANCE, END OF YEAR			<u>\$ 39,616</u>	

KANE COUNTY, ILLINOIS

North Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 911,500	\$ 911,500	\$ 1,630,287	\$ 718,787
Net investment income	6,000	6,000	45,211	39,211
Total revenues	917,500	917,500	1,675,498	757,998
EXPENDITURES				
Highways and Streets				
Engineering services	1,500,000	1,500,000	1,264,648	235,352
Total Highways and Streets	1,500,000	1,500,000	1,264,648	235,352
Capital outlay				
Road construction	825,000	825,000	-	825,000
Total Capital Outlay	825,000	825,000	-	825,000
Total expenditures	2,325,000	2,325,000	1,264,648	1,060,352
Excess (deficiency) of revenues over expenditures	(1,407,500)	(1,407,500)	410,850	1,818,350
OTHER FINANCING SOURCES (USES)				
Transfers out	(45,000)	(45,000)	(45,000)	-
Total other financing sources (uses)	(45,000)	(45,000)	(45,000)	-
Net change in fund balances	\$ (1,452,500)	\$ (1,452,500)	365,850	\$ 1,818,350
FUND BALANCE, BEGINNING OF YEAR			1,196,814	
FUND BALANCE, END OF YEAR			\$ 1,562,664	

KANE COUNTY, ILLINOIS

Central Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 650,000	\$ 650,000	\$ 407,377	\$ (242,623)
Reimbursements	-	-	9,613	9,613
Net investment income	10,000	10,000	78,662	68,662
Total revenues	660,000	660,000	495,652	(164,348)
EXPENDITURES				
Highways and Streets				
Engineering services	400,000	400,000	379,770	20,230
Total Highway and Streets	400,000	400,000	379,770	20,230
Capital outlay				
Road construction	2,640,000	2,640,000	400,000	2,240,000
Highway right of way	100,000	100,000	-	100,000
Total Capital Outlay	2,740,000	2,740,000	400,000	2,340,000
Total expenditures	3,140,000	3,140,000	779,770	2,360,230
Excess (deficiency) of revenues over expenditures	(2,480,000)	(2,480,000)	(284,118)	2,195,882
OTHER FINANCING SOURCES (USES)				
Transfers out	(32,000)	(32,000)	(20,000)	12,000
Total other financing sources (uses)	(32,000)	(32,000)	(20,000)	12,000
Net change in fund balances	\$ (2,512,000)	\$ (2,512,000)	(304,118)	\$ 2,207,882
FUND BALANCE, BEGINNING OF YEAR			2,774,018	
FUND BALANCE, END OF YEAR			\$ 2,469,900	

KANE COUNTY, ILLINOIS

South Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 525,000	\$ 525,000	\$ 749,277	\$ 224,277
Net investment income	22,250	22,250	102,856	80,606
Total revenues	547,250	547,250	852,133	304,883
EXPENDITURES				
Highways and Streets				
Engineering services	32,590	32,590	20,743	11,847
Total Highways and Streets	32,590	32,590	20,743	11,847
Capital outlay				
Road construction	1,296,875	1,296,875	214,596	1,082,279
Total Capital Outlay	1,296,875	1,296,875	214,596	1,082,279
Total expenditures	1,329,465	1,329,465	235,339	1,094,126
Excess (deficiency) of revenues over expenditures	(782,215)	(782,215)	616,794	1,399,009
OTHER FINANCING SOURCES (USES)				
Transfers out	(26,000)	(26,000)	(26,000)	-
Total other financing sources (uses)	(26,000)	(26,000)	(26,000)	-
Net change in fund balances	\$ (808,215)	\$ (808,215)	590,794	\$ 1,399,009
FUND BALANCE, BEGINNING OF YEAR			3,603,900	
FUND BALANCE, END OF YEAR			\$ 4,194,694	

KANE COUNTY, ILLINOIS

Working Cash Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 57,240	\$ 57,240	\$ 86,922	\$ 29,682
Total revenues	57,240	57,240	86,922	29,682
EXPENDITURES				
Total expenditures	-	-	-	-
Net change in fund balances	\$ 57,240	\$ 57,240	86,922	\$ 29,682
FUND BALANCE, BEGINNING OF YEAR			3,217,036	
FUND BALANCE, END OF YEAR			\$ 3,303,958	

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KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2019

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OPERATING REVENUES				
Charges for services	\$ 89,000	\$ 89,000	\$ 156,219	\$ 67,219
Total operating revenues	89,000	89,000	156,219	67,219
OPERATING EXPENSES				
Personnel Services				
Salaries and wages	165,996	169,316	151,169	18,147
Benefits				
Healthcare contribution	22,090	22,090	21,813	277
Dental contribution	1,000	1,000	958	42
FICA/SS contribution	12,699	12,953	11,147	1,806
IMRF contribution	12,135	12,378	10,782	1,596
Total Benefits	47,924	48,421	44,700	3,721
Contractual Services				
Engineering services	15,000	15,000	6,647	8,353
Contractual /consulting	122,000	122,000	67,676	54,324
Professional services	22,500	22,500	22,549	(49)
Blighted structure demolition	-	-	65	(65)
Electric vehicle services	1,000	1,000	500	500
Repair and maintenance - vehicles	500	500	246	254
Liability insurance	3,105	3,105	3,105	-
Workers compensation	4,150	4,150	4,150	-
Unemployment claims	183	183	183	-
General printing	11,000	11,000	11,709	(709)
Conferences and meetings	1,800	1,800	1,190	610
Employee training	500	500	-	500
Employee mileage expense	500	500	43	457
General association dues	1,975	1,975	1,826	149
Miscellaneous contractual expense	2,364,801	2,364,801	1,500,000	864,801
Total Contractual Services	2,549,014	2,549,014	1,619,889	929,125
Commodities				
Office supplies	2,000	2,000	538	1,462
Operating supplies	25,875	25,875	12,183	13,692
Postage	5,500	5,500	2,948	2,552
Books and subscriptions	300	300	126	174
Fuel - vehicles	500	500	86	414
Telephone	2,300	2,300	1,712	588
Total Commodities	36,475	36,475	17,593	18,882
Depreciation	-	-	6,457	(6,457)
Total operating expenses	2,799,409	2,803,226	1,839,808	963,418
Operating income (loss)	(2,710,409)	(2,714,226)	(1,683,589)	1,030,637

KANE COUNTY, ILLINOIS

Enterprise Surcharge Schedule of Revenues, Expenditures, and Changes in Net Position -Budget and Actual For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
NONOPERATING REVENUES (EXPENSES)				
Net investment income	\$ 87,545	\$ 87,545	\$ 183,676	\$ 96,131
Total nonoperating revenues (expenses)	87,545	87,545	183,676	96,131
Income (loss) before contributions and transfers	(2,622,864)	(2,626,681)	(1,499,913)	1,126,768
TRANSFERS				
Transfers in	112,000	112,000	112,000	-
Transfers out	(9,971)	(9,971)	(9,971)	-
Total Transfers	102,029	102,029	102,029	-
Change in net position	<u>\$ (2,520,835)</u>	<u>\$ (2,524,652)</u>	(1,397,884)	<u>\$ 1,126,768</u>
NET POSITION, BEGINNING OF YEAR			6,692,660	
NET POSITION, END OF YEAR			<u>\$ 5,294,776</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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OPERATING REVENUES				
Miscellaneous	\$ -	\$ -	\$ 830	\$ 830
Total operating revenues	-	-	830	830
OPERATING EXPENSES				
Contractual services	6,195,199	6,195,199	4,605,291	1,589,908
Total operating expenses	6,195,199	6,195,199	4,605,291	1,589,908
Operating income (loss)	(6,195,199)	(6,195,199)	(4,604,461)	1,590,738
NONOPERATING REVENUES (EXPENSES)				
Net investment income	79,504	79,504	133,738	54,234
Total nonoperating revenues (expenses)	79,504	79,504	133,738	54,234
Change in net position	\$ (6,115,695)	\$ (6,115,695)	(4,470,723)	\$ 1,644,972
NET POSITION, BEGINNING OF YEAR			8,262,173	
NET POSITION, END OF YEAR			\$ 3,791,450	

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KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2019

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OPERATING REVENUES				
Contributions - employer	\$ 15,775,327	\$ 15,775,327	\$ 13,590,280	\$ (2,185,047)
Contributions - employee	3,364,969	3,364,969	2,956,867	(408,102)
Contributions - retirees	615,000	615,000	749,586	134,586
Contributions - other	-	-	332,895	332,895
Total operating revenues	19,755,296	19,755,296	17,629,628	(2,125,668)
OPERATING EXPENSES				
Healthcare claims	18,812,482	18,812,482	15,405,597	3,406,885
Dental insurance	825,980	825,980	729,712	96,268
Life insurance	35,000	35,000	31,090	3,910
Vision insurance	93,264	93,264	83,104	10,160
Contractual services	-	-	1,492,614	(1,492,614)
Total operating expenses	19,766,726	19,766,726	17,742,117	2,024,609
Operating income (loss)	(11,430)	(11,430)	(112,489)	(101,059)
NONOPERATING REVENUES (EXPENSES)				
Net investment income	11,430	11,430	83,958	72,528
Total nonoperating revenues (expenses)	11,430	11,430	83,958	72,528
Change in net position	\$ -	\$ -	(28,531)	\$ (28,531)
NET POSITION, BEGINNING OF YEAR			4,565,398	
NET POSITION, END OF YEAR			\$ 4,536,867	

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KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2019

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, 2019

Fund	Assets				Liabilities
	Cash and Investments	Interest Receivable	Accounts Receivable	Total Assets	Due to Others
Land/Cash Ordinance Fund	\$ 101,278	\$ -	\$ -	\$ 101,278	\$ 101,278
Elder Fatality Review Team Fund	3,902	14	-	3,916	3,916
Sheriff's Detail Escrow Fund	228,703	-	-	228,703	228,703
Special Trust Fund	402,588	-	-	402,588	402,588
911 Emergency Surcharge Fund	2,010,872	6,815	442,317	2,460,004	2,460,004
Township Bridge Fund	54,899	199	-	55,098	55,098
Township Motor Fuel Fund	1,921,874	7,102	-	1,928,976	1,928,976
Wireless 911 Fund	201,538	1,215	1,032,073	1,234,826	1,234,826
Special Deposit Fund	500,241	-	-	500,241	500,241
School Office Reserve Fund	31,288	49	-	31,337	31,337
Recorder's Rental Surcharge Fund	33,203	178	17,046	50,427	50,427
Payroll Clearing Fund	37,650	-	-	37,650	37,650
Flexible Spending Account Fund	94,850	286	-	95,136	95,136
County Clerk Domestic Violence Fund	25	4	865	894	894
Death Certificates Fund	451	25	9,780	10,256	10,256
Subdivision Review Escrow Fund	14,244	51	-	14,295	14,295
Crane Road Estates SSA Fund	25,908	218	-	26,126	26,126
Junior Kane County Board	2,670	9	-	2,679	2,679
Forest Preserve Investments	389,531	1,410	-	390,941	390,941
State Real Estate Transfer Tax	201,628	-	37,864	239,492	239,492
Clerks Tax Redemption Fund	1,298,481	-	-	1,298,481	1,298,481
Clerks Vital Records Fund	114,011	-	-	114,011	114,011
Unclaimed Funds	92,678	-	-	92,678	92,678
County Collector	220,201	-	-	220,201	220,201
Restitution	50,971	-	-	50,971	50,971
Juvenile Court Restitution	14,131	1	-	14,132	14,132
Adoptions	9,886	-	-	9,886	9,886
Employee Education	1,340	-	-	1,340	1,340
Detainee Account	447,012	-	-	447,012	447,012
Chancery	648,198	-	-	648,198	648,198
Escrow Account	779,682	-	-	779,682	779,682
Southwest Kane County Triad	6,314	-	-	6,314	6,314
Circuit Clerk	<u>15,150,819</u>	<u>-</u>	<u>-</u>	<u>15,150,819</u>	<u>15,150,819</u>
Total Agency Funds	<u>\$ 25,091,067</u>	<u>\$ 17,576</u>	<u>\$ 1,539,945</u>	<u>\$ 26,648,588</u>	<u>\$ 26,648,588</u>

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2019

Fund	Beginning of Year	Additions	Reductions	End of Year
Tax Sale Purchase Fund				
Assets				
Cash and investments	\$ -	\$ 68,146	\$ 68,146	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 68,146</u>	<u>\$ 68,146</u>	<u>\$ -</u>
Liabilities				
Due to others	<u>\$ -</u>	<u>\$ 68,146</u>	<u>\$ 68,146</u>	<u>\$ -</u>
Land/Cash Ordinance Fund				
Assets				
Cash and investments	\$ 41,751	\$ 80,132	\$ 20,605	\$ 101,278
Total Assets	<u>\$ 41,751</u>	<u>\$ 80,132</u>	<u>\$ 20,605</u>	<u>\$ 101,278</u>
Liabilities				
Due to others	<u>\$ 41,751</u>	<u>\$ 80,132</u>	<u>\$ 20,605</u>	<u>\$ 101,278</u>
Elder Fatality Review Team Fund				
Assets				
Cash and investments	\$ 3,798	\$ 113	\$ 9	\$ 3,902
Interest receivable	14	93	93	14
Total Assets	<u>\$ 3,812</u>	<u>\$ 206</u>	<u>\$ 102</u>	<u>\$ 3,916</u>
Liabilities				
Due to others	<u>\$ 3,812</u>	<u>\$ 206</u>	<u>\$ 102</u>	<u>\$ 3,916</u>
Sheriff's Detail Escrow Fund				
Assets				
Cash and investments	\$ 203,796	\$ 168,594	\$ 143,687	\$ 228,703
Liabilities				
Due to others	<u>\$ 203,796</u>	<u>\$ 168,594</u>	<u>\$ 143,687</u>	<u>\$ 228,703</u>
Special Trust Fund				
Assets				
Cash and investments	\$ 634,527	\$ 361,228	\$ 593,167	\$ 402,588
Liabilities				
Due to others	<u>\$ 634,527</u>	<u>\$ 361,228</u>	<u>\$ 593,167</u>	<u>\$ 402,588</u>
911 Emergency Surcharge Fund				
Assets				
Cash and investments	\$ 1,228,483	\$ 1,146,499	\$ 364,110	\$ 2,010,872
Interest receivable	4,038	38,915	36,138	6,815
Accounts receivable	315,087	442,317	315,087	442,317
Total Assets	<u>\$ 1,547,608</u>	<u>\$ 1,627,731</u>	<u>\$ 715,335</u>	<u>\$ 2,460,004</u>
Liabilities				
Due to others	<u>\$ 1,547,608</u>	<u>\$ 1,627,731</u>	<u>\$ 715,335</u>	<u>\$ 2,460,004</u>

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2019

Fund	Beginning of Year	Additions	Reductions	End of Year
Township Bridge Fund				
Assets				
Cash and investments	\$ 53,438	\$ 1,592	\$ 131	\$ 54,899
Interest receivable	193	1,313	1,307	199
Total Assets	<u>\$ 53,631</u>	<u>\$ 2,905</u>	<u>\$ 1,438</u>	<u>\$ 55,098</u>
Liabilities				
Due to others	<u>\$ 53,631</u>	<u>\$ 2,905</u>	<u>\$ 1,438</u>	<u>\$ 55,098</u>
Township Motor Fuel Fund				
Assets				
Cash and investments	\$ 1,758,173	\$ 901,376	\$ 737,675	\$ 1,921,874
Interest receivable	6,909	45,158	44,965	7,102
Total Assets	<u>\$ 1,765,082</u>	<u>\$ 946,534</u>	<u>\$ 782,640</u>	<u>\$ 1,928,976</u>
Liabilities				
Due to others	<u>\$ 1,765,082</u>	<u>\$ 946,534</u>	<u>\$ 782,640</u>	<u>\$ 1,928,976</u>
Wireless 911 Fund				
Assets				
Cash and investments	\$ 597,351	\$ 2,585,608	\$ 2,981,421	\$ 201,538
Interest receivable	2,287	10,676	11,748	1,215
Accounts receivable	735,203	1,032,075	735,205	1,032,073
Total Assets	<u>\$ 1,334,841</u>	<u>\$ 3,628,359</u>	<u>\$ 3,728,374</u>	<u>\$ 1,234,826</u>
Liabilities				
Due to others	<u>\$ 1,334,841</u>	<u>\$ 3,628,359</u>	<u>\$ 3,728,374</u>	<u>\$ 1,234,826</u>
Special Deposit Fund				
Assets				
Cash and investments	<u>\$ 369,422</u>	<u>\$ 130,819</u>	<u>\$ -</u>	<u>\$ 500,241</u>
Liabilities				
Due to others	<u>\$ 369,422</u>	<u>\$ 130,819</u>	<u>\$ -</u>	<u>\$ 500,241</u>
School Office Reserve Fund				
Assets				
Cash and investments	\$ 40,058	\$ 31,778	\$ 40,548	\$ 31,288
Interest receivable	239	513	703	49
Total Assets	<u>\$ 40,297</u>	<u>\$ 32,291</u>	<u>\$ 41,251</u>	<u>\$ 31,337</u>
Liabilities				
Due to others	<u>\$ 40,297</u>	<u>\$ 32,291</u>	<u>\$ 41,251</u>	<u>\$ 31,337</u>

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2019

Fund	Beginning of Year	Additions	Reductions	End of Year
Recorder's Rental Surcharge Fund				
Assets				
Cash and investments	\$ 20,461	\$ 557,146	\$ 544,404	\$ 33,203
Interest receivable	140	1,153	1,115	178
Accounts receivable	22,347	17,046	22,347	17,046
Total Assets	<u>\$ 42,948</u>	<u>\$ 575,345</u>	<u>\$ 567,866</u>	<u>\$ 50,427</u>
Liabilities				
Due to others	<u>\$ 42,948</u>	<u>\$ 575,345</u>	<u>\$ 567,866</u>	<u>\$ 50,427</u>
Payroll Clearing Fund				
Assets				
Cash and investments	<u>\$ 28,783</u>	<u>\$ 8,867</u>	<u>\$ -</u>	<u>\$ 37,650</u>
Liabilities				
Due to others	<u>\$ 28,783</u>	<u>\$ 8,867</u>	<u>\$ -</u>	<u>\$ 37,650</u>
Flexible Spending Account Fund				
Assets				
Cash and investments	\$ 52,561	\$ 308,710	\$ 266,421	\$ 94,850
Interest receivable	157	1,180	1,051	286
Accounts receivable	-	263	263	-
Total Assets	<u>\$ 52,718</u>	<u>\$ 310,153</u>	<u>\$ 267,735</u>	<u>\$ 95,136</u>
Liabilities				
Due to others	<u>\$ 52,718</u>	<u>\$ 310,153</u>	<u>\$ 267,735</u>	<u>\$ 95,136</u>
County Clerk Domestic Violence Fund				
Cash and investments	\$ 25	\$ 17,125	\$ 17,125	\$ 25
Interest receivable	4	-	-	4
Accounts receivable	875	865	875	865
Total Assets	<u>\$ 904</u>	<u>\$ 17,990</u>	<u>\$ 18,000</u>	<u>\$ 894</u>
Liabilities				
Due to others	<u>\$ 904</u>	<u>\$ 17,990</u>	<u>\$ 18,000</u>	<u>\$ 894</u>
Death Certificates Fund				
Cash and investments	\$ 451	\$ 125,476	\$ 125,476	\$ 451
Interest receivable	25	-	-	25
Accounts receivable	9,828	9,780	9,828	9,780
Total Assets	<u>\$ 10,304</u>	<u>\$ 135,256</u>	<u>\$ 135,304</u>	<u>\$ 10,256</u>
Liabilities				
Due to others	<u>\$ 10,304</u>	<u>\$ 135,256</u>	<u>\$ 135,304</u>	<u>\$ 10,256</u>

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2019

Fund	Beginning of Year	Additions	Reductions	End of Year
Subdivision Review Escrow Fund				
Cash and investments	\$ 13,864	\$ 869	\$ 489	\$ 14,244
Interest receivable	50	341	340	51
Total Assets	<u>\$ 13,914</u>	<u>\$ 1,210</u>	<u>\$ 829</u>	<u>\$ 14,295</u>
Liabilities				
Due to others	<u>\$ 13,914</u>	<u>\$ 1,210</u>	<u>\$ 829</u>	<u>\$ 14,295</u>
Crane Road Estates SSA Fund				
Cash and investments	\$ 21,492	\$ 82,887	\$ 78,471	\$ 25,908
Interest receivable	210	1,062	1,054	218
Total Assets	<u>\$ 21,702</u>	<u>\$ 83,949</u>	<u>\$ 79,525</u>	<u>\$ 26,126</u>
Liabilities				
Due to others	<u>\$ 21,702</u>	<u>\$ 83,949</u>	<u>\$ 79,525</u>	<u>\$ 26,126</u>
Junior Kane County Board				
Cash and investments	\$ 2,599	\$ 77	\$ 6	\$ 2,670
Interest receivable	9	65	65	9
Total Assets	<u>\$ 2,608</u>	<u>\$ 142</u>	<u>\$ 71</u>	<u>\$ 2,679</u>
Liabilities				
Due to others	<u>\$ 2,608</u>	<u>\$ 142</u>	<u>\$ 71</u>	<u>\$ 2,679</u>
Forest Preserve Investments				
Cash and investments	\$ 379,157	\$ 11,305	\$ 931	\$ 389,531
Interest receivable	1,372	9,316	9,278	1,410
Total Assets	<u>\$ 380,529</u>	<u>\$ 20,621</u>	<u>\$ 10,209</u>	<u>\$ 390,941</u>
Liabilities				
Due to others	<u>\$ 380,529</u>	<u>\$ 20,621</u>	<u>\$ 10,209</u>	<u>\$ 390,941</u>
State Real Estate Transfer Tax				
Cash and investments	\$ 150,623	\$ 3,599,068	\$ 3,548,063	\$ 201,628
Accounts receivable	101,969	37,865	101,970	37,864
Total Assets	<u>\$ 252,592</u>	<u>\$ 3,636,933</u>	<u>\$ 3,650,033</u>	<u>\$ 239,492</u>
Liabilities				
Due to others	<u>\$ 252,592</u>	<u>\$ 3,636,933</u>	<u>\$ 3,650,033</u>	<u>\$ 239,492</u>
Clerk's Tax Redemption Fund				
Assets				
Cash and investments	<u>\$ 1,277,448</u>	<u>\$ 10,020,281</u>	<u>\$ 9,999,248</u>	<u>\$ 1,298,481</u>
Liabilities				
Due to others	<u>\$ 1,277,448</u>	<u>\$ 10,020,281</u>	<u>\$ 9,999,248</u>	<u>\$ 1,298,481</u>

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2019

Fund	Beginning of Year	Additions	Reductions	End of Year
Clerk's Vital Records Fund				
Assets				
Cash and investments	\$ 110,061	\$ 1,519,920	\$ 1,515,970	\$ 114,011
Liabilities				
Due to others	\$ 110,061	\$ 1,519,920	\$ 1,515,970	\$ 114,011
Unclaimed Funds				
Assets				
Cash and investments	\$ 91,321	\$ 61,679	\$ 60,322	\$ 92,678
Liabilities				
Due to others	\$ 91,321	\$ 61,679	\$ 60,322	\$ 92,678
County Collector				
Assets				
Cash and investments	\$ 265,624	\$1,700,526,811	\$1,700,572,234	\$ 220,201
Liabilities				
Due to others	\$ 265,624	\$1,700,526,811	\$1,700,572,234	\$ 220,201
Restitution				
Assets				
Cash and investments	\$ 50,864	\$ 107	\$ -	\$ 50,971
Liabilities				
Due to others	\$ 50,864	\$ 107	\$ -	\$ 50,971
Juvenile Court Restitution				
Cash and investments	\$ 14,499	\$ 9,648	\$ 10,016	\$ 14,131
Interest receivable	1	6	6	1
Total Assets	\$ 14,500	\$ 9,654	\$ 10,022	\$ 14,132
Liabilities				
Due to others	\$ 14,500	\$ 9,654	\$ 10,022	\$ 14,132
Adoptions				
Assets				
Cash and investments	\$ 9,865	\$ 21	\$ -	\$ 9,886
Liabilities				
Due to others	\$ 9,865	\$ 21	\$ -	\$ 9,886
Employee Education				
Assets				
Cash and investments	\$ 1,337	\$ 3	\$ -	\$ 1,340
Liabilities				
Due to others	\$ 1,337	\$ 3	\$ -	\$ 1,340

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2019

Fund	Beginning of Year	Additions	Reductions	End of Year
Detainee Account				
Assets				
Cash and investments	\$ 332,784	\$ 1,168,504	\$ 1,054,276	\$ 447,012
Liabilities				
Due to others	\$ 332,784	\$ 1,168,504	\$ 1,054,276	\$ 447,012
Chancery				
Assets				
Cash and investments	\$ 1,511,651	\$ 19,152,980	\$ 20,016,433	\$ 648,198
Liabilities				
Due to others	\$ 1,511,651	\$ 19,152,980	\$ 20,016,433	\$ 648,198
Escrow Account				
Assets				
Cash and investments	\$ 471,303	\$ 918,254	\$ 609,875	\$ 779,682
Liabilities				
Due to others	\$ 471,303	\$ 918,254	\$ 609,875	\$ 779,682
Southwest Kane County Triad				
Assets				
Cash and investments	\$ 5,757	\$ 1,366	\$ 809	\$ 6,314
Liabilities				
Due to others	\$ 5,757	\$ 1,366	\$ 809	\$ 6,314
Circuit Clerk				
Assets				
Cash and investments	\$ 14,607,322	\$ 75,140,772	\$ 74,597,275	\$ 15,150,819
Liabilities				
Due to others	\$ 14,607,322	\$ 75,140,772	\$ 74,597,275	\$ 15,150,819
Total All Agency Funds				
Assets				
Cash and investments	\$ 24,350,649	\$1,818,707,761	\$1,817,967,343	\$ 25,091,067
Interest receivable	15,648	109,791	107,863	17,576
Accounts receivable	1,185,309	1,540,211	1,185,575	1,539,945
Total Assets	\$ 25,551,606	\$1,820,357,763	\$1,819,260,781	\$ 26,648,588
Liabilities				
Due to others	\$ 25,551,606	\$1,820,357,763	\$1,819,260,781	\$ 26,648,588

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KANE COUNTY, ILLINOIS

Statistical Section (Unaudited)
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November 30, 2019

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>2019</u>	<u>2018**</u>	<u>2017</u>	<u>2016</u>
Governmental Activities				
Net Investment in Capital Assets	\$ 532,245,667	\$ 518,918,040	\$ 498,639,181	\$ 484,402,231
Restricted	96,117,268	83,698,064	88,118,662	81,238,772
Unrestricted	<u>107,350,409</u>	<u>112,428,524</u>	<u>105,815,007</u>	<u>103,516,237</u>
Total Governmental Activities				
Net Position	<u>\$ 735,713,344</u>	<u>\$ 715,044,628</u>	<u>\$ 692,572,850</u>	<u>\$ 669,157,240</u>
Business-Type Activities				
Net Investment in Capital Assets	\$ 2,886,145	\$ 2,892,602	\$ 2,899,060	\$ 2,905,517
Restricted	5,292,085	6,683,512	6,792,310	7,248,467
Unrestricted	<u>907,996</u>	<u>5,378,719</u>	<u>6,309,747</u>	<u>6,260,552</u>
Total Business-Type Activities				
Net Position	<u>\$ 9,086,226</u>	<u>\$ 14,954,833</u>	<u>\$ 16,001,117</u>	<u>\$ 16,414,536</u>
Primary Government				
Net Investment in Capital Assets	\$ 535,131,812	\$ 521,810,642	\$ 501,538,241	\$ 487,307,748
Restricted	101,409,353	90,381,576	94,910,972	88,487,239
Unrestricted	<u>108,258,405</u>	<u>117,807,243</u>	<u>112,124,754</u>	<u>109,776,789</u>
Total Primary Government				
Net Position	<u>\$ 744,799,570</u>	<u>\$ 729,999,461</u>	<u>\$ 708,573,967</u>	<u>\$ 685,571,776</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>2015*</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 467,908,537	\$ 435,743,528	\$ 422,451,478	\$ 405,187,161	\$ 385,399,473	\$ 369,557,332
84,697,093	89,449,212	86,739,637	90,424,511	87,805,781	46,039,069
<u>105,549,298</u>	<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>\$ 658,154,928</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>
\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454
7,768,546	8,219,303	9,322,891	9,660,312	10,528,167	10,975,167
<u>6,223,940</u>	<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>\$ 16,875,940</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>
\$ 470,791,991	\$ 438,626,982	\$ 425,334,932	\$ 408,070,615	\$ 388,282,927	\$ 372,440,786
92,465,639	97,668,515	96,062,528	100,084,823	98,333,948	57,014,236
<u>111,773,238</u>	<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>\$ 675,030,868</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>

KANE COUNTY, ILLINOIS

Changes in Net Position Last Ten Fiscal Years

	2019	2018**	2017	2016
Expenses				
Governmental Activities:				
General Government	\$ 33,321,849	\$ 34,978,901	\$ 36,146,551	\$ 39,029,843
Public Service and Records	12,576,254	13,655,742	12,885,917	13,210,814
Judicial	24,320,301	24,653,691	25,496,840	25,765,945
Public Safety	52,487,661	50,539,640	50,975,313	49,718,866
Highways and Streets	38,082,134	36,124,478	27,079,873	28,730,380
Health and Welfare	5,679,295	5,513,691	5,752,344	6,147,525
Environment and Conservation	151,855	199,485	297,910	281,981
Development, Housing and Economic Development	4,358,847	5,294,843	4,407,101	3,944,958
Interest on Long-Term Debt	2,522,999	1,178,553	1,414,716	1,636,515
Total Governmental Activities Expenses	<u>173,501,195</u>	<u>172,139,024</u>	<u>164,456,565</u>	<u>168,466,827</u>
Business-Type Activities:				
Solid Waste	6,445,099	1,408,424	449,277	533,268
Total Business-Type Activities Expenses	<u>6,445,099</u>	<u>1,408,424</u>	<u>449,277</u>	<u>533,268</u>
Total Primary Government Expenses	<u>\$ 179,946,294</u>	<u>\$ 173,547,448</u>	<u>\$ 164,905,842</u>	<u>\$ 169,000,095</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government	\$ 4,852,040	\$ 4,346,669	\$ 4,298,449	\$ 4,445,124
Public Service and Records	5,423,928	5,292,498	8,123,676	5,025,676
Judicial	12,065,881	11,317,551	10,925,355	10,198,652
Public Safety	6,933,229	7,055,989	6,652,121	6,580,869
Highways and Streets	392,982	361,751	366,812	463,777
Health and Welfare	1,429,056	1,376,628	1,304,617	1,294,948
Environment and Conservation	2,650	10,250	8,220	90,900
Development, Housing and Economic Development	2,027,543	1,460,648	1,896,686	1,358,140
Interest on Long-Term Debt	74,028	91,660	107,218	117,059
Operating Grants and Contributions	41,465,077	41,617,945	39,570,461	38,766,630
Capital Grants and Contributions	8,455,907	17,524,403	10,475,665	8,255,696
Total Governmental Activities Program Revenues	<u>83,122,321</u>	<u>90,455,992</u>	<u>83,729,280</u>	<u>76,597,471</u>
Business-Type Activities:				
Charges for Services				
Solid Waste	157,049	94,298	37,396	36,352
Operating Grants and Contributions	-	-	-	-
Total Business-Type Activities Program Revenues	<u>157,049</u>	<u>94,298</u>	<u>37,396</u>	<u>36,352</u>
Total Primary Government	<u>\$ 83,279,370</u>	<u>\$ 90,550,290</u>	<u>\$ 83,766,676</u>	<u>\$ 76,633,823</u>
Net (Expense)/Revenue				
Governmental Activities	(90,378,874)	(81,683,032)	(80,727,285)	(91,869,356)
Business-Type Activities	(6,288,050)	(1,314,126)	(411,881)	(496,916)
Total Primary Government Net Expense	<u>\$ (96,666,924)</u>	<u>\$ (82,997,158)</u>	<u>\$ (81,139,166)</u>	<u>\$ (92,366,272)</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>2015*</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 33,269,779	\$ 30,142,562	\$ 31,094,217	\$ 33,226,585	\$ 31,160,957	\$ 29,450,154
12,398,880	12,050,914	10,500,273	13,774,832	14,220,839	15,850,443
24,155,483	23,382,242	22,042,216	21,319,475	21,902,489	21,619,005
47,847,896	47,335,144	46,268,014	44,419,200	44,000,288	43,655,351
32,125,106	49,997,319	31,868,593	29,802,177	34,748,528	25,809,873
5,671,386	5,785,898	5,766,653	5,675,765	6,608,026	9,830,295
152,222	196,998	110,423	228,315	282,111	600,538
4,607,858	4,491,830	5,137,500	7,656,563	7,097,351	7,652,849
1,877,558	2,357,096	2,560,388	3,574,279	3,935,675	4,025,501
<u>162,106,168</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>
693,967	1,070,503	339,575	825,708	294,284	1,559,072
693,967	1,070,503	339,575	825,708	294,284	1,559,072
<u>\$ 162,800,135</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>
\$ 5,280,649	\$ 5,106,911	\$ 4,676,012	\$ 4,597,152	\$ 6,042,547	\$ 4,471,126
5,029,921	3,712,341	4,238,889	3,747,580	3,542,966	3,934,779
11,710,216	11,713,064	12,267,065	12,444,416	11,799,939	12,963,401
6,669,508	6,657,162	7,323,491	8,522,739	6,283,050	6,845,061
415,916	332,389	289,759	322,959	236,252	1,671,499
1,277,118	1,254,956	1,220,497	1,215,163	1,202,796	643,740
2,000	1,000	-	-	-	1,000
1,365,251	1,432,893	1,230,100	1,138,241	1,038,698	1,169,795
133,778	504,648	183,922	102,820	89,664	-
38,801,333	43,186,121	41,522,039	46,589,489	46,520,619	57,147,252
10,710,342	9,886,119	7,819,147	6,311,598	28,238,657	30,235,350
<u>81,396,032</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>
52,258	92,788	55,746	89,484	59,926	35,769
2,000	2,000	2,000	-	-	-
54,258	94,788	57,746	89,484	59,926	35,769
<u>\$ 81,450,290</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>
(80,710,136)	(91,952,399)	(74,577,356)	(74,685,034)	(58,961,076)	(39,411,006)
(639,709)	(975,715)	(281,829)	(736,224)	(234,358)	(1,523,303)
<u>\$ (81,349,845)</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>

(Continued)

KANE COUNTY, ILLINOIS

Changes in Net Position Last Ten Fiscal Years

	<u>2019</u>	<u>2018**</u>	<u>2017</u>	<u>2016</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Taxes:				
Property Tax	\$ 55,389,963	\$ 54,828,224	\$ 54,154,098	\$ 53,725,850
RTA Sales Tax	18,334,470	18,301,725	17,546,540	17,280,280
Other Taxes	6,818,245	5,602,274	5,794,455	6,484,125
Intergovernmental:				
Income Tax	6,408,908	5,766,267	5,530,422	5,861,279
Sales Tax	16,583,479	16,896,216	16,240,120	15,723,131
Net Investment Income	6,594,136	3,646,829	1,758,411	1,099,342
Other General Revenues	1,020,418	995,313	2,996,308	2,652,337
Transfers	(102,029)	(45,460)	122,541	45,324
Total Governmental Activities	<u>111,047,590</u>	<u>105,991,388</u>	<u>104,142,895</u>	<u>102,871,668</u>
General Revenues and Other				
Business-Type Activities:				
Net Investment Income	\$ 317,414	\$ 222,382	\$ 121,003	\$ 80,836
Other General Revenues	-	-	-	-
Special Item				
Lawsuit Recovery	-	-	-	-
Transfers	102,029	45,460	(122,541)	(45,324)
Total Business-Type Activities	<u>419,443</u>	<u>267,842</u>	<u>(1,538)</u>	<u>35,512</u>
General Revenues and Other				
Total Primary Government	<u>\$ 111,467,033</u>	<u>\$ 106,259,230</u>	<u>\$ 104,141,357</u>	<u>\$ 102,907,180</u>
Change in Net Position				
Governmental Activities	\$ 20,668,716	\$ 24,308,356	\$ 23,415,610	\$ 11,002,312
Business-Type Activities	(5,868,607)	(1,046,284)	(413,419)	(461,404)
Total Primary Government Net Expense	<u>\$ 14,800,109</u>	<u>\$ 23,262,072</u>	<u>\$ 23,002,191</u>	<u>\$ 10,540,908</u>
Restatement of Prior Year Net Position				
Governmental Activities	\$ -	\$ (1,836,578)	\$ -	\$ -

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>2015*</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 53,638,759	\$ 53,667,151	\$ 53,548,688	\$ 53,701,545	\$ 54,175,120	\$ 52,495,899
16,829,846	16,136,593	15,490,749	14,965,777	14,551,134	13,838,016
5,230,322	5,834,188	4,366,101	3,624,182	2,929,104	2,355,930
6,406,750	5,764,927	5,565,290	5,462,402	4,318,032	3,849,243
15,407,868	14,867,445	14,267,096	13,713,226	13,368,744	12,538,555
1,361,694	1,284,378	305,529	677,153	1,648,142	1,799,350
1,025,750	59,135	1,434,538	1,019,677	844,344	309,707
168,575	180,174	70,770	160,205	301,608	6,705,806
<u>100,069,564</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>
\$ 101,164	\$ 91,156	\$ 25,428	\$ 48,401	\$ 141,189	\$ 151,304
-	-	-	-	415,600	-
-	-	-	-	-	3,000,600
<u>(168,575)</u>	<u>(180,174)</u>	<u>(70,770)</u>	<u>(160,205)</u>	<u>(301,608)</u>	<u>(6,705,806)</u>
<u>(67,411)</u>	<u>(89,018)</u>	<u>(45,342)</u>	<u>(111,804)</u>	<u>255,181</u>	<u>(3,553,902)</u>
<u>\$ 100,002,153</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>
\$ 19,359,428	\$ 5,841,592	\$ 20,471,405	\$ 18,639,133	\$ 33,175,152	\$ 54,481,500
<u>(707,120)</u>	<u>(1,064,733)</u>	<u>(327,171)</u>	<u>(848,028)</u>	<u>20,823</u>	<u>(5,077,205)</u>
<u>\$ 18,652,308</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>\$ (2,920,181)</u>	<u>\$ -</u>	<u>\$ (327,252)</u>	<u>\$ -</u>	<u>\$ (81,059)</u>	<u>\$ -</u>

(Concluded)

KANE COUNTY, ILLINOIS

Fund Balances, Governmental Funds Last Ten Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
General Fund				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Nonspendable	277,268	267,418	112,602	277,913
Committed	5,158,053	5,021,264	4,940,936	4,898,352
Assigned	7,184,657	5,646,724	5,093,256	4,213,567
Unassigned	<u>52,673,096</u>	<u>52,617,467</u>	<u>52,735,703</u>	<u>52,548,471</u>
Total General Fund	<u>\$ 65,293,074</u>	<u>\$ 63,552,873</u>	<u>\$ 62,882,497</u>	<u>\$ 61,938,303</u>
All Other Governmental Funds				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved, Reported in:				
Special Revenue Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Nonspendable	2,468,898	1,336,384	1,251,948	1,302,768
Restricted	103,149,969	89,962,660	94,355,127	87,773,144
Committed	46,244,022	46,484,396	38,981,645	33,763,118
Assigned	36,668,396	33,555,127	30,176,330	30,153,069
Unassigned	<u>(233,232)</u>	<u>(288,376)</u>	<u>-</u>	<u>(92,598)</u>
Total All Other Governmental Funds	<u>\$ 188,298,053</u>	<u>\$ 171,050,191</u>	<u>\$ 164,765,050</u>	<u>\$ 152,899,501</u>
Total All Governmental Funds	<u>\$ 253,591,127</u>	<u>\$ 234,603,064</u>	<u>\$ 227,647,547</u>	<u>\$ 214,837,804</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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,882,350
-	-	-	-	-	46,441,218
736,929	492,534	1,459,940	722,049	1,714,286	-
4,867,618	-	-	-	-	-
3,795,654	6,481,523	6,737,783	2,930,463	1,240,739	-
<u>52,073,469</u>	<u>52,297,166</u>	<u>51,314,870</u>	<u>52,042,594</u>	<u>50,691,045</u>	<u>-</u>
<u>\$ 61,473,670</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,415,248
-	-	-	-	-	99,489,310
-	-	-	-	-	6,838,364
1,261,860	1,242,500	1,242,500	1,255,800	1,345,300	-
85,058,485	83,807,659	86,881,285	91,472,172	94,796,018	-
32,958,856	43,108,454	56,589,537	54,682,249	50,057,579	-
29,108,816	32,741,383	34,353,071	29,827,268	29,418,546	-
<u>(31,174)</u>	<u>(590,509)</u>	<u>(477,323)</u>	<u>(656,877)</u>	<u>(585,052)</u>	<u>-</u>
<u>\$ 148,356,843</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>\$ 209,830,513</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>

KANE COUNTY, ILLINOIS

Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

	2019	2018	2017	2016
Revenues				
Property Tax	\$ 56,083,061	\$ 55,521,916	\$ 54,849,850	\$ 54,417,346
Other Taxes	38,830,617	37,554,025	36,754,733	35,621,044
Licenses and Permits	2,982,097	2,307,162	2,356,852	2,247,495
Grants	11,511,140	12,110,314	11,608,234	11,249,309
Intergovernmental	24,799,098	24,203,226	23,470,162	22,802,869
Charges for Services	26,996,800	25,380,839	28,043,453	25,745,551
Fines	4,281,998	4,158,035	4,066,053	3,656,799
Reimbursements	10,386,357	10,102,644	10,702,692	11,493,557
Net Investment Income	6,465,872	3,621,617	1,735,291	1,322,686
Miscellaneous	4,336,079	3,937,051	4,978,551	3,840,529
Total Revenues	<u>186,673,119</u>	<u>178,896,829</u>	<u>178,565,871</u>	<u>172,397,185</u>
Expenditures				
General Government	28,838,675	28,756,233	29,686,331	28,712,891
Public Service and Records	12,414,799	13,551,723	12,733,001	13,034,396
Judicial	23,578,898	23,768,121	24,510,280	24,318,320
Public Safety	49,795,983	47,946,973	48,007,557	46,584,311
Highways and Streets	29,219,823	27,783,627	20,779,463	20,324,901
Health and Welfare	5,550,588	5,262,204	5,460,161	5,613,640
Environment and Conservation	149,462	190,694	280,793	279,240
Development, Housing and Economic Development	4,315,967	5,264,993	4,342,626	3,880,805
Debt Service - Principal	5,855,000	5,535,000	5,225,000	5,750,000
Debt Service - Interest and Fees	2,144,407	1,328,655	1,558,014	1,784,409
Capital Outlay	<u>33,756,099</u>	<u>12,902,628</u>	<u>13,513,638</u>	<u>18,675,309</u>
Total Expenditures	<u>195,619,701</u>	<u>172,290,851</u>	<u>166,096,864</u>	<u>168,958,222</u>
Excess (Deficiency) of Revenues Over Expenditures	(8,946,582)	6,605,978	12,469,007	3,438,963
Other Financing Sources (Uses)				
Issuance of Debt	27,060,000	-	-	-
Premium on Debt Issued	715,403	-	-	-
Proceeds from Sale of Property	-	264,900	-	1,918,999
Transfer to Escrow Paying Agent	-	-	-	-
Insurance Recovery	261,271	130,099	730,088	131,942
Transfers In	22,335,020	15,795,065	16,771,080	14,887,550
Transfers Out	<u>(22,437,049)</u>	<u>(15,840,525)</u>	<u>(17,160,432)</u>	<u>(15,370,163)</u>
Total Other Financing Sources (Uses)	<u>27,934,645</u>	<u>349,539</u>	<u>340,736</u>	<u>1,568,328</u>
Net Change in Fund Balances	<u>\$ 18,988,063</u>	<u>\$ 6,955,517</u>	<u>\$ 12,809,743</u>	<u>\$ 5,007,291</u>
Debt Service as a Percentage of Noncapital Expenditures	5.2%	4.4%	4.5%	5.0%
Expenditures Capitalized as Assets	<u>\$ 42,465,821</u>	<u>\$ 15,382,096</u>	<u>\$ 14,695,665</u>	<u>\$ 19,306,152</u>

2015	2014	2013	2012	2011	2010
\$ 54,332,031	\$ 54,365,720	\$ 54,245,463	\$ 54,396,496	\$ 54,858,094	\$ 53,155,305
34,127,443	32,830,555	54,056,730	52,315,565	49,842,019	47,578,614
2,271,774	2,270,111	2,093,343	1,947,213	1,794,161	1,367,942
11,633,250	13,663,494	13,103,306	16,801,473	18,493,796	22,637,065
23,548,241	22,140,149	-	-	-	-
25,236,217	24,247,038	24,938,237	25,026,721	21,452,629	23,987,161
4,423,858	4,450,637	5,073,884	5,087,039	6,661,358	5,586,459
18,251,722	11,180,510	12,822,231	13,594,555	18,989,401	21,220,649
987,213	1,105,052	305,529	677,153	1,648,142	1,799,350
3,775,150	3,510,184	5,186,752	6,580,890	6,904,789	6,656,879
<u>178,586,899</u>	<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>
28,606,512	28,922,413	27,933,292	27,744,534	26,520,275	26,049,450
12,218,532	11,887,454	10,707,892	13,479,858	14,068,660	15,383,578
23,189,620	22,501,188	21,242,246	20,792,033	21,241,207	20,701,581
45,284,610	45,133,170	43,301,303	42,302,849	41,084,429	40,524,765
25,540,188	26,168,324	21,374,771	22,640,246	26,598,595	27,650,279
5,508,587	5,702,208	5,697,504	5,609,409	6,573,785	9,850,519
140,114	195,368	127,790	227,733	255,562	601,714
4,564,517	4,480,446	5,011,854	6,469,911	6,708,650	6,472,667
13,720,000	14,500,000	14,816,100	14,875,000	13,750,000	5,725,000
2,138,255	2,598,562	2,953,732	3,881,073	3,834,533	3,817,741
24,893,268	23,986,006	13,834,769	16,930,317	21,287,271	14,041,253
<u>185,804,203</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>
(7,217,304)	(16,311,689)	4,824,222	1,474,142	(1,278,578)	13,170,877
-	-	27,225,000	1,960,000	7,670,000	-
-	-	1,812,684	2,910	-	-
8,700	-	-	-	-	-
-	-	(28,625,267)	-	-	-
323,832	80,279	518,536	-	-	-
17,663,765	24,238,172	25,273,997	27,355,890	23,799,718	19,827,940
<u>(20,529,190)</u>	<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>(2,532,893)</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>\$ (9,750,197)</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>
9.9%	9.9%	11.3%	11.7%	10.8%	6.3%
<u>\$ 26,224,794</u>	<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>

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
2018	\$ 10,966,455,431	\$ 24,143,942	\$ 3,279,189,645	\$ 277,537,785	\$ 14,547,326,803	0.3877
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

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
0.1607	\$ 43,641,980,409	33.33%
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%

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
2018	\$ 55,540	\$ 34,476	\$ 139,288	\$ 835,774	\$ 74,338	\$ 43,378	\$ 51,473
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

Tax Rates per Hundred Dollars of Assessed Valuation (1)							
2018	0.3877	0.2406	0.9722	5.8336	0.5189	0.3028	0.3593
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	0.2197	0.8820	5.3062	0.4540	0.2572	0.3431
2010	0.3730	0.2032	0.8379	4.8039	0.4237	0.2399	0.3234
2009	0.3398	0.1901	0.7750	4.3646	0.3899	0.2431	0.2839

Source: Kane County Clerk - Levy, Rate and Extension Reports for 2009 to 2018.

(1) Tax rates calculated based on total County assessed valuation.

Forest Preserve	Library Districts	Water Resources	Other Special Districts	Total
\$ 23,024	\$ 44,217	\$ 927	\$ 24,498	\$ 1,326,933
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

0.1607	0.3086	0.0065	0.1710	9.2618
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	0.2665	0.0061	0.1987	8.5934
0.2201	0.2477	0.0055	0.1820	7.8602
0.1997	0.2305	0.0050	0.1809	7.2025

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KANE COUNTY, ILLINOIS

Principal Taxpayers in the County Current Year and Nine Years Ago

Taxpayer	Type of Business, Property	2018 Equalized Assessed Valuation	Percentage of Total 2018 Equalized Assessed Valuation	2018 Rank
Simon / Chelsea Chicago Development LLC	Commercial	\$ 72,481,374	0.50%	1
LPF Geneva Commons LLC	Commercial	37,699,456	0.26%	2
Liberty Illinois LP	Industrial	35,304,308	0.24%	3
Chicago Premium Outlets Expansion	Commercial	21,654,069	0.15%	4
Legia St Charles Associates	Commercial /Land	20,950,229	0.14%	5
John B. Sanfilippo & Son, Inc.	Industrial	17,917,695	0.12%	6
Q Center LLC	Commercial	17,010,465	0.12%	7
Canterfield Apartment Owner LLC	Commercial /Land	16,876,296	0.12%	8
IN Retail Fund Algonquin Commons LLC	Commercial	13,250,032	0.09%	9
ALDI Inc	Industrial	13,026,109	0.09%	10
		<u>\$ 266,170,033</u>	<u>1.83%</u>	
Total 2018 County assessed valuation		<u>\$ 14,547,326,803</u>		

Taxpayer	Type of Business, Property	2009 Equalized Assessed Valuation	Percentage of Total 2009 Equalized Assessed Valuation	2009 Rank
Simon/Chelsea Chicago Development LLC/CPG Partners	Retail	\$ 39,909,367	0.25%	1
Liberty Illinois LP	Industrial	34,138,430	0.22%	2
Spring Hill Mall LLC/General Growth Properties, Inc	Retail	31,928,119	0.20%	3
V V2/Geneva Commons, LP	Retail	31,172,228	0.20%	4
IN Retail Rund Algonquin Commons LLC	Retail	27,565,244	0.17%	5
Toyota Motor Sales USA Inc.	Industrial	22,152,307	0.14%	6
John B. Sanfilippo & Son, Inc	Industrial	18,906,673	0.12%	7
Arthur Anderson & Co	Institutional	15,306,735	0.10%	8
AMLI at St. Charles LLC	Apartment	12,498,750	0.08%	9
Aurora Industrial Holdings Co LLC/Kraft Foods Global	Industrial	11,833,397	0.07%	10
		<u>\$ 245,411,250</u>	<u>1.55%</u>	
Total 2009 County assessed valuation		<u>\$ 15,792,629,354</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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Rates Extended				
General (Corporate)	0.2431	0.2493	0.2578	0.2744
Health	0.0138	0.0144	0.0152	0.0164
Illinois Municipal Retirement Fund	0.0385	0.0470	0.0525	0.0565
County Highway	0.0350	0.0367	0.0387	0.0416
County Bridge	0.0022	0.0023	0.0024	0.0026
County Highway Matching	0.0005	0.0005	0.0005	0.0005
Insurance Liability	0.0265	0.0224	0.0231	0.0248
Social Security	0.0260	0.0277	0.0274	0.0285
Capital Improvement Debt Service	-	-	-	-
Veterans' Commission	0.0021	0.0022	0.0024	0.0025
Total Rates Extended	<u>0.3877</u>	<u>0.4025</u>	<u>0.4201</u>	<u>0.4479</u>
Levies Extended				
General (Corporate)	\$ 34,827,651	\$ 34,043,442	\$ 33,359,847	\$ 33,012,471
Health	1,972,390	1,972,421	1,972,391	1,972,345
Illinois Municipal Retirement Fund	5,519,455	6,415,897	6,796,492	6,796,480
County Highway	5,010,848	5,010,790	5,010,809	5,010,877
County Bridge	312,614	312,671	312,601	312,601
County Highway Matching	65,044	64,992	65,082	65,095
Insurance Liability	3,795,350	3,054,617	2,982,393	2,982,462
Social Security	3,731,022	3,775,945	3,546,007	3,433,314
Capital Improvement Debt Service	-	-	-	-
Veterans' Commission	305,307	305,298	305,356	305,381
Total Levies Extended	<u>\$ 55,539,681</u>	<u>\$ 54,956,073</u>	<u>\$ 54,350,979</u>	<u>\$ 53,891,026</u>
Current Year Collections	<u>\$ 55,380,733</u>	<u>\$ 54,811,640</u>	<u>\$ 54,152,101</u>	<u>\$ 53,725,629</u>
Total Collections	<u>\$ 55,380,733</u>	<u>\$ 54,811,640</u>	<u>\$ 54,152,101</u>	<u>\$ 53,725,629</u>
Percentage of Extensions Collected	<u>99.71%</u>	<u>99.74%</u>	<u>99.63%</u>	<u>99.69%</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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
0.2869	0.2832	0.2531	0.2358	0.2188	0.1974
0.0171	0.0169	0.0159	0.0146	0.0135	0.0128
0.0591	0.0583	0.0569	0.0464	0.0404	0.0353
0.0435	0.0430	0.0403	0.0371	0.0344	0.0324
0.0027	0.0027	0.0025	0.0023	0.0022	0.0020
0.0006	0.0006	0.0005	0.0005	0.0004	0.0004
0.0259	0.0256	0.0266	0.0280	0.0216	0.0198
0.0298	0.0294	0.0272	0.0245	0.0221	0.0213
-	-	0.0082	0.0075	0.0175	0.0164
<u>0.0027</u>	<u>0.0026</u>	<u>0.0025</u>	<u>0.0023</u>	<u>0.0021</u>	<u>0.0020</u>
<u>0.4684</u>	<u>0.4623</u>	<u>0.4336</u>	<u>0.3990</u>	<u>0.3730</u>	<u>0.3398</u>
\$ 33,012,477	\$ 33,012,390	\$ 31,470,872	\$ 31,863,102	\$ 31,865,741	\$ 30,542,783
1,972,416	1,972,413	1,972,563	1,972,983	1,972,654	1,972,489
6,796,561	6,796,432	7,073,004	6,266,337	5,889,264	5,468,372
5,010,893	5,010,769	5,010,920	5,011,908	5,011,461	5,010,920
312,627	312,648	312,701	312,797	312,752	312,757
65,011	65,048	65,151	65,262	65,260	65,151
2,982,442	2,982,401	3,303,065	3,782,475	3,149,370	3,061,954
3,433,260	3,433,304	3,382,514	3,315,779	3,218,272	3,303,060
-	-	1,009,967	1,013,380	2,541,201	2,538,578
<u>305,378</u>	<u>305,304</u>	<u>305,489</u>	<u>305,095</u>	<u>305,031</u>	<u>308,269</u>
<u>\$ 53,891,065</u>	<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>\$ 53,643,845</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>\$ 53,643,845</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>99.54%</u>	<u>99.57%</u>	<u>99.34%</u>	<u>99.61%</u>	<u>99.68%</u>	<u>99.80%</u>

KANE COUNTY, ILLINOIS

Property Tax Rates - Levies and Collections - Forest Preserve Funds Last Ten Tax Years

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Rates Extended				
General	0.0473	0.0481	0.0432	0.0444
Illinois Municipal Retirement Fund	0.0001	0.0001	0.0036	0.0038
Insurance Liability	0.0001	0.0001	0.0002	0.0012
Debt Service	0.1124	0.1167	0.1751	0.2412
Construction & Development	0.0008	0.0008	0.0009	0.0009
Social Security	<u>0.0001</u>	<u>0.0001</u>	<u>0.0025</u>	<u>0.0027</u>
Total Rates Extended	<u>0.1607</u>	<u>0.1658</u>	<u>0.2253</u>	<u>0.2944</u>
Levies Extended				
General	\$ 6,781,658	\$ 6,568,137	\$ 5,587,879	\$ 5,347,543
Illinois Municipal Retirement	10,029	10,104	460,104	460,118
Insurance Liability	10,029	10,104	20,055	150,044
Debt Service	16,099,472	15,932,698	22,653,120	29,027,352
Construction & Development	112,467	112,370	112,697	112,623
Social Security	<u>10,029</u>	<u>10,104</u>	<u>320,106</u>	<u>320,061</u>
Total Levies Extended	<u>\$ 23,023,683</u>	<u>\$ 22,643,516</u>	<u>\$ 29,153,961</u>	<u>\$ 35,417,740</u>
Current Year Collections	\$ 9,688,995	\$ 11,407,401	\$ 14,322,283	\$ 17,688,270
Subsequent Collections	<u>13,265,229</u>	<u>11,167,857</u>	<u>14,712,841</u>	<u>17,619,939</u>
Total Collections	<u>\$ 22,954,224</u>	<u>\$ 22,575,258</u>	<u>\$ 29,035,124</u>	<u>\$ 35,308,209</u>
Percentage of Extensions Collected				
Current Year Collections	<u>42.08%</u>	<u>50.38%</u>	<u>49.13%</u>	<u>49.94%</u>
Total Collections	<u>99.70%</u>	<u>99.70%</u>	<u>99.59%</u>	<u>99.69%</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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
0.0466	0.0461	0.0422	0.0374	0.0342	0.0312
0.0040	0.0037	0.0033	0.0027	0.0024	0.0022
0.0013	0.0017	0.0021	0.0019	0.0015	0.0013
0.2572	0.2491	0.2196	0.2153	0.1787	0.1620
0.0008	0.0006	0.0014	0.0013	0.0012	0.0011
0.0027	0.0027	0.0025	0.0023	0.0021	0.0019
<u>0.3126</u>	<u>0.3039</u>	<u>0.2710</u>	<u>0.2609</u>	<u>0.2201</u>	<u>0.1997</u>
\$ 5,372,631	\$ 5,372,611	\$ 5,242,555	\$ 5,050,551	\$ 4,982,327	\$ 4,819,800
460,034	425,025	405,081	365,763	347,130	343,089
150,081	200,039	259,859	259,831	224,622	205,048
29,619,097	29,032,942	27,306,917	29,089,818	26,025,859	25,076,577
95,255	74,723	174,565	171,599	169,122	164,658
312,026	317,428	307,479	317,661	313,335	300,067
<u>\$ 36,009,124</u>	<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>
\$ 18,132,465	\$ 17,484,822	\$ 16,698,242	\$ 17,650,163	\$ 15,703,107	\$ 12,987,245
17,678,728	17,788,031	16,773,749	17,469,072	16,257,616	17,877,393
<u>\$ 35,811,194</u>	<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>
50.36%	49.36%	49.55%	50.06%	48.98%	42.02%
<u>99.45%</u>	<u>99.58%</u>	<u>99.33%</u>	<u>99.61%</u>	<u>99.68%</u>	<u>99.86%</u>

KANE COUNTY, ILLINOIS

Ratio of Outstanding Debt by Type Last Ten Fiscal Years

Fiscal Year Ended November 30,	Governmental Activities			Percentage of Net General Bonded Debt to Estimated Actual Valuation	Net General Bonded Debt Per Capita
	General Bonded Debt				
	County General Obligation Bonds	Accumulated Restricted Resources	Net General Bonded Debt		
2019	\$ -	\$ -	\$ -	0.000%	\$ -
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

Fiscal Year Ended November 30,	County Alternative Revenue Bonds	County Debt Certificates	Revenue Bonds	Long-Term Construction Payable	Total Debt	Percentage of Total Debt to Personal Income	
						Total Debt Per Capita	
2019	\$ 26,436,076	\$ -	\$ 27,752,325	\$ 13,024,733	\$ 67,213,134	0.25%	\$ 126.24
2018	32,680,384	-	-	4,871,064	37,551,448	0.14%	70.49
2017	38,604,692	-	-	4,497,132	43,101,824	0.17%	80.98
2016	44,219,000	-	-	4,225,180	48,444,180	0.20%	91.28
2015	50,358,308	-	-	5,067,191	55,425,499	0.24%	104.82
2014	60,320,000	1,005,000	-	7,413,319	68,738,319	0.31%	130.77
2013	72,440,000	2,400,000	-	-	75,825,000	0.35%	145.08
2012	59,070,000	29,085,000	-	-	90,115,000	0.44%	173.08
2011	70,365,000	30,240,000	-	-	103,030,000	0.52%	198.47
2010	73,070,000	31,280,000	-	-	109,110,000	0.59%	211.43

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 362-363.

Population and Personal Income data can be found on page 377.

KANE COUNTY, ILLINOIS

Computation of Direct and Overlapping Bonded Debt November 30, 2019

<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	\$ 67,213,134	100.00%	\$ 67,213,134
Total Direct Debt	<u>67,213,134</u>		<u>67,213,134</u>
<i>Overlapping Debt</i>			
Kane County Forest Preserve	144,415,000	100.00%	144,415,000
Townships	26,940,000	100.00%	26,940,000
Cities and Villages	620,237,375	62.77%	389,329,837
Parks	103,467,135	64.41%	66,639,840
Library	49,940,000	66.43%	33,176,039
Special Service Areas & TIF Districts	240,660,654	99.62%	239,753,969
School Districts (incl. Community Colleges)	1,956,453,416	51.31%	1,003,820,084
Miscellaneous Districts	<u>-</u>	100.00%	<u>-</u>
Total Overlapping Debt	<u>3,142,113,580</u>		<u>1,904,074,769</u>
Total Direct Debt and Overlapping Debt	<u>\$ 3,209,326,714</u>		<u>\$ 1,971,287,903</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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Debt Limit	\$ 823,799,182	\$ 785,090,651	\$ 743,980,956	\$ 691,860,836
Total Debt Applicable to Limit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal Debt Margin	<u>\$ 823,799,182</u>	<u>\$ 785,090,651</u>	<u>\$ 743,980,956</u>	<u>\$ 691,860,836</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 2019

Assessed Valuation (2018 tax year)	\$ 14,326,942,289
Debt Limit (5.75%) of Assessed Value	823,799,182
Debt Outstanding Applicable to the Limit	-
Total Debt Applicable to the Limit	<u>-</u>
Total Legal Debt Margin	<u>\$ 823,799,182</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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 661,614,192	\$ 670,294,053	\$ 714,922,134	\$ 776,924,729	\$ 837,598,462	\$ 889,832,999
-	-	985,000	1,960,000	2,425,000	4,760,000
<u>\$ 661,614,192</u>	<u>\$ 670,294,053</u>	<u>\$ 713,937,134</u>	<u>\$ 774,964,729</u>	<u>\$ 835,173,462</u>	<u>\$ 885,072,999</u>
0.0%	0.0%	0.1%	0.3%	0.3%	0.5%

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		Operating		Available		Principal	Interest			
	Revenues		Expenditures		Revenue						
2019	\$	6,408,908	\$	-	\$	6,408,908	\$	2,135,000	\$	522,975	2.41
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

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		
2019	\$ 8,823,994	\$ 3,300,751	\$ 5,523,243	\$ 2,995,000	\$ 418,556	1.62	
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	

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			Less:	Net	Debt Service		Coverage				
	Gross		Operating	Available							
	Receipts		Expenditures	Revenue	Principal	Interest					
2019	\$	898,050	\$	550	\$	897,500	\$	725,000	\$	141,199	1.04
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.

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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
2019	532,403	\$ 51,333	\$ 27,329,843,199	116,692	4.4%
2018	532,720	48,975	26,089,962,000	118,913	4.7%
2017	532,272	46,202	24,592,030,944	119,472	4.5%
2016	530,726	45,259	24,020,128,034	120,365	4.9%
2015	528,760	43,736	23,125,847,360	121,332	5.7%
2014	525,625	42,240	22,202,400,000	121,840	5.8%
2013	522,626	41,016	21,436,028,016	121,756	8.0%
2012	520,669	39,618	20,627,864,442	121,944	8.2%
2011	519,110	38,008	19,730,332,880	121,557	9.0%
2010	516,068	35,767	18,458,204,156	121,628	9.9%

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	2019 Number of Employees	Percentage of Total 2019 County Employment	2019 Rank
School District U-46	Public School District	4,270	1.84%	1
Hearthside Food Solutions LLC	Food Products	3,000	1.29%	2
Chase	Credit Card Processing	2,500	1.08%	3
Advocate Sherman Hospital	General Hospital	2,200	0.95%	4
Rush-Copley Medical Center	Hospital & Medical Center	2,200	0.95%	5
Caterpillar Inc	Construction Machinery	2,000	0.86%	6
School District Number 129	Public School District	1,720	0.74%	7
Fermi Research Alliance	High Energy Physics Research Laboratory	1,700	0.73%	8
Delnor-Community Hospital	General Hospital	1,300	0.56%	9
Amita Health Mercy Medical Center	Medical & Psychiatric Hospital	1,300	0.56%	10

Employer	Type of Business or Property	2010 Number of Employees	Percentage of Total 2010 County Employment	2010 Rank
School District U-46	Public School District	4,170	1.55%	1
Caterpillar, Inc.	Construction Machinery	2,500	0.93%	2
Elgin Mental Health Center	State Hospital	2,000	0.74%	3
Sherman Hospital	General Hospital	2,000	0.74%	4
Fermi Research Alliance	High Energy Physics Research Laboratory	1,900	0.70%	5
Delnor-Community Hospital	General Hospital	1,650	0.61%	6
Waubensee Community College	Community College	1,460	0.54%	7
Rush-Copley Medical Center	Hospital & Medical Center	1,400	0.52%	8
Provena Mercy Medical Center	Medical & Psychiatric Hospital	1,300	0.48%	9
Provena St. Joseph Hospital	General Hospital	1,300	0.48%	10

Sources of Information:

2019 Illinois Manufacturers Directory, 2019 Illinois Services Directory & a selective telephone survey

2010 Illinois Manufacturers Directory, 2010 Illinois Services Directory and Dun & Bradstreet, Inc

KANE COUNTY, ILLINOIS

County Employment Statistics Last Ten Fiscal Years

Function/Department	Number of Employees									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government										
County Board/Liquor	29	29	30	30	29	30	28	29	31	32
Finance Administration	10	9	7	7	7	7	6	5	6	6
County Auditor	4	4	4	4	5	3	3	3	3	3
Data Processing	36	37	35	37	38	38	36	35	33	31
Facilities Management	27	29	28	28	27	29	26	26	26	26
Human Resources	5	4	4	7	6	5	7	7	7	5
Geographic Information Systems	11	11	10	10	9	8	8	8	8	10
Public Service and Records										
County Treasurer	15	14	13	13	11	12	11	12	13	11
County Assessor	30	30	32	32	35	42	43	39	42	36
County Clerk*	40	40	32	27	30	31	31	33	29	27
County Clerk-Election Workers**	939	1,119	659	52	-	-	-	-	-	-
Recorder of Deeds	12	13	14	16	16	17	18	19	19	19
Regional Office of Education	28	26	28	29	32	34	31	34	34	34
Workforce Development	20	23	21	21	20	18	16	21	25	33
Judicial										
Judicial Services***	233	233	236	246	247	238	238	207	202	202
States Attorney	123	120	120	117	124	122	121	121	126	128
Public Safety										
County Sheriff****	314	300	306	293	293	304	303	306	300	298
Merit Commission	4	4	4	4	4	4	4	4	4	4
Court Services	176	173	185	179	185	180	170	168	165	162
County Coroner	17	14	14	9	8	9	9	9	9	9
Emergency Management****	0	2	3	3	3	3	3	3	3	3
Animal Control	12	11	12	12	14	12	12	11	12	10
Highways and Streets	61	62	67	67	67	69	67	62	62	63
Health and Welfare										
County Health	61	58	59	57	64	63	65	64	64	67
Veterans Commission	4	4	4	4	3	4	4	4	4	4
Environment and Conservation										
Stormwater Management/Landfill	3	3	3	4	4	4	3	5	5	5
Development Water Resources	4	4	4	4	4	4	4	5	5	4
Development, Housing and Economic Development										
Development Mill Creek SSA	1	1	1	1	1	1	1	1	1	-
County Development	34	37	36	29	28	25	25	23	24	24
Total	<u>2,253</u>	<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>

Source of Information: Kane County Human Resources Department

*As of 2018, the Aurora Election Commission was dissolved and the County Clerk took over the AEC's election responsibilities.

**As of 2016 County Clerk began including election workers as employees, whereas in previous years they were contractors.

***As of 2013 Judicial Services total includes 32 judges.

****In 2019 Emergency Services was moved to the Sheriff's Dept

KANE COUNTY, ILLINOIS

Operating Indicators by Function Last Ten Fiscal Years

Function	2019	2018	2017	2016	2015
General Government					
Payroll checks issued	37,903	39,003	38,888	39,704	38,041
Accounts Payable checks issued	10,651	10,798	11,659	11,878	12,772
Purchase Orders processed	1,997	2,424	3,194	3,096	3,022
Maintenance					
District square footage maintained by staff	844,993	844,993	832,513	832,513	950,974
Information Technology Services					
Work orders completed	8,675	8,534	7,866	14,467	14,878
Public Service and Records					
Tax bills collected	195,362	194,097	193,629	193,048	192,498
Election ballots counted	31,447	228,536	40,752	172,104	95,153
Judicial					
Felony cases authorized	2,792	2,489	2,413	2,629	1,955
Child Advocacy investigations	398	419	388	330	282
Diversion program completions	320	381	239	258	451
Domestic violence cases	1,006	1,073	1,145	1,139	1,130
Felony DUI cases filed	150	130	124	172	163
Public Safety-Sheriff					
Physical arrests made	1,595	1,591	1,793	1,770	1,790
Traffic violations	12,910	13,623	14,346	11,770	9,730
Average daily inmate population	518	526	542	499	532
Highways and Streets					
Lane miles of road resurfaced	26.3	65.7	40.9	50.0	32.0
New signs installed	112	133	309	265	433
Signs repaired	1,361	1,264	1,483	1,219	1,707
Trees cut down/removed from right-of-way	32	22	58	80	44
Health and Welfare					
Clients Served	17,308	21,089	16,026	20,394	19,394
Immunizations administered	1,849	1,246	897	803	1,269
Influenza shots provided	577	524	632	83	723
Tuberculosis tests given	398	573	575	746	1,192

Source of Information: Various County Offices

2014	2013	2012	2011	2010
38,265	38,384	38,980	38,241	40,917
12,418	12,528	13,362	13,970	14,544
2,850	3,038	3,474	2,684	2,440
950,974	950,974	883,920	887,257	887,257
7,618	7,719	10,884	11,966	8,618
185,491	192,050	185,261	185,184	180,369
146,537	29,428	152,662	28,320	141,555
2,297	2,342	2,781	2,909	3,158
294	328	285	247	300
593	545	550	528	575
1,408	1,370	1,221	1,265	1,356
169	98	195	130	219
1,781	1,646	1,427	1,563	1,396
7,180	7,124	5,959	6,988	6,825
626	634	660	637	632
70.1	47.9	48.9	79.9	97.5
361	327	362	400	445
2,081	2,428	1,964	1,785	2,048
11	30	36	48	107
25,752	21,579	23,319	23,381	131,123
887	825	617	764	1,343
905	908	839	1,013	9,317
1,517	1,265	679	1,839	3,363

KANE COUNTY, ILLINOIS

Capital Asset Statistics by Function Last Ten Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
General Government				
Land acreage	770	770	770	770
County buildings	24	24	24	24
Maintenance vehicles	17	17	15	16
Judicial				
Court houses	2	2	2	2
Public Safety				
Sheriff				
Main Stations	1	1	1	1
Substations	1	1	1	0
Sheriff vehicles	155	136	129	132
Correction facilities	1	1	1	1
Highways and Streets				
Miles of streets				
Rural	215.62	215.62	231.18	230.5
Urban	85.78	85.78	71.75	74
Bridges/Culverts	66	66	66	66
Street Lights	1,216	1,192	1,127	1,120
Traffic signals	120	119	118	116
Warning flashers	58	58	62	56
Forest Preserve				
Land acreage	22,512	21,353	21,270	20,770
Bicycle path miles	178	178	172	172

Source of Information: Various County Offices

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
770	770	770	770	770	770
26	26	26	26	21	21
14	11	9	9	9	9
2	2	2	2	2	2
1	1	1	1	1	1
1	1	2	2	2	3
132	133	128	124	124	132
1	1	1	2	2	2
232.0	250.5	250.5	250.0	250.0	250.0
74	74	74	74	73	69
66	66	65	64	63	56
1,104	1,070	1,059	872	774	774
116	113	113	113	113	125
56	43	45	40	28	28
20,675	20,586	20,212	19,934	19,600	18,700
172	172	172	172	172	168

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, 2019

Date of Organization:	January 16, 1836
Form of Government:	Township
Governing Body:	County Board
Land Area:	Approximately 524 square miles
Population:	532,403
Number of Housing Units:	189,472
Number of Registered Voters:	306,391
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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