

KANE COUNTY, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

**FOR THE YEAR ENDED
NOVEMBER 30, 2021**

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

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July 27, 2022

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

Formal Transmittal of the Annual Comprehensive Financial Report

The Annual Comprehensive Financial Report for Kane County, Illinois for the Fiscal Year ended November 30, 2021 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 4-36 in the financial section of the Annual Comprehensive Financial Report. 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 US, 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 tax 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 custodial 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 to the extent practicable. 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 2022 is \$102,363,846 the required 25% minimum cash reserve for Fiscal Year 2022 is \$25,590,962. At November 30, 2021, the General Fund – General Account cash and cash equivalents balance was \$46,411,043, which is sufficient to maintain the required minimum cash reserve throughout the projected cash flow of Fiscal Year 2022.

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 last estimated population of 515,588 represents a slight increase of 0.1% since the 2010 Census of 515,269. The County's relatively stable population despite the overall decline in state population can be attributed to the gradual expansion of the Chicago metropolitan area that 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 expected increase in 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 \$16.6 billion in tax year 2021. 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 been increasing the property tax levy by an amount limited to that generated by new construction. In Fiscal Year 2022, the amount of property tax increase generated by new construction was \$561,986.

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 and then rose significantly in 2021 to \$8.0 million. Sales tax revenue had also been recovering. It surpassed its \$15.4 million peak established in 2006 when it reached \$15.6 million in Fiscal Year 2016, and gradually increased to \$16.6 million in Fiscal Year 2019. However, sales tax revenue briefly dipped down to its \$15.6 million level in Fiscal Year 2020 as a result of the economic impact of the COVID-19 pandemic. In Fiscal Year 2021 it rebounded to an all-time high of \$20.6 million partly due to businesses reopening after the pandemic, and additional sales tax revenue being generated by a new sales tax on Cannabis sales that went into effect the second half of the year. But the primary explanation for the increase in sales tax revenue is the impact of the "Level the Playing Field for Illinois Retail Act" that went into effect as a result of which sales tax on internet sales is now based on the destination of the purchased goods, whereas before it was based on the distribution site. Year-to-date sales tax revenue collections through June of 2022 indicates continued dramatic growth of 23% over prior year and 28% over budget.

In March of 2020, the Congress of the United States enacted the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"), to provide economic relief to State, Local, and Tribal governments responding to the Coronavirus pandemic. As a result of the CARES Act, the County received \$93 million from the United States Department of the Treasury to defray the cost associated with mitigating and responding to the impact of the Coronavirus pandemic. The County distributed approximately 50% of the funds to municipalities, townships, fire protection districts, forest preserves, park districts, library districts, historical societies, museums, performing arts, visual arts, small businesses and non-profits to reimburse them for such costs. The County used the remaining 50% to reimburse itself for the additional expenses incurred that were associated with mitigating or responding to the COVID-19 public health emergency. This reimbursement included \$23 million of payroll costs for public health and safety personnel who were deemed to be substantially dedicated to mitigating or responding to the emergency. These payroll reimbursements generated budgetary savings for the County, \$3.5 million of which was used to offset revenue losses in Fiscal Year 2020 resulting from the economic impact of the pandemic. \$18 million of the remaining of the budgetary savings was placed in reserve to offset future revenue losses and expenses related to the ongoing impact of the COVID-19 pandemic.

In March of 2021, the Congress of the United States enacted the American Rescue Plan Act ("ARPA") to provide additional economic relief to State, Local and Tribal governments responding to the Coronavirus Pandemic. As a result of ARPA, the County was allocated \$103 million from the United States Department of the Treasury to defray the cost associated with continuing to mitigate and respond to the impact of the Coronavirus pandemic, including lost revenue recoupment. The County determined that its share of revenue recoupment for Fiscal Year 2020 was \$7.4 million, for which it was reimbursed in Fiscal Year 2021.

Economic forecasts for 2022 are optimistic, with a return to long-term trend growth rates of 2-2.5% over pre-pandemic levels. The Illinois Municipal League's January 2022 revenue forecast indicates the following increases for calendar year 2022 as compared to calendar year 2021: income tax up 2.1%, local use tax down 5.0% (as a result of internet use tax shifting to sales tax), Motor Fuel Tax up 2.5%, and Personal Property Replacement Tax down 2.0%. However, other revenue sources of the County such as Circuit Court Division Fees, Court System Fees, and various Sheriff's and State's Attorney's fees continue to be adversely affected by the pandemic. The net result is a projected revenue shortfall of approximately \$1 million that will need to be funded by a draw from reserves. This is a \$10 million improvement over what had originally been budgeted.

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, temporary 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 November of 2020, Moody's Investors Service issued its annual comment on Kane County. Moody's stated that the credit position for Kane County is very good, and its Aa1 rating slightly exceeds the US counties median rating. Criteria cited by Moody's include a robust financial position, an extensive tax base with a strong wealth and income profile, a negligible debt burden, a somewhat inflated 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 far 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. This access has been further enhanced by the ability for many residents to work remotely since the onset of the pandemic. 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 1.7% of equalized assessed value (EAV); the fair market value of the tax base is an estimated \$47.9 billion, or \$92,851 per capita; and the County's median household income is 122% 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 2020, Kane County collected \$157.2 million from sources other than property taxes and direct charges. \$22 million was earned revenue received directly from the Federal government as a result of the CARES and ARP Acts. Much of the remaining revenue (intergovernmental revenues, grants, reimbursements and miscellaneous income), was received from the State of Illinois. The State provides the County with income tax and sales tax revenue as well as various local use taxes to support operations. Public Act 86-16, settled in 1995, permitted Kane County to add up to a \$.04/gallon tax to all motor fuel sold within the County's borders. The County initiated a \$.02/gallon tax under this law and in February 2007, the Board approved raising this to \$.04/gallon effective May 1, 2007.

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

The rising cost of health insurance continues to be the County's most challenging cost to control. Near the end of Fiscal Year 2015, the County had joined the Intergovernmental Personnel Benefit Cooperative (IPBC) in order to purchase stop loss insurance at a lower rate as one of the expected benefits of belonging to a larger risk pool. However, the higher administrative costs proved to be more than the savings achieved in stop loss premiums. Therefore, the County chose to leave the IPBC as of July 1, 2019. For Fiscal Year 2022, the rates for PPO were increased by 1.6%, and the rates for HMO were increased by 20.0% so as to more closely align the rates with actual cost. The rate for dental insurance was held flat. The County anticipates an overall increase of 9.7% for Fiscal Year 2023.

Given that the General Fund contractual and commodities budgets have already been reduced to the minimum required for operations as a result of disciplined effort in previous years, the focus for Fiscal Year 2022 year was to limit any increases to those which were absolutely essential. Salaries and Wages were increased according to collective bargaining agreements for union employees and by 2% for non-union employees. The gap between the General Fund forecasted revenues and expenditures was closed by drawing down \$2.1 million of the \$24.4 million reserve created by budgetary savings generated by payroll reimbursements from the CARES Act & ARPA Funds; drawing down \$1.6 million from the Property Tax Freeze Protection Fund; and assuming a reimbursement of \$6.9 from the ARPA Fund for lost revenue recoupment. This one-time strategy of drawing down reserves was chosen so as to avoid cutting programs, laying off staff, and/or raising taxes in the midst of a pandemic that was already adversely affecting the local economy.

MAJOR INITIATIVES FOR KANE COUNTY

In 2021, the County received approximately \$1.9 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 conditions, substance abuse, criminal records, etc. Other items funded by casino revenue in 2021 included the employee tuition reimbursement program, as well as \$0.4 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. Most of the 10 year loans were repaid by December of 2020.

Major transportation initiatives for the Kane County Division of Transportation in 2021 included the replacement of culverts at Bliss Road over Lake Run, Ellithorpe Road, and Harter Road; traffic signal installation and replacement for sections of Fabyan, Orchard, Randall, and Hughes roads; new traffic signalization at the Main Street at Nelson Lake intersection; reconstruction and improvements of the Fabyan Parkway Multi-use Path, the intersection of Kirk Road and Dunham Road; and Silver Glen at Randall Road. Work continues on Longmeadow Parkway Corridor Section (C-2) – Sandbloom/Williams to IL 25 as well as the development of the Longmeadow toll collection system. Engineering work continues on the Bliss/Fabyan/Main realignment and roundabout, the Bunker Road extension – Keslinger Road to LaFox Road, the extension of Dauberman Road over the BNSF RR from US 30 to Granart Road, Fabyan Parkway at IL 31 Intersection Feasibility Study, Galligan from Freeman to Binnie intersection improvement, bridge and roadway replacement at Kirk Road over UPRR, Orchard Road at US 30 intersection reconstruction, intersection safety improvements on Plank Road from Engel Road to Vaughon Road, Randall Road at Big Timber Road intersection improvement, Randall Road at IL 72 intersection reconstruction, Randall Road at US 20 Planning Study, Randall Road over I-90 Interchange Study, and Randall Road at Hopps Road intersection improvement. The annual pavement resurfacing program improved approximately 28.2 miles of roadway through pavement preservation, crack filling and pavement striping.

In 2021, Building Management completed the construction of the Multipurpose Building for the Coroner's Office, Sheriff, and Building Management. The new 59,000 square foot building is fully operational. The Department also completed the boiler replacement project at the Judicial Center as part of the renovation of the building's heating and air conditioning systems.

In 2021, the Information Technologies Department continued to experience a significant increase in capital projects and services related to the COVID-19 pandemic. The majority of the year was dedicated to pandemic response while maintaining existing systems and services. The projects for 2021 included the continued lifecycle replacement of computers, printers, copiers, storage, server, network, and telephone infrastructure. In response to the pandemic, the Department deployed equipment and provided services to all county offices and departments in support of remote work and work from home initiatives. The Department replaced the scheduled 300 desktops and laptops that are on a five-year annual cycle. The Department maintained and updated cyber security with two-factor authentication services for all remote access via virtual private networks. The Department improved cyber security policies and procedures in response to a cyber-security review and insurance requirements for cyber liability.

The Department began implementation of a new county-wide phone system to replace the legacy phone system. The phone system implementation will continue into 2022. The Department expanded the use of DocuSign electronic signature capabilities in 2021 to include Offices and Departments outside of the Judiciary and will continue to expand the use of electronic signatures in 2022. The electronic signature technology allows secure signing of documents remotely and online improving efficiency.

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 and testing and infrastructure improvements were made in preparation for an upgrade to Odyssey in 2023. The Tyler New World Enterprise Resource Planning (ERP) system was upgraded and maintained to the latest product release and enhanced with a content management solution for financial information and a third-party solution for employee benefit administration and open enrollment. The Tyler New World Public Safety systems were maintained to the latest product releases. The Devnet Tax Administration system was upgraded and maintained to the latest product release.

RELEVANT FINANCIAL POLICIES

The County maintains a comprehensive set of financial policies governing such topics as a structurally balanced budget, investing, purchasing, capital improvements, restrictions governing the use of reserve funds, and a post issuance debt compliance policy.

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 will endeavor to include 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. At the end of Fiscal Year 2021, the COVID Payroll Reimbursement Fund had a balance of \$24.4 million of savings created by payroll reimbursements from the CARES Act and ARPA Funds, to be used to offset future ongoing expenses related to the COVID-19 pandemic and lingering revenue reductions related to the economic impact of the pandemic. The Property Tax Freeze Protection Fund (which had a balance of \$6.6 million at the end of Fiscal Year 2021) serves as a source of funding that may be used 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 \$5.2 million at the end of Fiscal Year 2021 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.

Major projects in the Fiscal Year 2022 budget include the completion of the construction project to build new roadway for Longmeadow Parkway from Sandbloom/Williams Road to the Bolz Road Connection (Section C-2A & C-2B), the Longmeadow Parkway Fox River Bridge toll collection facility and implementation of the back office system, additional tree plantings along the Longmeadow Parkway Corridor, the realignment and construction of a roundabout at Bliss/Fabyan/Main, the extension of Bunker Road from the LaFox Metra station at Keslinger Road north to LaFox Road, Orchard Road at US 30 intersection reconstruction, and various bridge rehabilitation/maintenance projects.

Design engineering continues on the extension of Dauberman Road from Granart Road to US 30, Kirk Road over the UPRR Bridge widening and replacement, Randall Road at Big Timber Road, Randall Road at Hopps Road, Randall Road at IL 72 intersection reconstruction, Randall Road at Huntley Road, Randall Road Multi-Modal Corridor Study, Galligan Road from Freeman Road to Binnie Road, Plank Road from Romke Road to Brier Hill Road, Plank Road from Engel to Waughon, Dauberman Road/Meredith Road intersection realignment, and Fabyan Parkway at Settler's Hill Road/Kingsland Drive. Preliminary & Environmental Linkage studies (feasibility studies) continue for the interchange at Randall Road at US 20, the Randall Road over I-90 interchange, and the intersection of Fabyan Parkway and IL 31. The annual pavement maintenance program is anticipated to improve approximately 16.75 miles of roadway through resurfacing, 11.20 miles through asphalt rejuvenator, 48.10 miles through cracksealing, 235.90 miles through paint pavement markings, and 12.70 miles through urethane pavement markings.

In 2022, Building Management will complete the demolition of the old diagnostic center, maintenance garage, and fuel center at the Fabyan Parkway site. The Department will repair and structurally reinforce the vault and drive behind Building A at the Government Center, and work with Energy and Environment to complete the solar project at the Judicial Center. The Department will also renovate two courtrooms, one in the Juvenile Justice Center and one in the Judicial Center in response to increased demand and new legislation. The Department will work with Water Resources to stabilize the Geneva Creek on the Government Center property to control erosion. Finally, the Department will evaluate and assess all major mechanical systems for the buildings to create a capital replacement plan and maintenance plans for all buildings.

In 2022, the Information Technologies Department projects include the continued lifecycle replacement of computers, printers, copiers, storage, server, network, and telephone infrastructure. The Department will continue to upgrade and maintain all software and systems to the latest product releases, including the Tyler Odyssey Court Case Management systems, the Tyler New World Enterprise Resource Planning (ERP) system, the Tyler New World Public Safety Systems and the Devnet Tax Administration system.

The Department will be working extensively in the Judiciary and Public Safety to complete courtroom and office improvements to accommodate the requirements of the SAFE-T Act. The construction of two courtrooms and the technology needed for operations will be a primary focus.

The Department will continue to 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 \$5.4 million in revenue from the Grand Victoria Casino Elgin in 2022, which will continue to fund similar educational, environmental and economic development programs as funded in Fiscal Year 2021.

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, again in 2013 and again in 2021.

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 issued approximately \$13,130,000 of General Obligation (Alternate Revenue Source) bonds in 2020 for the purpose of financing the construction of the multi-use facility described above.

The County issued approximately \$9,045,000 of General Obligation (Alternate Revenue Source) Bonds in 2021 for the purpose of refunding the remaining outstanding General Obligation Refunding Bonds, Series 2013.

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 Annual Comprehensive Financial Report for the Fiscal Year ended November 30, 2020. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Annual Comprehensive 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 24 consecutive years (Fiscal Years 1997-2020). 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, 2021. 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 6 consecutive years (Fiscal Years 2016-2021). 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 2022 budget book.

ACKNOWLEDGMENTS

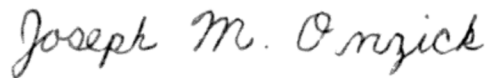
The preparation of the Annual Comprehensive Financial Report was made possible by the full cooperation of all departments and offices within the County. Each elected official, department head and departmental support staff member has our sincere appreciation for the contributions made in the preparation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

I am also grateful to our external auditors Baker Tilly US, 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, Juliet Gaber, Daniel Janis and Nicole Daccardo for their excellent work and dedication.

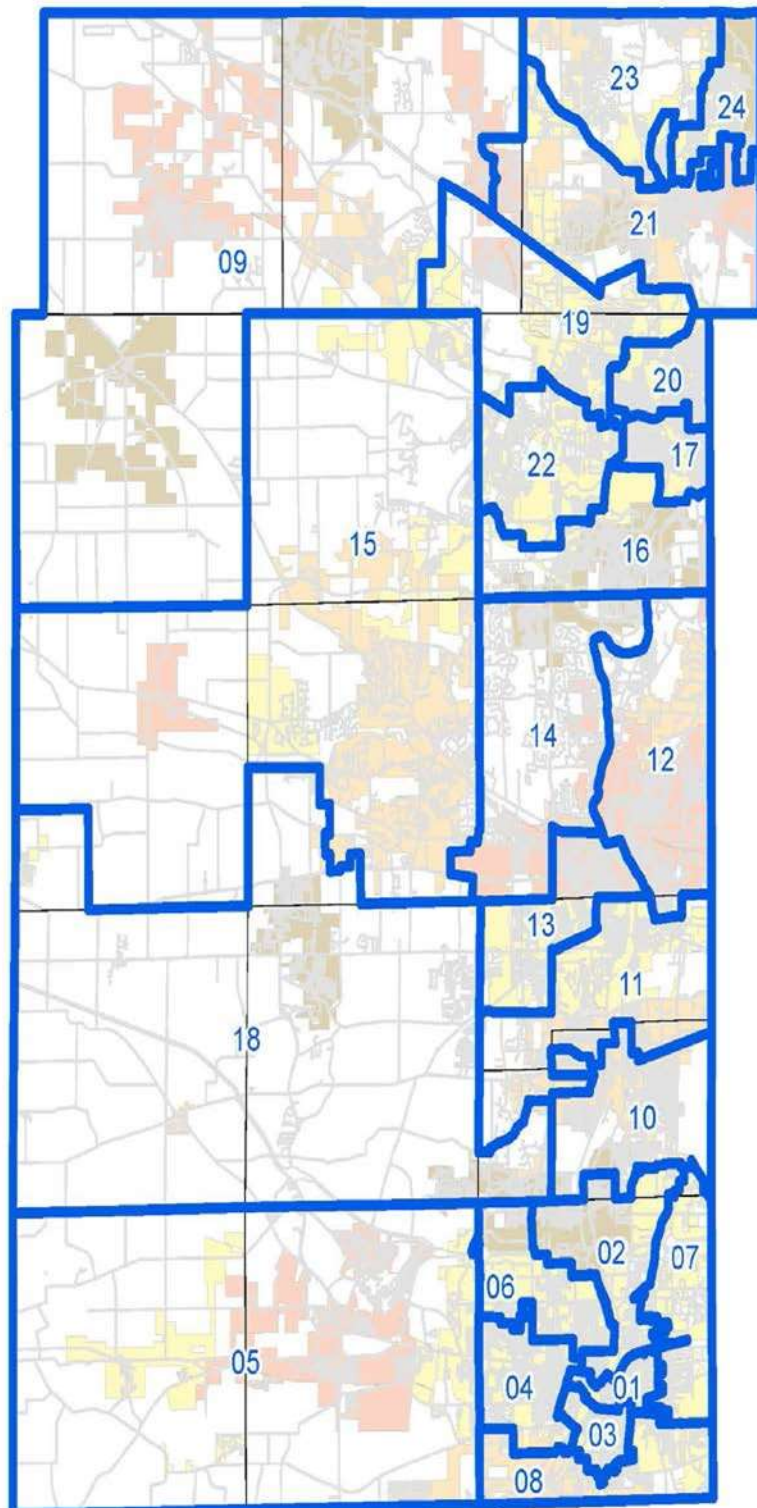
In closing, I would like to express my appreciation to the County Board for their leadership and support in preserving the County's financial strength during this challenging economic climate as reflected in this report.

Sincerely,



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

KANE COUNTY BOARD MEMBERS BY DISTRICT



KANE COUNTY BOARD MEMBERS

Corinne Pierog, Madam Chair
County Board Chairman

<u>District:</u>	<u>Board Member:</u>
1	Myrna Molina
2	Dale Berman
3	Anita Lewis
4	Mavis Bates
5	Bill Lenert
6	Ron Ford
7	Monica Silva
8	Michelle Gumz
9	Thomas Koppie
10	David J. Brown
11	John Martin
12	Ken Shepro
13	Todd Wallace
14	Mark Davoust
15	Barbara Wojnicki
16	Michael Kenyon
17	Deborah Allan
18	Drew Frasz
19	Mohammad "Mo" Iqbal
20	Cherryl F. Strathmann
21	Clifford Surges
22	Vern Tepe
23	Chris Kious
24	Jarett Sanchez

On November 30, 2021, the Kane County Board approved re-districting the above map. The new districts will become effective at the beginning of fiscal year 2023.

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Dr. Alexandra Tsang, Director

Latanya Hill, Director
Mike Davis, Superintendent

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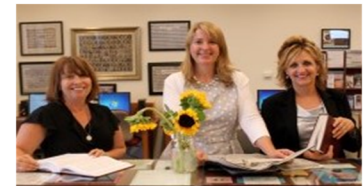
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Jody Kanikula, Secretary



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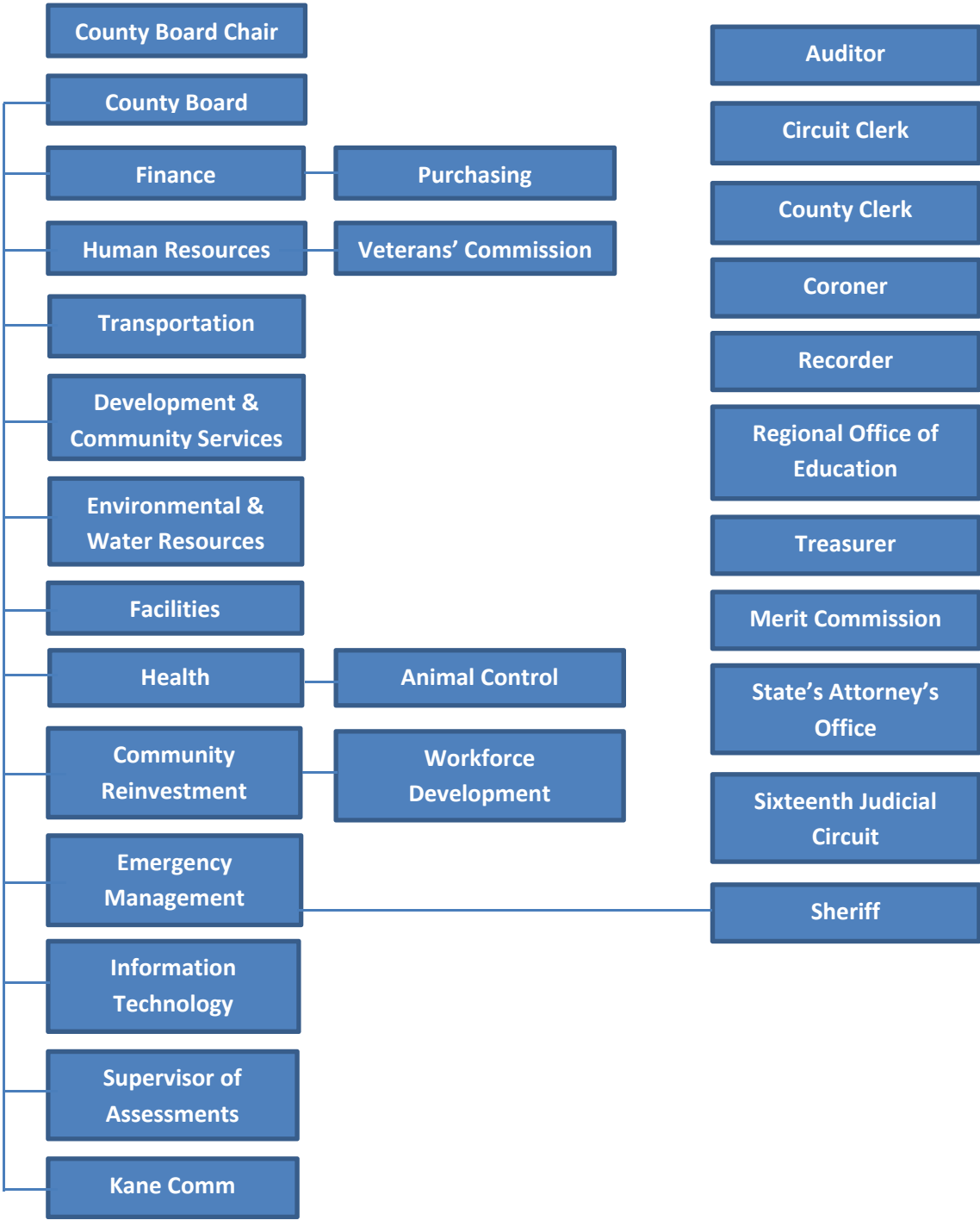
Email: zimmermanjacob@co.kane.il.us



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

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

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Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

November 30, 2020

Christopher P. Morill

Executive Director/CEO

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Independent Auditors' Report

To the Chairman and Members of the County Board of
Kane County, 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, 2021, 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, 2021. 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, 2021, 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 District were not audited in accordance with *Government Auditing Standards*.

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, 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note I, Kane County adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, effective December 1, 2020. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

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.

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 July 27, 2022 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 US, LLP

Oak Brook, Illinois
July 27, 2022

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KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2021 (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, 2021. 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 2021 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, 2021, by \$859.4 million (net position). Of this amount, \$135.8 million (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors, \$141.0 million (restricted net position) is restricted for specific purposes and \$582.6 million represents the net investment in capital assets.
- The County's total net position this fiscal year increased \$72.1 million over the previous year, which represents a 9.2% increase in net position from 2020. Total net position for governmental activities increased by \$72.5 million, while the total net position for business-type activities decreased by \$0.4 million.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$300.9 million.
- At the end of the current fiscal year, unassigned fund balance of the General Fund was \$51.8 million, or 65.6% of total General Fund expenditures, which is available for spending on behalf of its citizens.
- The County's total long-term debt (including amounts due within one year) decreased by \$18.5 million or 14.3% in comparison with the prior year. This decrease resulted from a \$10.3 million decrease in net pension liability, the retirement of \$6.8 million of bonds, a \$1.8 million decrease in long term construction payable, and a \$0.8 million reduction in compensated absences. These reductions were offset by a \$1.1 million increase in accrued claims and judgments.
- Excluding the market adjustments of a negative \$1,545,147 in 2021 and a positive \$647,464 in 2020, investment earnings for the County declined 54.3% compared to 2020. On average, the County invested 12.4% more of its available cash in 2021 than in the previous year, while at the same time the County's weighted average investment yield decreased 55.2% from an average of 1.14% in 2020 to an average of 0.51% in 2021.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

The statement of net position presents information on the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between those components reported as net

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2021 (Unaudited)

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 37-40 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 seventy-six 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, American Rescue Plan Fund, Motor Fuel Tax Fund, Transportation Sales Tax Fund and all nonmajor governmental funds. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2021 (Unaudited)

The governmental funds financial statements can be found on pages 41-46 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, vision and life 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 47-49 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 statements can be found on pages 50-51 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 52-111 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, Economic Development Account, Cost Share Drainage Account, COVID Payroll Reimbursement Account, and Public Building Commission Account. A budgetary comparison schedule has been provided for the remaining account groups included in the General Fund and for each of the major special revenue funds (American Rescue Plan Fund, Motor Fuel Tax 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 112-125 of this report.

Other supplementary information, which includes the combining and individual fund statements and schedules referred to earlier, provide information for the General Fund, nonmajor governmental funds, proprietary funds, and fiduciary funds, and is presented immediately following the required supplementary information. Other supplementary information can be found on pages 126-379 of this report.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2021 (Unaudited)

COUNTYWIDE FINANCIAL STATEMENT ANALYSIS

Statement of Net Position - The County's overall financial position improved during Fiscal Year 2021 despite the ongoing COVID-19 pandemic. 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 \$859.4 million, which represents an increase of \$72.1 million over the previous year after the impacts of restatement for GASB Statement No. 84. Cash and restricted cash increased \$26.4 million, net pension asset increased \$20.0 million, while accounts payable decreased \$38.2 million, and the County's net pension liability decreased by \$10.3 million. Deferred outflows related to pensions increased by \$2.0 million and deferred inflows related to pensions increased by \$20.1 million. Deferred outflows related to OPEB decreased by \$0.5 million and deferred inflows related to OPEB decreased by \$0.7 million. The County's net investment in capital assets increased \$31.3 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, 2021 and 2020 (In Millions - Rounded)

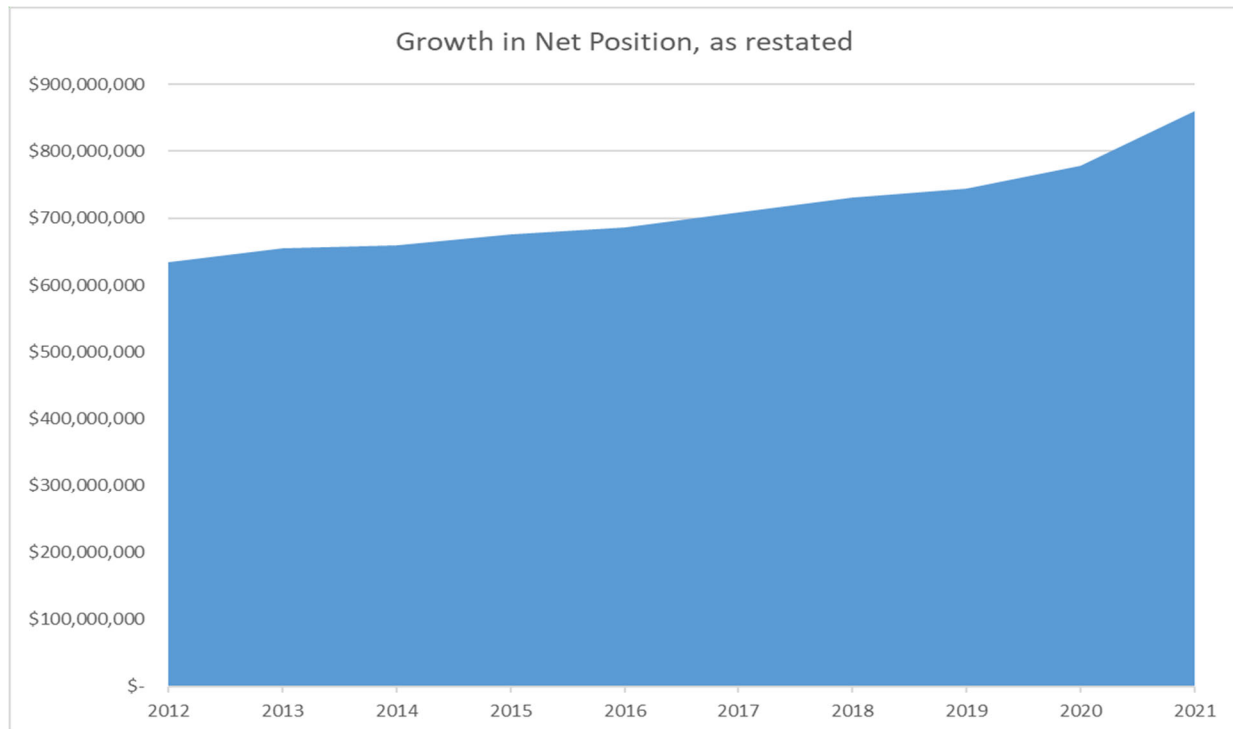
	Governmental Activities		Business-Type Activities		Total Primary Government		
	2021	2020	2021	2020	2021	2020	Change %
Assets							
Current and							
Other Assets	\$ 454.6	\$ 410.0	\$ 5.2	\$ 5.6	\$ 459.8	\$ 415.6	11%
Capital Assets	652.1	624.0	2.9	2.9	655.0	626.9	4%
Total Assets	1,106.7	1,034.0	8.1	8.5	1,114.8	1,042.5	7%
Deferred Outflows of Resources	27.6	26.0	-	-	27.6	26.0	6%
Liabilities							
Current and							
Other Liabilities	65.4	65.3	-	-	65.4	65.3	0%
Long-Term							
Liabilities	111.2	129.7	-	-	111.2	129.7	-14%
Total Liabilities	176.6	195.0	-	-	176.6	195.0	-9%
Deferred Inflows of Resources	106.4	86.5	-	-	106.4	86.5	23%
Net Position							
Net Investment							
in Capital Assets	579.7	548.4	2.9	2.9	582.6	551.3	6%
Restricted	135.8	103.7	5.2	5.3	141.0	109.0	29%
Unrestricted	135.8	126.4	-	0.3	135.8	126.7	7%
Total Net Position	\$ 851.3	\$ 778.5	\$ 8.1	\$ 8.5	\$ 859.4	\$ 787.0	9%

Note: The fiscal year 2020 financial information has not been restated for the implementation of GASB Statement No. 84.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2021 (Unaudited)

The chart shown below reflects the County's annual growth in net position, which averages 3.4% 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, prepaid items, advances and net pension asset. Current and other assets for Governmental Activities were higher by \$44.6 million over the prior year. Current and other assets for Business-type Activities were lower by \$0.4 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.

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 \$0.1 million.

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.

The Statement of Net Position can be found on pages 37-38 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 39-40 of this report. As can be seen, total revenues decreased \$22.6 million or 7.7%, and expenses decreased \$52.5 million or 20.9% compared to prior year.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2021 (Unaudited)

Condensed Statement of Activities for the Years ended November 30, 2021 and 2020 (In Millions - Rounded)

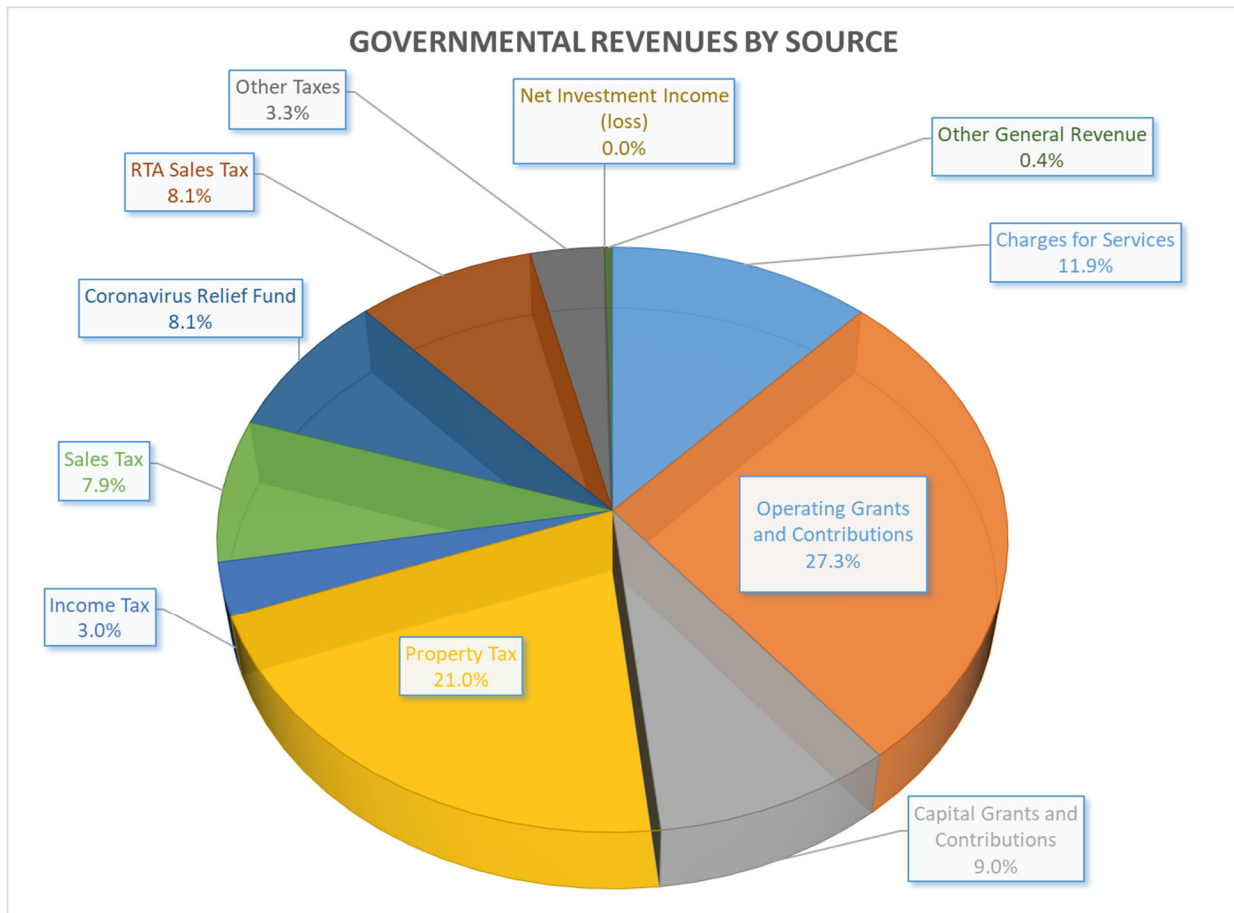
	Governmental Activities		Business-Type Activities		Total Primary Government		
	2021	2020	2021	2020	2021	2020	Change %
Revenues							
Program Revenues							
Charges for Service	\$ 32.0	\$ 29.6	\$ 0.1	\$ 0.1	\$ 32.1	\$ 29.7	8%
Operating Grants and Contributions	73.8	57.9	-	-	73.8	57.9	27%
Capital Grants and Contributions	24.3	11.9	-	-	24.3	11.9	104%
General Revenues							
Property Tax	56.7	55.7	-	-	56.7	55.7	2%
Income Tax	8.0	6.5	-	-	8.0	6.5	23%
Sales Tax	21.3	15.5	-	-	21.3	15.5	37%
Coronavirus Relief Fund	5.8	87.1	-	-	5.8	87.1	-93%
American Rescue Plan	16.2	-	-	-	16.2	-	N/A
RTA Sales Tax	21.8	17.9	-	-	21.8	17.9	22%
Other Taxes	9.0	5.5	-	-	9.0	5.5	64%
Net Investment Income (Loss)	(0.1)	3.8	-	0.1	(0.1)	3.9	-103%
Other General Revenues	1.0	0.9	-	-	1.0	0.9	11%
Total Revenues	269.8	292.3	0.1	0.2	269.9	292.5	-8%
Expenses							
General Government	40.9	99.0	-	-	40.9	99.0	-59%
Public Safety	47.2	35.1	-	-	47.2	35.1	34%
Highways and Streets	32.7	55.1	-	-	32.7	55.1	-41%
Judicial	24.9	22.8	-	-	24.9	22.8	9%
Public Service and Records	15.0	15.0	-	-	15.0	15.0	0%
Health and Welfare	14.9	13.3	-	-	14.9	13.3	12%
Environment and Conservation	0.6	0.5	-	-	0.6	0.5	20%
Development	19.2	6.6	-	-	19.2	6.6	191%
Interest on Long-Term Debt	1.8	2.0	-	-	1.8	2.0	-10%
Solid Waste	-	-	0.6	0.9	0.6	0.9	-37%
Total Expenses	197.2	249.4	0.6	0.9	197.8	250.3	-21%
Excess before Transfers	72.6	42.9	(0.5)	(0.7)	72.1	42.2	71%
Transfers	(0.1)	(0.1)	0.1	0.1	-	-	n/a
Change in Net Position	72.5	42.8	(0.4)	(0.6)	72.1	42.2	71%
Net Position Beginning of Year, (as restated)	778.8	735.7	8.5	9.1	787.3	744.8	6%
Net Position End of Year	\$ 851.3	\$ 778.5	\$ 8.1	\$ 8.5	\$ 859.4	\$ 787.0	9%

Note: The fiscal year 2020 financial information has not been restated for the implementation of GASB Statement No. 84.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2021 (Unaudited)

Revenues - Charges for Services, as a whole, increased \$2.4 million compared to the prior year. This increase is primarily due to the Treasurer's tax sale for Fiscal Year 2020 having been postponed until Fiscal Year 2021 due to the COVID-19 pandemic, resulting in two years' worth of back taxes, interest and penalties having been collected during Fiscal Year 2021. It is also due to increases in GIS Fees, Building and Inspection Permits, Revenue Tax Stamp Fees, and Recording Fees. Operating Grants and Reimbursements increased by a net \$15.9 million primarily as a result of the new \$14.5 million Emergency Rental Assistance Grant. Other significant increases include: the Community Development Block Grant, the Emergency Solutions – COVID Grant, Probation Salary Reimbursements, the Equitable Sharing Program, Interpreter Service Reimbursements, the Title IV Grant, Motor Fuel Tax, County Local Option Tax, Vehicle Lease Reimbursement, COVID-19 Contact Tracing Grant, State Opioid Response Grant, COVID-19 Mass Vaccination Grant, Kane Kares ISBE Grant, Tech and Civic Life Grant, Illinois Voter's Registration Grant, and Workforce Development Grants. These increases were offset by decreases in the Elgin Casino Riverboat Grant, the HOME Program Grant, the Homeless Lodging Grant, State Alien Assistance Grant, Supplemental State Distribution to KDOT, Local Health Protection Grant, COVID-19 Outbreak Reimbursement, CARES Act Elections Grant, and the US Department of Agriculture Grant. Capital Grants increased by \$12.4 million, primarily within the Highway and Streets function, but also from the State of Illinois for construction of the multiuse facility.

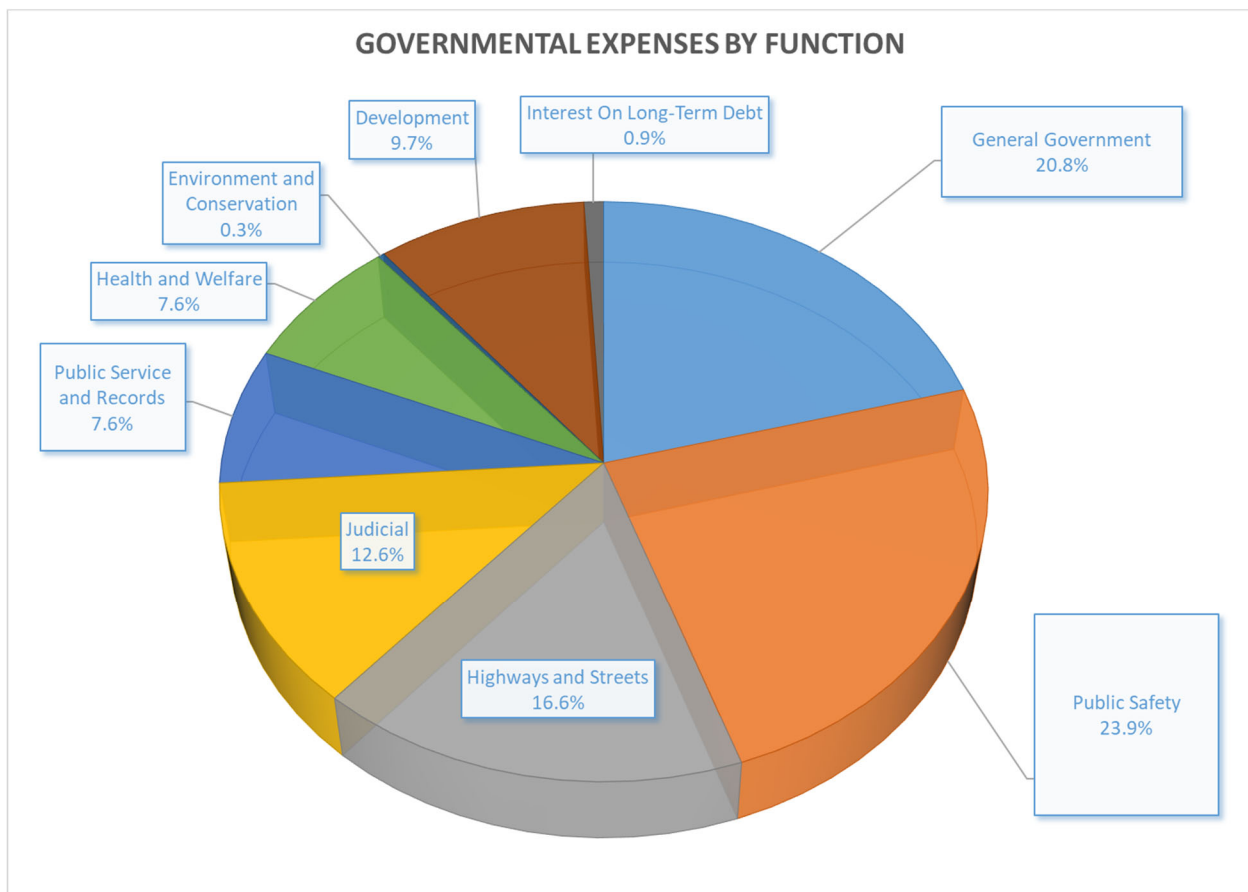


General revenues increased or decreased as follows: Property Taxes increased \$1.0 million, which was the net result of capturing \$525,000 of new construction plus the delayed distribution of \$249,000 of property

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2021 (Unaudited)

tax revenue having been recorded as unavailable revenue in Fiscal Year 2020 and then recorded as revenue in Fiscal Year 2021; Income Tax revenue increased \$1.5 million; and Sales Tax revenue increased \$5.8 million. The Coronavirus Relief Fund revenue of \$5.8 million recognized in Fiscal Year 2021, compared to \$87.1 million in Fiscal Year 2020, reflects a one-time source of funding from the Federal Government restricted to the emergency response to and the mitigation of the COVID-19 pandemic. RTA Sales Tax revenue increased by \$3.9 million; Other Taxes revenue increased by \$3.5 million; and Net Investment Income (Loss) including market adjustment decreased by \$3.9 million. Other Revenue increased by \$0.1 million, primarily as a result of proceeds from the tax sale and various miscellaneous revenues.



Expense - General Government expense was down \$58.1 million compared to Fiscal Year 2020 primarily as a result of less expense incurred related to the countywide emergency response to and mitigation of the COVID-19 pandemic. There was \$69.0 million more Coronavirus Relief Fund expense incurred in Fiscal Year 2020 than there had been in Fiscal Year 2021 due to the compressed time frame in which to spend the Coronavirus Relief funds during Fiscal Year 2020. In comparison, there was only \$11.8 million of American Rescue Plan expense incurred in Fiscal Year 2021 due to the expanded 4 year time frame in which to expend those funds. The remaining difference can be attributed to increases in personnel expense, software maintenance, telephone and building repairs expense, as well as less IMRF, SLEP and FICA expense having been subsidized by CARES Act. These increases were offset by a decrease in workers compensation expense and Riverboat external grants.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2021 (Unaudited)

The \$12.1 million increase in Public Safety expense is primarily due to less public safety personnel expense having been reimbursed from the CARES Act Fund than there had been in Fiscal Year 2020.

Highways and Streets expense decreased by \$22.4 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 related to the Longmeadow Parkway.

Judicial expense increased by \$2.1 million as a result of the Court System resuming to more normal levels of operation as pandemic restrictions were eased. The State's Attorney also added new personnel to the following units: Abuse and Neglect; Domestic Violence; Child Advocacy; and Mental Health.

Public Service and Records expense remained flat over Fiscal Year 2020 since the increase in Workforce Development expense related to a funding increase offset the decrease in election expense associated with the biennial election that occurred in Fiscal Year 2020 but not in Fiscal Year 2021.

The \$1.6 million increase in Health and Welfare expense was the direct result of the on-going emergency response to the COVID-19 pandemic, including testing, contact tracing, quarantine management, mass vaccination and the provision of countywide guidance, supplies and equipment.

Environment and Conservation expense increased \$0.1 million as a result of an increase in Farmland Preservation expense related to personnel and contractual expenses.

The increase of \$12.6 million in Development expense is the net result of the new Emergency Rental Assistance Grant (\$14.5 million) offset by decreased activity in the HOME program and the OCR and Recovery Act programs.

There was \$0.2 million less interest expense on long term debt as expected per the debt service schedules.

The decrease of \$0.3 million for Solid Waste related expense pertains to the construction of the cross country course on the Settler's Hill landfill that was completed in 2020, with remaining funds transferred to the Kane County Forest Preserve in 2021.

GOVERNMENTAL FUNDS FINANCIAL STATEMENT ANALYSIS

Governmental Funds - The revenues and expenditures of the County's General Fund and the nonmajor governmental funds are analyzed below. The activities of the American Rescue Plan Fund, the Motor Fuel Tax Fund and Transportation Sales Tax Fund will be described briefly following these analyses.

Revenues - The property tax levy was held flat for existing property. The increase of \$1.0 million is primarily due to \$525 thousand more in property tax revenue attributable to new construction being collected in 2021 as compared to 2020, and the delay in the distribution of \$249 thousand of Fiscal Year 2020 property tax revenue, causing \$249 thousand less property tax to be recorded as revenue in Fiscal Year 2020 and \$249 thousand more property tax revenue to be recorded in Fiscal Year 2021. It should be noted that 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.

The \$4.6 million increase in Other Tax revenue is the net result of the following: RTA Sales Tax revenue increased \$3.7 million, Local Use Tax revenue decreased \$73 thousand, Transportation Motor Fuel Tax revenue increased \$1.1 million, Motor Fuel Local Option increased \$431 thousand and the Supplemental

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2021 (Unaudited)

State Distribution to the Division of Transportation decreased by \$612 thousand. Cannabis Tax increased by \$49 thousand, Video Gaming Tax revenue increased by \$49 thousand and TIF Distribution Tax decreased by \$46 thousand.

Comparative Summary of Revenues For the Governmental Funds

	2021	2020	Increase	
	Governmental	Governmental	(Decrease)	%
	Funds	Funds	2020 to 2021	Change
Revenues				
Property taxes	\$ 57,415,599	\$ 56,402,163	\$ 1,013,436	2%
Other taxes	45,028,705	40,410,194	4,618,511	11%
Intergovernmental	31,419,722	23,770,360	7,649,362	32%
Grants	63,345,593	110,484,614	(47,139,021)	-43%
Licenses and permits	3,101,163	2,745,175	355,988	13%
Fines	4,590,783	3,130,727	1,460,056	47%
Charges for services	26,303,982	22,269,823	4,034,159	18%
Reimbursements	14,427,897	11,053,474	3,374,423	31%
Net investment income (loss)	(97,940)	3,723,476	(3,821,416)	-103%
Miscellaneous	2,957,705	5,452,189	(2,494,484)	-46%
Total Revenues	\$ 248,493,209	\$ 279,442,195	\$ (30,948,986)	-11%

Intergovernmental revenues include the County's share of State Income Tax, State Sales Tax and Personal Property Replacement Tax. 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. Funding from State Income tax increased by \$1.4 million in Fiscal Year 2021. The County's share of State Sales Tax increased by \$5.0 million compared to 2020, and the County's share of Personal Property Replacement Tax increased by \$1.2 million.

The most significant revenue source in Fiscal Year 2021 was Grant revenue, although it has declined by \$47.1 million since last year. Much of the decline was due to \$87.1 million of the federal CARES Act Grant having been expended in Fiscal Year 2020 with the remaining \$5.8 million expended in Fiscal Year 2021. Other contributing factors to the decline were that the State Alien Assistance Grant, the CARES Act Election Grants, the Homeless Lodging Grant and the US Department of Agriculture Grants having been received in Fiscal Year 2020 were not repeated in Fiscal Year 2021. Other grant reductions include those to the Home Program and Local Health Protection Grants. These decreases were offset by the new \$103.4 million American Rescue Plan Act Grant, \$16.2 million of which was recognized as revenue in Fiscal Year 2021, and the new \$15.8 million Emergency Rental Assistance Grant, \$14.5 million of which was recognized as revenue in Fiscal Year 2021. Other new grants include the \$600 thousand grant from the State of Illinois towards the construction of the multiuse facility building, the Illinois Voter Registration Grant, the Tech & Civic Life Grant, the HAVA Grant, the Emergency Solutions Grant – COVID, and the \$1.3 million Mass Vaccination Grant. There were also increases to nearly all Health and Welfare grants as well as to Workforce Development grants and to the Title IV-D Grant.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2021 (Unaudited)

License and Permit revenue is up by \$356 thousand due to increases in Building and Inspection Permit revenue, Food Permit revenue, Marriage License revenue and Oversized Moving Permit revenue. The \$1.5 million increase in fine revenue can be attributed to the postponement of the Fiscal Year 2020 tax sale to Fiscal Year 2021, resulting in no Back Taxes Interest and Penalty revenue collected in Fiscal Year 2020 and two tax sales' worth of Back Taxes Interest and Penalty revenue being collected in Fiscal Year 2021.

The \$4.0 million net increase in Charges for Services revenue is primarily the result of increases in revenue collection of the following fees: Impact Fees, GIS Fees, Indemnity Fees, Computer Service Fees, Bond Fees, Animal Control Fees, Detail Fees, Net Civil Processing Fees, Electronic Monitoring Fees, Engineering Fees, Child Advocacy Center Fees, 10% Bond Fees, Recording Fees, Revenue Tax Stamp Fees, Cable Franchise Fees, KEEP/C-PACE Admin Fees, Tax Sale in Error Fees and Food Plan Review Fees. These revenue increases were offset by the following revenue decreases: Voter Election Fees, Court System Fees, General Circuit Division Fees, Mental Health Specialty Court Fees, Children's Waiting Room Fees, Court Security Fees, Inmate Telephone Fees and Miscellaneous Fees.

The \$3.4 million increase in reimbursement revenue is the net result of an increase in Community Development Block Grant reimbursements, KDOT service reimbursements, CAC Invest Salary Reimbursement, Vehicle Lease Reimbursement, Probation Salary reimbursements and Public Safety reimbursements offset by the elimination of the Forest Preserve Reimbursement which has been reclassified as a Computer Service Fee. Net investment revenue is down 103% as a result of falling interest rates during the year combined with a market value reduction due to rising interest rates at year-end. The \$2.5 million decrease in Miscellaneous Revenue is primarily attributable to a decrease in Riverboat proceeds.

Comparative Summary of Revenues General Fund

	2021	2020	Increase	%
	General	General	(Decrease)	%
	Fund	Fund	2020 to 2021	Change
Revenues				
Property taxes	\$ 32,171,910	\$ 32,806,621	\$ (634,711)	-2%
Other taxes	4,601,566	4,333,901	267,665	6%
Intergovernmental	31,419,722	23,770,360	7,649,362	32%
Grants	626,818	487,889	138,929	28%
Licenses and permits	1,340,134	1,087,169	252,965	23%
Fines	3,532,677	1,939,143	1,593,534	82%
Charges for services	13,260,551	12,306,182	954,369	8%
Reimbursements	8,039,247	7,291,241	748,006	10%
Net investment income (loss)	(52,102)	867,023	(919,125)	-106%
Miscellaneous	279,867	291,464	(11,597)	-4%
Total Revenues	\$ 95,220,390	\$ 85,180,993	\$ 10,039,397	12%

The General Fund's share of Property Tax revenue declined \$635 thousand (despite the \$525 thousand increase generated by new construction) as a result of the shift of Property Tax revenue to the FICA and Insurance Liability Funds in order to balance their budgets which are entirely dependent upon property tax

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revenue. The \$268 thousand increase in Other Taxes revenue is due to an increase in RTA Sales Tax revenue of \$370 thousand, combined with the \$73 thousand decrease in Local Use Tax revenue and a \$29 thousand decrease in TIF Distribution Tax revenue.

Intergovernmental revenue increased \$7.6 million as a result of the County's share of State Sales Tax revenue increasing by \$5.0 million, and of Personal Property Replacement Tax revenue increasing by \$1.2 million, and an increase in the County's share of State Income tax revenue of \$1.4 million.

Grant revenue increased by \$139 thousand due to receiving the new Tech & Civic Life Grant, the new Illinois Voter Registration State (IVRS) Grant and the new HAVA Grant, offset by the non-recurrence of the State Alien Assistance Grant and the CARES Act Election Grant. Licenses and Permits revenue was up \$253 thousand due to increases in Building and Permit revenue and Marriage License revenue. Fine revenue increased \$1.6 million primarily as a result of the postponement of the Fiscal Year 2020 tax sale to Fiscal Year 2021, resulting in no Back Taxes Interest and Penalty revenue collected in Fiscal Year 2020 and two tax sales' worth of Back Taxes Interest and Penalty revenue being collected in Fiscal Year 2021. There were also increases in Bond Forfeiture Fines, Judicial Technology Fines and State's Attorney's Fine's revenues, offset by decreases in Traffic Violation Fines, Eviction Fines and DUI Fines revenues.

Charges for Services revenue increased \$954 thousand. A direct result of the favorable housing market, Recording Fees increased \$398 thousand and Revenue Tax Stamp fees increased by \$1.1 million. As much of the Court System remained closed for a portion of the year, many of the Court System Charges for Services remained decreased or slightly above Fiscal Year 2020. Indemnity Fees, 10% Bond Fees, Sheriff's Detail Fees, Net Civil Processing Fees revenues, several State's Attorney Fees, Certified Copy Fees, Passport Fees, Cable Franchise Fees, and KEEP/C-Pace Admin Fees revenues increased, while Election Fees, Water Resource Cost Share Fees, Zoning Fees, Sub-Division Approval Fees and Inmate Telephone Fee revenues decreased. Reimbursement revenue increased \$748 thousand primarily as a result of a substantial increase in Probation Salary Reimbursement revenue and a new reimbursement revenue for Interpreter Services in Judiciary and Court Services.

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 106% decline in investment revenue is attributable to the falling interest rates during the year combined with a market value reduction due to rising interest rates at year-end.

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Comparative Summary of Revenues For the Total Nonmajor Governmental Funds

	2021	2020		
	Nonmajor	Nonmajor	Increase	%
	Governmental	Governmental	(Decrease)	%
	Funds	Funds	2020 to 2021	Change
Revenues				
Property taxes	\$ 25,243,689	\$ 23,595,542	\$ 1,648,147	7%
Other taxes	12,351,251	11,285,750	1,065,501	9%
Grants	40,775,175	104,547,990	(63,772,815)	-61%
Licenses and permits	1,761,029	1,658,006	103,023	6%
Fines	1,058,106	1,191,589	(133,483)	-11%
Charges for services	13,043,431	9,963,644	3,079,787	31%
Reimbursements	3,460,193	3,364,633	95,560	3%
Net investment income (loss)	(46,719)	1,994,622	(2,041,341)	-102%
Miscellaneous	2,677,838	4,849,833	(2,171,995)	-45%
Total Revenues	\$ 100,323,993	\$ 162,451,609	\$ (62,127,616)	-38%

The share of Property Tax revenue for the Nonmajor Governmental Funds increased by 7% resulting from increases in the allocations of Property Tax revenue to the FICA and Insurance Liability Funds offset by a decrease in allocation to the IMRF Fund. The decrease to the IMRF Fund was related to a SLEP rate decrease. The increase to the FICA Fund was related to wage increases. The increase to the Insurance Liability Fund was related to increasing liability expenditures.

The \$1.1 million increase in Other Taxes revenue is the result of increases in RTA Sales Tax, Video Gaming Tax, Cannabis Regulation Tax, and County Local Option Motor Fuel Tax. The \$63.8 million decrease in Grant revenue is primarily the net result of the non-recurrence of the CARES Act grant revenue of \$81.4 million offset by the new \$14.5 million Emergency Rental Assistance Grant, \$1.8 million Contact Tracing Grant, \$1.3 million Mass Vaccination Grant, and \$0.6 million grant from the State of Illinois towards the construction of the multiuse facility. Other new grants included the CDBG-CV Grant, the Home – ARP Grant, and the Emergency Solutions Grant – COVID. There were also increases in the Title IV-D Grant, Public Safety program grants, Judicial program grants, Workforce Development grants and the State Opioid Response Grant that were offset with decreases in the Homeless Lodging Grant, the Home Program Grant and the CARES Act Elections Grant.

Licenses and Permits revenue is up \$103 thousand as a result of increases in Food Permit, Oversized Moving Permit, and Septic and Well Permit revenues. Fine Revenue is down \$133 thousand due to declines in Traffic Violation Fines, Drug Fines, and DUI Fines. The \$3.1 million increase in Charges for Services revenue is the net result of increases in Impact Fees, Recording Fees, GIS Fees, Court Facility Construction Fees, tax sale fees, Child Advocacy Center Fees, Animal Control Fees, and Canteen Commission Bond Fees, which were offset by decreases in Probation Miscellaneous Fees, Children's Waiting Room Fees, and various Circuit Clerk fees. Reimbursements revenue increased \$96 thousand primarily as the net result of increases in Community Development Block Grant reimbursements, Child Advocacy Salary Reimbursements, Canteen Commission Reimbursements, and Cell 911 Surcharge Reimbursements, offset by decreases in KDOT service reimbursements. The 102% decline in Investment Income is attributable to

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falling interest rates during the year combined with a year-end market value reduction resulting from rising interest rates at year-end.

The \$2.2 million decrease in Miscellaneous revenues is almost entirely due to the decrease in the Grand Victoria Casino Elgin riverboat contribution. The proceeds from the casino are based on a contractual percentage of adjusted revenue.

Comparative Summary of Expenditures by Classification For the Total Governmental Funds

	2021	2020	Increase	%
	Governmental	Governmental	(Decrease)	%
	Funds	Funds	2020 to 2021	Change
Expenditures				
Personnel Wages & Salaries	\$ 77,485,407	\$ 75,603,330	\$ 1,882,077	2%
Personnel Benefits	28,660,769	28,364,194	296,575	1%
Contractual Services	71,994,088	103,793,763	(31,799,675)	-31%
Commodities	12,472,838	14,725,886	(2,253,048)	-15%
Capital Outlay	24,029,830	41,004,502	(16,974,672)	-41%
Debt Service	8,567,796	8,315,782	252,014	3%
Contingency and Other	(276,818)	(323,966)	47,148	15%
Total Expenditures	\$ 222,933,910	\$ 271,483,491	\$ (48,549,581)	-18%

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 \$2.2 million from 2020 levels. Several factors contributed to this change: 1) an average 2% wage increase for most employees and 2) less election worker expenditures related to the biennial election. FICA and IMRF expenditures were affected accordingly. In addition, the contribution rate for regular IMRF was raised from 8.08% to 8.80%, and the contribution rate for SLEP was lowered from 22.66% to 22.54%.

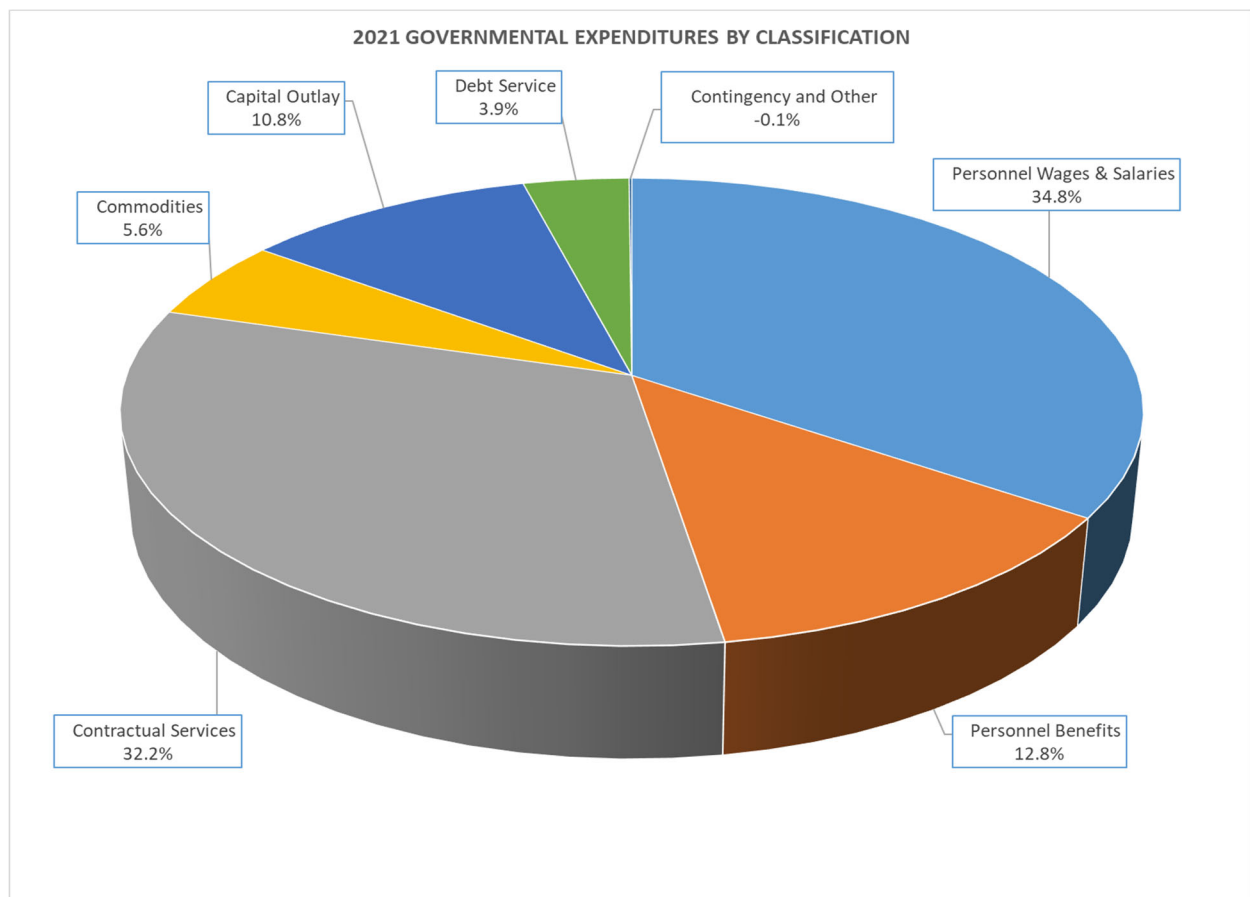
The County has been contributing on an aggregate basis 83% of the total cost of health insurance. Based on an analysis of the County's health insurance costs provided by the County's health insurance broker, health insurance contribution rates for Fiscal Year 2021 were increased by 3.5% for PPO and reduced by 2.65% for HMO. Dental insurance and vision insurance rates were held flat per 3-year contractual agreements. Given that Dental insurance expense increased by 3.6% despite the rates themselves being held flat is an indicator that the increase in expense was due to a slight increase in participation. And given the fact that health insurance expense decreased by 1.9% compared to an increase in dental insurance participation is an indicator that the decrease in health insurance expense was most likely the result of changes in health insurance plan and coverage choices during open enrollment to lesser expensive options.

Contractual Services decreased 31% or \$31.8 million in 2021. The greatest impact was a \$42.3 million reduction to external grants funded by the CARES Act in response to and mitigation of the COVID-19 pandemic that had been awarded in Fiscal Year 2020 to municipalities, small businesses, fire protection

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districts, non-profits, townships, park districts, forest preserves, library districts, performing and visual arts venues, amusement parks, historical societies, and museums. In addition, there were significant reductions in KDOT engineering and repair expenditures, as well as in the River Boat Grant, Community Development Block Grant and HOME Program Grant programs, and election services provided for the biennial election. These reductions were offset by new expenditures related to the Emergency Rental Assistance Program and the Mass Vaccination Program.



Commodity expenditures decreased about 15% or \$2.3 million in 2021. The variance was due to fewer supplies purchased in response to the COVID-19 pandemic, such as personal protective equipment, disinfecting supplies, computers, telecommunication equipment, and cellphone expenditures related to working remotely as had been purchased in Fiscal Year 2020. There was also a decrease in expenditures for voting systems and accessories. These decreases were offset by an overall increase in utility expenses, as well as for rock salt and medical supplies.

The \$17.0 million decrease in Capital Outlay is related to the winding down of the multiuse facility project and of the Longmeadow Parkway and toll bridge project, as well as reduced expenditures for equipment related to the response to and mitigation of COVID-19. The change in debt service expenditures is as expected according to the debt amortization schedules. The change in Contingency and other expenditures primarily reflects the change in year-end expenditures accrued for the Workforce Development grants that occurred after submission of the November report to the state.

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

Comparative Summary of Expenditures by Function General Fund

	2021	2020	Increase	%
	General	General	(Decrease)	%
	Fund	Fund	2020 to 2021	Change
Expenditures				
General Government	\$ 14,641,429	\$ 13,028,565	\$ 1,612,864	12%
Public Safety	38,343,856	28,843,309	9,500,547	33%
Judicial	17,342,000	15,680,497	1,661,503	11%
Public Service and Records	6,256,004	6,403,335	(147,331)	-2%
Environment and Conservation	494,965	511,762	(16,797)	-3%
Development, Housing and Economic Development	1,304,041	1,367,959	(63,918)	-5%
Capital Outlay	472,856	280,299	192,557	69%
Total Expenditures	\$ 78,855,151	\$ 66,115,726	\$ 12,739,425	19%

Expenditures in the General Fund increased in total by \$12.7 million or about 19% in 2021. The overall increase can be attributed to there being less of a shift of expenditures to the Coronavirus Relief Fund primarily from the Sheriff's Office related to personnel who were substantially dedicated to responding to and mitigating the impact of the COVID-19 pandemic. This increase in expenditures was compounded by the overall average 2% wage increase and offset by the absence of expenditures related to the biennial election that occurred in 2020. In addition, there were \$1.2 million of reimbursements for COVID related expenditures from the COVID Payroll Reimbursement Fund, which is the new reserve fund included in the General Fund group that contains the budgetary savings generated by reimbursements from the CARES Act and American Rescue Plan Act Funds for personnel who were substantially dedicated to the response to and mitigation of the COVID-19 pandemic, as well as for eligible COVID related paid time off.

General Government expenditures increased 12% (\$1.6 million). \$0.8 million of the increase is the result of the reimbursements for COVID related expenditures from the new COVID Payroll Reimbursement Fund included in the General Fund group. The remainder is attributable to the average 2% wage increase and increases in telephone and software license expenditures offset by cost savings of several vacancies.

Public Safety expenditures increased 33% (\$9.5 million) primarily as a result of a significant reduction in reimbursement from the Coronavirus Relief Fund related to personnel who were substantially dedicated to responding to and mitigating the COVID-19 pandemic or for paid time off due to COVID. In addition, there was an average 2% wage increase, as well as increases in S.W.A.T. supplies, weapons, fuel and food expenditures.

Judicial expenditures increased 11% (\$1.7 million) primarily as a result of the Court rooms reopening after the mandated shut-down in response to the pandemic, thereby resulting in less reimbursement from the Coronavirus Relief Fund for paid time off related to COVID. Public Service and Records expenditures

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decreased 2% (\$147 thousand) in Fiscal Year 2021 in comparison to Fiscal Year 2020 primarily as a result of the absence of the biennial election in Fiscal Year 2021, as well as decreased expenditures for voting equipment and less reimbursement from the Coronavirus Relief Fund for paid time off related to COVID.

The 3% (\$17 thousand) reduction in expenditures of Environment and Conservation is primarily the result of a one-time security deposit refund in Fiscal Year 2020. The 5% (\$64 thousand) reduction in expenditures for Development, Housing and Economic Development is mainly due to a reduction in contractual expenditures. Capital Outlay expenditures increased by \$192 thousand (69%), primarily the result of \$350 thousand in reimbursements from the COVID Payroll Reimbursement Fund, offset by less capital expenditures within General Government.

Comparative Summary of Expenditures For the Total Nonmajor Government Funds

	2021	2020	Increase	%
	Nonmajor	Nonmajor	(Decrease)	
	Governmental	Governmental	2020 to 2021	Change
	Funds	Funds		
Expenditures				
General Government	\$ 19,616,464	\$ 86,132,297	\$ (66,515,833)	-77%
Public Safety	6,427,086	5,555,650	871,436	16%
Highway and streets	16,611,405	19,153,118	(2,541,713)	-13%
Judicial	7,578,552	7,590,262	(11,710)	0%
Public Service and Records	8,625,425	8,622,590	2,835	0%
Health and welfare	15,518,758	13,426,912	2,091,846	16%
Environment and Conservation	101,934	74,344	27,590	37%
Development, Housing and Economic Development	17,883,585	5,295,945	12,587,640	238%
Debt Service	8,568,796	8,315,782	253,014	3%
Capital Outlay	15,044,334	27,679,931	(12,635,597)	-46%
 Total Expenditures	 \$ 115,976,339	 \$ 181,846,831	 \$ (65,870,492)	 -36%

Expenditures in the Nonmajor Governmental funds decreased in total by 36% or \$65.9 million in 2021.

General Government expenditures decreased \$66.5 million primarily as the net result of \$69.0 million less Coronavirus Relief Fund expenditures, offset by a net increase of \$2.4 million of FICA, IMRF and SLEP expenditures resulting from a reduction in reimbursement from the Coronavirus Relief Fund coupled with wage increases. There were also increases of \$0.4 million for liability insurance, \$0.5 million for contractual expenditures, \$0.2 million for operating supplies and \$0.1 million for wages related to mass vaccination site support, offset by a decrease of \$0.5 million for workers compensation and of \$0.6 million for Riverboat External Grant expenditures.

The \$0.9 million increase in Public Safety expenditures is due to increases in Kane Comm Overtime, software licensing for public safety and Animal Control, the first year's lease payment for the Sheriff's body

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camera system, equipment for the Sheriff's DEF programs and contractual expenditures for Canteen Commission, the Sheriff's DEF programs, the K-9 Unit, Cannabis Regulation, Probation Services and Sheriff's Detail offset by an decrease in operating supplies for the Sheriff's civil operations.

Expenditures for Highways & Streets decreased \$2.5 million as a result of a \$1.6 million decrease in engineering services and a \$2.0 million decrease in pavement marking, bridge inspection, bridge repairs pavement preservation and crack filling, offset by a \$0.2 million increase for road resurfacing, a \$0.2 million increase for rock salt, a \$0.3 million increase for intersection lighting, a \$0.1 million increase for fuel, a \$0.1 million increase for wages and a \$0.1 million increase for consulting services.

The \$12 thousand decrease in Judicial expenditures can be attributed to decreases in software licensing expenditures related to the Court Case Management System, a decrease in equipment repair in the Circuit Clerk's Office as well as to vacancies within the Circuit Clerk's Office, offset by increased personnel expenditures in the State's Attorney's Office Civil Division and Child Advocacy Center, and an increase in legal services expenditures.

Public Service and Records expenditures increased by only \$3 thousand as a result of the \$975 thousand increase in Workforce Development expenditures, the \$51 thousand increase in personnel expenditures and the \$35 thousand increase in Recorder's Automation software licensing expenditures being offset by a \$1.1 million decrease in voting systems and accessories expenditures.

Health & Welfare expenditures increased \$2.1 million primarily in response to and mitigation of the COVID-19 pandemic, specifically for services related to contact tracing and mass vaccination.

The \$28 thousand increase in expenditures for Environment and Conservation was due to an increase in stormwater management program activity. Expenditures for Development, Housing and Economic Development increased \$12.6 million primarily as a result of the new Emergency Rental Assistance program expenditures of \$14.5 million and the increase in the Homeless Prevention Program expenditures of \$0.2 million offset by decreases in the Community Development Block Grant, the Home Program, the OCR & Recovery Act Programs and the Elgin Community Development Block Grant Program.

The \$0.3 million increase in debt service is as expected according to the debt service schedules.

Capital Outlay decreased \$12.6 million as a result of there being \$3.1 million less of Coronavirus Relief Fund expenditures, \$4.6 million less for building construction related to the construction of the multi-use facility, \$2.0 million less for road construction, \$4.8 million less for bridge construction, and \$0.3 million less for Farmland Preservation Rights, offset by a \$1.2 million increase in building improvements, a \$0.6 million increase in communication equipment, a \$0.2 million increase in automotive equipment, and a \$0.2 million increase in computer purchases.

Major Special Revenue Funds – In 2021, the American Rescue Plan Fund replaced the Coronavirus Relief Fund as a major special revenue fund. The Motor Fuel Tax Fund was also added as a major special revenue fund in Fiscal Year 2021. The Transportation Sales Tax Fund continues to be a major special revenue fund.

American Rescue Plan Fund – On May 19, 2021 the County received its first tranche of \$51,706,521 of American Rescue Plan Act funding from the United States Department of the Treasury to be used in response to and mitigation of the COVID-19 public health emergency. The second tranche for the same amount was expected in Fiscal Year 2022, and in fact was received on June 9, 2022.

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The following table summarizes the expenditures (including transfers out) of the American Rescue Plan Fund by category:

Allocation Category	Fiscal Year 2021
Mass Vaccination	\$ 1,199,502
COVID Testing	32,437
Contact Tracing	486,436
Prevention in Congregate Settings	194,923
PPE	11,340
Capital Investment in Physical Plant	20,096
Other COVID Related Expenditures	127,614
County Personnel	10,469,380
County Revenue Recoupment	3,566,515
Administration	75,723
Total	<u>\$ 16,183,966</u>

Motor Fuel Tax Fund - The \$193 thousand increase in Motor Fuel Tax revenue is the net result of a \$512 thousand increase in Motor Fuel Tax revenue and a \$319 thousand decrease in investment revenue. The \$934 thousand increase in Motor Fuel Tax Fund expenditures is the result of the annual wage increase, increased overtime, less reimbursement from the Coronavirus Relief Fund for paid time off related to COVID-19, and an increase in engineering expenditures.

Transportation Sales Tax Fund – The \$4.8 million increase in the Transportation Sales Tax Fund revenue is the net result of a \$2.5 million increase in RTA Sales Tax revenue, a \$2.5 million increase in reimbursement revenue, and a \$530 thousand decrease in investment revenue. The \$2.8 million decrease in Transportation Sales Tax Fund operating expenditures and \$4.6 million of capital outlay is simply the result of timing of road construction projects, particularly pertaining to the Longmeadow Parkway and bridge construction project.

Coronavirus Relief Fund – The Coronavirus Relief Fund no longer meets the criteria to be reported as a major special revenue fund for Fiscal Year 2021 and is therefore being reported as one of the nonmajor special revenue funds.

Business-type Activities - Combined operating revenues for the Enterprise Surcharge Fund and the Enterprise General Fund only increased from \$85 thousand in Fiscal Year 2020 to \$88 thousand in Fiscal Year 2021 as a result of recycling revenue remaining relatively low. 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 decreased \$98 thousand.

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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

	2021	2020	Increase	
	Proprietary	Proprietary	(Decrease)	%
	Funds	Funds	2020 to 2021	Change
Expenses				
Personnel Services	\$ 82,559	\$ 92,273	\$ (9,714)	-11%
Benefits	26,458	27,486	(1,028)	-4%
Contractual Services	437,858	778,573	(340,715)	-44%
Commodities	8,397	14,006	(5,609)	-40%
Capital outlay	13,999	-	13,999	N/A
Depreciation	-	2,691	(2,691)	-100%
Total Expenses	\$ 569,271	\$ 915,030	\$ (345,758)	-38%

Personnel Services decreased by \$10 thousand and Benefits decreased by \$1 thousand due to less personnel expense having been allocated to these funds. Contractual Services decreased by \$341 thousand as a result of construction of the cross country course on Settler's Hill having been completed in 2020, with a final payment to the Kane County Forest Preserve being made in Fiscal Year 2021. Commodities expense decreased by \$6 thousand. Depreciation expense for the dedicated vehicle decreased \$3 thousand as a result of it having been fully depreciated in Fiscal Year 2020.

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, 2021, the County's governmental funds reported combined ending fund balances of \$300.9 million, an increase of \$25.7 million in comparison with the prior year. The Transportation Sales Tax Fund experienced an \$8.1 million increase in fund balance, the Motor Fuel Tax Fund experienced a \$12.5 million increase in fund balance simply due to the timing of the their road construction projects, and the American Rescue Plan Fund experienced a \$21 thousand increase in fund balance as a result of investment revenue. The increase in the fund balance of the General Fund will be discussed separately below.

Approximately 16.8% (\$50.6 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 (\$2.4 million), restricted (\$119.9 million),

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committed (\$52.2 million) or assigned (\$75.8 million).

The General Fund is the chief operating fund of the County. At November 30, 2021, unassigned fund balance of the General Fund was \$51.8 million, while total fund balance reached \$89.2 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 66% of total fund expenditures, while total fund balance represents 113% of that same amount. During 2021, revenues exceeded expenditures by \$16.4 million. After taking into account interfund transfers, the General Fund's fund balance increased by \$7.6 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 \$11.3 million more than the final budgeted amount primarily due to the economic impact of the pandemic being less severe than had been anticipated on intergovernmental revenues, as well as a greater than expected increase in Sales Tax revenue resulting from the "Level the Playing Field for Illinois Retail Act" that went into effect on January 1, 2021. There was also two years' worth of Back Taxes Interest and Penalties collected in Fiscal Year 2021 as a result of the postponement of the Treasurer's tax sale in Fiscal Year 2020 until the beginning of Fiscal Year 2021. In addition, there was unbudgeted revenue from two new grants (the Tech and Civic Life Grant and Illinois Voter Registration State Grant) that offset the absence of the State Alien Assistant Grant that had been budgeted. Building and Inspection Permit Fees, Recording Fees, Revenue Tax Stamp Fees, Probation Salaries Reimbursement, and Interpreter Services Reimbursement revenues were significantly more than budgeted, whereas General Circuit Division Fees, County Court System Fees, Chancery Foreclosure Fees, Cable Franchise Fees and Sheriff Board & Care Reimbursement revenues were significantly less than budgeted. 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 totaled \$5.2 million at November 30, 2021, of which 100% relates to the Internal Service Health Insurance Fund. The unrestricted net position for the Internal Service Health Insurance Fund decreased by \$0.8 million as a result of more claims expense than had been recovered through employee and employer contributions. The Enterprise Surcharge Fund experienced a decrease in restricted net position of \$174 thousand, a portion of which was due to the cost of administration and recycling, while the remainder was related to the completion of Cross Country Course on Settlers Hill. The Enterprise General Fund experienced a decrease of \$307 thousand, also related to the Cross County 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 Annual Comprehensive Financial Report. Budget columns are provided for both the original budget adopted for Fiscal Year 2021 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 \$1,513,040

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increase. The major reasons for the increase were the funding of several unbudgeted positions, primarily in the State's Attorney's Office, but also in Finance and the Judiciary.

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

General Fund Department	Budget Amendments Increase/(Decrease)	Reason for Variance
Finance	\$ 102,442	Finance salary and benefit budgets were increased by a total of \$66,442 to fund a budget analyst position for the remainder of the year from a \$35,000 unbudgeted increase in property tax revenue and \$31,442 from the contingency account. The certified audit budget was increased by \$36,000 from the contingency account to fund the transition audits for the Chairman of the Board, County Auditor, Circuit Clerk, State's Attorney, Treasurer and Executive Directors of Health and Building Management.
Judiciary and Courts	\$ 319,703	Judiciary salary and benefit budgets were increased by \$179,640 for an interpreter coordinator and assistant to be funded by Certified Interpreter Service Reimbursement revenue. Salary and benefit budgets were increased by \$96,656 for an IT Manager position to be funded by Judicial Technology Fine revenue.
State's Attorney Criminal Division	\$ 1,063,806	The salary budget was increased by \$115,000 for a new Chief of The Civil Division, by \$50,000 for a new Pre-Arrest Division Manager position and by \$85,000 for a Juvenile Justice Assistant State's Attorney, all of which were funded by transfers from the Sheriff's budget. The salary and benefit budgets were increased by \$813,806 to fund 2 Assistant State's Attorneys and 1 assistant for the Mental Health Unit, and to fund 3 Assistant State's Attorneys, 1 Victim Services Advocate and 2 assistants for the Abuse and Neglect Unit and the Domestic Violence Unit, all of which were funded by COVID P/R reimbursement savings.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2021
(Unaudited)

General Fund Department	Budget Amendments Increase/(Decrease)	Reason for Variance
Sheriff - Sheriff	\$ 541,906	The wages budget was increased by \$172,800 for a Sheriff's Deputy to monitor the main entrance of the Kane County Government Center funded by COVID P/R Reimbursement savings. The wages budget was also increased by \$90,000 for early retirement incentives funded by Sheriff's Fiscal Year 2020 operational savings that were set aside in the Special Reserve Fund for this purpose. The Sheriff's budgets for various supplies were increased by \$191,980, and the budget for fuel was increased by \$87,126, all of which was funded by savings in Corrections Medical Services and Court Security.
Sheriff Adult Corrections	\$ (103,541)	The Corrections wages budget was increased by \$134,041 for early retirement incentives funded by Sheriff's Fiscal Year 2020 operational savings set aside in the Special Reserve Fund for this purpose. \$237,582 of savings in the Medical/Dental/Hospital Services line item funded increases in the Sheriff's supplies and fuel budgets.
Coroner	\$ 389,127	The autopsies and toxicology budgets were increased by a total of \$387,241, and various line items were adjusted for a total of \$1,886, all funded by the contingency account.
Other Contingency	\$ (670,078)	In general, the contingency budget is used to fund unanticipated expenditures. \$16,000 funded the Hart Intercivic Software contract increase, \$36,500 funded the Board of Review appraisal services, \$36,000 funded the transition audits, \$40,000 funded the Finance Budget Analyst, \$5,000 funded the Reapportionment Committee, \$30,395 funded the Cost of Service Study, \$64,856 funded the Treasurer's Financial Analyst, \$3,500 funded a retroactive wage increase for the Merit Commission, \$30,000 funded the Human Resources Business Analysis Project, \$389,127 funded the Coroner's year-end budget adjustment, and \$18,700 funded a portion of increased utilities expense.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2021 (Unaudited)

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
Property Taxes	\$ 158,338	A delay in distribution of property tax collection at the end of Fiscal Year 2020 resulted in an unbudgeted amount of Fiscal Year 2020 property tax revenue not being recorded until Fiscal Year 2021.
RTA Sales Tax	\$ 517,791	The economy rebounded more quickly after the pandemic than had been forecasted.
State Sales Tax	\$ 5,882,791	In addition to the economy rebounding more quickly than expected, the "Level the Playing Field for Illinois Retail Act" went into effect January 1, 2021 requiring sales tax on internet sales to be based on the destination of the purchased goods, whereas before it was based on the distribution site. The impact of this structural change was unknown and therefore not taken into consideration.
State Income Tax	\$ 2,366,075	Budgets are based on IML forecast and are difficult to project since there are so many variables.
Personal Property Replacement Tax	\$ 1,476,856	
State Alien Assistance Grant	\$ (150,000)	The grant for Fiscal Year 2021 was not received until Fiscal Year 2022.
Tech & Civic Grant	\$ 328,655	These grants were awarded to the County Clerk's office, but were not included in the budget.
Illinois Voter Registration State (IVRS) Grant	\$ 164,945	
Building and inspection permits	\$ 185,561	Increase in building and development as a result of low interest rates.
Back Taxes - Interest and Penalty	\$ 1,076,451	Treasurer extended grace period due to pandemic, thereby postponing the FY20 tax sale to FY21, resulting in a second unbudgeted tax sale in FY21.
Bond Forfeiture Fines	\$ 149,999	Increase in offenders failing to appear on bond.
Eviction Fines	\$ (142,296)	Evictions were on hold as the pandemic continued.
Judicial Technology Fine	\$ 118,724	A new fine in FY20 for which the amount to budget for FY21 was uncertain and therefore conservative.
Computer Service Fees	\$ 129,743	Increase primarily due to Forest Preserve's annual reimbursement to the County for computer services beginning to be recorded in this account in FY21.
Tax Redemption Fees	\$ (114,842)	Tax sales delayed due to ongoing pandemic.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2021 (Unaudited)

Revenues	Variance with Final Budget Positive/(Negative)	Reason for Variance
Recording Fees	\$ 731,796	Increased housing sales due to low interest rates as well as very conservative budget.
Revenue Tax Stamp Fees	\$ 1,237,220	
General Circuit Division Fees	\$ (1,051,401)	Court related fees declined partially as a result of the court system being shut down during the pandemic, but also as a result of a statutory decrease in the fees themselves.
County Court System Fees	\$ (500,465)	
State's Attorney Prosecution Fees	\$ 210,676	Conservative budget for prosecution fees.
Chancery Foreclosure Fees	\$ (160,600)	Foreclosures down due to pandemic.
Cable Franchise Fees	\$ (132,067)	Revenue is consistent with prior year; Budget was overly optimistic.
Probation Salary Reimbursement	\$ 317,547	The Administrative Office of the Illinois Courts increased salaries reimbursement for 2021.
Board and Care Reimbursement	\$ (1,250,000)	Program on hold due to COVID-19 pandemic.
Interpreter Service Reimbursement	\$ 283,491	New unbudgeted reimbursement in FY21 for Judiciary and Court Services.
Miscellaneous Reimbursement	\$ 198,602	Primarily due to unbudgeted reimbursements received by the Sheriff's Office related to the Sheriff having paid for some of the Multiuse Facility construction costs in FY20, and for security services provided to the Kaneland and Burlington Central schools.
Net Investment Income (Loss)	\$ (191,487)	The net investment loss was primarily the result of a market value adjustment at the end of the year related to rising interest rates.
Miscellaneous Other	\$ (120,759)	This is the result of the IT department budgeting for the reimbursement from the Forest Preserve in this revenue account, yet the reimbursement was actually recorded in the Computer Services Fee account.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2021 (Unaudited)

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	\$ 187,981	Budget adjustment made in January 2021 to increase personnel expense for new Public Information Officer but the position was not filled until December 2021. Savings from allocation of personnel expense of staff to other departments different than budgeted. Savings from health insurance coverage chosen by employees different than budgeted.
Information Technologies	\$ 721,063	Savings from reimbursement of personnel expense of staff for COVID-19 related paid time off. There was also savings in contractual/consulting services, and from health insurance coverage chosen by employees different than budgeted.
Building Management - Government Center	\$ 239,038	Savings from reimbursement of personnel expense of staff for COVID-19 related paid time off. There was also savings from vacancies.
Building Management - Judicial Center	\$ 213,912	Savings from electric and natural gas utilities different than budgeted.
Building Management - North Campus	\$ 121,170	Savings from janitorial services, repairs and maintenance - roads, water, electric and natural gas utilities different than budgeted.
Human Resources	\$ 108,570	Savings of personnel expense from vacancies. Savings of costs not yet incurred on multi-phase business analysis project.
County Clerk - Elections Expense	\$ 479,905	Savings from reimbursement of personnel expense of staff for COVID-19 related paid time off, as well as vacancies. There was also savings in voting systems and accessories and election judges and workers.
Recorder of Deeds	\$ 162,932	Savings of personnel expense from vacancies.
Judiciary and Courts	\$ 369,450	Savings from reimbursement of personnel expense of staff for COVID-19 related paid time off, especially that related to the closing of court rooms. There were also savings in contractual services expenses.
Circuit Clerk - Administration	\$ 422,831	Savings of personnel expense from vacancies.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2021 (Unaudited)

General Fund Sub-Department	Variance with Final Budget Positive/(Negative)	Reason for Variance
State's Attorney - Criminal Division	\$ 667,764	Savings of personnel expense from vacancies.
Public Defender	\$ 212,035	Savings of personnel expense from vacancies.
Sheriff - Adult Corrections	\$ 7,899,618	Savings from reimbursement of personnel expense of staff for COVID-19 related paid time off.
Sheriff - Court Security	\$ 315,942	Savings of personnel expense from vacancies.
Court Services - Juvenile Court Services	\$ 157,867	Savings of personnel expense from vacancies.
Court Services - Juvenile Custody	\$ 402,851	The budget for this sub-department was not utilized in FY21.
Court Services - Juvenile Justice Center	\$ 172,134	Savings of personnel expense from vacancies.
Court Services - Diagnostic Center	\$ 209,161	Savings of personnel expense from vacancies.
Internal Services - Communication/Technology	\$ 651,333	Significantly less than anticipated expense for software licensing as a result of new projects not being implemented due to the pandemic. Telephone expense was also lower than expected due to the pandemic.
Internal Services - Other Contingency	\$ 371,382	\$329,922 of allowance for budget expense was not utilized in FY21. An allowance for adult board and care of \$41,460 was not utilized in FY21.

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, 2021, totals \$655.0 million, compared to \$626.9 million at November 30, 2020. 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 \$624.0 million in 2020 to \$652.1 million in 2021, a 4.5% or \$28.1 million increase. Total new additions (net of transfers from construction-in-progress) were \$44.0 million. The new assets can be attributed to transportation projects, completion of a Multiuse Facility and related equipment, office renovations, boiler renovations, HVAC improvements, elevator renovations, fiber optic improvements, election equipment, computer equipment, software and new vehicles. Seventy-One (71) transportation projects account for nearly \$32.6 million of the total and include expenditures for right-of-way, roads, bridges, street lights, traffic signals, and

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2021 (Unaudited)

construction-in-progress. The County received capital contributions in the form of infrastructure and land (right-of-way) in the amount of \$21.7 million.

Current commitments for which the County has entered into contracts for future construction total approximately \$62.4 million for road and bridge projects, including construction of the Longmeadow Parkway Bridge. The work is expected to be completed by the end of 2022.

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 74-75 of this report.

Long-Term Debt – A comparative summary of long-term debt appears below. At November 30, 2021, the County had total long-term debt outstanding of \$91.2 million for governmental activities. 28.8% (\$26.2 million) was comprised of General Obligation Bonds along with related premium amounts. The total debt for governmental activities decreased \$38.5 million (30%) during the current fiscal year.

	2021	2020	Increase (Decrease) 2020 to 2021	% Change
Governmental Activities				
General Obligation Bonds	\$ 26,245,288	\$ 32,976,768	\$ (6,731,480)	-20%
Revenue Bonds	27,706,170	27,729,248	(23,078)	0%
Accrued Claims and Judgments	5,174,955	4,058,338	1,116,617	28%
Compensated Absences	5,597,505	6,437,653	(840,148)	-13%
Other Postemployment Benefits	10,645,485	10,618,921	26,564	0%
Net Pension Liability *	10,466,223	20,780,530	(10,314,307)	-50%
Long-Term Construction Payable	25,331,448	27,115,346	(1,783,898)	-7%
Total Governmental Activities	\$ 111,167,074	\$ 129,716,804	\$ (18,549,730)	-14%

* As of November 30, 2021, the County's net pension liability for the IMRF Regular Plan became a net pension asset totaling \$19,953,001.

The decrease in General Obligation Bonds was due to the timely payment of principal and interest and the amortization of premium. The slight decrease in revenue bonds reflects the amortization of premium only, since principal payments will not begin until December 2022. The liability relating to probable claims and judgments for general liability and worker's compensation was up approximately \$1.1 million from the prior year due to an increase in liability 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 significant decrease from Fiscal Year 2020 reflects the fact that many employees were not able to take their vacation during Fiscal Year 2020 as they normally would have due to the pandemic, but were able to take their vacation in Fiscal Year 2021 as the impact of the pandemic subsided.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2021 (Unaudited)

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 OPEB balance increased from 2020 to 2021 by \$27 thousand as a result of the net increase in service cost including the change of the discount rate from 2.03% to 2.23%. (The interest rate used is the S&P Municipal Bond 20-Year High-Grade Rate Index as of November 30, 2021.)

The Net Pension Liability of \$10.5 million reflects the SLEP pension liability of \$10.5 million. The IMRF pension asset of \$20.0 million is reported separately as an asset. This \$30.2 million improvement from 2020 (valuation date 12/31/2019) to 2021 (valuation date 12/31/2020) is the result of the extraordinary market return on IMRF's investments.

The Long Term Construction Payable is a liability arising from road construction projects and decreased by \$1.8 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 November of 2020. Additional information on the County's long-term debt can be found in Note III E. on pages 77-82 of this report.

ECONOMIC FACTORS AND FISCAL YEAR 2022 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 515,588. The unemployment rate for Kane County in November 2021 was 4.3%, which is 2.1% lower than the previous year's rate of 6.4%.

The County's portion of state-based revenue had previously been affected by poor economic conditions in prior years as many state reimbursements and pass-throughs had been reduced, delayed or eliminated. In Fiscal Year 2020 the reductions were the result of the economic impact of the COVID-19 pandemic and resulting mandated temporary shutdown of many businesses. The economic conditions greatly improved in Fiscal Year 2021 as the economy recovered more quickly than had been anticipated. The County has prepared for the possibility of state revenue being reduced in the future by reserving a total of \$5.2 million in the Emergency Reserve Fund, which may be drawn upon to ease the transition to a reduced operating budget if it were to become necessary.

The County has received RTA Mass Transit Sales Tax revenue from the State of Illinois since 2008. It has been increasing by an average rate of approximately \$0.5 million per year, and reached a peak of \$18.3 million in 2019. In 2020, RTA Sales Tax revenue temporarily dropped 2.7% to \$17.8 million as a result of the economic impact of the pandemic and related shutdown. In Fiscal Year 2021 it not only recovered, but reached a new peak of \$21.5 million. This sales tax must be used to fund operating and capital costs of public transportation and public safety services. The County has allocated 75% to Transportation, 10% to General Fund Public Safety operational support, 9% to Public Safety & Transportation capital projects and 6% to Judicial Technology. 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 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.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2021 (Unaudited)

Interest earned by the County's investments has significantly declined this past year as a result of falling interest rates during the year combined with a reduction in market value due to rising interest rates at year-end. The budgeted rate of return for Fiscal Year 2022 was left the same as that of Fiscal Year 2021 at 0.4%. However, interest rates have begun rising during Fiscal Year 2022 as a result of the Federal Reserve's efforts to curb inflation by raising interest rates. The County's actual average rate of return on investments as of June 30, 2022 has increased to 0.87%.

The County Board levied an additional \$750 thousand of property tax for tax year 2021 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 \$561,986. The County then lowered the tax levy by \$188,014 so as to capture the full amount of increased property tax revenue attributable to new property and nothing more. In accordance with State Statute ILCS (35 ILCS 200/18-233) the County will also be levying an additional one-time amount of \$142,716, which is the total amount of property tax refunds in Fiscal Year 2021 that were the result of prior year assessment decreases stemming from the issuance of a certificate of error, a court order issued pursuant to an assessment valuation complaint under Section 23-15, or a final administrative decision of the Property Tax Appeal Board.

Most union contracts will expire near the end of Fiscal Year 2021 or Fiscal Year 2022, with the exceptions of the Teamster's Court Services contract and the PBLC correctional officers' contract (both of which expired at the end of Fiscal Year 2020), and the AFSCME Workforce Development contract (which expired in June of 2021.) All wage increases governed by current contracts were built into the Fiscal Year 2022 budget, along with a 2% wage increase for non-union employees. Funding for wage increases for expired contracts yet to be negotiated was not included in the budget, although it is assumed once settled, the contractual increases will be funded by a drawdown from the Property Tax Freeze Protection Fund as has been done in the past, or from the COVID Payroll Reimbursement Fund.

Based on an analysis of the County's health insurance costs provided by the County's health insurance broker, health insurance contribution rates for Fiscal Year 2022 were increased by 7.2% for PPO and 6.9% for HMO. Dental insurance and vision insurance rates were held flat per 3-year contractual agreements. The County anticipates an overall increase of 9.7% for Fiscal Year 2023.

At the time of writing this report, the County continues to cope with the lingering effects of the COVID-19 pandemic. In hindsight, the economically sensitive revenue streams were not impacted as severely as originally estimated. General Fund revenue for Fiscal Year 2022 is now forecasted to be \$13.4 million more than what had originally been budgeted, thereby completely eliminating the need to draw down the \$10.7 million from reserves as had originally been planned, leaving an additional \$2.8 million of excess revenue over expenditures to apply towards the unbudgeted requirements of the "Safe-T Act" that have emerged in Fiscal Year 2022.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2021 (Unaudited)

In April of Fiscal Year 2020 The County received \$92.9 million of CARES Act funding from the United States Department of the Treasury to be used in response to and mitigation of the COVID-19 public health emergency. Most of the funds were expended in Fiscal Year 2020 since the original deadline for spending the funds was December 30, 2020. However, the deadline was extended until December 31, 2021, which allowed the County to spend the remainder of the grant plus most of the interest it earned in the 1st Quarter of 2021. The following table summarizes the expenditures by category:

Allocation Category	Fiscal Year 2020	Fiscal Year 2021	Total
External Allocations			
Municipalities	\$ 27,469,648	\$ 29,557	\$ 27,499,205
Small Businesses	8,872,007	444,261	9,316,268
Fire Protection Districts	4,647,334	317,223	4,964,557
Non-Profits	1,680,936	1,281,167	2,962,103
Townships, Park Districts, Forest Preserves, Library Districts	1,392,119	194,779	1,586,898
Performing & Visual Arts Venues and Amusement Parks	573,402	109,984	683,386
Historical Societies and Museums	59,337	3,586	62,923
Subtotal external allocations	44,694,783	2,380,557	47,075,340
Internal Allocations			
County Personnel	22,966,859	-	22,966,859
County Contractual Services	1,859,663	151,981	2,011,644
County Commodities	2,524,535	424,584	2,949,119
County Capital	5,626,625	2,496,567	8,123,192
Health Department	9,198,899	-	9,198,899
Administration	257,496	373,194	630,690
Subtotal internal allocations	42,434,077	3,446,326	45,880,403
Total	\$ 87,128,860	\$ 5,826,883	\$ 92,955,743

As mentioned above, in May of 2021 the County received its first tranche of \$51.7 million of American Rescue Plan Act funding from the United States Department of the Treasury to be used in response to and mitigation of the COVID-19 public health emergency. The second tranche of \$51.7 million was received June of 2022. The County has been carefully considering the various eligible uses of the grant. Among the eligible uses is that of reimbursement for lost revenue for Fiscal Years 2020 through 2023 as calculated in comparison to Fiscal Year 2019. According to the prescribed formula, the County was reimbursed for \$7.4 million of lost revenue for Fiscal Year 2020 in Fiscal Year 2021. However, the reimbursement will only be recognized as an actual expenditure within the American Rescue Plan Fund as the reimbursement itself is expended for the business purposes the lost revenue was intended to fund. The County is not anticipating that it will be eligible for any further reimbursement for lost revenue since its overall revenue collection has fully recovered from the economic impact of the pandemic. However, the County does anticipate that there will be further payroll reimbursements for Sheriff's Office personnel substantially dedicated to the response to and the mitigation of the COVID-19 pandemic, particularly in the Adult Correctional Facility. The County also expects that it will continue to be reimbursed for any contractual, commodities and capital expenditures incurred in response to the pandemic. The County has been giving serious consideration to funding such projects as: a Countywide Water Monitoring Network, a Drinking Water Sustainability Mapping Project, a Water Conservation Educational Program and a Water Quality Sampling Project, and such programs as for those for mental health services, homeless shelters, and food pantries.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2021 (Unaudited)

As mentioned in the Transmittal Letter, the economy is improving more rapidly than had been expected. The evidence of this is seen in the chart below, where the year-to-date level of shared revenue collected from the State as of June 2022 is compared to the prior year and to the budget. As you can see, YTD revenues are 35% more than prior year and 44% greater than what had been budgeted.

Shared and Direct State Taxes Collection YTD June 2022

	Prior Year	Change from Prior Year	Current Year	Variance from Budget	Budget
Sales Tax	\$ 7,162,368	\$ 2,031,609	\$ 9,193,977	\$ 1,743,560	\$ 7,450,417
Local Use Tax	\$ 1,144,442	\$ (85,814)	\$ 1,058,628	\$ 37,795	\$ 1,020,833
RTA Sales Tax	\$ 806,666	\$ 149,205	\$ 955,871	\$ 160,038	\$ 795,833
State Income Tax	\$ 4,422,427	\$ 1,317,089	\$ 5,739,516	\$ 2,064,516	\$ 3,675,000
Personal Property Replacement Tax	\$ 1,458,123	\$ 1,870,862	\$ 3,328,985	\$ 2,199,973	\$ 1,129,012
Total	\$ 14,994,026	\$ 5,282,950	\$ 20,276,976	\$ 6,205,881	\$ 14,071,095

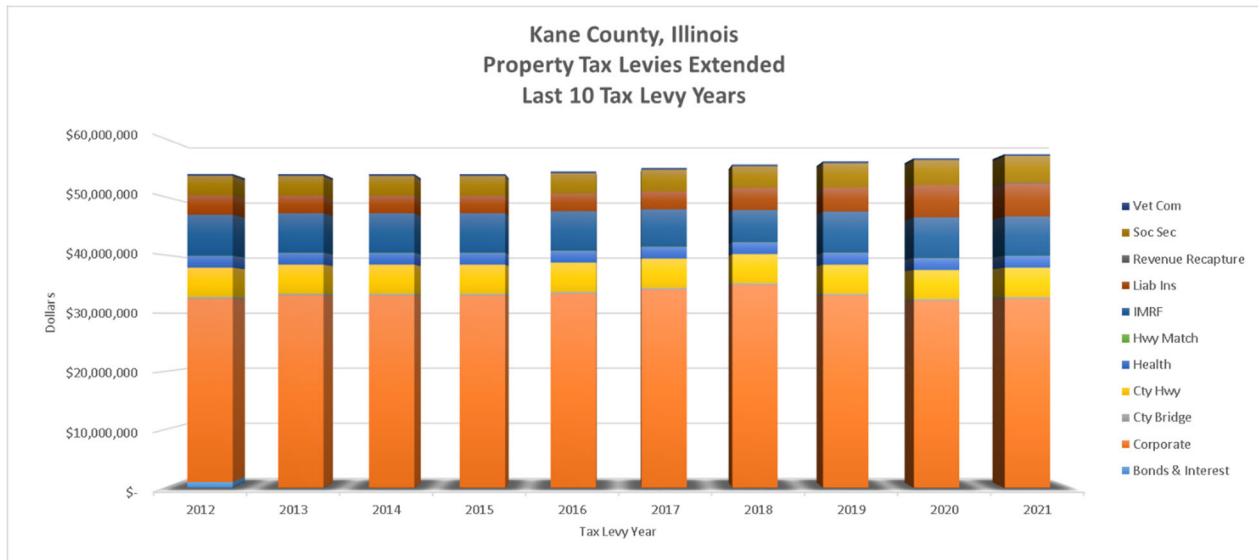
Therefore, the County is optimistic regarding its financial performance for the remainder of Fiscal Year 2022. In the event the economy worsens, revenue reductions will be offset by reductions in expenditures to the greatest degree possible, with any remaining variance being absorbed by the County's 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 currently \$5.2 million.

The County is committed to maintaining a structurally balanced budget, and will take whatever action is necessary to sustain its strong financial position while providing vital services and infrastructure for its residents.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2021 (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.



It is uncertain whether the County will be able to maintain the property tax freeze, since it has reduced expenditures to as low a level as possible without negatively impacting services and the expense increases are expected to continue to outpace revenue growth as a result of inflation, and especially as a result of the "SAFE-T" act which will require a significant increase of Judicial personnel over the next 3 years. The County will continue to explore all viable alternatives for funding these increases.

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.

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BASIC FINANCIAL STATEMENTS

KANE COUNTY, ILLINOIS

Statement of Net Position
As of November 30, 2021

	Governmental Activities	Business-Type Activities	Total	Component Unit Kane County Forest Preserve
Assets and Deferred Outflows of Resources				
Assets				
Cash and investments	\$ 348,855,769	\$ 5,199,701	\$ 354,055,470	\$ 60,003,163
Restricted cash and investments	1,374,159	-	1,374,159	-
Property tax receivable	58,259,387	-	58,259,387	11,212,951
Intergovernmental receivable	21,531,921	-	21,531,921	2,206,801
Interest receivable	815,732	16,015	831,747	14,714
Loans receivable	937,009	-	937,009	-
Other receivable	1,525,160	-	1,525,160	373,581
Prepaid items	392,747	-	392,747	8,169
Deposits	20,000	-	20,000	-
Advances to subrecipients	975,311	-	975,311	-
Net pension asset - IMRF	19,953,001	-	19,953,001	-
Capital assets not being depreciated	150,100,794	2,883,454	152,984,248	426,908,062
Capital assets, being depreciated, net	502,021,747	-	502,021,747	34,210,865
Total Assets	<u>1,106,762,737</u>	<u>8,099,170</u>	<u>1,114,861,907</u>	<u>534,938,306</u>
Deferred Outflows of Resources				
Deferred outflows related to pensions	24,264,661	-	24,264,661	681,963
Deferred charge on refunding	592,729	-	592,729	1,926,475
Deferred outflows related to OPEB	2,737,881	-	2,737,881	26,255
Total Deferred Outflows of Resources	<u>27,595,271</u>	<u>-</u>	<u>27,595,271</u>	<u>2,634,693</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 1,134,358,008</u>	<u>\$ 8,099,170</u>	<u>\$ 1,142,457,178</u>	<u>\$ 537,572,999</u>

See accompanying notes to basic financial statements.

	Governmental Activities	Business-Type Activities	Total	Component Unit Kane County Forest Preserve
Liabilities, Deferred Inflows of Resources, and Net Position				
Liabilities				
Accounts payable	\$ 12,313,459	\$ 39,087	\$ 12,352,546	\$ 2,515,335
Health claims payable	1,250,215	-	1,250,215	-
Accrued payroll	7,417,563	5,090	7,422,653	280,430
Interest payable	838,412	-	838,412	178,925
Other payables	-	-	-	1,211,142
Unearned revenue	43,122,851	-	43,122,851	-
Deposits	443,931	-	443,931	-
Long-Term Obligations, due within one year:				
Bonds	2,690,000	-	2,690,000	12,950,467
Accrued claims and judgments	2,585,000	-	2,585,000	-
Compensated absences	4,563,804	-	4,563,804	83,434
Long-Term Obligations, due in more than one year:				
Bonds	51,261,458	-	51,261,458	113,956,230
Accrued claims and judgments	2,589,955	-	2,589,955	-
Compensated absences	1,033,701	-	1,033,701	333,734
Long-term construction payable	25,331,449	-	25,331,449	-
Net pension liability - IMRF	-	-	-	168,088
Net pension liability - SLEP	10,466,223	-	10,466,223	-
Total OPEB liability	10,645,485	-	10,645,485	154,640
Total Liabilities	<u>176,553,506</u>	<u>44,177</u>	<u>176,597,683</u>	<u>131,832,425</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	58,259,387	-	58,259,387	23,114,507
Deferred inflows related to pensions	42,662,705	-	42,662,705	1,717,185
Deferred inflows related to OPEB	5,518,606	-	5,518,606	281,701
Total Deferred Inflows of Resources	<u>106,440,698</u>	<u>-</u>	<u>106,440,698</u>	<u>25,113,393</u>
Net Position				
Net investment in capital assets	579,707,558	2,883,454	582,591,012	351,804,436
Restricted for:				
Tort immunity	7,717,093	-	7,717,093	135,569
Environment and conservation	14,279	-	14,279	-
Employee benefits	22,887,450	-	22,887,450	388,964
Public service and record maintenance	3,922,516	-	3,922,516	-
Judicial purposes	3,445,206	-	3,445,206	-
Public safety	6,126,492	-	6,126,492	-
Highway projects	74,334,335	-	74,334,335	-
Health and welfare	7,960,809	-	7,960,809	-
County development	609,715	-	609,715	-
Debt service	5,505,264	-	5,505,264	4,046,181
Capital projects	1,240,838	5,171,539	6,412,377	825,922
Other purposes	915,394	-	915,394	-
Permanent fund - nonspendable	1,150,000	-	1,150,000	-
Unrestricted	135,826,855	-	135,826,855	23,426,109
Total Net Position	<u>851,363,804</u>	<u>8,054,993</u>	<u>859,418,797</u>	<u>380,627,181</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 1,134,358,008</u>	<u>\$ 8,099,170</u>	<u>\$ 1,142,457,178</u>	<u>\$ 537,572,999</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Activities
For the Year Ended November 30, 2021

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	\$ 40,950,487	\$ 6,784,951	\$ 2,106,850	\$ 600,000
Public safety	47,170,025	4,822,808	8,589,872	-
Highway and streets	32,722,009	492,226	27,254,741	23,611,958
Judicial	24,877,613	9,012,711	2,509,706	-
Public services and records	14,990,521	7,462,608	8,450,417	63,583
Health and welfare	14,889,719	1,364,711	7,630,151	-
Environment and conservation	618,744	65,241	52,608	-
Development, housing and economic development	19,179,867	1,959,195	17,255,645	-
Interest and fiscal charges	<u>1,809,177</u>	<u>33,373</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>197,208,162</u>	<u>31,997,824</u>	<u>73,849,990</u>	<u>24,275,541</u>
Business Type Activities				
Solid waste	<u>569,271</u>	<u>87,722</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>569,271</u>	<u>87,722</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 197,777,433</u>	<u>\$ 32,085,546</u>	<u>\$ 73,849,990</u>	<u>\$ 24,275,541</u>
Component Unit:				
Forest Preserve District	\$ 16,752,627	\$ 3,474,932	\$ 642,821	\$ 224,571

General revenues:

Taxes

Property tax

RTA sales tax

Other taxes

Intergovernmental - unrestricted

State income tax

State sales tax

Coronavirus Relief Fund

American Rescue Plan

Net investment income (loss)

Miscellaneous

Transfers

Total general revenues and transfers

Change in net position

Net position - beginning (as restated)

Net position - ending

See accompanying notes to basic financial statements.

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

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Kane County Forest Preserve
\$ (31,458,686)	\$ -	\$ (31,458,686)	\$ -
(33,757,345)	-	(33,757,345)	-
18,636,916	-	18,636,916	-
(13,355,196)	-	(13,355,196)	-
986,087	-	986,087	-
(5,894,857)	-	(5,894,857)	-
(500,895)	-	(500,895)	-
34,973	-	34,973	-
<u>(1,775,804)</u>	<u>-</u>	<u>(1,775,804)</u>	<u>-</u>
<u>(67,084,807)</u>	<u>-</u>	<u>(67,084,807)</u>	<u>-</u>
<u>-</u>	<u>(481,549)</u>	<u>(481,549)</u>	<u>-</u>
<u>-</u>	<u>(481,549)</u>	<u>(481,549)</u>	<u>-</u>
<u>(67,084,807)</u>	<u>(481,549)</u>	<u>(67,566,356)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,410,303)</u>
56,719,520	-	56,719,520	23,172,513
21,833,350	-	21,833,350	-
9,049,816	-	9,049,816	389,938
7,956,075	-	7,956,075	-
21,307,806	-	21,307,806	-
5,771,358	-	5,771,358	-
16,183,965	-	16,183,965	-
(79,953)	(382)	(80,335)	173,121
969,549	-	969,549	1,962,920
<u>(71,323)</u>	<u>71,323</u>	<u>-</u>	<u>-</u>
<u>139,640,163</u>	<u>70,941</u>	<u>139,711,104</u>	<u>25,698,492</u>
72,555,356	(410,608)	72,144,748	13,288,189
<u>778,808,448</u>	<u>8,465,601</u>	<u>787,274,049</u>	<u>367,338,992</u>
<u>\$ 851,363,804</u>	<u>\$ 8,054,993</u>	<u>\$ 859,418,797</u>	<u>\$ 380,627,181</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Governmental Funds
Balance Sheet
As of November 30, 2021

	Major Funds			
	General Fund	American Rescue Plan Fund	Motor Fuel Tax Fund	Transportation Sales Tax Fund
Assets				
Cash and investments	\$ 88,739,941	\$ 35,575,439	\$ 40,942,049	\$ 38,852,114
Restricted cash and investments	-	-	-	-
Property tax receivable	32,665,023	-	-	-
Intergovernmental receivable	9,134,909	-	1,930,798	4,308,785
Interest receivable	220,555	3,848	112,012	106,641
Loans receivable	-	-	-	-
Other receivables	420,681	-	1,633	-
Prepaid items	39,468	-	-	-
Deposits	20,000	-	-	-
Advances to subrecipients	-	-	-	-
Due from other funds	231,864	-	-	-
Total Assets	<u>\$ 131,472,441</u>	<u>\$ 35,579,287</u>	<u>\$ 42,986,492</u>	<u>\$ 43,267,540</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	\$ 2,350,554	\$ 29,532	\$ 422,409	\$ 784,948
Accrued payroll	4,036,064	6,152	148,326	-
Due to other funds	676,903	-	-	-
Unearned revenue	-	35,522,556	-	-
Deposits payable	-	-	-	-
Total Liabilities	<u>7,063,521</u>	<u>35,558,240</u>	<u>570,735</u>	<u>784,948</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	32,665,023	-	-	-
Unavailable revenue	2,568,902	1	46,337	1,534,370
Total Deferred Inflows of Resources	<u>35,233,925</u>	<u>1</u>	<u>46,337</u>	<u>1,534,370</u>
Fund Balances				
Nonspendable	39,468	-	-	-
Restricted	-	-	42,369,420	-
Committed	5,236,418	-	-	37,891,343
Assigned	32,136,215	21,046	-	3,056,879
Unassigned	51,762,894	-	-	-
Total Fund Balances	<u>89,174,995</u>	<u>21,046</u>	<u>42,369,420</u>	<u>40,948,222</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 131,472,441</u>	<u>\$ 35,579,287</u>	<u>\$ 42,986,492</u>	<u>\$ 43,267,540</u>

See accompanying notes to basic financial statements.

Nonmajor Governmental Funds	Total Governmental Funds
\$ 137,329,110	\$ 341,438,653
1,374,159	1,374,159
25,594,364	58,259,387
6,157,429	21,531,921
349,475	792,531
937,009	937,009
1,102,846	1,525,160
281,106	320,574
-	20,000
975,311	975,311
968,010	1,199,874
<u>\$ 175,068,819</u>	<u>\$ 428,374,579</u>

\$ 7,035,840	\$ 10,623,283
3,225,874	7,416,416
1,199,874	1,876,777
7,600,295	43,122,851
443,931	443,931
<u>19,505,814</u>	<u>63,483,258</u>

25,594,364	58,259,387
1,599,410	5,749,020
<u>27,193,774</u>	<u>64,008,407</u>

2,406,417	2,445,885
77,512,233	119,881,653
9,106,899	52,234,660
40,554,846	75,768,986
(1,211,164)	50,551,730
<u>128,369,231</u>	<u>300,882,914</u>

<u>\$ 175,068,819</u>	<u>\$ 428,374,579</u>

See accompanying notes to basic financial statements.

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KANE COUNTY, ILLINOIS

Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position As of November 30, 2021

Total fund balances - governmental funds		\$ 300,882,914
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	\$ 910,392,040	
Accumulated depreciation	<u>(258,269,499)</u>	
		652,122,541
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.		592,729
The net pension asset does not require the use of current financial resources and therefore is not reported in the governmental funds.		19,953,001
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	(838,412)	
General obligation bonds and debt certificates	(53,951,458)	
Accrued claims and judgments	(5,174,955)	
Net pension liability	(10,466,223)	
Total other postemployment benefits liability	(10,645,485)	
Long-term construction payable	(25,331,449)	
Compensated absences	<u>(5,597,505)</u>	
		(112,005,487)
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.		5,749,020
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		24,264,661
Deferred outflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.		2,737,881
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		(42,662,705)
Deferred inflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.		(5,518,606)
Internal services funds are reported in the Statement of Net Position as governmental activities.		<u>5,247,855</u>
Net position of governmental activities		<u>\$ 851,363,804</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, 2021

	Major Funds			
	General Fund	American Rescue Plan Fund	Motor Fuel Tax Fund	Transportation Sales Tax Fund
Revenues				
Property taxes	\$ 32,171,910	\$ -	\$ -	\$ -
Other taxes	4,601,566	-	11,937,455	16,138,433
Licenses and permits	1,340,134	-	-	-
Grants	626,818	16,183,965	5,759,635	-
Intergovernmental	31,419,722	-	-	-
Fines	3,532,677	-	-	-
Charges for services	13,260,551	-	-	-
Reimbursements	8,039,247	-	-	2,928,457
Net investment income (loss)	(52,102)	21,047	(7,522)	(12,644)
Miscellaneous	279,867	-	-	-
Total Revenues	<u>95,220,390</u>	<u>16,205,012</u>	<u>17,689,568</u>	<u>19,054,246</u>
Expenditures				
Current:				
General government	14,641,429	10,932,057	-	-
Public safety	38,343,856	-	-	-
Highways and streets	-	-	5,050,144	3,607,579
Judicial	17,342,000	-	-	-
Public services and records	6,256,004	-	-	-
Health and welfare	-	-	-	-
Environment and conservation	494,965	-	-	-
Development, housing and economic development	1,304,041	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	472,856	-	34,018	8,478,622
Total Expenditures	<u>78,855,151</u>	<u>10,932,057</u>	<u>5,084,162</u>	<u>12,086,201</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>16,365,239</u>	<u>5,272,955</u>	<u>12,605,406</u>	<u>6,968,045</u>
Other Financing Sources (Uses)				
Insurance recovery	-	-	-	-
Transfers in	12,908,097	-	-	1,181,400
Principal on bonds sold	-	-	-	-
Payments to refunding escrow	-	-	-	-
Transfers out	(21,674,021)	(5,251,909)	(108,698)	-
Total Other Financing Sources (Uses)	<u>(8,765,924)</u>	<u>(5,251,909)</u>	<u>(108,698)</u>	<u>1,181,400</u>
Net Change in Fund Balances	7,599,315	21,046	12,496,708	8,149,445
Fund Balances, Beginning of Year (as restated)	<u>81,575,680</u>	<u>-</u>	<u>29,872,712</u>	<u>32,798,777</u>
Fund Balances, End of Year	<u>\$ 89,174,995</u>	<u>\$ 21,046</u>	<u>\$ 42,369,420</u>	<u>\$ 40,948,222</u>

See accompanying notes to basic financial statements.

Nonmajor Governmental Funds	Total Governmental Funds
\$ 25,243,689	\$ 57,415,599
12,351,251	45,028,705
1,761,029	3,101,163
40,775,175	63,345,593
-	31,419,722
1,058,106	4,590,783
13,043,431	26,303,982
3,460,193	14,427,897
(46,719)	(97,940)
<u>2,677,838</u>	<u>2,957,705</u>
<u>100,323,993</u>	<u>248,493,209</u>
19,616,464	45,189,950
6,427,086	44,770,942
16,611,405	25,269,128
7,578,552	24,920,552
8,625,425	14,881,429
15,518,758	15,518,758
101,934	596,899
17,883,585	19,187,626
6,555,000	6,555,000
2,013,796	2,013,796
<u>15,044,334</u>	<u>24,029,830</u>
<u>115,976,339</u>	<u>222,933,910</u>
<u>(15,652,346)</u>	<u>25,559,299</u>
153,447	153,447
19,741,243	33,830,740
9,045,000	9,045,000
(8,995,000)	(8,995,000)
<u>(6,867,435)</u>	<u>(33,902,063)</u>
<u>13,077,255</u>	<u>132,124</u>
(2,575,091)	25,691,423
<u>130,944,322</u>	<u>275,191,491</u>
<u>\$ 128,369,231</u>	<u>\$ 300,882,914</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to Statement of Activities For the Year Ended November 30, 2021

Net change in total governmental fund balances \$ 25,691,423

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	\$ 22,478,333	
Depreciation	(14,871,854)	
Net book value of assets retired and transferred	<u>(988,860)</u>	
Capital expenditures in excess of depreciation		6,617,619

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. 21,510,135

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. (966,742)

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

Decrease in accrued interest on debt	119,257	
Decrease in long-term construction payable	1,783,897	
Increase in accrued claims and judgments	(1,116,617)	
Increase in net pension asset	19,953,001	
Decrease in net pension liability	10,314,307	
Increase in total other postemployment liability	(26,563)	
Increase in deferred outflows of resources related to pensions	2,017,525	
Decrease in deferred outflows of resources related to OPEB	(479,776)	
Increase in deferred inflows of resources related to pensions	(20,153,748)	
Decrease in deferred inflows of resources related to OPEB	739,938	
Decrease in compensated absences	840,148	
Amortization of bond premium	249,558	
Amortization of deferred amount on refunding	<u>(212,696)</u>	
		14,028,231

Debt issued provides current financial resources to governmental funds, but
issuing debt increases long-term liabilities in the Statement of Net Position.
Repayment of debt principal is an expenditure in the governmental funds, but
the repayment reduces long-term liabilities in the Statement of Net Position.

Principal on bonds sold	(9,045,000)	
Bond principal repaid	<u>6,555,000</u>	
		(2,490,000)

Current refundings of bond issuances are reported as an other financing use in
the governmental funds. However, current refundings are considered a change
in long-term liabilities in the Statement of Net Position. 8,995,000

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. (830,310)

Change in net position of governmental activities \$ 72,555,356

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Net Position
Proprietary Funds
As of November 30, 2021

	Enterprise Funds			
	Enterprise Surcharge Fund	Enterprise General Fund	Total	Internal Service Fund
Assets				
Current Assets:				
Cash and investments	\$ 5,199,701	\$ -	\$ 5,199,701	\$ 7,417,116
Prepaid items	-	-	-	72,173
Interest receivable	16,015	-	16,015	23,201
Due from other funds	-	-	-	676,903
Total Current Assets	<u>5,215,716</u>	<u>-</u>	<u>5,215,716</u>	<u>8,189,393</u>
Noncurrent Assets:				
Capital assets not being depreciated				
Land	-	2,883,454	2,883,454	-
Capital assets being depreciated				
Vehicles	32,287	-	32,287	-
Accumulated depreciation	<u>(32,287)</u>	<u>-</u>	<u>(32,287)</u>	<u>-</u>
Total Noncurrent Assets	<u>-</u>	<u>2,883,454</u>	<u>2,883,454</u>	<u>-</u>
Total Assets	<u>\$ 5,215,716</u>	<u>\$ 2,883,454</u>	<u>\$ 8,099,170</u>	<u>\$ 8,189,393</u>
Liabilities and Net Position				
Liabilities				
Current Liabilities:				
Accounts payable	\$ 39,087	\$ -	\$ 39,087	\$ 1,690,176
Health claims payable	-	-	-	1,250,215
Accrued payroll	<u>5,090</u>	<u>-</u>	<u>5,090</u>	<u>1,147</u>
Total Liabilities	<u>44,177</u>	<u>-</u>	<u>44,177</u>	<u>2,941,538</u>
Net Position				
Net investment in capital assets	-	2,883,454	2,883,454	-
Restricted for capital projects	5,171,539	-	5,171,539	-
Unrestricted net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,247,855</u>
Total Net Position	<u>5,171,539</u>	<u>2,883,454</u>	<u>8,054,993</u>	<u>5,247,855</u>
Total Liabilities and Net Position	<u>\$ 5,215,716</u>	<u>\$ 2,883,454</u>	<u>\$ 8,099,170</u>	<u>\$ 8,189,393</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, 2021

	Enterprise Funds			
	Enterprise Surcharge Fund	Enterprise General Fund	Total	Internal Service Fund
Operating Revenues				
Contributions - employer	\$ -	\$ -	\$ -	\$ 13,521,003
Contributions - employee	-	-	-	2,768,273
Contributions - retirees	-	-	-	580,358
Contributions - other	-	-	-	58,761
Waste disposal fees	10,425	-	10,425	-
Miscellaneous	77,047	250	77,297	-
Total Operating Revenues	87,472	250	87,722	16,928,395
Operating Expenses				
Healthcare claims	-	-	-	13,732,270
Dental insurance	-	-	-	726,514
Life insurance	-	-	-	34,494
Vision insurance	-	-	-	79,982
Personnel services	82,559	-	82,559	-
Benefits	26,458	-	26,458	-
Contractual services	144,393	293,465	437,858	3,191,118
Commodities	8,397	13,999	22,396	-
Total Operating Expenses	261,807	307,464	569,271	17,764,378
Operating Income (Loss)	(174,335)	(307,214)	(481,549)	(835,983)
Nonoperating Revenues				
Net investment income (loss)	1,796	(2,178)	(382)	5,673
Total Nonoperating Revenues	1,796	(2,178)	(382)	5,673
Income (Loss) Before Transfers	(172,539)	(309,392)	(481,931)	(830,310)
Transfers				
Transfers in	71,323	-	71,323	-
Total Transfers	71,323	-	71,323	-
Change in Net Position	(101,216)	(309,392)	(410,608)	(830,310)
Net Position at Beginning of Year	5,272,755	3,192,846	8,465,601	6,078,165
Net Position at End of Year	\$ 5,171,539	\$ 2,883,454	\$ 8,054,993	\$ 5,247,855

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Cash Flows Proprietary Funds For the Year Ended November 30, 2021

	Enterprise Funds			Internal Service Fund
	Enterprise Surcharge Fund	Enterprise General Fund	Total	
Cash Flows From Operating Activities				
Cash received from customers	\$ 87,472	\$ 250	\$ 87,722	\$ 18,289,697
Cash payments for goods and services	(140,071)	(307,464)	(447,535)	(17,219,465)
Cash payments to employees	(108,563)	-	(108,563)	(83,493)
Net cash provided by (used in) operating activities	(161,162)	(307,214)	(468,376)	986,739
Cash Flows from Noncapital Financing Activities				
Transfers in	71,323	-	71,323	-
Net cash provided by (used in) noncapital financing activities	71,323	-	71,323	-
Cash Flows from Investing Activities				
Income received on investments	3,047	(298)	2,749	2,245
Net cash provided by investing activities	3,047	(298)	2,749	2,245
Net increase (decrease) in cash	(86,792)	(307,512)	(394,304)	988,984
Cash and cash equivalents, beginning of the year	5,286,493	307,512	5,594,005	6,428,132
Cash and cash equivalents, end of year	\$ 5,199,701	\$ -	\$ 5,199,701	\$ 7,417,116
Reconciliation of Operating Income (Loss) to Net Cash (Used in) Operating Activities:				
Operating income (loss)	\$ (174,335)	\$ (307,214)	\$ (481,549)	\$ (835,983)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Change in operating assets and liabilities:				
Accounts receivable	-	-	-	1,394,544
Due from other funds	-	-	-	(59,514)
Due from fiduciary funds	-	-	-	26,272
Prepaid items	-	-	-	7,800
Accounts payable	12,719	-	12,719	344,365
Claims payable	-	-	-	192,748
Accrued payroll	454	-	454	(83,493)
Total adjustments	13,173	-	13,173	1,822,722
Net Cash Provided by (Used in) Operating Activities	<u>\$ (161,162)</u>	<u>\$ (307,214)</u>	<u>\$ (468,376)</u>	<u>\$ 986,739</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Fiduciary Net Position Fiduciary Funds As of November 30, 2021

	Custodial Funds
Assets	
Cash and investments	\$ 23,261,477
Property tax receivable	299,361,281
Accounts receivable	1,469,987
Interest receivable	<u>19,453</u>
Total Assets	<u>\$ 324,112,198</u>
Liabilities	
Accounts payable	930,453
Due to other governments	307,447,493
Due to others	<u>2,233,750</u>
Total Liabilities	<u>310,611,696</u>
Net Position	
Restricted for bond escrow	11,099,064
Restricted for individuals	920,468
Restricted for public safety	<u>1,480,970</u>
Total net position	<u>13,500,502</u>
Total Liabilities and Net Position	<u>\$ 324,112,198</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Changes in Fiduciary Net Position Fiduciary Funds For the Year Ended November 30, 2021

	Custodial Funds
Additions	
Fines and fees	\$ 28,828,336
Contributions from individuals	5,763,692
Property taxes and tax redemption collections	1,351,123,716
Township motor fuel taxes	1,244,208
Township grants	647,648
Addition from other custodial funds	457,653
E-911 collections	5,128,476
Net investment income	723
Other	1,682
Total additions	1,393,196,134
Deductions	
Distributions to other governments	18,662,918
Distributions to individuals	19,325,082
Payments for goods and services	1,380,199
Tax distributions	1,351,123,716
Township highway and streets distributions	1,891,944
Distributions to other custodial funds	457,873
Total deductions	1,392,841,732
Change in fiduciary net position	354,402
Net Position at Beginning of Year (as restated)	13,146,100
Net Position at End of Year	\$ 13,500,502

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, 2021

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 515,588. 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, 2021

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, 2021. Separately issued financial statements of the Forest Preserve District of Kane County may be obtained from the District's office. Contact the District office located at 1996 South Kirk Road, Suite 320, Geneva, IL, 60134.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

In January 2017, the GASB issued statement No. 84 - *Fiduciary Activities*. This statement establishes criteria for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes and how those activities should be reported. This standard was implemented December 1, 2020.

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, 2021

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, 2021

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, COVID Payroll Reimbursement 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.

American Rescue Plan Fund - This special revenue fund is used to record the necessary expenditures incurred due to the public health emergency with respect to the COVID-19 pandemic for which the County will be reimbursed from the American Rescue Plan Fund established by the ARP Act.

Motor Fuel Tax Fund - This special revenue fund is used to account for allotments of Motor Fuel taxes. These allotments are received from the Illinois Department of Transportation.

Transportation Sales Tax Fund - This special revenue fund is used to account for 75% 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).

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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.)

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.

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.

Custodial Funds - Used to account for and report assets held by the County and the assets are for the benefit of individuals, private organizations, and/or other governmental units. A majority of the custodial 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, 2021

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 and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

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.

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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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

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.
- 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 more than 270 days but less than 3 years from the date of purchase, such purchases do not exceed 10% of the corporation's outstanding obligations, and no more than one-third of the public agency's funds may be invested in such obligations of corporations.
- 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, 2021

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, 2021

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 2020 tax levy is reflected as revenue in fiscal year 2021 to the extent available. Forfeited, objected, and delinquent tax distributions are recognized as revenues when collected. Property taxes levied in 2021 have been recognized as assets (property taxes receivable) and deferred inflows as these taxes are budgeted to be used in 2022.

Tax bills for levy year 2021 are prepared by the County Treasurer and issued on or about May 1, 2022 and are payable in two installments, on June 1, 2022 and September 1, 2022.

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, 2021

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. Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

5. 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, 2021

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. 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.

7. 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, 2021 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, 2021

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.)

7. 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.

8. 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.

9. 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, 2021

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.)

10. 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, 2021

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.)

10. 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, 2021

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
Domestic Violence Account (accounts of the General Fund)	\$ 321,531	\$ 330,791	\$ 9,260
Vital Records Automation	94,078	97,223	3,145
Children's Waiting Room	125,755	129,060	3,305
Bomb Squad SWAT	2,100	21,929	19,829
Law Library	299,475	309,937	10,462
Canteen Commission	400,000	580,756	180,756
County Sheriff DEF Local	50,000	186,027	136,027
K-9 Unit	20,000	76,196	56,196
Sheriff DUI	30,000	66,230	36,230
Sheriff's Office Money Laundering	5,000	7,520	2,520
Sheriff Civil Operations	5,500	80,691	75,191
Kane Comm	2,206,678	2,236,747	30,069
Animal Control	891,322	921,933	30,611
Web Technical Services	384,583	485,933	101,350
Elgin CDBG	331,630	368,753	37,123
Recovery Zone Bond Construction	1,825	7,760	5,935
Transportation Capital	1,488,144	1,764,351	276,207
Enterprise General	53,000	307,464	254,464

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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

B. DEFICIT BALANCES

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

As of November 30, 2021, the following individual funds held a deficit balance:

<u>Funds</u>	<u>Amount</u>	<u>Reason</u>
County Sheriff DEF Federal - DOJ	\$ 1,455	Timing of when reimbursement revenue received
County Sheriff DEF Local	62,278	Timing of when reimbursement revenue received
Community Development Block Grant	526	Timing of when reimbursement revenue received
Homeless Prevention Program	34,400	Timing of when reimbursement revenue received
Workforce Development	114,746	Timing of when reimbursement revenue received

C. LIMITATIONS ON THE COUNTY'S TAX LEVY

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

The PTEL limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTEL limits the increase in total taxes billed to the 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, 2021

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	\$ 161,338,670	\$ 158,972,202	Custodial credit risk
Illinois Funds	58,893,992	58,893,992	Credit risk
Municipal bonds	116,117,428	116,117,428	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Home Loan Bank	11,078,011	11,078,011	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Home Loan Mortgage Corporation	2,956,490	2,956,490	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal National Mortgage Association	5,846,602	5,846,602	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Farm Credit Banks	20,221,492	20,221,492	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Illinois Trust	4,587,789	4,587,789	Credit risk
Petty cash	-	17,100	N/A
Total Deposits and Investments	<u>\$ 381,040,474</u>	<u>\$ 378,691,106</u>	

Reconciliation to financial statements

Per statement of net position

Cash and investments	\$ 354,055,470
Restricted cash and investments	1,374,159

Per statement of fiduciary assets and liabilities - agency funds

Cash and investments	<u>23,261,477</u>

Total Deposits and Investments	<u>\$ 378,691,106</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, 2021

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, 2021, the County's investments were measured using valuation inputs as follows:

Investment Type	November 30, 2021			
	Level 1	Level 2	Level 3	Total
Municipal bonds	\$ -	\$116,117,428	\$ -	\$116,117,428
Federal Home Loan Bank	-	11,078,011	-	11,078,011
Federal Home Loan Mortgage Corporation	-	2,956,490	-	2,956,490
Federal National Mortgage Association	-	5,846,602	-	5,846,602
Federal Farm Credit Banks	-	20,221,492	-	20,221,492
Total	<u>\$ -</u>	<u>\$156,220,023</u>	<u>\$ -</u>	<u>\$156,220,023</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, 2021, the bank balances of the County's deposits were \$161,338,670 and, of this amount, \$453,943 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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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

A. DEPOSITS AND INVESTMENTS (cont.)

Credit Risk

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

As of November 30, 2021, 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 - A3
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
Illinois Trust	AAAm	N/A

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, 2021, the County held \$20,221,492 in Federal Farm Credit Banks Funding Corporation securities, representing 12.94% of the County's investment portfolio, and \$11,078,011 in Federal Home Loan Bank securities, representing 7.09% of the County's investment portfolio.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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, 2021, the County's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)			
		Less than 1	1 - 5	6 - 10	> 10
Municipal bonds	\$116,117,428	\$ 32,855,744	\$ 83,261,684	\$ -	\$ -
Federal Home Loan Bank	11,078,011	-	11,078,011	-	-
Federal Home Loan Mortgage Corporation	2,956,490	-	2,956,490	-	-
Federal National Mortgage Association	5,846,602	-	5,846,602	-	-
Federal Farm Credit Banks	<u>20,221,492</u>	<u>1,006,623</u>	<u>19,214,869</u>	<u>-</u>	<u>-</u>
Totals	<u>\$156,220,023</u>	<u>\$ 33,862,367</u>	<u>\$122,357,656</u>	<u>\$ -</u>	<u>\$ -</u>

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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:

	<u>General Fund</u>	<u>Motor Fuel Tax Fund</u>	<u>Transportation Sales Tax Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Totals</u>
Intergovernmental receivables					
State sales tax	\$ 5,873,789	\$ -	\$ -	\$ -	\$ 5,873,789
Local use tax	600,670	-	-	-	600,670
RTA sales tax	573,584	-	4,301,879	860,376	5,735,839
Income tax	463,433	-	-	-	463,433
Personal property replacement tax	152,952	-	-	-	152,952
Probation salaries	1,439,361	-	-	-	1,439,361
Motor fuel tax	-	1,930,798	-	-	1,930,798
Motor fuel local option tax	-	-	-	2,290,937	2,290,937
Other grants and reimbursements	<u>31,120</u>	<u>-</u>	<u>6,906</u>	<u>3,006,116</u>	<u>3,044,142</u>
Total intergovernmental receivables	<u>\$ 9,134,909</u>	<u>\$ 1,930,798</u>	<u>\$ 4,308,785</u>	<u>\$ 6,157,429</u>	<u>\$ 21,531,921</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, 2021, 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 \$937,009.

Scheduled repayment amounts as of November 30, 2021 or each of the next five years and thereafter:

	<u>Amount Due</u>
2022	\$ 91,144
2023	70,561
2024	71,940
2025	76,076
2026	80,451
2027-2031	527,316
2032	<u>19,521</u>
Total loans receivable	<u>\$ 937,009</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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

C. CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2021, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 96,066,664	\$ 574,360	\$ -	\$ 96,641,024
Construction in progress	82,007,055	15,197,383	43,744,668	53,459,770
Total Capital Assets Not Being Depreciated	<u>178,073,719</u>	<u>15,771,743</u>	<u>43,744,668</u>	<u>150,100,794</u>
Capital assets being depreciated				
Infrastructure	493,720,315	52,281,948	1,021,422	544,980,841
Building and improvements	148,673,269	16,085,868	37,154	164,721,983
Fixtures and equipment	47,899,934	3,593,577	905,089	50,588,422
Total Capital Assets Being Depreciated	<u>690,293,518</u>	<u>71,961,393</u>	<u>1,963,665</u>	<u>760,291,246</u>
Total Capital Assets	<u>868,367,237</u>	<u>87,733,136</u>	<u>45,708,333</u>	<u>910,392,040</u>
Less: Accumulated depreciation for				
Infrastructure	157,448,224	6,884,025	60,431	164,271,818
Building and improvements	57,786,836	4,489,383	15,171	62,261,048
Fixtures and equipment	29,137,390	3,498,446	899,203	31,736,633
Total Accumulated Depreciation	<u>244,372,450</u>	<u>14,871,854</u>	<u>974,805</u>	<u>258,269,499</u>
Net Capital Assets Being Depreciated	<u>445,921,068</u>	<u>57,089,539</u>	<u>988,860</u>	<u>502,021,747</u>
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation	<u>\$ 623,994,787</u>	<u>\$ 72,861,282</u>	<u>\$ 44,733,528</u>	<u>\$ 652,122,541</u>

Depreciation expense was charged to functions as follows:

Governmental Activities	
General government	\$ 3,154,599
Public safety	3,225,310
Highway and streets	7,600,666
Judicial	639,840
Public services and records	154,366
Health and welfare	79,200
Environment and conservation	14,545
Development, housing and economic development	<u>3,328</u>
Total Governmental Activities Depreciation Expense	<u>\$ 14,871,854</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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	2,883,454	-	-	2,883,454
Capital assets being depreciated				
Fixtures and equipment	32,287	-	-	32,287
Total Capital Assets Being Depreciated	32,287	-	-	32,287
Total Capital Assets	2,915,741	-	-	2,915,741
Less: Accumulated depreciation for				
Fixtures and equipment	32,287	-	-	32,287
Total Accumulated Depreciation	32,287	-	-	32,287
Net Capital Assets Being Depreciated	-	-	-	-
Business-type Capital Assets, Net of Accumulated Depreciation	\$ 2,883,454	\$ -	\$ -	\$ 2,883,454

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	\$ 231,864
Nonmajor Governmental	Nonmajor Governmental	968,010
Internal Service	General	676,903
Total - Fund Financial Statements		1,876,777
Less: Government-wide eliminations		(1,876,777)
Total Internal Balances - Government-Wide Statement of Net Position		\$ -

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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	\$ 12,908,097	\$ 21,674,021
American Rescue Plan	-	5,251,909
Motor Fuel Tax	-	108,698
Transportation Sales Tax	1,181,400	-
Nonmajor Governmental	19,741,243	6,867,435
Enterprise Surcharge	<u>71,323</u>	<u>-</u>
Total Transfers	<u>\$ 33,902,063</u>	<u>\$ 33,902,063</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, 2021

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

E. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended November 30, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds					
Alternative revenue bonds	\$ 32,170,000	\$ 9,045,000	\$ 15,550,000	\$ 25,665,000	\$ 2,690,000
Revenue bonds	27,060,000	-	-	27,060,000	-
Premiums	1,476,016	-	249,558	1,226,458	-
Total Bonds	<u>60,706,016</u>	<u>9,045,000</u>	<u>15,799,558</u>	<u>53,951,458</u>	<u>2,690,000</u>
Other Long-Term Liabilities					
Accrued claims and judgments	4,058,338	2,611,848	1,495,231	5,174,955	2,585,000
Total OPEB liability	10,618,922	570,057	543,494	10,645,485	-
Compensated absences	6,437,653	5,221,824	6,061,972	5,597,505	4,563,804
Long-term construction payable	27,115,346	5,397,835	7,181,732	25,331,449	-
Net pension liability - IMRF*	3,097,725	-	3,097,725	-	-
Net pension liability - SLEP	17,682,805	21,619,614	28,836,196	10,466,223	-
Total Other Long-Term Liabilities	<u>69,010,789</u>	<u>35,421,178</u>	<u>47,216,350</u>	<u>57,215,617</u>	<u>7,148,804</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 129,716,805</u>	<u>\$ 44,466,178</u>	<u>\$ 63,015,908</u>	<u>\$111,167,075</u>	<u>\$ 9,838,804</u>

* As of November 30, 2021, the County reported an IMRF net pension asset of \$19,953,001.

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, 2021, the statutory debt limit for the County was \$899,585,883, providing a debt margin of \$899,585,883. 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, 2021

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. The bonds were fully repaid in fiscal year 2021.

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 2021 refundable tax credit was reduced by 5.7 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, 2021

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.

General Obligation Alternate Revenue Bonds, Series 2020

On June 18, 2020, the County issued \$13,130,000 of General Obligation (Alternative Revenue Source) Bonds, Series 2020, for the purpose of paying the costs of construction of a new multi-use facility.

The interest on the Series 2020 Bonds is due semiannually on June 15 and December 15 of each year, commencing December 15, 2020 at a rate of 1.54%. The principal payments are due annually on December 15 of each year, commencing December 15, 2025, and ending on December 15, 2029, in amounts ranging from \$860,000 to \$3,140,000. Principal and interest payments on the Series 2020 Bonds are expected to be made by the Capital Improvement Debt Service Fund with the use of income tax monies collected by the County.

General Obligation Refunding Bonds, Series 2021

On October 28, 2021, the County issued \$9,045,000 of General Obligation (Alternative Revenue Source) Refunding Bonds, Series 2021, for the purpose of refunding certain of the County's outstanding General Obligation Bonds (Alternate Revenue Source), Series 2013.

The interest on the Series 2021 Bonds is due semiannually on June 15 and December 15 of each year, commencing June 15, 2022 at a rate of 0.350%. The principal payments are due annually on December 15 of each year, commencing December 15, 2022, and ending on December 15, 2024, in amounts ranging from \$2,900,000 to \$3,130,000.

The cash flow requirements on the refunded debt prior to the current refunding was \$9,546,400 from December 15, 2022 through December 15, 2024. The cash flow requirements on the Series 2021 Bonds are \$9,128,223 from June 15, 2022 through December 15, 2024. The current refunding resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$414,835.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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

E. LONG-TERM OBLIGATIONS (cont.)

General Obligation Bonds (cont.)

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

Years	General Obligation Refunding Bonds Series 2010		Taxable General Obligation Alternate Bonds Series 2013		General Obligation Refunding Bonds Series 2020	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 70,000	\$ 51,853	\$ 2,620,000	\$ 39,300	\$ -	\$ 202,202
2023	75,000	47,684	-	-	-	202,202
2024	80,000	43,228	-	-	-	202,202
2025	80,000	38,628	-	-	-	202,202
2026	85,000	33,884	-	-	2,995,000	179,141
2027-2031	480,000	81,222	-	-	10,135,000	262,070
Totals	<u>\$ 870,000</u>	<u>\$ 296,499</u>	<u>\$ 2,620,000</u>	<u>\$ 39,300</u>	<u>\$ 13,130,000</u>	<u>\$ 1,250,019</u>

Years	General Obligation Alternate Revenue Refunding Bonds Series 2021		Governmental Activities General Obligation Bonds	
	Principal	Interest	Principal	Interest
2022	\$ -	\$ 23,281	\$ 2,690,000	\$ 316,636
2023	2,900,000	31,846	2,975,000	281,732
2024	3,015,000	20,741	3,095,000	266,171
2025	3,130,000	7,356	3,210,000	248,186
2026	-	-	3,080,000	213,025
2027-2031	-	-	10,615,000	343,292
Totals	<u>\$ 9,045,000</u>	<u>\$ 83,224</u>	<u>\$ 25,665,000</u>	<u>\$ 1,669,042</u>

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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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

E. LONG-TERM OBLIGATIONS (cont.)

Revenue Bonds (cont.)

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 \$47,333,820. Principal and interest paid for the current year was \$1,218,769. No customer revenues were recognized during the year.

Debt service requirements to maturity are as follows:

Years	Governmental Activities Revenue Bonds	
	Principal	Interest
2022	\$ -	\$ 1,218,769
2023	510,000	1,206,019
2024	540,000	1,179,769
2025	565,000	1,152,144
2026	595,000	1,123,144
2027-2031	3,435,000	5,128,720
2032-2036	4,390,000	4,155,095
2037-2041	5,495,000	3,043,810
2042-2046	6,755,000	1,756,206
2047-2049	4,775,000	310,144
Totals	<u>\$ 27,060,000</u>	<u>\$ 20,273,820</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.

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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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

E. LONG-TERM OBLIGATIONS (cont.)

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 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 \$3,426,937. As such, the County has not accrued any liability or restricted any assets for the cost associated with closure or post-closure care and maintenance.

G. NET POSITION/FUND BALANCES

Net position reported on the government wide statement of net position at November 30, 2021, includes the following:

Governmental Activities

Net Investment in Capital Assets	
Land	\$ 96,641,024
Construction in progress	53,459,770
Other capital assets, net of accumulated depreciation	502,021,747
Less: Long-term debt outstanding	(47,676,263)
Plus: Deferred amount on refunding	592,729
Less: Long-term construction payable	<u>(25,331,449)</u>
Total Net Investment in Capital Assets	<u>\$ 579,707,558</u>

As of November 30, 2021, net position that is restricted by enabling legislation totaled \$9,775,817.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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, 2021, include the following:

	General Fund	American Rescue Plan Fund	Motor Fuel Tax Fund	Transportation Sales Tax Fund	Nonmajor Governmental Funds	Totals
Fund Balances						
Nonspendable:						
Prepaid items	\$ 39,468	\$ -	\$ -	\$ -	\$ 281,106	\$ 320,574
Advances to subrecipients	-	-	-	-	975,311	975,311
Permanent fund principal	-	-	-	-	1,150,000	1,150,000
Restricted for:						
Tort liability	-	-	-	-	7,717,093	7,717,093
Employee benefits	-	-	-	-	8,103,269	8,103,269
Public services	-	-	-	-	3,922,516	3,922,516
Judicial purposes	-	-	-	-	3,445,206	3,445,206
Public safety	-	-	-	-	6,126,492	6,126,492
Highway projects	-	-	42,369,420	-	31,112,946	73,482,366
Health and welfare	-	-	-	-	7,960,809	7,960,809
County development	-	-	-	-	609,715	609,715
Environment and conservation	-	-	-	-	14,279	14,279
Debt service	-	-	-	-	6,343,676	6,343,676
Capital projects	-	-	-	-	1,240,838	1,240,838
Other purposes	-	-	-	-	915,394	915,394
Committed to:						
Judicial purposes	-	-	-	-	1,143,894	1,143,894
Public safety	-	-	-	-	2,248,053	2,248,053
Highway projects	-	-	-	37,891,343	-	37,891,343
County development	-	-	-	-	5,237,096	5,237,096
Debt service	-	-	-	-	477,856	477,856
Other purposes	5,236,418	-	-	-	-	5,236,418
Assigned to:						
Tort liability	-	-	-	-	995,163	995,163
Employee benefits	30,000	-	-	-	2,021,642	2,051,642
Public services	320,000	-	-	-	2,487,762	2,807,762
Judicial purposes	217,512	-	-	-	1,523,401	1,740,913
Public safety	-	-	-	-	2,504,408	2,504,408
Highway projects	-	-	-	3,056,879	5,966,351	9,023,230
Health and welfare	-	21,046	-	-	1,779,439	1,800,485
County development	427,463	-	-	-	5,515,054	5,942,517
Environment and conservation	-	-	-	-	1,192,800	1,192,800
Capital projects	125,000	-	-	-	14,054,115	14,179,115
Other purposes	31,016,240	-	-	-	2,514,711	33,530,951
Unassigned:	<u>51,762,894</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,211,164)</u>	<u>50,551,730</u>
Total Fund Balances	<u>\$ 89,174,995</u>	<u>\$ 21,046</u>	<u>\$ 42,369,420</u>	<u>\$ 40,948,222</u>	<u>\$ 128,369,231</u>	<u>\$ 300,882,914</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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

H. RESTATEMENT OF FUND BALANCES/NET POSITION

Fund balance and net position have been restated due to the implementation of GASB Statement No. 84, Fiduciary Activities. The details of the restatement are as follows:

	Governmental Activities	Nonmajor Governmental Funds	Custodial Funds
Fund balance / net position - November 30, 2020 (as reported)	\$ 778,534,772	\$ 130,670,646	\$ -
Impact of GASB Statement No. 84 implementation on fund balance / net position	<u>273,676</u>	<u>273,676</u>	<u>13,146,100</u>
Fund balance / net position - November 30, 2020 (as restated)	<u>\$ 778,808,448</u>	<u>\$ 130,944,322</u>	<u>\$ 13,146,100</u>

I. COMPONENT UNIT

Forest Preserve District of Kane County

This report contains the Forest Preserve District of Kane County (District), which is included as a discretely presented component unit. The financial statements of the District are as of and for the fiscal year ended June 30, 2021.

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

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

Summary of Significant Accounting Policies

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

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

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

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

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

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

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

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

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

All vacation pay is accrued when incurred.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

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

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

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

Deposits and Investments

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

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

Deposits - At year-end, the carrying amount of the District's deposits totaled \$3,776,551 and the bank balances totaled \$5,562,038. In addition, the District has \$55,073,370 invested in the Illinois Metropolitan Investment Fund (IMET) at year-end, with an average maturity of less than one year.

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, 2021, the District holds \$51,516 in U.S. Treasury note securities, \$632,538 in municipal bonds, and \$469,188 in U.S. agency obligation securities, of which \$403,661 matures within one to five years and \$65,527 matured in less than one year.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

The District has the following recurring fair value measurements as of June 30, 2021: U.S. Treasury note securities are valued using quoted market prices (Level 1 inputs), U.S. agency obligation securities and municipal bonds 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, 2021, the District's investments in U.S. Treasury note securities and U.S. agency obligation securities were all rated AA+ by Standard & Poor's or not rated. The municipal bonds were all rated AA- to AAA 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, 2021

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Capital Assets

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

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	\$415,139,273	\$ 5,759,402	\$ 552,612	\$420,346,063
Construction in progress	<u>2,677,204</u>	<u>5,364,188</u>	<u>1,479,393</u>	<u>6,561,999</u>
Total Capital Assets Not Being Depreciated	<u>417,816,477</u>	<u>11,123,590</u>	<u>2,032,005</u>	<u>426,908,062</u>
Capital assets being depreciated				
Buildings and improvements	38,986,825	75,180	-	39,062,005
Machinery and equipment	1,752,640	57,799	-	1,810,439
Infrastructure	25,548,251	1,404,212	-	26,952,463
Land improvements	<u>2,216,335</u>	<u>-</u>	<u>-</u>	<u>2,216,335</u>
Total Capital Assets Being Depreciated	<u>68,504,051</u>	<u>1,537,191</u>	<u>-</u>	<u>70,041,242</u>
Total Capital Assets	<u>486,320,528</u>	<u>12,660,781</u>	<u>2,032,005</u>	<u>496,949,304</u>
Less: Accumulated depreciation for				
Buildings and improvements	16,570,443	1,189,661	-	17,760,104
Machinery and equipment	1,153,831	137,565	-	1,291,396
Infrastructure	13,527,298	683,354	-	14,210,652
Land improvements	<u>2,568,225</u>	<u>-</u>	<u>-</u>	<u>2,568,225</u>
Total Accumulated Depreciation	<u>33,819,797</u>	<u>2,010,580</u>	<u>-</u>	<u>35,830,377</u>
Net Capital Assets Being Depreciated	<u>34,684,254</u>	<u>(473,389)</u>	<u>-</u>	<u>34,210,865</u>
Total District Capital Assets, Net of Accumulated Depreciation	<u>\$452,500,731</u>	<u>\$ 10,650,201</u>	<u>\$ 2,032,005</u>	<u>\$461,118,927</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Long-Term Obligations

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

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Bonds					
General obligation bonds	\$ 133,215,000	\$ 19,065,000	\$ 32,820,000	\$ 119,460,000	\$ 11,915,000
Premium / (discount)	6,366,383	2,305,328	1,225,014	7,446,697	1,035,467
Total Bonds	<u>139,581,383</u>	<u>21,370,328</u>	<u>34,045,014</u>	<u>126,906,697</u>	<u>12,950,467</u>
Compensated absences	467,373	50,205	100,410	417,168	83,434
Total OPEB liability	148,794	5,846	-	154,640	-
Net pension liability	<u>1,667,665</u>	<u>-</u>	<u>1,499,577</u>	<u>168,088</u>	<u>-</u>
Total District Long- Term Liabilities	<u>\$ 141,865,215</u>	<u>\$ 21,426,379</u>	<u>\$ 35,645,001</u>	<u>\$ 127,646,593</u>	<u>\$ 13,033,901</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.

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 was 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.

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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

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.

2020 General Obligation Refunding Bonds - On August 5, 2020, the District issued \$19,065,000 par value General Obligation Refunding Bonds of 2020 to refund \$21,025,000 of the General Obligation Bonds of 2011A. Principal payments are due annually on December 15, beginning in 2021, and interest is due semi-annually at rates from 2.00% to 5.00%. The final payment is due December 15, 2031.

The District defeased bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payment of the old bonds. Since the requirements that normally satisfy defeasance have been met, the financial statements reflect satisfaction of the original liability through the irrevocable transfer to an escrow agent of an amount computed to be adequate to meet the future debt service requirements of the issue. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the government's basic financial statements. Through this refunding, the District reduced its total debt service by \$911,106 and obtained an economic gain of \$1,140,301.

Debt service requirements to maturity are as follows:

	Principal	Interest	Totals
2022	\$ 11,915,000	\$ 4,039,112	\$ 15,954,112
2023	12,425,000	3,519,497	15,944,497
2024	12,960,000	2,956,066	15,916,066
2025	13,510,000	2,419,866	15,929,866
2026	13,945,000	1,953,491	15,898,491
2027-2031	30,835,000	5,636,390	36,471,390
2032-2036	16,995,000	2,552,560	19,547,560
2037-2038	6,875,000	243,165	7,118,165
Totals	<u>\$ 119,460,000</u>	<u>\$ 23,320,147</u>	<u>\$ 142,780,147</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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

I. 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	\$ 426,908,062
Capital assets, being depreciated	34,210,865
Less: Long-term debt outstanding (excluding unspent capital related debt proceeds)	(119,460,000)
Plus: Noncapital debt proceeds	15,665,731
Plus: Unamortized debt discount	11,784
Less: Unamortized debt premium	(7,458,481)
Plus: Deferred amount on refunding	<u>1,926,475</u>
Total District Net Investment in Capital Assets	<u><u>\$ 351,804,436</u></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, 2021

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

I. 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>
2022	\$ 500,000	\$ 25,000
2023	500,000	25,000
2024	500,000	25,000
2025	500,000	25,000
2026	500,000	25,000
2027 - 2031	2,500,000	125,000
2032 - 2035	1,775,000	100,000

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Service Concession Arrangement For Golf Courses

Effective April 1, 2002, the District entered into two agreements with management companies for the District's three golf courses, under which the companies will operate and collect user fees. 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. Through December 31, 2021, the management company will pay the District \$110,000 each year plus 20% of all gross revenues earned from any source at Hughes Creek in excess of \$1,000,000 annually. In addition, the management company will pay 5% of all gross revenues from any source at the Deer Valley Golf Course, which was closed as of December 31, 2020. 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 \$5,609,684 as of June 30, 2021.

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, 2021

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

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

Plan membership. At December 31, 2020, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	75
Inactive, non-retired members	90
Active members	<u>77</u>
Total	<u><u>242</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, 2021, The District's contribution was 9.88% of covered payroll.

Net pension liability/(asset). The net pension liability/(asset) was measured as of December 31, 2020, 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, 2021

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Actuarial assumptions. The total pension liability for the IMRF plan was determined by an actuarial valuation performed as of December 31, 2020 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	2.85% to 13.75%, including inflation
Cost of Living Adjustment	2.25%

Mortality. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) mortality tables were used with future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) mortality tables were used with future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) mortality tables were used with future mortality improvements projected using scale MP-2020.

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, 2020.

Discount rate. The discount rate used to measure the total pension liability for the IMRF plan was 7.25%, the same as the prior valuation. The projections of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rates and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefits to determine the total pension liability.

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)	\$ 21,843,339	\$ 19,131,205	\$ 17,068,907
Plan fiduciary net pension	18,963,117	18,963,117	18,963,117
Net pension liability/(asset)	<u>\$ 2,880,222</u>	<u>\$ 168,088</u>	<u>\$ (1,894,210)</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

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, 2020 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at December 31, 2019	\$ 18,232,274	\$ 16,564,609	\$ 1,667,665
Service cost	463,916	-	463,916
Interest on total pension liability	1,314,943	-	1,314,943
Differences between expected and actual experience of the total pension liability	64,626	-	64,626
Change of assumptions	(290,390)	-	(290,390)
Benefit payments, including refunds of employee contributions	(654,164)	(654,164)	-
Contributions - employer	-	452,376	(452,376)
Contributions - employee	-	208,362	(208,362)
Net investment income	-	2,321,598	(2,321,598)
Other (net transfer)	-	70,336	(70,336)
Balances at December 31, 2020	<u>\$ 19,131,205</u>	<u>\$ 18,963,117</u>	<u>\$ 168,088</u>

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions. For the year ended June 30, 2021, the District recognized pension expense of \$(120,658) 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	\$ 316,221	\$ 93,578
Assumption changes	134,042	291,978
Net difference between projected and actual earnings on pension plan investments	-	1,331,629
Contributions subsequent to the measurement date	<u>231,700</u>	<u>-</u>
Total	<u>\$ 681,963</u>	<u>\$ 1,717,185</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

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, 2022. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$1,266,922) will be recognized in pension expense in future periods as follows:

<u>Fiscal Year</u>	<u>Regular Plan</u>
2022	\$ (369,323)
2023	(86,694)
2024	(587,109)
2025	<u>(223,796)</u>
Total	<u>\$ (1,266,922)</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.

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, 2021, 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>77</u>
Total	<u>80</u>

Total OPEB liability. The District's total OPEB liability of \$154,640 was measured as of June 30, 2021 and was determined by an actuarial valuation as of June 30, 2020.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2021 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	2.18%
Healthcare cost trend rates	PPO Plan - 4.00%; Blue Advantage HMO Plan - 4.00%
Retirees' share of benefit-related costs	Same as healthcare cost trend rates
Mortality	PubS H-2010 Mortality Table - General

Change in the total OPEB liability.

	Total OPEB Liability
Balance at June 30, 2020	\$ 148,794
Service cost	9,325
Interest on the total OPEB liability	3,798
Changes of assumptions or other inputs	4,647
Benefit payments	(11,924)
Balance at June 30, 2021	<u>\$ 154,640</u>

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 (1.18%) or 1-percentage-point higher (3.18%) than the current discount rate:

	1% Decrease (1.18%)	Discount Rate (2.18%)	1% Increase (3.18%)
Total OPEB liability	\$ 165,204	\$ 154,640	\$ 144,872

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 or 1-percentage-point higher than the current healthcare cost trend rates

	1% Decrease (Varies)	Discount Rate (Varies)	1% Increase (Varies)
Total OPEB liability	\$ 140,491	\$ 154,640	\$ 171,585

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB. For the year ended June 30, 2021, the District recognized OPEB expense of \$(13,590). At June 30, 2021, 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	\$ -	\$ 61,606
Assumption changes	26,255	220,095
Total	<u>\$ 26,255</u>	<u>\$ 281,701</u>

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

Fiscal Year	Amount
2022	\$ (26,713)
2023	(26,713)
2024	(26,713)
2025	(26,713)
2026	(26,713)
Thereafter	(121,881)
Total	<u>\$ (255,446)</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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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. Both plans are agent multiple-employer public employee retirement systems.

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.

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, 2020, the measurement date, membership in the plan was as follows:

	<u>Regular Plan</u>	<u>SLEP</u>
Retirees and beneficiaries	933	143
Inactive, non-retired members	935	53
Active members	<u>970</u>	<u>189</u>
Total	<u><u>2,838</u></u>	<u><u>385</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 2020 were 8.04% and 22.66%, 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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Net Pension Liability/(Asset). The net pension liabilities/(assets) were measured as of December 31, 2020, 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.

Actuarial Assumptions. The total pension liabilities for the Regular and SLEP plans were determined by actuarial valuations performed as of December 31, 2020 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	2.85% to 13.75%, including inflation	2.85% to 13.75%, including inflation
Price inflation	2.25%	2.25%

Mortality. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) mortality tables were used with future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) mortality tables were used with future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) mortality tables were used with future mortality improvements projected using scale MP-2020.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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%	6.35%	5.00%
International equities	18.00%	7.65%	6.00%
Fixed income	28.00%	1.40%	1.30%
Real estate	9.00%	7.10%	6.20%
Alternatives	7.00%		
Private equity		10.35%	6.95%
Hedge funds		N/A	N/A
Commodities		3.90%	2.85%
Cash equivalents	1.00%	0.70%	0.70%

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, 2019 measurement date were 7.25% and 7.25%. 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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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	\$ 333,313,250	\$ 297,273,919	\$ 269,450,559
Plan fiduciary net pension	317,226,920	317,226,920	317,226,920
Net pension liability/(asset)	<u>\$ 16,086,330</u>	<u>\$ (19,953,001)</u>	<u>\$ (47,776,361)</u>
<i>SLEP:</i>			
Total pension liability	\$ 215,730,200	\$ 190,122,839	\$ 169,193,585
Plan fiduciary net pension	179,656,616	179,656,616	179,656,616
Net pension liability/(asset)	<u>\$ 36,073,584</u>	<u>\$ 10,466,223</u>	<u>\$ (10,463,031)</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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, 2020 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, 2019	\$ 286,002,159	\$ 282,904,434	\$ 3,097,725
Service cost	5,060,218	-	5,060,218
Interest on total pension liability	20,446,325	-	20,446,325
Differences between expected and actual experience of the total pension liability	2,033,544	-	2,033,544
Change of assumptions	(3,240,349)	-	(3,240,349)
Benefit payments, including refunds of employee contributions	(13,027,978)	(13,027,978)	-
Contributions - employer	-	4,229,499	(4,229,499)
Contributions - employee	-	2,503,971	(2,503,971)
Net investment income	-	39,992,307	(39,992,307)
Other (net transfer)	-	624,687	(624,687)
Balances at December 31, 2020	<u>\$ 297,273,919</u>	<u>\$ 317,226,920</u>	<u>\$ (19,953,001)</u>
Plan fiduciary net position as a percentage of the total pension liability			106.71 %
<i>SLEP:</i>			
Balances at December 31, 2019	\$ 176,077,853	\$ 158,395,048	\$ 17,682,805
Service cost	3,510,695	-	3,510,695
Interest on total pension liability	12,618,327	-	12,618,327
Differences between expected and actual experience of the total pension liability	6,539,270	-	6,539,270
Change of assumptions	(1,048,678)	-	(1,048,678)
Benefit payments, including refunds of employee contributions	(7,574,628)	(7,574,628)	-
Contributions - employer	-	4,308,549	(4,308,549)
Contributions - employee	-	1,472,726	(1,472,726)
Net investment income	-	22,961,023	(22,961,023)
Other (net transfer)	-	93,898	(93,898)
Balances at December 31, 2020	<u>\$ 190,122,839</u>	<u>\$ 179,656,616</u>	<u>\$ 10,466,223</u>
Plan fiduciary net position as a percentage of the total pension liability			94.50 %

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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, 2021, the County recognized pension expense of \$(3,319,588) \$(5,130,730) and \$1,811,142 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	\$ 2,580,030	\$ 197,967
Assumption changes	1,955,056	2,768,632
Net difference between projected and actual earnings on pension plan investments	-	23,708,878
Contributions subsequent to the measurement date	<u>4,338,553</u>	<u>-</u>
Total	<u>\$ 8,873,639</u>	<u>\$ 26,675,477</u>
<i>SLEP:</i>		
Difference between expected and actual experience	\$ 9,030,451	\$ 1,225,263
Assumption changes	2,737,887	1,274,130
Net difference between projected and actual earnings on pension plan investments	-	13,487,835
Contributions subsequent to the measurement date	<u>3,622,684</u>	<u>-</u>
Total	<u>\$ 15,391,022</u>	<u>\$ 15,987,228</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, 2022. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$22,140,391) for Regular and \$(4,218,890) for SLEP) will be recognized in pension expense as follows:

Year Ending November 30,	Regular Plan	SLEP
2022	\$ (5,771,220)	\$ (1,588,836)
2023	(2,765,922)	371,282
2024	(9,665,794)	(3,228,779)
2025	(3,937,455)	(636,924)
2026	<u>-</u>	<u>864,367</u>
Total	<u>\$ (22,140,391)</u>	<u>\$ (4,218,890)</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

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, general liability, and employee healthcare.

Self Insurance

The County maintains a \$850,000 and \$750,000 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.

For employee healthcare claims, the uninsured risk of loss is \$100,000 per incident for a policy year. The County has purchased commercial insurance for claims in excess of those amounts. Claims for employee healthcare are charged to the Health Insurance Fund, an internal service fund. 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, 2021 and 2020 for workers' compensation and general liability is as follows:

	<u>Prior Year</u>	<u>Current Year</u>
Unpaid claims - Beginning of Year	\$ 4,648,784	\$ 4,058,338
Current year claims and changes in estimates	2,295,448	2,611,848
Claim payments	<u>(2,885,894)</u>	<u>(1,495,231)</u>
Unpaid Claims - End of Year	<u>\$ 4,058,338</u>	<u>\$ 5,174,955</u>

Claims Liability - Employee Healthcare

A reconciliation of claims payable for the fiscal year ended November 30, 2021 and 2020 for self-insured employee healthcare is as follows:

	<u>Prior Year</u>	<u>Current Year</u>
Unpaid claims - Beginning of Year	\$ 909,609	\$ 1,057,467
Current year claims and changes in estimates	13,245,544	14,458,784
Claim payments	<u>(13,097,686)</u>	<u>(14,266,036)</u>
Unpaid Claims - End of Year	<u>\$ 1,057,467</u>	<u>\$ 1,250,215</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

NOTE IV - OTHER INFORMATION (cont.)

C. COMMITMENTS AND CONTINGENCIES

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

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

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

The County has active construction projects as of November 30, 2021. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

D. OTHER POSTEMPLOYMENT BENEFITS

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

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Employees covered by benefit terms. At November 30, 2021, the actuarial valuation date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	61
Active plan members	<u>888</u>
Total	<u><u>949</u></u>

Total OPEB liability. The County's total OPEB liability of \$10,645,485 was measured as of November 30, 2021, and was determined by an actuarial valuation as of February 1, 2021.

Actuarial assumptions and other inputs. The total OPEB liability in the November 30, 2021 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	25.00%
Healthcare cost trend rates - initial	HMO - 6.00%; PPO - 7.50%
Healthcare cost trend rates - ultimate	HMO - 4.50%; PPO - 4.50%
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, 2021.

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, 2021 valuation were based on the results of an actuarial experience study conducted by the independent actuary.

Discount rate. At November 30, 2021, the discount rate used to measure the total OPEB liability was a blended rate of 2.23%, which was a change from the November 30, 2020 rate of 2.03%. Since the plan is financed on a pay-as-you-go basis, the discount rate is based on the 20-year general obligation bond index.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Change in the total OPEB liability.

	Total OPEB Liability
Balances at November 30, 2020	\$ 10,618,922
Service cost	517,317
Interest	210,048
Changes in assumptions or other inputs	(157,308)
Benefit payments	(543,494)
Balances at November 30, 2021	<u>\$ 10,645,485</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 (1.23%) or 1-percentage-point higher (3.23%) than the current discount rate:

	1% Decrease (1.23%)	Discount Rate (2.23%)	1% Increase (3.23%)
Total OPEB liability	\$ 11,455,017	\$ 10,645,485	\$ 9,892,193

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 (5.00% decreasing to 3.50% for HMO and 6.50% decreasing to 3.50% for PPO) or 1-percentage-point higher (7.00% decreasing to 5.50% for HMO and 8.50% decreasing to 5.50% for PPO) than the current healthcare cost trend rates:

	1% Decrease (Various)	Healthcare Cost Trend Rates (Various)	1% Increase (Various)
Total OPEB liability	\$ 9,609,498	\$ 10,645,485	\$ 11,850,957

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB. For the year ended November 30, 2021, the County recognized OPEB expense of \$309,895. At November 30, 2021, 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	\$ 468,731	\$ 548,541
Changes of assumptions or other inputs	2,269,150	4,970,065
Total	<u>\$ 2,737,881</u>	<u>\$ 5,518,606</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
2022	\$ (417,470)
2023	(417,470)
2024	(417,470)
2025	(417,470)
2026	(417,470)
Thereafter	(693,375)
Total	<u>\$ (2,780,725)</u>

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, 2021, the County received \$149,110 from the Forest Preserve as reimbursement for these services.

Other payments made to the Forest Preserve included: an external riverboat grant in the amount of \$10,685 paid to the Forest Preserve to fund a trail connection at the Fox River Trail, a payment of \$30,300 made by the Transportation department for intersection improvement for the Bliss/Fabyan/Main construction project, and \$254,100 for the purchase of wetland mitigation credits for future transportation projects. In addition, the remaining balance of \$397,455 deposited with the County for investment management was returned to the Forest Preserve.

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, 2021, the County paid the remaining \$300,000 balance of the intergovernmental agreement to the Forest Preserve.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2021

NOTE IV - OTHER INFORMATION (cont.)

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

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

- 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*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans-an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*
- Statement No. 99, *Omnibus 2022*
- Statement No. 100, *Account Changes and Error Corrections - an amendment of GASB Statement no. 62*
- Statement No. 101, *Compensated Absences*

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.

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 Seven 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><u>\$ 222,174,120</u></u>	<u><u>\$ 239,046,802</u></u>	<u><u>\$ 247,550,535</u></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><u>\$ 214,598,411</u></u>	<u><u>\$ 212,010,024</u></u>	<u><u>\$ 225,757,127</u></u>
Employer's net pension liability/(asset) - ending (a) - (b)	<u><u>\$ 7,575,709</u></u>	<u><u>\$ 27,036,778</u></u>	<u><u>\$ 21,793,408</u></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.

2018	2019	2020	2021
\$ 5,174,086	\$ 4,875,637	\$ 4,963,670	\$ 5,060,218
18,367,771	18,719,505	19,434,708	20,446,325
369,881	(787,677)	2,273,485	2,033,544
(7,932,779)	7,778,872	-	(3,240,349)
<u>(10,467,926)</u>	<u>(11,811,983)</u>	<u>(12,505,626)</u>	<u>(13,027,978)</u>
5,511,033	18,774,354	14,166,237	11,271,760
<u>247,550,535</u>	<u>253,061,568</u>	<u>271,835,922</u>	<u>286,002,159</u>
<u>\$ 253,061,568</u>	<u>\$ 271,835,922</u>	<u>\$ 286,002,159</u>	<u>\$ 297,273,919</u>
\$ 5,093,026	\$ 4,701,334	\$ 3,677,633	\$ 4,229,499
2,471,388	2,271,536	2,308,899	2,503,971
38,953,833	(13,279,957)	44,970,112	39,992,307
(10,467,926)	(11,811,983)	(12,505,626)	(13,027,978)
<u>(4,148,525)</u>	<u>3,430,607</u>	<u>1,482,956</u>	<u>624,687</u>
31,901,796	(14,688,463)	39,933,974	34,322,486
<u>225,757,127</u>	<u>257,658,923</u>	<u>242,970,460</u>	<u>282,904,434</u>
<u>\$ 257,658,923</u>	<u>\$ 242,970,460</u>	<u>\$ 282,904,434</u>	<u>\$ 317,226,920</u>
<u>\$ (4,597,355)</u>	<u>\$ 28,865,462</u>	<u>\$ 3,097,725</u>	<u>\$ (19,953,001)</u>
101.82%	89.38%	98.92%	106.71%
\$ 50,335,325	\$ 49,528,512	\$ 49,927,568	\$ 52,605,718
-9.13%	58.28%	6.20%	-37.93%

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 Seven 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%
	<u>2020</u>	<u>2021</u>			
Actuarially determined contribution	\$ 3,649,705	\$ 4,718,733			
Contributions in relation to the actuarially determined contribution	<u>(3,677,633)</u>	<u>(4,229,499)</u>			
Contribution deficiency (excess)	<u>\$ (27,928)</u>	<u>\$ 489,234</u>			
Covered payroll	\$ 49,927,568	\$ 52,605,718			
Contributions as a percentage of covered payroll	7.37%	8.04%			

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	Aggregate entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	23 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation	2.50%
Salary increases	3.35% to 14.25% including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 Employee Mortality Table, adjusted to match current IMRF experience

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 Seven 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><u>\$ 125,846,409</u></u>	<u><u>\$ 138,857,253</u></u>	<u><u>\$ 143,359,311</u></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><u>\$ 113,341,890</u></u>	<u><u>\$ 113,471,294</u></u>	<u><u>\$ 123,309,790</u></u>
Employer's net pension liability - ending (a) - (b)	<u><u>\$ 12,504,519</u></u>	<u><u>\$ 25,385,959</u></u>	<u><u>\$ 20,049,521</u></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.

2018	2019	2020	2021
\$ 3,147,816	\$ 3,152,448	\$ 3,274,536	\$ 3,510,695
10,661,689	11,280,480	11,791,843	12,618,327
1,148,191	(515,009)	3,599,217	6,539,270
(764,009)	5,025,409	-	(1,048,678)
<u>(5,554,732)</u>	<u>(6,336,172)</u>	<u>(7,193,165)</u>	<u>(7,574,628)</u>
8,638,955	12,607,156	11,472,431	14,044,986
 143,359,311	 151,998,266	 164,605,422	 176,077,853
<u>\$ 151,998,266</u>	<u>\$ 164,605,422</u>	<u>\$ 176,077,853</u>	<u>\$ 190,122,839</u>
 \$ 3,591,796	 \$ 3,303,658	 \$ 3,295,128	 \$ 4,308,549
1,294,884	1,255,164	1,391,242	1,472,726
22,150,171	(9,161,405)	25,718,389	22,961,023
(5,554,732)	(6,336,172)	(7,193,165)	(7,574,628)
<u>(1,634,844)</u>	<u>2,121,582</u>	<u>843,562</u>	<u>93,898</u>
19,847,275	(8,817,173)	24,055,156	21,261,568
 123,309,790	 143,157,065	 134,339,892	 158,395,048
<u>\$ 143,157,065</u>	<u>\$ 134,339,892</u>	<u>\$ 158,395,048</u>	<u>\$ 179,656,616</u>
 <u>\$ 8,841,201</u>	 <u>\$ 30,265,530</u>	 <u>\$ 17,682,805</u>	 <u>\$ 10,466,223</u>
 94.18%	 81.61%	 89.96%	 94.50%
\$ 16,998,048	\$ 16,735,506	\$ 17,494,397	\$ 19,013,895
 52.01%	 180.85%	 101.08%	 55.05%

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 Seven 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%
	<u>2020</u>	<u>2021</u>			
Actuarially determined contribution	\$ 3,257,457	\$ 4,308,549			
Contributions in relation to the actuarially determined contribution	<u>(3,295,128)</u>	<u>(4,308,549)</u>			
Contribution deficiency (excess)	<u>\$ (37,671)</u>	<u>\$ -</u>			
Covered payroll	\$ 17,494,397	\$ 19,013,895			
Contributions as a percentage of covered payroll	18.84%	22.66%			

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	Aggregate entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	23 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation	2.50%
Salary increases	3.35% to 14.25% including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 Employee Mortality Table, adjusted to match current IMRF experience

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 Four Fiscal Years

	2018	2019	2020	2021
Total OPEB liability				
Service cost	\$ 723,024	\$ 392,127	\$ 414,963	\$ 517,317
Interest	401,734	541,395	303,208	210,048
Difference between expected and actual experience	842,510	-	(714,095)	-
Changes of assumptions	90,271	(6,328,270)	1,557,292	(157,308)
Benefit payments	(565,270)	(550,484)	(486,907)	(543,494)
Other changes	964,011	(9,916)	(115,394)	-
Net change in total OPEB liability	2,456,280	(5,955,148)	959,067	26,563
Total OPEB liability - beginning	13,158,723	15,615,003	9,659,855	10,618,922
Total OPEB liability - ending	\$ 15,615,003	\$ 9,659,855	\$ 10,618,922	\$ 10,645,485
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%
Covered-employee payroll	\$ 54,050,604	\$ 54,050,604	\$ 54,204,774	\$ 54,204,774
County's total OPEB liability as a percentage of covered-employee payroll	28.89%	17.87%	19.59%	19.64%

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 31,950,572	\$ 32,013,572	\$ 32,171,910	\$ 158,338
Other taxes	4,001,000	4,027,651	4,601,566	573,915
Intergovernmental	21,754,000	21,754,000	31,419,722	9,665,722
Grants	224,150	267,557	626,818	359,261
Licenses and permits	1,215,840	1,173,340	1,340,134	166,794
Fines	2,305,500	2,402,156	3,532,677	1,130,521
Charges for services	13,237,024	13,237,024	13,260,551	23,527
Reimbursements	8,289,373	8,483,826	8,039,247	(444,579)
Net investment income (loss)	222,666	222,666	(52,102)	(274,768)
Miscellaneous	373,891	373,891	279,867	(94,024)
Total revenues	83,574,016	83,955,683	95,220,390	11,264,707
EXPENDITURES				
General Fund Departments				
County Board/Liquor	1,248,898	1,330,434	1,142,453	187,981
Finance Administration	1,107,084	1,209,526	1,117,550	91,976
Information Technologies	4,298,839	4,285,334	3,564,271	721,063
Building Management:				
Building Management - Government Center	1,746,527	1,799,035	1,559,997	239,038
Building Management - Judicial Center	1,156,873	1,132,573	918,661	213,912
Building Management - Juvenile Justice Center	309,716	327,896	330,065	(2,169)
Building Management - North Campus	360,543	386,661	265,491	121,170
Building Management - Aurora Health Department	101,172	109,593	125,564	(15,971)
Building Management - Old Courthouse	309,788	275,115	245,022	30,093
Building Management - Sheriff Facility	1,246,939	1,219,385	1,272,796	(53,411)
Building Management - ROE Office	130,000	130,000	130,000	-
Building Management - Multi-Use Facility	243,000	243,000	156,152	86,848
Total Building Management	5,604,558	5,623,258	5,003,748	619,510
Human Resources	308,907	338,907	230,337	108,570
County Auditor	299,097	299,097	253,045	46,052
Treasurer/Collector	731,528	817,328	814,069	3,259
Supervisor of Assessments:				
Supervisor of Assessments	1,084,746	1,084,746	1,016,738	68,008
Board of Review	141,959	178,459	149,025	29,434
Total Supervisor of Assessments	1,226,705	1,263,205	1,165,763	97,442
County Clerk:				
County Clerk	1,146,163	1,146,163	1,073,042	73,121
Elections Expense	2,635,195	2,635,195	2,155,290	479,905
Alternative Language Coordination	85,903	85,903	61,882	24,021
Total County Clerk	3,867,261	3,867,261	3,290,214	577,047
Recorder of Deeds	828,064	828,064	665,132	162,932
Regional Office of Education	320,825	320,825	320,825	-
Judiciary and Courts	3,456,968	3,798,277	3,438,088	360,189

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Circuit Clerk:				
Circuit Clerk Administration	\$ 3,729,809	\$ 3,729,809	\$ 3,306,978	\$ 422,831
Circuit Clerk COO Support	5,704	5,704	308	5,396
Circuit Clerk File Lib/Records	6,336	6,336	2,566	3,770
Circuit Clerk Civil	20,303	20,303	3,472	16,831
Circuit Clerk Criminal	29,240	29,240	9,576	19,664
Circuit Clerk Records Support	600	600	418	182
Circuit Clerk Chief Deputy	47,584	47,584	26,145	21,439
Circuit Clerk Human Resource	15,476	15,476	5,455	10,021
Circuit Clerk Customer Service	13,726	13,726	170	13,556
Total Circuit Clerk	3,868,778	3,868,778	3,355,088	513,690
States Attorney:				
States Attorney Criminal Division	6,071,552	7,135,358	6,467,594	667,764
States Attorney Abuse and Neglect	-	-	150	(150)
States Attorney Health	-	-	40	(40)
States Attorney JJC Council	49,502	49,502	32,223	17,279
Total States Attorney	6,121,054	7,184,860	6,500,007	684,853
Public Defender	4,219,435	4,260,852	4,048,817	212,035
Sheriff:				
Sheriff	12,438,307	12,980,213	12,945,418	34,795
Adult Corrections	17,081,563	16,817,218	8,917,601	7,899,617
Corrections, Board and Care	-	8,540	8,540	-
Court Security	2,863,904	2,572,380	2,256,438	315,942
Emergency Management Services	227,397	242,210	250,980	(8,770)
Total Sheriff	32,611,171	32,620,561	24,378,977	8,241,584
Merit Commission	98,472	101,972	87,148	14,824
Court Services:				
Court Services Administration	772,736	772,736	792,692	(19,956)
Adult Court Services	3,993,939	3,996,102	4,079,554	(83,452)
Treatment Alternative Court	181,535	179,635	256,171	(76,536)
Juvenile Court Services	1,329,102	1,329,502	1,171,635	157,867
Juvenile Custody	402,851	402,851	-	402,851
Juvenile Justice Center	5,099,142	5,118,479	4,946,345	172,134
KIDS Education Program	44,800	31,800	23,377	8,423
Diagnostic Center	1,037,993	998,993	789,832	209,161
Veteran's Court	76,221	76,221	80,568	(4,347)
Drug Court	404,647	404,647	314,585	90,062
Total Court Services	13,342,966	13,310,966	12,454,759	856,207
County Coroner	1,033,847	1,422,974	1,422,972	2
Environmental Management:				
Environmental Management - Water				
Resources & Subdivisions	471,489	471,489	468,823	2,666
Electrical Aggregation	25,811	25,811	26,142	(331)
Total Environmental Management	497,300	497,300	494,965	2,335

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
County Development:				
County Development	\$ 1,422,868	\$ 1,407,868	\$ 1,299,641	\$ 108,227
Administrative Adjudication Program	8,294	8,294	4,400	3,894
Total Development	<u>1,431,162</u>	<u>1,416,162</u>	<u>1,304,041</u>	<u>112,121</u>
Internal Services:				
Internal Services	502,094	502,094	447,616	54,478
Communication/Technology	2,709,281	2,684,405	2,033,072	651,333
Operational Support	-	30,395	30,417	(22)
Other Contingency	1,050,000	1,190,308	818,921	371,387
Total Internal Services	<u>4,261,375</u>	<u>4,407,202</u>	<u>3,330,026</u>	<u>1,077,176</u>
Capital Outlay	<u>61,534</u>	<u>500,941</u>	<u>472,856</u>	<u>28,085</u>
Total expenditures	<u>90,845,828</u>	<u>93,574,084</u>	<u>78,855,151</u>	<u>14,718,933</u>
Excess (deficiency) of revenues over expenditures	<u>(7,271,812)</u>	<u>(9,618,401)</u>	<u>16,365,239</u>	<u>25,983,640</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	12,613,179	55,889,211	12,908,097	(42,981,114)
Transfers out	<u>(15,651,435)</u>	<u>(64,651,759)</u>	<u>(21,674,021)</u>	<u>42,977,738</u>
Total other financing sources (uses)	<u>(3,038,256)</u>	<u>(8,762,548)</u>	<u>(8,765,924)</u>	<u>(3,376)</u>
Net change in fund balances	<u>\$ (10,310,068)</u>	<u>\$ (18,380,949)</u>	<u>7,599,315</u>	<u>\$ 25,980,264</u>
FUND BALANCE, BEGINNING OF YEAR			<u>81,575,680</u>	
FUND BALANCE, END OF YEAR			<u>\$ 89,174,995</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 - American Rescue Plan Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ 51,628,142	\$ 16,183,965	\$ (35,444,177)
Net investment income	-	-	21,047	21,047
Total revenues	-	51,628,142	16,205,012	(35,423,130)
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	-	6,851,599	6,851,969	(370)
Overtime salaries	-	578,934	578,934	-
Total Personnel Services	-	7,430,533	7,430,903	(370)
Benefits				
Healthcare contribution	-	973,803	973,626	177
Dental contribution	-	30,929	30,954	(25)
FICA/SS contribution	-	515,114	515,084	30
IMRF contribution	-	20,962	21,403	(441)
SLEP contribution	-	1,526,897	1,526,896	1
Total Benefits	-	3,067,705	3,067,963	(258)
Contractual Services				
Contractual/consulting services	-	125,260	46,236	79,024
Public health services - coronavirus	-	320,046	320,046	-
Temporary help	-	3,500	-	3,500
Facility rental	-	800	-	800
Liability insurance	-	533	-	533
Workers compensation	-	643	-	643
Unemployment claims	-	16	-	16
Total Contractual Services	-	450,798	366,282	84,516
Commodities				
Public health commodities - coronavirus	-	66,909	66,909	-
Miscellaneous supplies	-	500	-	500
Total Commodities	-	67,409	66,909	500
Total General Government	-	11,016,445	10,932,057	84,388
Total expenditures	-	11,016,445	10,932,057	84,388
Excess (deficiency) of revenues over expenditures	-	40,611,697	5,272,955	(35,507,518)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	7,396,279	-	(7,396,279)
Transfers out	-	(17,226,530)	(5,251,909)	11,974,621
Allowance for budget expense	-	(41,250,827)	-	41,250,827
Total other financing sources (uses)	-	(51,081,078)	(5,251,909)	45,829,169
Net change in fund balances	\$ -	\$ (10,469,381)	21,046	\$ 10,321,651
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			\$ 21,046	

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

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Motor Fuel Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 9,200,000	\$ 9,200,000	\$ 11,937,455	\$ 2,737,455
Grants	5,759,635	5,759,635	5,759,635	-
Reimbursements	1,756,320	1,756,320	-	(1,756,320)
Net investment income (loss)	57,000	57,000	(7,522)	(64,522)
Total revenues	16,772,955	16,772,955	17,689,568	916,613
EXPENDITURES				
Highways and Streets				
Personnel Services				
Salaries and wages	2,469,551	2,469,551	2,339,806	129,745
Overtime salaries	230,667	230,667	277,740	(47,073)
Total Personnel Services	2,700,218	2,700,218	2,617,546	82,672
Benefits				
Healthcare contribution	70,922	70,922	70,596	326
Dental contribution	2,664	2,664	2,666	(2)
FICA/SS contribution	206,567	206,567	191,384	15,183
IMRF contribution	237,620	237,620	222,656	14,964
Teamsters contribution	609,986	609,986	506,290	103,696
Total Benefits	1,127,759	1,127,759	993,592	134,167
Contractual Services				
Engineering services	5,133,894	5,133,894	1,317,009	3,816,885
Liability insurance	46,922	46,922	46,922	-
Workers compensation	73,593	73,593	73,593	-
Unemployment claims	1,482	1,482	1,482	-
Total Contractual Services	5,255,891	5,255,891	1,439,006	3,816,885
Total Highway and Streets	9,083,868	9,083,868	5,050,144	4,033,724
Capital Outlay				
Road construction	16,659,064	16,659,064	-	16,659,064
Highway right of way	2,050,000	2,050,000	34,018	2,015,982
Total Capital Outlay	18,709,064	18,709,064	34,018	18,675,046
Total expenditures	27,792,932	27,792,932	5,084,162	22,708,770
Excess (deficiency) of revenues over expenditures	(11,019,977)	(11,019,977)	12,605,406	23,625,383
OTHER FINANCING SOURCES (USES)				
Transfers out	(108,698)	(108,698)	(108,698)	-
Total other financing sources (uses)	(108,698)	(108,698)	(108,698)	-
Net change in fund balances	\$ (11,128,675)	\$ (11,128,675)	12,496,708	\$ 23,625,383
FUND BALANCE, BEGINNING OF YEAR			29,872,712	
FUND BALANCE, END OF YEAR			\$ 42,369,420	

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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Other taxes	\$ 12,255,000	\$ 12,255,000	\$ 16,138,433	\$ 3,883,433
Reimbursements	-	-	2,928,457	2,928,457
Net investment income (loss)	42,000	42,000	(12,644)	(54,644)
Total revenues	<u>12,297,000</u>	<u>12,297,000</u>	<u>19,054,246</u>	<u>6,757,246</u>
EXPENDITURES				
Highways and Streets				
Contractual Services				
Engineering services	3,175,315	3,175,315	3,459,489	(284,174)
Contractual/consulting services	55,000	55,000	28,000	27,000
External grants	135,000	135,000	120,090	14,910
Total Contractual Services	<u>3,365,315</u>	<u>3,365,315</u>	<u>3,607,579</u>	<u>(242,264)</u>
Total Highway and Streets	<u>3,365,315</u>	<u>3,365,315</u>	<u>3,607,579</u>	<u>(242,264)</u>
Capital Outlay				
Road construction	18,379,254	18,379,254	7,652,776	10,726,478
Bridge construction	691,583	691,583	270,458	421,125
Highway right of way	365,000	365,000	555,388	(190,388)
Total Capital Outlay	<u>19,435,837</u>	<u>19,435,837</u>	<u>8,478,622</u>	<u>10,957,215</u>
Total expenditures	<u>22,801,152</u>	<u>22,801,152</u>	<u>12,086,201</u>	<u>10,714,951</u>
Excess (deficiency) of revenues over expenditures	<u>(10,504,152)</u>	<u>(10,504,152)</u>	<u>6,968,045</u>	<u>17,472,197</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,181,400	1,181,400	-
Total other financing sources (uses)	<u>-</u>	<u>1,181,400</u>	<u>1,181,400</u>	<u>-</u>
Net change in fund balances	<u>\$ (10,504,152)</u>	<u>\$ (9,322,752)</u>	<u>8,149,445</u>	<u>\$ 17,472,197</u>
FUND BALANCE, BEGINNING OF YEAR			<u>32,798,777</u>	
FUND BALANCE, END OF YEAR			<u>\$ 40,948,222</u>	

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

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KANE COUNTY, ILLINOIS

Notes to Required Supplementary Information For the Year Ended November 30, 2021

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 lever for the other funds.

Budgets were adopted for all governmental funds except the following: Weed and Seed Fund, Sheriff DEF Federal - Treasury Fund, Neighborhood Stabilization Program Fund, Workforce Development Fund, Tax Sale Purchase Fund, Transit Sales Tax Debt Service Fund, Longmeadow Bond Construction Fund, Elder Facility Review Team Fund, Sheriff's Detail Escrow Fund, Subdivision Review Escrow Fund, and Court Services Employee Education 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 2021 budget was passed by resolution on November 4, 2020. 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, 2021

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.

COVID Payroll Reimbursement Account - To account for resources, transferred primarily from the General Account and Special Reserve Account and resulting from operating surpluses due to COVID-related stimulus funding, used to fund additional personnel costs and professional services incurred in response to the COVID-19 pandemic or for other purposes designated by the County.

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
Combining Balance Sheet by Account
November 30, 2021

	General	Special Reserve	Emergency Reserve	Property Tax Freeze Protection
ASSETS				
Cash and investments	\$ 50,270,840	\$ 528,507	\$ 5,226,675	\$ 6,598,390
Property tax receivable	32,665,023	-	-	-
Intergovernmental receivable	9,134,909	-	-	-
Interest receivable	166,997	1,576	15,658	8,312
Other receivables	420,681	-	-	-
Prepaid items	39,468	-	-	-
Deposits	20,000	-	-	-
Due from other funds	225,011	-	-	-
Total assets	<u>\$ 92,942,929</u>	<u>\$ 530,083</u>	<u>\$ 5,242,333</u>	<u>\$ 6,606,702</u>
LIABILITIES				
Accounts payable	\$ 2,333,789	\$ -	\$ -	\$ -
Accrued payroll	3,957,802	-	-	-
Due to other funds	676,903	-	-	-
Total liabilities	<u>6,968,494</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for future periods	32,665,023	-	-	-
Unavailable Revenue	2,547,832	598	5,915	5,895
Total deferred inflow of resources	<u>35,212,855</u>	<u>598</u>	<u>5,915</u>	<u>5,895</u>
FUND BALANCES				
Nonspendable	39,468	-	-	-
Committed	-	-	5,236,418	-
Assigned	-	529,485	-	6,600,807
Unassigned	50,722,112	-	-	-
Total fund balances	<u>50,761,580</u>	<u>529,485</u>	<u>5,236,418</u>	<u>6,600,807</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 92,942,929</u>	<u>\$ 530,083</u>	<u>\$ 5,242,333</u>	<u>\$ 6,606,702</u>

Domestic Violence	COVID Payroll Reimbursement	Economic Development	Cost Share Drainage	Public Building Commission	Total
\$ 253,510	\$ 24,383,985	\$ 175,156	\$ 264,060	\$ 1,038,818	\$ 88,739,941
-	-	-	-	-	32,665,023
-	-	-	-	-	9,134,909
925	22,489	576	882	3,140	220,555
-	-	-	-	-	420,681
-	-	-	-	-	39,468
-	-	-	-	-	20,000
-	-	-	6,853	-	231,864
<u>\$ 254,435</u>	<u>\$ 24,406,474</u>	<u>\$ 175,732</u>	<u>\$ 271,795</u>	<u>\$ 1,041,958</u>	<u>\$ 131,472,441</u>
\$ -	\$ -	\$ -	\$ 16,765	\$ -	\$ 2,350,554
75,460	-	2,802	-	-	4,036,064
-	-	-	-	-	676,903
<u>75,460</u>	<u>-</u>	<u>2,802</u>	<u>16,765</u>	<u>-</u>	<u>7,063,521</u>
-	-	-	-	-	32,665,023
287	6,702	198	299	1,176	2,568,902
<u>287</u>	<u>6,702</u>	<u>198</u>	<u>299</u>	<u>1,176</u>	<u>35,233,925</u>
-	-	-	-	-	39,468
-	-	-	-	-	5,236,418
178,688	24,399,772	172,732	254,731	-	32,136,215
-	-	-	-	1,040,782	51,762,894
<u>178,688</u>	<u>24,399,772</u>	<u>172,732</u>	<u>254,731</u>	<u>1,040,782</u>	<u>89,174,995</u>
<u>\$ 254,435</u>	<u>\$ 24,406,474</u>	<u>\$ 175,732</u>	<u>\$ 271,795</u>	<u>\$ 1,041,958</u>	<u>\$ 131,472,441</u>

KANE COUNTY, ILLINOIS

General Fund

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances by Account
For the Year Ended November 30, 2021

	General	Special Reserve	Emergency Reserve	Property Tax Freeze Protection	Domestic Violence
REVENUES					
Property taxes	\$ 32,171,910	\$ -	\$ -	\$ -	\$ -
Other taxes	4,601,566	-	-	-	-
Intergovernmental	31,419,722	-	-	-	-
Grants	626,818	-	-	-	-
Licenses and permits	1,340,134	-	-	-	-
Fines	3,532,677	-	-	-	-
Charges for services	13,256,212	-	-	-	-
Reimbursements	8,039,247	-	-	-	-
Net investment income (loss)	(23,439)	(52,331)	(112)	(15,173)	398
Miscellaneous	279,867	-	-	-	-
Total revenues	<u>95,244,714</u>	<u>(52,331)</u>	<u>(112)</u>	<u>(15,173)</u>	<u>398</u>
EXPENDITURES					
Current					
General Government	13,822,508	-	-	-	-
Public Safety	38,343,856	-	-	-	-
Judicial	17,011,209	-	-	-	330,791
Public Service and Records	6,256,004	-	-	-	-
Environmental Management	494,965	-	-	-	-
Development Housing and Economic Development	1,125,946	-	-	-	-
Capital outlay	89,126	-	-	-	-
Total expenditures	<u>77,143,614</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>330,791</u>
Excess (deficiency) of revenues over expenditures	<u>18,101,100</u>	<u>(52,331)</u>	<u>(112)</u>	<u>(15,173)</u>	<u>(330,393)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	13,429,867	404,251	-	4,605,000	209,539
Transfers out	<u>(31,529,418)</u>	<u>(18,893,410)</u>	<u>-</u>	<u>(2,743,401)</u>	<u>-</u>
Total other financing sources (uses)	<u>(18,099,551)</u>	<u>(18,489,159)</u>	<u>-</u>	<u>1,861,599</u>	<u>209,539</u>
Net change in fund balances	1,549	(18,541,490)	(112)	1,846,426	(120,854)
FUND BALANCES, BEGINNING OF YEAR	<u>50,760,031</u>	<u>19,070,975</u>	<u>5,236,530</u>	<u>4,754,381</u>	<u>299,542</u>
FUND BALANCES, END OF YEAR	<u>\$ 50,761,580</u>	<u>\$ 529,485</u>	<u>\$ 5,236,418</u>	<u>\$ 6,600,807</u>	<u>\$ 178,688</u>

COVID Payroll Reimbursement	Economic Development	Cost Share Drainage	Public Building Commission	Intrafund Eliminations	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,171,910
-	-	-	-	-	4,601,566
-	-	-	-	-	31,419,722
-	-	-	-	-	626,818
-	-	-	-	-	1,340,134
-	-	-	-	-	3,532,677
-	-	4,339	-	-	13,260,551
-	-	-	-	-	8,039,247
38,211	171	358	(185)	-	(52,102)
-	-	-	-	-	279,867
<u>38,211</u>	<u>171</u>	<u>4,697</u>	<u>(185)</u>	<u>-</u>	<u>95,220,390</u>
818,921	-	-	-	-	14,641,429
-	-	-	-	-	38,343,856
-	-	-	-	-	17,342,000
-	-	-	-	-	6,256,004
-	-	-	-	-	494,965
-	77,559	100,536	-	-	1,304,041
350,278	-	33,452	-	-	472,856
<u>1,169,199</u>	<u>77,559</u>	<u>133,988</u>	<u>-</u>	<u>-</u>	<u>78,855,151</u>
<u>(1,130,988)</u>	<u>(77,388)</u>	<u>(129,291)</u>	<u>(185)</u>	<u>-</u>	<u>16,365,239</u>
36,941,289	80,375	230,513	-	(42,992,737)	12,908,097
<u>(11,410,529)</u>	<u>(15,000)</u>	<u>-</u>	<u>(75,000)</u>	<u>42,992,737</u>	<u>(21,674,021)</u>
<u>25,530,760</u>	<u>65,375</u>	<u>230,513</u>	<u>(75,000)</u>	<u>-</u>	<u>(8,765,924)</u>
24,399,772	(12,013)	101,222	(75,185)	-	7,599,315
-	184,745	153,509	1,115,967	-	81,575,680
<u>\$ 24,399,772</u>	<u>\$ 172,732</u>	<u>\$ 254,731</u>	<u>\$ 1,040,782</u>	<u>\$ -</u>	<u>\$ 89,174,995</u>

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 31,950,572	\$ 32,013,572	\$ 32,171,910	\$ 158,338
Other taxes				
Local use tax	2,360,000	2,360,000	2,433,189	73,189
RTA sales tax	1,634,000	1,634,000	2,151,791	517,791
TIF distribution tax	7,000	33,651	16,586	(17,065)
Total Other Taxes	4,001,000	4,027,651	4,601,566	573,915
Intergovernmental				
State sales tax	14,794,000	14,794,000	20,616,791	5,822,791
State income tax	5,590,000	5,590,000	7,956,075	2,366,075
Personal property replacement tax	1,370,000	1,370,000	2,846,856	1,476,856
Total Intergovernmental	21,754,000	21,754,000	31,419,722	9,665,722
Grants				
JJC Council grant	50,000	50,000	28,988	(21,012)
State Alien Assistance grant	150,000	150,000	-	(150,000)
Help America Vote Act (HAVA) grant	-	-	63,583	63,583
Justice Assistance grant	20,000	20,000	17,835	(2,165)
Tech & Civic Life Grant	-	-	328,655	328,655
Illinois Voter Registration State (IVRS) grant	-	-	164,945	164,945
Child Protection Data Court grant	4,150	47,557	552	(47,005)
Miscellaneous grants	-	-	22,260	22,260
Total Grants	224,150	267,557	626,818	359,261
Licenses and permits				
Liquor licenses	85,000	42,500	44,150	1,650
Marriage licenses	89,240	89,240	78,867	(10,373)
Civil union licenses	500	500	216	(284)
Building and inspection permits	1,000,000	1,000,000	1,185,561	185,561
Residential grading plan permits	5,000	5,000	10,075	5,075
Stormwater permits	30,000	30,000	16,865	(13,135)
Wetland permits	2,000	2,000	1,000	(1,000)
Publication permits	100	100	250	150
Gathering permits	2,500	2,500	2,750	250
Firework permits	1,500	1,500	400	(1,100)
Total Licenses and Permits	1,215,840	1,173,340	1,340,134	166,794
Fines				
Back taxes - interest and penalty	1,500,000	1,500,000	2,576,451	1,076,451
State's attorney fines	230,000	230,000	255,783	25,783
Bond forfeiture fines	200,000	200,000	349,999	149,999
DUI fines	30,000	30,000	739	(29,261)
Traffic violation fines	200,000	200,000	131,621	(68,379)
Eviction fines	145,000	145,000	2,704	(142,296)
Adjudication fines	500	500	-	(500)
Judicial technology fine	-	96,656	215,380	118,724
Total Fines	2,305,500	2,402,156	3,532,677	1,130,521

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Charges for services				
Off track wagering fees	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)
Computer services fees	73,964	73,964	203,707	129,743
Mapping royalties fees	2,500	2,500	8,537	6,037
Assessor fees	20,000	20,000	20,247	247
Notary fees	22,890	22,890	22,888	(2)
Business fees	7,650	7,650	3,585	(4,065)
Passport fees	104,500	104,500	102,110	(2,390)
Certified copy fees	523,940	523,940	551,423	27,483
Tax redemption fees	200,000	200,000	85,158	(114,842)
Election fees	105,210	105,210	69,540	(35,670)
Tax extension fees	60,020	60,020	23,355	(36,665)
Financing statements fees	11,000	11,000	13,170	2,170
Recording fees	1,462,500	1,462,500	2,194,296	731,796
Certified record copy fees	10,000	10,000	12,736	2,736
Revenue tax stamp fees	1,500,000	1,500,000	2,737,220	1,237,220
General circuit division fees	4,000,000	4,000,000	2,948,599	(1,051,401)
10% bond fees	500,000	500,000	474,986	(25,014)
Mailing fees	30,000	30,000	40,823	10,823
County court system fees	900,000	900,000	399,535	(500,465)
State's attorney prosecution fees	200,000	200,000	410,676	210,676
Detail fees	95,000	95,000	120,845	25,845
Net civil processing fees	150,000	150,000	125,213	(24,787)
Chancery foreclosure fees	250,000	250,000	89,400	(160,600)
Body writ fees	30,000	30,000	5,570	(24,430)
Accident copy fees	2,000	2,000	4,717	2,717
Weekend prisoner fees	28,000	28,000	10,253	(17,747)
Inmate telephone fees - adult	336,000	336,000	284,481	(51,519)
Fingerprinting fees	2,500	2,500	860	(1,640)
Bond fees	98,000	98,000	48,200	(49,800)
Court security fees	775,000	775,000	698,028	(76,972)
KIDS program fees	100,000	100,000	113,378	13,378
Electronic monitoring fees	110,000	110,000	87,299	(22,701)
JCS custody parental support fees	1,000	1,000	-	(1,000)
Mental health/specialty court fees	215,000	215,000	123,444	(91,556)
Cable franchise fees	800,000	800,000	667,933	(132,067)
Zoning fees	40,000	40,000	25,500	(14,500)
Subdivision approval fees	2,000	2,000	1,500	(500)
Development/planning services fees	100	100	-	(100)
Adjudication hearing fees	500	500	564	64
Public defender fees	7,000	7,000	6,834	(166)
Interstate compact fees	1,500	1,500	1,664	164
Indemnity fees	45,000	45,000	57,220	12,220

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Default fees	\$ 100,000	\$ 100,000	\$ 125,906	\$ 25,906
Domestic violence GPS fees	-	-	802	802
Domestic violence diversion program fee	65,000	65,000	65,967	967
Additional circuit division fees	-	-	25	25
Drug testing administrative fee	10,000	10,000	7,482	(2,518)
Drug diversion program fee	55,000	55,000	78,061	23,061
Deferred prosecution fee	100,000	100,000	77,117	(22,883)
D/A deferred prosecution fee	6,500	6,500	1,807	(4,693)
P/S deferred prosecution fee	500	500	-	(500)
Vacant dwelling fees	250	250	-	(250)
Electrical aggregation administrative fee	26,000	26,000	33,076	7,076
KEEP/C-PACE administrative fee	-	-	34,227	34,227
Miscellaneous fees	26,000	26,000	36,248	10,248
Total Charges for Services	13,237,024	13,237,024	13,256,212	19,188
Reimbursements				
Forest preserve reimbursement	65,182	65,182	-	(65,182)
Workforce development reimbursements	-	-	1,871	1,871
Supervisor of assessments salary reimbursement	66,467	66,467	67,797	1,330
State's attorney salary reimbursement	185,000	185,000	192,993	7,993
Public defender salary reimbursement	104,000	104,000	108,484	4,484
Prisoner transfer reimbursement	3,000	3,000	5,745	2,745
Probation salary reimbursement	5,450,724	5,450,724	5,768,271	317,547
Youth home reimbursement	900,000	900,000	885,349	(14,651)
Emergency management reimbursement	90,000	104,813	104,814	1
Sheriff training reimbursement	9,000	9,000	33,641	24,641
Board and care reimbursement	1,250,000	1,250,000	-	(1,250,000)
Treatment alternative court reimbursement	4,000	4,000	5,150	1,150
IL State Board of Education reimbursement	65,000	65,000	82,375	17,375
Death surcharge reimbursement	18,000	18,000	13,890	(4,110)
SVP reimbursement	20,000	20,000	26,677	6,677
Overtime reimbursement	-	-	21,457	21,457
Interpreter service reimbursement	-	179,640	463,131	283,491
Miscellaneous reimbursement	59,000	59,000	257,602	198,602
Total Reimbursements	8,289,373	8,483,826	8,039,247	(444,579)
Net investment income (loss)	168,051	168,051	(23,439)	(191,490)
Miscellaneous				
Rental income	50,659	50,659	39,335	(11,324)
Auction sales	25,000	25,000	46,025	21,025
State's attorney refunds	-	-	1,664	1,664
Rebates	-	-	6,827	6,827
Refunds	-	-	7,987	7,987
Cell tower lease	25,135	25,135	25,691	556
Miscellaneous other	273,097	273,097	152,338	(120,759)
Total Miscellaneous	373,891	373,891	279,867	(94,024)
Total revenues	83,519,401	83,901,068	95,244,714	11,343,646

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
EXPENDITURES				
County Board/Liquor				
Personnel Services				
Salaries and wages	\$ 881,280	\$ 935,023	\$ 866,039	\$ 68,984
Benefits				
Healthcare contribution	287,921	310,241	215,525	94,716
Dental contribution	9,530	10,003	8,336	1,667
Total Benefits	297,451	320,244	223,861	96,383
Contractual Services				
Contractual/consulting services	17,850	22,850	9,755	13,095
Repairs and maintenance - copiers	500	500	608	(108)
Conferences and meetings	2,167	2,167	950	1,217
Conferences and meetings - board members	5,000	5,000	864	4,136
Employee mileage expense	750	750	-	750
General association dues	36,400	36,400	34,447	1,953
Total Contractual Services	62,667	67,667	46,624	21,043
Commodities				
Office supplies	6,000	6,000	4,969	1,031
Operating supplies	500	500	470	30
Computer related supplies	500	500	-	500
Books and subscriptions	500	500	490	10
Total Commodities	7,500	7,500	5,929	1,571
Total County Board/Liquor	1,248,898	1,330,434	1,142,453	187,981
Finance Administration				
Personnel Services				
Salaries and wages	796,974	848,998	789,410	59,588
Lump sum distributions	-	-	20,139	(20,139)
Total Personnel Services	796,974	848,998	809,549	39,449
Benefits				
Healthcare contribution	181,239	195,323	171,747	23,576
Dental contribution	4,508	4,842	4,713	129
Total Benefits	185,747	200,165	176,460	23,705
Contractual Services				
Certified audit contract	102,125	138,125	114,436	23,689
Contractual/consulting services	3,300	3,300	4,118	(818)
Repairs and maintenance - copiers	700	700	1,113	(413)
Employment advertising	-	-	400	(400)
Legal printing	260	260	237	23
Conferences and meetings	2,300	2,300	-	2,300
Employee training	5,159	5,159	1,745	3,414
Employee mileage expense	290	290	65	225
General association dues	5,379	5,379	4,942	437
Total Contractual Services	119,513	155,513	127,056	28,457

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 2,350	\$ 2,350	\$ 2,364	\$ (14)
Computer related supplies	2,500	2,500	2,121	379
Total Commodities	4,850	4,850	4,485	365
Total Finance Administration	1,107,084	1,209,526	1,117,550	91,976
Information Technologies				
Personnel Services				
Salaries and wages	2,918,700	2,905,195	2,667,600	237,595
Overtime salaries	50,145	50,145	30,546	19,599
Total Personnel Services	2,968,845	2,955,340	2,698,146	257,194
Benefits				
Healthcare contribution	554,674	554,674	457,059	97,615
Dental contribution	16,274	16,274	12,992	3,282
Total Benefits	570,948	570,948	470,051	100,897
Contractual Services				
Contractual/consulting services	317,301	317,301	169,639	147,662
Software licensing cost	-	-	230	(230)
Repairs and maintenance - computers	127,393	127,393	60,475	66,918
Repairs and maintenance - copiers	7,500	7,500	-	7,500
Repairs and maintenance - communication equipment	86,001	86,001	36,765	49,236
Repairs and maintenance - vehicles	4,000	4,000	2,430	1,570
Repairs and maintenance - office equipment	500	500	683	(183)
General advertising	1,500	1,500	67	1,433
Conferences and meetings	57,200	57,200	29,270	27,930
Employee training	41,001	41,001	14,034	26,967
Employee mileage expense	3,000	3,000	862	2,138
General association dues	4,000	4,000	-	4,000
Total Contractual Services	649,396	649,396	314,455	334,941
Commodities				
Office supplies	20,000	20,000	19,232	768
Computer related supplies	47,150	47,150	38,851	8,299
Books and subscriptions	2,000	2,000	1,387	613
Printing supplies	36,000	36,000	17,498	18,502
Public health commodities - coronavirus	-	-	94	(94)
Office furniture - non-capital	2,000	2,000	2,600	(600)
Fuel - vehicles	2,500	2,500	1,805	695
Telephone	-	-	152	(152)
Total Commodities	109,650	109,650	81,619	28,031
Total Information Technologies	4,298,839	4,285,334	3,564,271	721,063

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Building Management - Government Center				
Personnel Services				
Salaries and wages	\$ 834,140	\$ 863,340	\$ 801,303	\$ 62,037
Overtime salaries	10,531	1,331	2,344	(1,013)
Total Personnel Services	844,671	864,671	803,647	61,024
Benefits				
Healthcare contribution	191,861	179,061	116,245	62,816
Dental contribution	5,507	5,507	4,081	1,426
Total Benefits	197,368	184,568	120,326	64,242
Contractual Services				
Disposal and water softener services	6,000	6,000	5,542	458
Janitorial services	76,960	100,683	90,251	10,432
Repairs and maintenance - roads	60,000	60,000	41,583	18,417
Repairs and maintenance - buildings	95,000	95,000	117,519	(22,519)
Repairs and maintenance - grounds	25,000	25,000	45,928	(20,928)
Repairs and maintenance - equipment	21,000	21,000	8,409	12,591
Equipment rental	500	500	-	500
Repairs and maintenance - vehicles	26,000	26,000	26,594	(594)
General printing	60,000	60,000	45,727	14,273
Employee training	5,000	5,000	2,574	2,426
Employee mileage expense	400	400	-	400
Total Contractual Services	375,860	399,583	384,127	15,456
Commodities				
Operating supplies	6,000	6,000	2,732	3,268
Computer related supplies	500	500	-	500
Utilities - sewer	4,000	4,000	4,261	(261)
Utilities - water	8,500	8,500	7,528	972
Printing supplies	70,000	70,000	47,006	22,994
Cleaning supplies	16,000	16,000	8,951	7,049
Uniform supplies	3,500	3,500	3,957	(457)
Medical supplies and drugs	128	128	-	128
Utilities - natural gas	35,000	41,842	17,993	23,849
Utilities - electric	165,000	179,743	142,004	37,739
Fuel - vehicles	20,000	20,000	17,465	2,535
Total Commodities	328,628	350,213	251,897	98,316
Total Building Management - Government Center	1,746,527	1,799,035	1,559,997	239,038

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Building Management - Judicial Center				
Personnel Services				
Salaries and wages	\$ 169,664	\$ 91,264	\$ 84,005	\$ 7,259
Overtime salaries	7,852	1,452	696	756
Total Personnel Services	177,516	92,716	84,701	8,015
Benefits				
Healthcare contribution	72,393	47,593	23,441	24,152
Dental contribution	2,664	1,464	968	496
Total Benefits	75,057	49,057	24,409	24,648
Contractual Services				
Disposal and water softener services	5,000	5,000	4,714	286
Janitorial services	170,300	175,448	171,505	3,943
Repairs and maintenance - roads	50,000	50,000	37,177	12,823
Repairs and maintenance - buildings	130,000	130,000	119,966	10,034
Repairs and maintenance - grounds	48,000	48,000	18,876	29,124
Repairs and maintenance - equipment	80,000	80,000	121,649	(41,649)
Total Contractual Services	483,300	488,448	473,887	14,561
Commodities				
Operating supplies	3,400	3,400	3,382	18
Utilities - sewer	21,000	32,274	16,860	15,414
Utilities - water	18,000	24,897	18,705	6,192
Cleaning supplies	11,000	11,000	7,131	3,869
Uniform supplies	600	600	-	600
Utilities - natural gas	67,000	73,421	27,103	46,318
Utilities - electric	300,000	356,760	262,483	94,277
Total Commodities	421,000	502,352	335,664	166,688
Total Building Management - Judicial Center	1,156,873	1,132,573	918,661	213,912
Building Management - Juvenile Justice Center				
Personnel Services				
Salaries and wages	39,837	37,937	4,306	33,631
Overtime salaries	429	298	-	298
Total Personnel Services	40,266	38,235	4,306	33,929
Benefits				
Healthcare contribution	10,081	10,081	-	10,081
Dental contribution	256	256	-	256
Total Benefits	10,337	10,337	-	10,337

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Disposal and water softener services	\$ 5,400	\$ 5,400	\$ 3,553	\$ 1,847
Janitorial services	58,240	58,240	54,857	3,383
Repairs and maintenance - roads	20,000	20,000	12,870	7,130
Repairs and maintenance - buildings	38,000	38,000	43,784	(5,784)
Repairs and maintenance - grounds	6,300	6,300	9,000	(2,700)
Repairs and maintenance - equipment	10,000	10,000	24,552	(14,552)
Grease trap - septic services	2,700	2,700	1,980	720
Total Contractual Services	140,640	140,640	150,596	(9,956)
Commodities				
Operating supplies	1,000	1,000	-	1,000
Utilities - sewer	291	291	1,227	(936)
Utilities - water	-	-	816	(816)
Cleaning supplies	7,000	7,000	6,349	651
Uniform supplies	182	182	-	182
Utilities - natural gas	32,000	37,598	18,380	19,218
Utilities - electric	78,000	92,613	148,391	(55,778)
Total Commodities	118,473	138,684	175,163	(36,479)
Total Building Management - Juvenile Justice Center	309,716	327,896	330,065	(2,169)
Building Management - North Campus				
Contractual Services				
Disposal and water softener services	2,853	2,853	3,482	(629)
Janitorial services	91,390	103,996	66,568	37,428
Repairs and maintenance - roads	30,000	30,000	5,368	24,632
Repairs and maintenance - buildings	30,000	30,000	22,624	7,376
Repairs and maintenance - grounds	2,700	2,700	7,025	(4,325)
Repairs and maintenance - equipment	10,000	10,000	22,722	(12,722)
Equipment lease	24,000	24,000	17,325	6,675
Total Contractual Services	190,943	203,549	145,114	58,435
Commodities				
Utilities - sewer	3,100	3,100	1,051	2,049
Utilities - water	30,000	30,000	1,150	28,850
Cleaning supplies	4,500	4,500	8,857	(4,357)
Utilities - natural gas	14,000	18,466	6,217	12,249
Utilities - electric	118,000	127,046	103,037	24,009
Fuel - vehicles	-	-	65	(65)
Total Commodities	169,600	183,112	120,377	62,735
Total Building Management - North Campus	360,543	386,661	265,491	121,170

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Building Management - Aurora Health Department				
Contractual Services				
Disposal and water softener services	\$ 1,500	\$ 1,500	\$ 1,050	\$ 450
Janitorial services	24,050	27,623	27,491	132
Repairs and maintenance - roads	6,500	6,500	2,602	3,898
Repairs and maintenance - buildings	18,000	18,000	25,658	(7,658)
Repairs and maintenance - grounds	2,750	2,750	15,240	(12,490)
Repairs and maintenance - equipment	2,872	2,872	2,776	96
Total Contractual Services	55,672	59,245	74,817	(15,572)
Commodities				
Operating supplies	200	200	-	200
Utilities - sewer	2,500	2,500	2,254	246
Utilities - water	3,000	3,000	2,597	403
Cleaning supplies	800	800	-	800
Utilities - natural gas	8,000	10,906	5,774	5,132
Utilities - electric	31,000	32,942	40,122	(7,180)
Total Commodities	45,500	50,348	50,747	(399)
Total Building Management - Aurora Health Department	101,172	109,593	125,564	(15,971)
Building Management - Old Courthouse				
Personnel Services				
Salaries and wages	40,919	16,819	25,029	(8,210)
Overtime salaries	5,015	15	-	15
Total Personnel Services	45,934	16,834	25,029	(8,195)
Benefits				
Healthcare contribution	14,521	(12,079)	3,035	(15,114)
Dental contribution	333	333	202	131
Total Benefits	14,854	(11,746)	3,237	(14,983)
Contractual Services				
Disposal and water softener services	6,000	6,000	1,846	4,154
Janitorial services	96,200	114,946	68,535	46,411
Repairs and maintenance - roads	9,500	9,500	5,351	4,149
Repairs and maintenance - buildings	35,000	35,000	22,872	12,128
Repairs and maintenance - grounds	3,700	3,700	5,091	(1,391)
Repairs and maintenance - equipment	9,000	9,000	5,828	3,172
Total Contractual Services	159,400	178,146	109,523	68,623

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Operating supplies	\$ 500	\$ 500	\$ -	\$ 500
Utilities - sewer	3,300	3,300	4,502	(1,202)
Utilities - water	3,300	3,300	7,144	(3,844)
Cleaning supplies	3,500	3,500	2,956	544
Utilities - natural gas	29,000	29,000	17,769	11,231
Utilities - electric	50,000	52,281	74,862	(22,581)
Total Commodities	89,600	91,881	107,233	(15,352)
Total Building Management - Old Courthouse	309,788	275,115	245,022	30,093
Building Management - Sheriff Facility				
Personnel Services				
Salaries and wages	301,002	233,002	241,083	(8,081)
Overtime salaries	8,024	15,724	20,549	(4,825)
Total Personnel Services	309,026	248,726	261,632	(12,906)
Benefits				
Healthcare contribution	102,821	67,621	64,414	3,207
Dental contribution	4,252	4,252	1,984	2,268
Total Benefits	107,073	71,873	66,398	5,475
Contractual Services				
Disposal and water softener services	20,000	20,000	10,323	9,677
Janitorial services	58,240	58,240	45,620	12,620
Repairs and maintenance - roads	25,000	25,000	18,968	6,032
Repairs and maintenance - buildings	125,000	125,000	88,638	36,362
Repairs and maintenance - grounds	12,600	12,600	13,087	(487)
Repairs and maintenance - equipment	30,000	30,000	156,435	(126,435)
Grease trap - septic services	6,000	6,000	6,305	(305)
Total Contractual Services	276,840	276,840	339,376	(62,536)
Commodities				
Operating supplies	300	300	175	125
Utilities - sewer	113,000	151,802	108,423	43,379
Utilities - water	68,000	92,439	84,283	8,156
Cleaning supplies	25,500	25,500	18,448	7,052
Uniform supplies	3,000	3,000	183	2,817
Utilities - natural gas	44,200	44,200	32,451	11,749
Utilities - electric	300,000	304,705	361,427	(56,722)
Total Commodities	554,000	621,946	605,390	16,556
Total Building Management - Sheriff Facility	1,246,939	1,219,385	1,272,796	(53,411)
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	-

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Building Management - Multi-Use Facility				
Contractual Services				
Contractual/consulting services	\$ -	\$ -	\$ 1,690	\$ (1,690)
Disposal and water softener services	5,000	5,000	1,609	3,391
Janitorial services	15,000	15,000	37,200	(22,200)
Repairs and maintenance - roads	35,000	35,000	3,705	31,295
Repairs and maintenance - buildings	20,000	20,000	20,777	(777)
Repairs and maintenance - grounds	8,000	8,000	20,400	(12,400)
Repairs and maintenance - equipment	20,000	20,000	8,788	11,212
Total Contractual Services	103,000	103,000	94,169	8,831
Commodities				
Operating supplies	-	-	737	(737)
Utilities - sewer	30,000	30,000	381	29,619
Utilities - water	30,000	30,000	624	29,376
Cleaning supplies	5,000	5,000	4,197	803
Utilities - natural gas	25,000	25,000	17,017	7,983
Utilities - electric	50,000	50,000	39,027	10,973
Total Commodities	140,000	140,000	61,983	78,017
Total Building Management - Multi-Use Facility	243,000	243,000	156,152	86,848
Human Resources				
Personnel Services				
Salaries and wages	204,467	204,467	166,938	37,529
Total Personnel Services	204,467	204,467	166,938	37,529
Benefits				
Healthcare contribution	60,475	60,475	30,049	30,426
Dental contribution	2,067	2,067	1,039	1,028
Total Benefits	62,542	62,542	31,088	31,454
Contractual Services				
Project Administration services	1,000	31,000	77	30,923
Repairs and maintenance - computers	1,500	1,500	-	1,500
Repairs and maintenance - copiers	1,500	1,500	1,171	329
Employment advertising	500	500	-	500
Conferences and meetings	4,500	4,500	-	4,500
Employee training	-	-	952	(952)
Employee mileage expense	150	150	-	150
General association dues	1,200	1,200	-	1,200
Miscellaneous contractual expenses	25,248	25,248	24,663	585
Total Contractual Services	35,598	65,598	26,863	38,735
Commodities				
Office supplies	4,200	4,200	2,071	2,129
Operating supplies	1,600	1,600	1,763	(163)
Employee recognition supplies	500	500	1,614	(1,114)
Total Commodities	6,300	6,300	5,448	852
Total Human Resources	308,907	338,907	230,337	108,570

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
County Auditor				
Personnel Services				
Salaries and wages	\$ 244,093	\$ 244,093	\$ 228,385	\$ 15,708
Total Personnel Services	244,093	244,093	228,385	15,708
Benefits				
Healthcare contribution	37,028	37,028	14,855	22,173
Dental contribution	666	666	258	408
Total Benefits	37,694	37,694	15,113	22,581
Contractual Services				
Contractual/consulting services	7,500	7,500	-	7,500
Software licensing cost	-	-	9	(9)
Repairs and maintenance - copiers	400	400	131	269
Conferences and meetings	1,800	1,800	3,143	(1,343)
Employee training	3,375	3,375	3,378	(3)
Employee mileage expense	475	475	149	326
General association dues	2,510	2,510	1,491	1,019
Total Contractual Services	16,060	16,060	8,301	7,759
Commodities				
Office supplies	1,250	1,250	1,246	4
Total Commodities	1,250	1,250	1,246	4
Total County Auditor	299,097	299,097	253,045	46,052
Treasurer/Collector				
Personnel Services				
Salaries and wages	594,933	642,185	626,934	15,251
Total Personnel Services	594,933	642,185	626,934	15,251
Benefits				
Healthcare contribution	104,769	114,045	100,820	13,225
Dental contribution	3,944	4,499	3,075	1,424
Total Benefits	108,713	118,544	103,895	14,649
Contractual Services				
Repairs and maintenance - computers	-	-	2,280	(2,280)
Repairs and maintenance - copiers	-	-	91	(91)
General printing	21,000	21,000	20,155	845
Legal printing	-	25,000	52,316	(27,316)
Employee mileage expense	2,500	2,500	300	2,200
Total Contractual Services	23,500	48,500	75,142	(26,642)
Commodities				
Office supplies	1,500	3,717	4,040	(323)
Operating supplies	1,000	1,000	395	605
Computer related supplies	1,882	3,382	3,663	(281)
Total Commodities	4,382	8,099	8,098	1
Total Treasurer/Collector	731,528	817,328	814,069	3,259

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Supervisor of Assessments				
Personnel Services				
Salaries and wages	\$ 773,023	\$ 773,023	\$ 765,657	\$ 7,366
Overtime salaries	1,023	1,023	1,589	(566)
Total Personnel Services	774,046	774,046	767,246	6,800
Benefits				
Healthcare contribution	205,639	205,639	175,236	30,403
Dental contribution	7,174	7,174	6,755	419
Total Benefits	212,813	212,813	181,991	30,822
Contractual Services				
Repairs and maintenance - computers	512	512	-	512
Repairs and maintenance - copiers	7,500	7,500	6,625	875
Legal printing	44,000	44,000	29,455	14,545
Conferences and meetings	5,000	5,000	3,448	1,552
Employee training	14,000	14,000	12,646	1,354
Employee mileage expense	4,200	4,200	1,310	2,890
General association dues	3,000	3,000	3,227	(227)
Total Contractual Services	78,212	78,212	56,711	21,501
Commodities				
Office supplies	9,000	9,000	3,292	5,708
Computer related supplies	9,275	9,275	3,680	5,595
Books and subscriptions	1,400	1,400	1,268	132
Public health commodities - coronavirus	-	-	2,550	(2,550)
Total Commodities	19,675	19,675	10,790	8,885
Total Supervisor of Assessments	1,084,746	1,084,746	1,016,738	68,008
Board of Review				
Personnel Services				
Salaries and wages	67,527	67,527	66,193	1,334
Employee per diem	32,500	32,500	12,294	20,206
Total Personnel Services	100,027	100,027	78,487	21,540
Benefits				
Healthcare contribution	25,932	25,932	29,440	(3,508)
Dental contribution	-	-	250	(250)
Total Benefits	25,932	25,932	29,690	(3,758)
Contractual Services				
Appraisal services	16,000	52,500	40,848	11,652
Total Contractual Services	16,000	52,500	40,848	11,652
Total Board of Review	141,959	178,459	149,025	29,434

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
County Clerk				
Personnel Services				
Salaries and wages	\$ 917,034	\$ 917,034	\$ 858,877	\$ 58,157
Overtime salaries	12,000	12,000	7,045	4,955
Total Personnel Services	<u>929,034</u>	<u>929,034</u>	<u>865,922</u>	<u>63,112</u>
Benefits				
Healthcare contribution	169,160	169,160	153,589	15,571
Dental contribution	6,659	6,659	5,403	1,256
Total Benefits	<u>175,819</u>	<u>175,819</u>	<u>158,992</u>	<u>16,827</u>
Contractual Services				
Notary services	110	110	20	90
General printing	450	450	2,037	(1,587)
Legal printing	5,000	5,000	6,669	(1,669)
Conferences and meetings	7,500	7,500	6,984	516
Employee training	750	750	398	352
Employee mileage expense	2,700	2,700	1,627	1,073
General association dues	1,200	1,200	2,250	(1,050)
Total Contractual Services	<u>17,710</u>	<u>17,710</u>	<u>19,985</u>	<u>(2,275)</u>
Commodities				
Office supplies	5,000	5,000	5,924	(924)
Operating supplies	10,000	10,000	11,381	(1,381)
Computer related supplies	8,000	8,000	10,187	(2,187)
Books and subscriptions	600	600	651	(51)
Total Commodities	<u>23,600</u>	<u>23,600</u>	<u>28,143</u>	<u>(4,543)</u>
Total County Clerk	<u>1,146,163</u>	<u>1,146,163</u>	<u>1,073,042</u>	<u>73,121</u>
Elections Expense				
Personnel Services				
Salaries and wages	1,361,143	1,361,143	1,205,885	155,258
Overtime salaries	50,000	50,000	45,277	4,723
Total Personnel Services	<u>1,411,143</u>	<u>1,411,143</u>	<u>1,251,162</u>	<u>159,981</u>
Benefits				
Healthcare contribution	113,241	113,241	96,849	16,392
Dental contribution	4,711	4,711	4,172	539
Total Benefits	<u>117,952</u>	<u>117,952</u>	<u>101,021</u>	<u>16,931</u>
Contractual Services				
Election judges and workers	60,000	60,000	-	60,000
Election services	30,000	30,000	7,207	22,793
Software licensing cost	200,000	200,000	167,165	32,835
Security services	60,000	60,000	22,704	37,296
Repairs and maintenance - computers	3,000	3,000	-	3,000
Repairs and maintenance - copiers	3,000	3,000	2,129	871
Polling place rental	20,000	20,000	14,080	5,920
Equipment rental	42,000	42,000	56,628	(14,628)
Repairs and maintenance - vehicles	7,000	7,000	304	6,696
Repairs and maintenance - voting system equipment	15,000	15,000	20,000	(5,000)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General advertising	\$ 3,000	\$ 3,000	\$ 5,966	\$ (2,966)
General printing	20,000	20,000	5,273	14,727
Legal printing	60,000	60,000	23,768	36,232
Conferences and meetings	6,000	6,000	7,371	(1,371)
Employee mileage expense	8,000	8,000	3,522	4,478
General association dues	600	600	600	-
Total Contractual Services	537,600	537,600	336,717	200,883
Commodities				
Office supplies	9,000	9,000	4,547	4,453
Operating supplies	55,000	55,000	42,941	12,059
Computer related supplies	4,000	4,000	2,076	1,924
Books and subscriptions	500	500	1,277	(777)
Voting systems and accessories	500,000	500,000	415,549	84,451
Total Commodities	568,500	568,500	466,390	102,110
Total Elections Expense	2,635,195	2,635,195	2,155,290	479,905
Alternative Language Coordination				
Personnel Services				
Salaries and wages	69,434	69,434	55,072	14,362
Overtime salaries	4,501	4,501	-	4,501
Total Personnel Services	73,935	73,935	55,072	18,863
Benefits				
Healthcare contribution	11,712	11,712	6,638	5,074
Dental contribution	256	256	172	84
Total Benefits	11,968	11,968	6,810	5,158
Total Alternative Language Coordination	85,903	85,903	61,882	24,021
Recorder of Deeds				
Personnel Services				
Salaries and wages	657,747	657,747	560,670	97,077
Total Personnel Services	657,747	657,747	560,670	97,077
Benefits				
Healthcare contribution	160,500	160,500	97,523	62,977
Dental contribution	5,404	5,404	3,866	1,538
Total Benefits	165,904	165,904	101,389	64,515
Contractual Services				
Employee mileage expense	1,293	1,293	379	914
General association dues	1,050	1,050	950	100
Total Contractual Services	2,343	2,343	1,329	1,014
Commodities				
Office supplies	2,070	2,070	1,744	326
Total Commodities	2,070	2,070	1,744	326
Total Recorder of Deeds	828,064	828,064	665,132	162,932

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Regional Office of Education				
Personnel Services				
Salaries and wages	\$ 263,893	\$ 263,893	\$ 263,893	\$ -
Total Personnel Services	263,893	263,893	263,893	-
Benefits				
Healthcare contribution	51,589	51,589	56,391	(4,802)
Dental contribution	768	768	541	227
Total Benefits	52,357	52,357	56,932	(4,575)
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	320,825	320,825	320,825	-
Judiciary and Courts				
Personnel Services				
Salaries and wages	1,568,280	1,729,280	1,552,657	176,623
Lump sum distribution	-	-	11,000	(11,000)
Overtime salaries	10,029	10,029	3,171	6,858
Employee per diem	500	500	680	(180)
Bond call	44,000	44,000	12,445	31,555
Total Personnel Services	1,622,809	1,783,809	1,579,953	203,856
Benefits				
Healthcare contribution	336,285	426,331	325,961	100,370
Dental contribution	11,459	13,556	11,453	2,103
Uniform allowance	2,400	2,400	-	2,400
Total Benefits	350,144	442,287	337,414	104,873
Contractual Services				
State of Illinois salaries	16,000	16,000	-	16,000
Jurors - circuit court	245,000	139,348	120,567	18,781
Jurors - grand jury	1,000	1,000	174	826
Jurors' expense	175,000	117,855	107,696	10,159
Per diem expense	125,000	125,000	136,848	(11,848)
Contractual/consulting services	411,000	411,000	489,532	(78,532)
Court appointed counsel	180,000	180,000	149,681	30,319
Psychological/psychiatric services	35,000	35,000	13,903	21,097
Public health services - coronavirus	-	-	208	(208)
Repairs and maintenance - equipment	12,500	12,500	29,785	(17,285)
Equipment rental	17,500	17,500	6,299	11,201
Liability insurance	2,500	2,500	1,984	516
General printing	1,000	1,000	334	666
Conferences and meetings	5,500	5,500	4,493	1,007
Employee training	500	500	-	500
Employee mileage expense	3,000	3,000	406	2,594
General association dues	500	500	95	405
Miscellaneous contractual expenses	21,650	65,057	10,535	54,522
Total Contractual Services	1,252,650	1,133,260	1,072,540	60,720

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 13,500	\$ 13,500	\$ 9,605	\$ 3,895
Operating supplies	14,000	14,000	17,760	(3,760)
Computer related supplies	1,000	8,350	10,977	(2,627)
Postage	250	250	22	228
Books and subscriptions	45,000	74,540	74,542	(2)
Office equipment - non-capital	-	3,250	3,250	-
Employee recognition supplies	2,500	2,500	924	1,576
Uniform supplies	-	-	518	(518)
Public health commodities - coronavirus	-	-	(208)	208
Telephone	1,000	1,000	-	1,000
Total Commodities	77,250	117,390	117,390	-
Services				
Unallocated reduction in budget request	(106,407)	-	-	-
Total Services	(106,407)	-	-	-
Total Judiciary and Courts	3,196,446	3,476,746	3,107,297	369,449
Circuit Clerk Administration				
Personnel Services				
Salaries and wages	2,917,627	2,917,627	2,691,915	225,712
Overtime salaries	65,010	65,010	35,942	29,068
Bond call	32,799	32,799	23,130	9,669
Total Personnel Services	3,015,436	3,015,436	2,750,987	264,449
Benefits				
Healthcare contribution	656,709	656,709	520,645	136,064
Dental contribution	21,988	21,988	18,887	3,101
Total Benefits	678,697	678,697	539,532	139,165
Contractual Services				
Repairs and maintenance - equipment	2,600	2,600	637	1,963
General printing	2,575	2,575	2,293	282
Conferences and meetings	14,900	14,900	6,612	8,288
Employee training	1,700	1,700	-	1,700
Employee mileage expense	3,835	3,835	577	3,258
General association dues	1,845	1,845	1,173	672
Total Contractual Services	27,455	27,455	11,292	16,163
Commodities				
Office supplies	3,721	3,721	3,661	60
Books and subscriptions	4,500	4,500	1,506	2,994
Total Commodities	8,221	8,221	5,167	3,054
Total Circuit Clerk Administration	3,729,809	3,729,809	3,306,978	422,831

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Circuit Clerk COO Support				
Contractual Services				
Conferences and meetings	\$ 3,100	\$ 3,100	\$ -	\$ 3,100
Employee training	1,000	1,000	-	1,000
Employee mileage expense	1,288	1,288	119	1,169
Total Contractual Services	5,388	5,388	119	5,269
Commodities				
Office supplies	316	316	189	127
Total Commodities	316	316	189	127
Total Circuit Clerk COO Support	5,704	5,704	308	5,396
Circuit Clerk File Lib/Records				
Contractual Services				
Repairs and maintenance - equipment	405	405	93	312
Repairs and maintenance - vehicles	1,000	1,000	72	928
Employee training	150	150	-	150
Employee mileage expense	250	250	9	241
Total Contractual Services	1,805	1,805	174	1,631
Commodities				
Office supplies	4,031	4,031	2,302	1,729
Fuel - vehicles	500	500	90	410
Total Commodities	4,531	4,531	2,392	2,139
Total Circuit Clerk File Lib/Records	6,336	6,336	2,566	3,770
Circuit Clerk Civil				
Contractual Services				
Repairs and maintenance - equipment	7,250	7,250	-	7,250
Employee training	1,000	1,000	-	1,000
Employee mileage expense	10,295	10,295	3,055	7,240
Total Contractual Services	18,545	18,545	3,055	15,490
Commodities				
Office supplies	1,758	1,758	417	1,341
Total Commodities	1,758	1,758	417	1,341
Total Circuit Clerk Civil	20,303	20,303	3,472	16,831
Circuit Clerk Criminal				
Contractual Services				
Employee training	5,600	5,600	-	5,600
Employee mileage expense	19,526	19,526	9,310	10,216
Employee medical expense	100	100	-	100
Total Contractual Services	25,226	25,226	9,310	15,916
Commodities				
Office supplies	4,014	4,014	266	3,748
Total Commodities	4,014	4,014	266	3,748
Total Circuit Clerk Criminal	29,240	29,240	9,576	19,664

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Circuit Clerk Records Support				
Contractual Services				
Conferences and meetings	\$ -	\$ -	\$ 180	\$ (180)
Employee training	500	500	95	405
Employee mileage expense	100	100	143	(43)
Total Contractual Services	600	600	418	182
Total Circuit Clerk Records Support	600	600	418	182
Circuit Clerk Chief Deputy				
Contractual Services				
Legal services	5,400	5,400	1,266	4,134
Repairs and maintenance - equipment	6,140	6,140	4,940	1,200
Conferences and meetings	2,600	2,600	180	2,420
Employee mileage expense	100	100	-	100
Total Contractual Services	14,240	14,240	6,386	7,854
Commodities				
Office supplies	33,344	33,344	19,759	13,585
Total Commodities	33,344	33,344	19,759	13,585
Total Circuit Clerk Chief Deputy	47,584	47,584	26,145	21,439
Circuit Clerk Human Resources				
Contractual Services				
Repairs and maintenance - equipment	8,980	8,980	4,800	4,180
Employee training	2,740	2,740	-	2,740
Employee mileage expense	100	100	-	100
General association dues	156	156	114	42
Total Contractual Services	11,976	11,976	4,914	7,062
Commodities				
Office supplies	3,500	3,500	541	2,959
Total Commodities	3,500	3,500	541	2,959
Total Circuit Clerk Human Resource	15,476	15,476	5,455	10,021
Circuit Clerk Customer Service				
Contractual Services				
Conferences and meetings	2,600	2,600	-	2,600
Employee mileage expense	50	50	-	50
Total Contractual Services	2,650	2,650	-	2,650
Commodities				
Office supplies	986	986	170	816
Telephone	10,090	10,090	-	10,090
Total Commodities	11,076	11,076	170	10,906
Total Circuit Clerk Customer Service	13,726	13,726	170	13,556

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
States Attorney - Criminal Division				
Personnel Services				
Salaries and wages	\$ 4,452,699	\$ 5,254,452	\$ 4,922,417	\$ 332,035
Lump sum distribution	-	-	233,800	(233,800)
Overtime salaries	-	-	33	(33)
Bond call	104,400	104,400	37,993	66,407
Total Personnel Services	4,557,099	5,358,852	5,194,243	164,609
Benefits				
Healthcare contribution	1,041,939	1,297,989	905,500	392,489
Dental contribution	31,976	37,979	27,234	10,745
Total Benefits	1,073,915	1,335,968	932,734	403,234
Contractual Services				
Contractual/consulting services	50,000	50,000	42,281	7,719
Legal Services	-	-	45	(45)
Trials and costs of hearing	35,000	35,000	27,538	7,462
Legal trial notices	13,000	13,000	7,716	5,284
Witness costs	13,750	13,750	1,960	11,790
Court reporter costs	70,000	70,000	67,059	2,941
Legal process server costs	15,000	15,000	-	15,000
Extradition costs	26,785	26,785	13,962	12,823
Repairs and maintenance - computers	-	-	322	(322)
Repairs and maintenance - copiers	17,000	14,171	13,294	877
Repairs and maintenance - equipment	1,000	1,000	140	860
Repairs and maintenance - vehicles	9,000	9,000	3,968	5,032
General printing	1,350	1,350	54	1,296
Conferences and meetings	6,300	6,300	4,927	1,373
Employee training	12,340	12,340	2,496	9,844
Employee mileage expense	1,500	1,500	114	1,386
General association dues	26,505	26,505	10,291	16,214
Total Contractual Services	298,530	295,701	196,167	99,534
Commodities				
Office supplies	9,000	11,829	43,176	(31,347)
Operating supplies	2,000	2,000	7,343	(5,343)
Books and subscriptions	81,308	81,308	76,148	5,160
Computer software - non-capital	38,000	38,000	11,560	26,440
Computer hardware - non-capital	3,700	3,700	2,495	1,205
Fuel - vehicles	8,000	8,000	3,586	4,414
Telephone	-	-	142	(142)
Total Commodities	142,008	144,837	144,450	387
Total States Attorney Criminal Division	6,071,552	7,135,358	6,467,594	667,764
States Attorney Abuse and Neglect				
Contractual Services				
Legal Services	-	-	150	(150)
Total Contractual Services	-	-	150	(150)
Total States Attorney Abuse and Neglect	-	-	150	(150)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
States Attorney Mental Health				
Contractual Services				
Trials and costs of hearing	\$ -	\$ -	\$ 40	\$ (40)
Total Contractual Services	-	-	40	(40)
Total States Attorney Health	-	-	40	(40)
States Attorney JJC Council				
Personnel Services				
Salaries and wages	29,871	29,871	15,229	14,642
Total Personnel Services	29,871	29,871	15,229	14,642
Contractual Services				
Employee training	18,131	18,131	16,107	2,024
Employee mileage expense	1,000	1,000	-	1,000
Total Contractual Services	19,131	19,131	16,107	3,024
Commodities				
Operating supplies	500	500	887	(387)
Total Commodities	500	500	887	(387)
Total States Attorney JJC Council	49,502	49,502	32,223	17,279
Public Defender				
Personnel Services				
Salaries and wages	3,313,706	3,340,706	3,209,777	130,929
Lump sum distribution	-	-	85,500	(85,500)
Bond call	33,800	33,800	23,257	10,543
Total Personnel Services	3,347,506	3,374,506	3,318,534	55,972
Benefits				
Healthcare contribution	675,185	689,268	579,952	109,316
Dental contribution	21,794	22,128	19,371	2,757
Total Benefits	696,979	711,396	599,323	112,073
Contractual Services				
Trials and costs of hearing	45,000	45,000	30,494	14,506
Repairs and maintenance - computers	-	-	520	(520)
Repairs and maintenance - copiers	2,250	2,250	1,549	701
Conferences and meetings	1,000	1,000	-	1,000
Employee training	20,000	20,000	1,477	18,523
Employee mileage expense	4,500	4,500	505	3,995
Attorney association dues	21,000	21,000	18,306	2,694
Miscellaneous contractual expenses	7,800	7,800	7,768	32
Total Contractual Services	101,550	101,550	60,619	40,931
Commodities				
Office supplies	10,000	10,000	8,128	1,872
Computer related supplies	-	-	130	(130)
Books and subscriptions	63,400	63,400	62,083	1,317
Total Commodities	73,400	73,400	70,341	3,059
Total Public Defender	4,219,435	4,260,852	4,048,817	212,035

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Sheriff				
Personnel Services				
Salaries and wages	\$ 9,438,377	\$ 9,701,177	\$ 9,317,396	\$ 383,781
Overtime salaries	300,870	300,870	637,265	(336,395)
Merit employee longevity	165,168	165,168	140,131	25,037
Total Personnel Services	<u>9,904,415</u>	<u>10,167,215</u>	<u>10,094,792</u>	<u>72,423</u>
Benefits				
Healthcare contribution	1,573,513	1,573,513	1,508,400	65,113
Dental contribution	49,179	49,179	47,606	1,573
Uniform allowance	151,300	151,300	140,250	11,050
Total Benefits	<u>1,773,992</u>	<u>1,773,992</u>	<u>1,696,256</u>	<u>77,736</u>
Contractual Services				
Contractual/consulting services	12,000	12,000	41,702	(29,702)
Medical/dental/hospital services	15,000	15,000	13,638	1,362
Investigations	1,500	1,500	46,401	(44,901)
Extradition costs	-	-	98	(98)
Software licensing cost	5,200	5,200	5,185	15
Repairs and maintenance - copiers	11,000	11,000	13,102	(2,102)
Repairs and maintenance - communication equipment	4,200	4,200	2,105	2,095
Repairs and maintenance - equipment	1,000	1,000	310	690
Repairs and maintenance - vehicles	150,000	150,000	164,727	(14,727)
Conferences and meetings	5,000	5,000	6,376	(1,376)
Employee training	75,000	75,000	125,731	(50,731)
General association dues	3,000	3,000	2,712	288
Total Contractual Services	<u>282,900</u>	<u>282,900</u>	<u>422,087</u>	<u>(139,187)</u>
Commodities				
Office supplies	10,000	10,000	6,169	3,831
Operating supplies	45,000	107,654	106,454	1,200
S.W.A.T. supplies	50,000	122,812	122,812	-
Bomb squad supplies	50,000	50,000	28,907	21,093
Uniform supplies	12,000	21,422	21,422	-
Weapons and ammunition	25,000	72,092	72,092	-
Public health commodities - coronavirus	-	-	2,301	(2,301)
Fuel - vehicles	285,000	372,126	372,126	-
Total Commodities	<u>477,000</u>	<u>756,106</u>	<u>732,283</u>	<u>23,823</u>
Total Sheriff	<u>12,438,307</u>	<u>12,980,213</u>	<u>12,945,418</u>	<u>34,795</u>

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Adult Corrections				
Personnel Services				
Salaries and wages	\$ 10,422,342	\$ 10,556,383	\$ 4,153,838	\$ 6,402,545
Overtime salaries	467,552	467,552	258,542	209,010
Merit employee longevity	198,000	198,000	152,528	45,472
Total Personnel Services	11,087,894	11,221,935	4,564,908	6,657,027
Benefits				
Healthcare contribution	1,872,392	1,872,392	692,105	1,180,287
Dental contribution	58,035	58,035	23,349	34,686
Uniform allowance	180,000	180,000	144,750	35,250
Total Benefits	2,110,427	2,110,427	860,204	1,250,223
Contractual Services				
Medical/dental/hospital services	2,680,537	2,442,955	2,442,821	134
Disposal and water softener services	21,290	21,290	25,352	(4,062)
Repairs and maintenance - communication equipment	4,500	4,500	5,130	(630)
Repairs and maintenance - equipment	10,000	10,000	12,015	(2,015)
Employee training	25,000	25,000	39,548	(14,548)
Miscellaneous contractual expenses	-	-	14,315	(14,315)
Total Contractual Services	2,741,327	2,503,745	2,539,181	(35,436)
Commodities				
Office supplies	1,350	1,350	1,210	140
Operating supplies	105,000	(55,804)	129,398	(185,202)
Uniform supplies	7,050	7,050	26,178	(19,128)
Weapons and ammunition	2,400	2,400	27,360	(24,960)
Food	1,001,115	1,001,115	738,624	262,491
Clothing supplies	25,000	25,000	27,229	(2,229)
Public health commodities - coronavirus	-	-	3,309	(3,309)
Total Commodities	1,141,915	981,111	953,308	27,803
Total Adult Corrections	17,081,563	16,817,218	8,917,601	7,899,617
Corrections, Board and Care				
Contractual Services				
Adult prisoner board and care	-	8,540	8,540	-
Total Contractual Services	-	8,540	8,540	-
Total Corrections, Board and Care	-	8,540	8,540	-

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Court Security				
Personnel Services				
Salaries and wages	\$ 1,889,022	\$ 1,639,022	\$ 1,673,534	\$ (34,512)
Overtime salaries	120,348	120,348	59,678	60,670
Bond call	24,000	24,000	9,288	14,712
Total Personnel Services	<u>2,033,370</u>	<u>1,783,370</u>	<u>1,742,500</u>	<u>40,870</u>
Benefits				
Healthcare contribution	591,726	566,726	255,871	310,855
Dental contribution	17,798	17,798	9,560	8,238
Uniform allowance	60,000	60,000	23,729	36,271
Total Benefits	<u>669,524</u>	<u>644,524</u>	<u>289,160</u>	<u>355,364</u>
Contractual Services				
Contractual/consulting services	16,100	16,100	39,065	(22,965)
Repairs and maintenance - communication equipment	15,000	-	-	-
Repairs and maintenance - equipment	50,000	20,000	17,803	2,197
Conferences and meetings	1,000	1,000	-	1,000
Employee training	25,000	25,000	33,151	(8,151)
Employee mileage expense	1,000	1,000	-	1,000
Pre-employ drug testing and labs	2,500	2,500	7,087	(4,587)
Pre-employment physicals	3,000	3,000	8,006	(5,006)
Total Contractual Services	<u>113,600</u>	<u>68,600</u>	<u>105,112</u>	<u>(36,512)</u>
Commodities				
Office supplies	4,200	4,200	5,100	(900)
Operating supplies	15,590	15,590	57,660	(42,070)
Employee recognition supplies	1,500	1,500	306	1,194
Uniform supplies	-	28,476	31,251	(2,775)
Weapons and ammunition	20,000	20,000	20,198	(198)
Medical supplies and drugs	1,200	1,200	-	1,200
Telephone	4,920	4,920	5,151	(231)
Total Commodities	<u>47,410</u>	<u>75,886</u>	<u>119,666</u>	<u>(43,780)</u>
Total Court Security	<u>2,863,904</u>	<u>2,572,380</u>	<u>2,256,438</u>	<u>315,942</u>
Emergency Management Services				
Personnel Services				
Salaries and wages	161,217	161,217	180,503	(19,286)
Overtime salaries	-	-	334	(334)
Total Personnel Services	<u>161,217</u>	<u>161,217</u>	<u>180,837</u>	<u>(19,620)</u>
Benefits				
Healthcare contribution	30,243	30,243	24,855	5,388
Dental contribution	622	622	736	(114)
Total Benefits	<u>30,865</u>	<u>30,865</u>	<u>25,591</u>	<u>5,274</u>

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	<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	\$ 2,000	\$ 2,000	\$ 2,538	\$ (538)
Repairs and maintenance - equipment	3,425	3,425	2,972	453
Equipment rental	3,000	3,000	2,318	682
Repairs and maintenance - vehicles	1,000	1,000	1,449	(449)
Employee training	2,425	2,425	1,651	774
Miscellaneous contractual expenses	3,120	3,120	2,814	306
Total Contractual Services	<u>14,970</u>	<u>14,970</u>	<u>13,742</u>	<u>1,228</u>
Commodities				
Office supplies	4,595	4,595	2,789	1,806
Operating supplies	15,750	30,563	27,881	2,682
Computer related supplies	-	-	140	(140)
Total Commodities	<u>20,345</u>	<u>35,158</u>	<u>30,810</u>	<u>4,348</u>
Total Emergency Management Services	<u>227,397</u>	<u>242,210</u>	<u>250,980</u>	<u>(8,770)</u>
Merit Commission				
Personnel Services				
Salaries and wages	30,031	33,531	36,128	(2,597)
Employee per diem	45,131	45,131	30,126	15,005
Total Personnel Services	<u>75,162</u>	<u>78,662</u>	<u>66,254</u>	<u>12,408</u>
Benefits				
Healthcare contribution	6,004	6,004	6,019	(15)
Dental contribution	256	256	256	-
Total Benefits	<u>6,260</u>	<u>6,260</u>	<u>6,275</u>	<u>(15)</u>
Contractual Services				
Employment advertising	500	500	1,626	(1,126)
Employee mileage expense	6,000	5,839	2,796	3,043
Physical agility testing	2,550	2,550	-	2,550
Entrance/promotional testing	7,500	7,500	9,536	(2,036)
Total Contractual Services	<u>16,550</u>	<u>16,389</u>	<u>13,958</u>	<u>2,431</u>
Commodities				
Office supplies	500	661	661	-
Total Commodities	<u>500</u>	<u>661</u>	<u>661</u>	<u>-</u>
Total Merit Commission	<u>98,472</u>	<u>101,972</u>	<u>87,148</u>	<u>14,824</u>
Court Services Administration				
Personnel Services				
Salaries and wages	663,101	663,101	684,188	(21,087)
Total Personnel Services	<u>663,101</u>	<u>663,101</u>	<u>684,188</u>	<u>(21,087)</u>
Benefits				
Healthcare contribution	99,152	99,152	99,173	(21)
Dental contribution	3,176	3,176	2,675	501
Total Benefits	<u>102,328</u>	<u>102,328</u>	<u>101,848</u>	<u>480</u>

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Repairs and maintenance - copiers	\$ 1,000	\$ 1,000	\$ 679	\$ 321
Repairs and maintenance - office equipment	300	300	124	176
Conferences and meetings	2,500	2,500	1,844	656
Employee training	1,500	1,500	1,816	(316)
Employee mileage expense	-	-	59	(59)
General association dues	257	257	624	(367)
Total Contractual Services	5,557	5,557	5,146	411
Commodities				
Office supplies	500	500	485	15
Operating supplies	-	-	174	(174)
Computer related supplies	500	500	-	500
Postage	-	-	28	(28)
Books and subscriptions	750	750	174	576
Computer Hardware - non-capital	-	-	649	(649)
Total Commodities	1,750	1,750	1,510	240
Total Court Services Administration	772,736	772,736	792,692	(19,956)
Adult Court Services				
Personnel Services				
Salaries and wages	3,169,510	3,169,510	3,203,086	(33,576)
Overtime salaries	1,003	1,003	1,387	(384)
Total Personnel Services	3,170,513	3,170,513	3,204,473	(33,960)
Benefits				
Healthcare contribution	726,813	726,813	759,969	(33,156)
Dental contribution	22,933	22,933	23,275	(342)
Total Benefits	749,746	749,746	783,244	(33,498)
Contractual Services				
Contractual/consulting services	-	-	-	-
Janitorial services	8,880	8,880	9,215	(335)
Repairs and maintenance - copiers	1,500	1,500	1,440	60
Repairs and maintenance - communication equipment	-	-	450	(450)
Building space rental	32,000	32,000	32,114	(114)
Equipment rental	1,800	1,800	1,779	21
Repairs and maintenance - vehicles	5,000	5,000	7,179	(2,179)
Repairs and maintenance - office equipment	500	500	810	(310)
General advertising	-	-	58	(58)
Conferences and meetings	1,800	1,800	4,145	(2,345)
Employee training	1,000	1,000	925	75
Employee mileage expense	2,500	263	134	129
General association dues	200	200	622	(422)
Miscellaneous contractual expenses	1,500	1,500	5,540	(4,040)
Total Contractual Services	56,680	54,443	64,411	(9,968)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities				
Office supplies	\$ 3,000	\$ 3,000	\$ 3,872	\$ (872)
Operating supplies	1,000	1,000	1,957	(957)
Computer related supplies	5,000	5,000	5,143	(143)
Books and subscriptions	500	500	192	308
Office equipment - non-capital	-	-	2,132	(2,132)
Computer hardware - non-capital	-	-	944	(944)
Uniform supplies	1,500	5,900	5,863	37
Weapons and ammunition	500	500	-	500
Medical supplies and drugs	500	500	943	(443)
Public health commodities - coronavirus	-	-	(718)	718
Fuel - vehicles	5,000	5,000	6,702	(1,702)
Miscellaneous supplies	-	-	396	(396)
Total Commodities	<u>17,000</u>	<u>21,400</u>	<u>27,426</u>	<u>(6,026)</u>
Total Adult Court Services	<u>3,993,939</u>	<u>3,996,102</u>	<u>4,079,554</u>	<u>(83,452)</u>
Treatment Alternative Court				
Personnel Services				
Salaries and wages	96,042	96,042	140,218	(44,176)
Overtime salaries	-	-	389	(389)
Total Personnel Services	<u>96,042</u>	<u>96,042</u>	<u>140,607</u>	<u>(44,565)</u>
Benefits				
Healthcare contribution	11,712	11,712	36,577	(24,865)
Dental contribution	666	666	1,550	(884)
Total Benefits	<u>12,378</u>	<u>12,378</u>	<u>38,127</u>	<u>(25,749)</u>
Contractual Services				
Psychological/psychiatric services	60,000	58,100	58,040	60
Lab services	3,500	3,500	5,525	(2,025)
Repairs and maintenance - office equipment	-	-	124	(124)
Conferences and meetings	2,000	2,000	7,598	(5,598)
Employee training	500	500	-	500
Employee mileage expense	200	200	-	200
Grant services	-	-	62	(62)
Total Contractual Services	<u>66,200</u>	<u>64,300</u>	<u>71,349</u>	<u>(7,049)</u>
Commodities				
Office supplies	100	100	247	(147)
Operating supplies	-	-	420	(420)
Books and subscriptions	315	315	174	141
Drug court graduation supplies	-	-	615	(615)
Incentives	6,500	6,500	4,632	1,868
Total Commodities	<u>6,915</u>	<u>6,915</u>	<u>6,088</u>	<u>827</u>
Total Treatment Alternative Court	<u>181,535</u>	<u>179,635</u>	<u>256,171</u>	<u>(76,536)</u>

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Juvenile Court Services				
Personnel Services				
Salaries and wages	\$ 980,867	\$ 980,867	\$ 892,665	\$ 88,202
Overtime salaries	2,508	2,508	-	2,508
Total Personnel Services	983,375	983,375	892,665	90,710
Benefits				
Healthcare contribution	269,885	269,885	197,148	72,737
Dental contribution	9,667	9,667	7,653	2,014
Total Benefits	279,552	279,552	204,801	74,751
Contractual Services				
Janitorial services	8,880	8,880	9,755	(875)
Repairs and maintenance - buildings	1,080	1,080	1,415	(335)
Repairs and maintenance - copiers	500	500	358	142
Building space rental	32,000	32,000	32,114	(114)
Equipment rental	5,000	5,000	5,508	(508)
Repairs and maintenance - vehicles	1,500	1,500	5,535	(4,035)
Repairs and maintenance - office equipment	1,000	500	499	1
Conferences and meetings	1,000	300	210	90
Employee training	800	-	-	-
Employee mileage expense	2,500	500	335	165
General association dues	150	150	68	82
Miscellaneous contractual expenses	1,000	1,000	370	630
Total Contractual Services	55,410	51,410	56,167	(4,757)
Commodities				
Office supplies	2,000	2,000	3,201	(1,201)
Operating supplies	1,000	1,000	1,332	(332)
Computer related supplies	4,000	4,000	4,504	(504)
Books and subscriptions	315	315	174	141
Computer equipment - non-capital	-	-	310	(310)
Cleaning Supplies	200	200	-	200
Uniform supplies	1,500	5,900	5,863	37
Medical supplies and drugs	750	750	720	30
Public health commodities - coronavirus	-	-	718	(718)
Fuel - vehicles	1,000	1,000	784	216
Miscellaneous supplies	-	-	396	(396)
Total Commodities	10,765	15,165	18,002	(2,837)
Total Juvenile Court Services	1,329,102	1,329,502	1,171,635	157,867
Juvenile Custody				
Contractual Services				
Juvenile board and care	402,036	402,036	-	402,036
Employee mileage expense	500	500	-	500
Total Contractual Services	402,536	402,536	-	402,536
Commodities				
Books and subscriptions	315	315	-	315
Total Commodities	315	315	-	315
Total Juvenile Custody	402,851	402,851	-	402,851

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	<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	\$ 3,608,166	\$ 3,576,166	\$ 3,500,897	\$ 75,269
Overtime salaries	35,102	35,102	57,235	(22,133)
Total Personnel Services	<u>3,643,268</u>	<u>3,611,268</u>	<u>3,558,132</u>	<u>53,136</u>
Benefits				
Healthcare contribution	657,892	657,892	508,954	148,938
Dental contribution	22,601	22,601	17,967	4,634
Total Benefits	<u>680,493</u>	<u>680,493</u>	<u>526,921</u>	<u>153,572</u>
Contractual Services				
Contractual/consulting services	5,000	-	-	-
Psychological/psychiatric services	28,600	28,600	48,567	(19,967)
Medical/dental/hospital services	437,193	436,193	435,569	624
Software licensing cost	-	-	1,035	(1,035)
Juvenile board and care	25,000	23,000	22,778	222
Lab services	2,400	2,400	1,797	603
Repairs and maintenance - buildings	-	-	7,500	(7,500)
Repairs and maintenance - copiers	2,000	1,000	231	769
Repairs and maintenance - communication equipment	16,500	16,500	16,474	26
Repairs and maintenance - equipment	10,000	10,000	22,289	(12,289)
Repairs and maintenance - vehicles	2,500	1,500	612	888
Repairs and maintenance - office equipment	1,000	1,000	124	876
General advertising	-	-	1,418	(1,418)
Employment advertising	-	-	2,119	(2,119)
Conferences and meetings	5,000	1,000	870	130
Employee training	10,000	3,000	2,778	222
Employee mileage expense	600	-	-	-
General association dues	400	400	439	(39)
Miscellaneous contractual expenses	2,500	2,500	4,182	(1,682)
Total Contractual Services	<u>548,693</u>	<u>527,093</u>	<u>568,782</u>	<u>(41,689)</u>
Commodities				
Office supplies	5,500	5,500	4,185	1,315
Operating supplies	25,500	69,500	68,639	861
Computer related supplies	8,000	8,000	6,716	1,284
Books and subscriptions	-	-	174	(174)
Office equipment - non capital	-	437	395	42
Utilities - water	13,000	14,500	14,422	78
Uniform supplies	6,000	6,000	5,965	35
Food	155,088	182,088	181,734	354
Medical supplies and drugs	10,000	10,000	8,001	1,999
Occupational therapy supplies	-	-	167	(167)
Incentives	3,000	3,000	1,765	1,235
Fuel - vehicles	600	600	347	253
Total Commodities	<u>226,688</u>	<u>299,625</u>	<u>292,510</u>	<u>7,115</u>
Total Juvenile Justice Center	<u>5,099,142</u>	<u>5,118,479</u>	<u>4,946,345</u>	<u>172,134</u>

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
KIDS Education Program				
Personnel Services				
Kids First stipend	\$ 25,000	\$ 25,000	\$ 18,536	\$ 6,464
Total Personnel Services	25,000	25,000	18,536	6,464
Contractual Services				
Contractual/consulting services	5,000	3,500	3,500	-
Security services	10,000	-	-	-
Repairs and maintenance - copiers	1,500	-	-	-
Total Contractual Services	16,500	3,500	3,500	-
Commodities				
Office supplies	1,300	1,300	1,167	133
Operating supplies	500	500	24	476
Computer related supplies	1,000	1,000	37	963
Books and subscriptions	500	500	113	387
Total Commodities	3,300	3,300	1,341	1,959
Total KIDS Education Program	44,800	31,800	23,377	8,423
Diagnostic Center				
Personnel Services				
Salaries and wages	820,708	820,708	625,858	194,850
Total Personnel Services	820,708	820,708	625,858	194,850
Benefits				
Healthcare contribution	145,834	145,834	125,684	20,150
Dental contribution	5,151	5,151	3,269	1,882
Total Benefits	150,985	150,985	128,953	22,032
Contractual Services				
Contractual/consulting services	38,000	-	-	-
Destruction of records services	-	-	309	(309)
Repairs and maintenance - computers	750	750	-	750
Repairs and maintenance - copiers	1,000	1,000	377	623
Repairs and maintenance - equipment	750	750	-	750
Equipment rental	2,000	2,000	1,900	100
Repairs and maintenance - office equipment	-	-	124	(124)
General advertising	-	-	7,877	(7,877)
General printing	50	50	10	40
Conferences and meetings	4,000	4,000	3,849	151
Employee training	4,500	1,500	1,268	232
Employee mileage expense	1,000	1,000	146	854
General association dues	1,000	1,000	2,900	(1,900)
Miscellaneous contractual expenses	200	200	-	200
Total Contractual Services	53,250	12,250	18,760	(6,510)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 1,000	\$ 1,000	\$ 1,820	\$ (820)
Operating supplies	-	2,000	1,817	183
Computer related supplies	-	-	954	(954)
Books and subscriptions	2,000	2,000	1,696	304
Office equipment - non capital	-	-	193	(193)
Medical supplies and drugs	50	50	-	50
Testing materials	10,000	10,000	9,781	219
Total Commodities	13,050	15,050	16,261	(1,211)
Total Diagnostic Center	1,037,993	998,993	789,832	209,161
Veteran's Court				
Personnel Services				
Salaries and wages	56,621	56,621	59,303	(2,682)
Total Personal Services	56,621	56,621	59,303	(2,682)
Benefits				
Healthcare contribution	17,100	17,100	17,067	33
Total Benefits	17,100	17,100	17,067	33
Contractual Services				
Lab services	2,500	2,500	1,861	639
Repairs and maintenance - office equipment	-	-	124	(124)
Conferences and meetings	-	-	1,826	(1,826)
Total Contractual Services	2,500	2,500	3,811	(1,311)
Commodities				
Office supplies	-	-	105	(105)
Operating supplies	-	-	163	(163)
Books and subscriptions	-	-	119	(119)
Total Commodities	-	-	387	(387)
Total Veteran's Court	76,221	76,221	80,568	(4,347)
Drug Court				
Personnel Services				
Salaries and wages	342,360	342,360	262,137	80,223
Overtime	-	-	4,327	(4,327)
Total Personal Services	342,360	342,360	266,464	75,896
Benefits				
Healthcare contribution	59,521	59,521	46,741	12,780
Dental contribution	2,766	2,766	1,380	1,386
Total Benefits	62,287	62,287	48,121	14,166
Total Drug Court	404,647	404,647	314,585	90,062

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
County Coroner				
Personnel Services				
Salaries and wages	\$ 622,486	\$ 625,113	\$ 625,111	\$ 2
Overtime salaries	75,218	90,344	90,344	-
Total Personnel Services	697,704	715,457	715,455	2
Benefits				
Healthcare contribution	164,488	152,791	152,791	-
Dental contribution	4,537	5,145	5,145	-
Total Benefits	169,025	157,936	157,936	-
Contractual Services				
Contractual/consulting services	-	409	408	1
Autopsies/consulting	66,818	416,650	416,650	-
Forensic expense	5,000	1,328	1,327	1
Toxicology expense	66,700	104,109	104,109	-
Repairs and maintenance - vehicles	7,500	4,378	4,379	(1)
Conferences and meetings	1,000	372	372	-
Employee mileage expense	500	-	-	-
General association dues	3,200	170	170	-
Miscellaneous contractual expenses	10,000	9,925	9,925	-
Total Contractual Services	160,718	537,341	537,340	1
Commodities				
Books and subscriptions	400	298	299	(1)
Fuel - vehicles	6,000	11,942	11,942	-
Total Commodities	6,400	12,240	12,241	(1)
Total County Coroner	1,033,847	1,422,974	1,422,972	2
Environmental Management - Water Resources & Subdivisions				
Personnel Services				
Salaries and wages	390,323	390,323	388,857	1,466
Total Personnel Services	390,323	390,323	388,857	1,466
Benefits				
Healthcare contribution	73,648	73,648	73,586	62
Dental contribution	1,868	1,868	1,785	83
Total Benefits	75,516	75,516	75,371	145
Contractual Services				
Repairs and maintenance - copiers	350	350	-	350
Repairs and maintenance - equipment	100	100	-	100
Repairs and maintenance - vehicles	200	200	510	(310)
Legal printing	250	250	830	(580)
Conferences and meetings	3,000	3,000	2,379	621
Employee training	250	250	-	250
Employee mileage expense	100	100	-	100
General association dues	400	400	176	224
Total Contractual Services	4,650	4,650	3,895	755

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 400	\$ 400	\$ 35	\$ 365
Operating supplies	100	100	91	9
Computer related supplies	200	200	-	200
Fuel - vehicles	300	300	574	(274)
Total Commodities	1,000	1,000	700	300
Total Environmental Management - Water Resources & Subdivisions	471,489	471,489	468,823	2,666
Electrical Aggregation				
Personnel Services				
Salaries and wages	23,159	23,159	22,502	657
Total Personnel Services	23,159	23,159	22,502	657
Benefits				
Healthcare contribution	2,158	2,158	3,605	(1,447)
Dental contribution	87	87	-	87
Total Benefits	2,245	2,245	3,605	(1,360)
Commodities				
Operating supplies	407	407	35	372
Total Commodities	407	407	35	372
Total Electrical Aggregation	25,811	25,811	26,142	(331)
County Development				
Personnel Services				
Salaries and wages	832,319	832,319	837,030	(4,711)
Employee per diem	4,440	4,440	4,551	(111)
Total Personnel Services	836,759	836,759	841,581	(4,822)
Benefits				
Healthcare contribution	195,860	195,860	205,098	(9,238)
Dental contribution	5,575	5,575	6,191	(616)
Total Benefits	201,435	201,435	211,289	(9,854)
Contractual Services				
Contractual/consulting services	42,152	42,152	8,614	33,538
Repairs and maintenance - copiers	1,000	1,000	515	485
Repairs and maintenance - vehicles	5,000	5,000	3,866	1,134
General printing	2,000	2,000	-	2,000
Legal printing	3,000	3,000	6,956	(3,956)
Conferences and meetings	4,000	4,000	1,991	2,009
Employee training	500	500	-	500
Employee mileage expense	1,500	1,500	256	1,244
General association dues	4,000	4,000	5,598	(1,598)
Miscellaneous contractual expenses	500	500	-	500
Total Contractual Services	63,652	63,652	27,796	35,856

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 3,500	\$ 3,500	\$ 2,419	\$ 1,081
Operating supplies	3,000	3,000	5,502	(2,502)
Computer related supplies	1,000	1,000	564	436
Books and subscriptions	500	500	-	500
Computer software - non-capital	2,000	2,000	27,918	(25,918)
Computer hardware - non-capital	980	980	-	980
Fuel - vehicles	12,000	12,000	4,477	7,523
Total Commodities	22,980	22,980	40,880	(17,900)
Total County Development	1,124,826	1,124,826	1,121,546	3,280
Administrative Adjudication Program				
Contractual Services	8,294	8,294	4,400	3,894
Total Contractual Services	8,294	8,294	4,400	3,894
Total Administrative Adjudication Program	8,294	8,294	4,400	3,894
Internal Services				
Contractual Services				
Software licensing cost	-	-	5,731	(5,731)
Total Contractual Services	-	-	5,731	(5,731)
Commodities				
Self-mailer	8,000	8,000	3,682	4,318
Postage	494,094	494,094	438,203	55,891
Total Commodities	502,094	502,094	441,885	60,209
Total Internal Services	502,094	502,094	447,616	54,478
Communication/Technology				
Contractual Services				
Public health services - coronavirus	-	-	643	(643)
Software licensing cost	1,323,772	1,323,772	1,006,606	317,166
Repairs and maintenance - computers	245,009	261,009	260,758	251
Miscellaneous contractual expenses	385,500	344,624	125,544	219,080
Total Contractual Services	1,954,281	1,929,405	1,393,551	535,854
Commodities				
Telephone	314,639	314,639	372,944	(58,305)
Cellular phone	309,200	309,200	153,931	155,269
Internet	116,161	116,161	105,237	10,924
Miscellaneous supplies	15,000	15,000	7,409	7,591
Total Commodities	755,000	755,000	639,521	115,479
Total Communication/Technology	2,709,281	2,684,405	2,033,072	651,333
Operational Support				
Contractual Services				
Contractual/consulting services	-	30,395	30,417	(22)
Total Contractual Services	-	30,395	30,417	(22)
Total Operational Support	-	30,395	30,417	(22)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Other Contingency				
Other Expenditures				
Allowance for budget expense	\$ 1,000,000	\$ 329,922	\$ -	\$ 329,922
Allowance for adult board and care	50,000	41,460	-	41,460
Total Other Expenditures	<u>1,050,000</u>	<u>371,382</u>	<u>-</u>	<u>371,382</u>
Total Other Contingency	<u>1,050,000</u>	<u>371,382</u>	<u>-</u>	<u>371,382</u>
Capital Outlay				
Judiciary and Courts				
Office Furniture	-	16,250	16,250	-
Total Judiciary and courts	<u>-</u>	<u>16,250</u>	<u>16,250</u>	<u>-</u>
Juvenile Justice Center				
Building Improvements	-	32,000	32,000	-
Total Juvenile Justice Center	<u>-</u>	<u>32,000</u>	<u>32,000</u>	<u>-</u>
Internal Service				
Computers	-	40,876	40,876	-
Total Internal Service	<u>-</u>	<u>40,876</u>	<u>40,876</u>	<u>-</u>
Total Capital Outlay	<u>-</u>	<u>89,126</u>	<u>89,126</u>	<u>-</u>
 Total expenditures	 <u>90,225,730</u>	 <u>91,738,770</u>	 <u>77,143,614</u>	 <u>14,595,156</u>
 Excess (deficiency) of revenues over expenditures	 <u>(6,706,329)</u>	 <u>(7,837,702)</u>	 <u>18,101,100</u>	 <u>25,938,802</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	11,830,386	13,429,867	13,429,867	-
Transfers out	<u>(5,124,057)</u>	<u>(31,514,419)</u>	<u>(31,529,418)</u>	<u>(14,999)</u>
Total other financing sources (uses)	<u>6,706,329</u>	<u>(18,084,552)</u>	<u>(18,099,551)</u>	<u>(14,999)</u>
 Net change in fund balances	 <u>\$ -</u>	 <u>\$ (25,922,254)</u>	 1,549	 <u>\$ 25,923,803</u>
 FUND BALANCE, BEGINNING OF YEAR			 <u>50,760,031</u>	
FUND BALANCE, END OF YEAR			<u>\$ 50,761,580</u>	

KANE COUNTY, ILLINOIS

General Fund - Special Reserve Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ 1,301	\$ 1,301	\$ (52,331)	\$ (53,632)
Total revenues	<u>1,301</u>	<u>1,301</u>	<u>(52,331)</u>	<u>(53,632)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>1,301</u>	<u>1,301</u>	<u>(52,331)</u>	<u>(53,632)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	320,000	404,251	404,251	-
Transfers out	<u>(7,997,378)</u>	<u>(18,893,410)</u>	<u>(18,893,410)</u>	<u>-</u>
Total other financing sources (uses)	<u>(7,677,378)</u>	<u>(18,489,159)</u>	<u>(18,489,159)</u>	<u>-</u>
Net change in fund balances	<u>\$ (7,676,077)</u>	<u>\$ (18,487,858)</u>	<u>(18,541,490)</u>	<u>\$ (53,632)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>19,070,975</u>	
FUND BALANCE, END OF YEAR			<u>\$ 529,485</u>	

KANE COUNTY, ILLINOIS

General Fund - Emergency Reserve Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ 20,688	\$ 20,688	\$ (112)	\$ (20,800)
Total revenues	<u>20,688</u>	<u>20,688</u>	<u>(112)</u>	<u>(20,800)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 20,688</u>	<u>\$ 20,688</u>	<u>(112)</u>	<u>\$ (20,800)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>5,236,530</u>	
FUND BALANCE, END OF YEAR			<u>\$ 5,236,418</u>	

KANE COUNTY, ILLINOIS

General Fund - Property Tax Freeze Protection Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ 28,000	\$ 28,000	\$ (15,173)	\$ (43,173)
Total revenues	<u>28,000</u>	<u>28,000</u>	<u>(15,173)</u>	<u>(43,173)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>28,000</u>	<u>28,000</u>	<u>(15,173)</u>	<u>(43,173)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	4,590,000	4,605,000	15,000
Transfers out	<u>(2,530,000)</u>	<u>(2,743,401)</u>	<u>(2,743,401)</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,530,000)</u>	<u>1,846,599</u>	<u>1,861,599</u>	<u>15,000</u>
Net change in fund balances	<u>\$ (2,502,000)</u>	<u>\$ 1,874,599</u>	1,846,426	<u>\$ (28,173)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>4,754,381</u>	
FUND BALANCE, END OF YEAR			<u>\$ 6,600,807</u>	

KANE COUNTY, ILLINOIS

General Fund - Domestic Violence Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ -	\$ 398	\$ 398
Total revenues	-	-	398	398
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	229,208	229,208	173,529	55,679
Lump sum distributions	-	-	55,000	(55,000)
Overtime salaries	-	-	45	(45)
Total Personnel Services	229,208	229,208	228,574	634
Benefits				
Healthcare contribution	39,087	39,087	54,786	(15,699)
Dental contribution	768	768	1,356	(588)
FICA/SS contribution	17,901	17,901	16,367	1,534
IMRF contribution	20,592	20,592	18,008	2,584
Total Benefits	78,348	78,348	90,517	(12,169)
Contractual Services				
Liability insurance	4,446	4,446	4,446	-
Workers compensation	6,973	6,973	6,973	-
Unemployment claims	141	141	141	-
General association dues	2,200	2,200	140	2,060
Total Contractual Services	13,760	13,760	11,700	2,060
Commodities				
Books and subscriptions	215	215	-	215
Total Commodities	215	215	-	215
Services				
Unallocated reduction in budget request	(61,009)	-	-	-
Total Services	(61,009)	-	-	-
Total Judicial	260,522	321,531	330,791	(9,260)
Total expenditures	260,522	321,531	330,791	(9,260)
Excess (deficiency) of revenues over expenditures	(260,522)	(321,531)	(330,393)	(8,862)
OTHER FINANCING SOURCES (USES)				
Transfers in	148,530	209,539	209,539	-
Total other financing sources (uses)	148,530	209,539	209,539	-
Net change in fund balances	\$ (111,992)	\$ (111,992)	(120,854)	\$ (8,862)
FUND BALANCE, BEGINNING OF YEAR			299,542	
FUND BALANCE, END OF YEAR			\$ 178,688	

KANE COUNTY, ILLINOIS

General Fund - COVID Payroll Reimbursement Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ -	\$ 38,211	\$ 38,211
Total revenues	-	-	38,211	38,211
EXPENDITURES				
General Government				
Contractual Services				
Public health services - Coronavirus	-	671,425	671,422	3
Total Contractual Services	-	671,425	671,422	3
Commodities				
Public health commodities - Coronavirus	-	147,501	147,499	2
Total Commodities	-	147,501	147,499	2
Total General Government	-	818,926	818,921	5
Capital Outlay				
Computers	-	101,511	101,509	2
Communication equipment	-	172,971	172,971	-
Building improvements	-	75,799	75,798	1
Total Capital Outlay	-	350,281	350,278	3
Total expenditures	-	1,169,207	1,169,199	8
Excess (deficiency) of revenues over expenditures	-	(1,169,207)	(1,130,988)	38,219
OTHER FINANCING SOURCES (USES)				
Transfers in	-	36,941,289	36,941,289	-
Transfer out	-	(11,410,529)	(11,410,529)	-
Total other financing sources (uses)	-	25,530,760	25,530,760	-
Net change in fund balances	\$ -	\$ 24,361,553	24,399,772	\$ 38,219
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			\$ 24,399,772	

KANE COUNTY, ILLINOIS

General Fund - Economic Development Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 250	\$ 250	\$ 171	\$ (79)
Total revenues	<u>250</u>	<u>250</u>	<u>171</u>	<u>(79)</u>
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	43,207	43,207	43,200	7
Benefits				
Healthcare contribution	11,152	11,152	11,148	4
Dental contribution	417	417	418	(1)
FICA/SS contribution	3,305	3,305	3,102	203
IMRF contribution	3,802	3,802	3,556	246
Total Benefits	<u>18,676</u>	<u>18,676</u>	<u>18,224</u>	<u>452</u>
Contractual Services				
Contractual/consulting services	38,828	38,828	14,000	24,828
Liability insurance	821	821	821	-
Workers compensation	1,288	1,288	1,288	-
Unemployment claims	26	26	26	-
General printing	500	500	-	500
Conferences and meetings	2,000	2,000	-	2,000
Employee mileage expense	250	250	-	250
General association dues	16,000	1,000	-	1,000
Miscellaneous contractual expenses	7,067	7,067	-	7,067
Total Contractual Services	<u>66,780</u>	<u>51,780</u>	<u>16,135</u>	<u>35,645</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>129,063</u>	<u>114,063</u>	<u>77,559</u>	<u>36,504</u>
Total expenditures	<u>129,063</u>	<u>114,063</u>	<u>77,559</u>	<u>36,504</u>
Excess (deficiency) of revenues over expenditures	<u>(128,813)</u>	<u>(113,813)</u>	<u>(77,388)</u>	<u>36,425</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	80,375	80,375	80,375	-
Transfers out	-	(15,000)	(15,000)	-
Total other financing sources (uses)	<u>80,375</u>	<u>65,375</u>	<u>65,375</u>	<u>-</u>
Net change in fund balances	<u>\$ (48,438)</u>	<u>\$ (48,438)</u>	<u>(12,013)</u>	<u>\$ 36,425</u>
FUND BALANCE, BEGINNING OF YEAR			<u>184,745</u>	
FUND BALANCE, END OF YEAR			<u>\$ 172,732</u>	

KANE COUNTY, ILLINOIS

General Fund - Cost Share Drainage Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ -	\$ -	\$ 4,339	\$ 4,339
Net investment income	-	-	358	358
Total revenues	-	-	4,697	4,697
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Special studies	10,000	10,000	475	9,525
Engineering services	18,000	18,000	3,285	14,715
Contractual/consulting services	138,939	138,939	95,266	43,673
General association dues	1,200	1,200	1,410	(210)
Total Contractual Services	168,139	168,139	100,436	67,703
Commodities				
Operating supplies	840	840	100	740
Total Commodities	840	840	100	740
Total Development Housing and Economic Development	168,979	168,979	100,536	68,443
Capital Outlay				
Highway and street outlay for other local governments	61,534	61,534	33,452	28,082
Total Capital Outlay	61,534	61,534	33,452	28,082
Total expenditures	230,513	230,513	133,988	96,525
Excess (deficiency) of revenues over expenditures	(230,513)	(230,513)	(129,291)	101,222
OTHER FINANCING SOURCES (USES)				
Transfers in	233,888	233,888	230,513	(3,375)
Total other financing sources (uses)	233,888	233,888	230,513	(3,375)
Net change in fund balances	\$ 3,375	\$ 3,375	101,222	\$ 97,847
FUND BALANCE, BEGINNING OF YEAR			153,509	
FUND BALANCE, END OF YEAR			\$ 254,731	

KANE COUNTY, ILLINOIS

General Fund - Public Building Commission Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ 4,376	\$ 4,376	\$ (185)	\$ (4,561)
Total revenues	<u>4,376</u>	<u>4,376</u>	<u>(185)</u>	<u>(4,561)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>4,376</u>	<u>4,376</u>	<u>(185)</u>	<u>(4,561)</u>
OTHER FINANCING SOURCES (USES)				
Transfer out	<u>-</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ 4,376</u>	<u>\$ (70,624)</u>	<u>(75,185)</u>	<u>\$ (4,561)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,115,967</u>	
FUND BALANCE, END OF YEAR			<u>\$ 1,040,782</u>	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2021

MAJOR GOVERNMENTAL FUND

American Rescue Plan Fund

American Rescue Plan Account - To account for the expenditures and reimbursements related to the American Rescue Plan Act. Expenditures relate to COVID-19 vaccination, testing and contact tracing, as well as prevention in congregate settings, personal protective equipment, capital investment and other public health expenditures.

ARP Recoupment of Lost Revenue Account - To account for the revenues and expenditures related to the recoupment of lost revenue as part of the American Rescue Plan Act. Pursuant to the American Rescue Plan Act, the County may use a portion of the State and Local Fiscal Recovery Funds for allowable government services by calculating and utilizing recoupment of lost revenue associated with the County's response to the Coronavirus pandemic, to be allocated to the General Fund and eligible special revenue funds as approved by the Kane County American Rescue Plan Committee.

KANE COUNTY, ILLINOIS

American Rescue Plan Fund
Combining Balance Sheet by Account
November 30, 2021

	American Rescue Plan	ARP Recoupment of Lost Revenue	Total
ASSETS			
Cash and investments	\$ 35,574,772	\$ 667	\$ 35,575,439
Interest receivable	-	3,848	3,848
Total assets	<u>\$ 35,574,772</u>	<u>\$ 4,515</u>	<u>\$ 35,579,287</u>
LIABILITIES			
Accounts payable	\$ 29,532	\$ -	\$ 29,532
Accrued payroll	6,152	-	6,152
Unearned revenue	35,522,556	-	35,522,556
Total liabilities	<u>35,558,240</u>	<u>-</u>	<u>35,558,240</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue	-	1	1
Total deferred inflow of resources	<u>-</u>	<u>1</u>	<u>1</u>
Total liabilities and deferred inflows of resources	<u>35,558,240</u>	<u>1</u>	<u>35,558,241</u>
FUND BALANCES			
Committed	16,532	4,514	21,046
Total fund balances	<u>16,532</u>	<u>4,514</u>	<u>21,046</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 35,574,772</u>	<u>\$ 4,515</u>	<u>\$ 35,579,287</u>

KANE COUNTY, ILLINOIS

American Rescue Plan Fund Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances by Account For the Year Ended November 30, 2021

	American Rescue Plan	ARP Recoupment of Lost Revenue	Intrafund Eliminations	Total
REVENUES				
Grants	\$ 16,183,965	\$ -	\$ -	\$ 16,183,965
Net investment income (loss)	16,533	4,514	-	21,047
Total revenues	16,200,498	4,514	-	16,205,012
EXPENDITURES				
Current				
General Government	10,932,057	-	-	10,932,057
Total expenditures	10,932,057	-	-	10,932,057
Excess (deficiency) of revenues over expenditures	5,268,441	4,514	-	5,272,955
OTHER FINANCING SOURCES (USES)				
Transfers in	-	3,566,515	(3,566,515)	-
Transfers out	(5,251,909)	(3,566,515)	3,566,515	(5,251,909)
Total other financing sources (uses)	(5,251,909)	-	-	(5,251,909)
Net change in fund balances	16,532	4,514	-	21,046
FUND BALANCES, BEGINNING OF YEAR	-	-	-	-
FUND BALANCES, END OF YEAR	\$ 16,532	\$ 4,514	\$ -	\$ 21,046

KANE COUNTY, ILLINOIS

American Rescue Plan Fund - American Rescue Plan Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ 51,628,142	\$ 16,183,965	\$ (35,444,177)
Net investment income	-	-	16,533	16,533
Total revenues	-	51,628,142	16,200,498	(35,427,644)
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	-	6,851,599	6,851,969	(370)
Overtime salaries	-	578,934	578,934	-
Total Personnel Services	-	7,430,533	7,430,903	(370)
Benefits				
Healthcare contribution	-	973,803	973,626	177
Dental contribution	-	30,929	30,954	(25)
FICA/SS contribution	-	515,114	515,084	30
IMRF contribution	-	20,962	21,403	(441)
SLEP contribution	-	1,526,897	1,526,896	1
Total Benefits	-	3,067,705	3,067,963	(258)
Contractual Services				
Contractual/consulting services	-	125,260	46,236	79,024
Public health services - coronavirus	-	320,046	320,046	-
Temporary help	-	3,500	-	3,500
Facility rental	-	800	-	800
Liability insurance	-	533	-	533
Workers compensation	-	643	-	643
Unemployment claims	-	16	-	16
Total Contractual Services	-	450,798	366,282	84,516
Commodities				
Public health commodities - coronavirus	-	66,911	66,909	2
Miscellaneous supplies	-	500	-	500
Total Commodities	-	67,411	66,909	502
Total General Government	-	11,016,447	10,932,057	84,390
Total expenditures	-	11,016,447	10,932,057	84,390
Excess (deficiency) of revenues over expenditures	-	40,611,695	5,268,441	(35,343,254)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(9,830,251)	(5,251,909)	4,578,342
Allowance for budget expense	-	(41,250,827)	-	41,250,827
Total other financing sources (uses)	-	(51,081,078)	(5,251,909)	45,829,169
Net change in fund balances	\$ -	\$ (10,469,383)	16,532	\$ 10,485,915
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			\$ 16,532	

KANE COUNTY, ILLINOIS

American Rescue Plan Fund - ARP Recoupment of Lost Revenue Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	\$ -	\$ -	\$ 4,514	\$ 4,514
Total revenues	<u>-</u>	<u>-</u>	<u>4,514</u>	<u>4,514</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>4,514</u>	<u>4,514</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	7,396,279	3,566,515	(3,829,764)
Transfers out	-	(7,396,279)	(3,566,515)	3,829,764
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>4,514</u>	<u>\$ 4,514</u>
FUND BALANCE, BEGINNING OF YEAR			<u>-</u>	
FUND BALANCE, END OF YEAR			<u>\$ 4,514</u>	

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KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2021

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.

Illinois Municipal Retirement Fund – To account for monies received through local property taxes to be used to fund the County's portion of pension contributions to the Illinois Municipal Retirement Fund pension plan and Sheriff's Law Enforcement Personnel pension plan.

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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2021

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2021

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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 – DOJ Fund – To account for federal funds for the Sheriff's DEF program received from the US Department of Justice.

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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2021

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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.

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.

Cannabis Regulation – Local Fund – To account for revenue from a Cannabis Regulation Tax. The funds are used for prevention and law enforcement training.

Sheriff DEF Federal – Treasury Fund – To account for federal funds for the Sheriff's DEF program received from the US Department of Treasury.

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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2021

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Victim Impact Panel Fund – To account for fees collected by Court Services to facilitate Victim Impact Panel presentations.

Juvenile Justice Donation Fund – To account for donations for the Juvenile Justice center and the associated expenses.

Coroner Administration Fund – To account for fees to be used solely for the purchase of electronic and forensic equipment identification equipment or other related supplies and the operating expenses of the Coroner's office.

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.

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.

Coronavirus Relief Fund – To record the necessary expenditures incurred due to the public health emergency with respect to the COVID-19 pandemic for which the County will be reimbursed from the Coronavirus Relief Fund established by the CARES Act.

Mass Vaccination Fund – To account for the expenditures and reimbursements related to providing mass COVID-19 vaccinations in Kane County. It was funded by the American Rescue Plan Act. Expenditures originate from the Information Technology Department, Building Management, the Sheriff's Office and the Health Department.

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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2021

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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- and moderate-income households in the Kane County CDBG area.

HOME Program Fund – To account for revenues and expenditures associated with the home program grant.

Unincorporated Stormwater Management Fund – To account for fees charged in accordance with the County's Stormwater Management Ordinance to be used for expenditures to plan, design, construct and improve stormwater management systems.

Homeless Management Information Systems Fund – To account for grant monies to aid in the collection and analysis of homeless service data, which will improve the County's ability to track services used and to identify unmet needs.

OCR & Recovery Act Programs Fund – To account for various grant programs funded under the American Recovery and Reinvestment Act of 2009.

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.

Emergency Rental Assistance Fund – To account for revenues and expenses for the Emergency Rental Assistance Program, which provides financial assistance to renter households adversely affected by the COVID-19 pandemic.

Emergency Rental Assistance #2 Fund – To track revenues and expenses for a special allocation to the Emergency Rental Assistance Program, which provides financial assistance to renter households adversely affected by the COVID-19 pandemic under the American Rescue Plan Act.

CDBG-CV – To record the revenues and expenses for a special allocation of Community Development Block Grant funds by the US Department of Housing and Urban Development under the CARES Act.

HOME – ARP - Fund – To track the revenues and expenses for a special allocation of HOME program funds by the US Department of Housing and Urban Development under the American Rescue Plan (ARP) Act.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2021

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Homeless Prevention Program Fund – To account for rental/mortgage assistance, utility assistance, approved case management, and approved supportive services directly related to the prevention of homelessness to eligible individuals and families who are in danger of eviction, foreclosure or homelessness or are currently homeless.

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.

Electrical Agg Civic Contribution Fund – To record the revenues and expenses associated with the new Green Electrical Aggregation program.

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.

Tax Sale Purchase Fund – To account for sales of tax properties that have become property of the County.

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.

Elder Fatality Review Team Fund – To account for activities of the Elder Fatality Review program.

Sheriff's Detail Escrow Fund – To account for security services provided to outside organizations by Sheriff's Office personnel.

Subdivision Review Escrow Fund – To account for payments from subdivision developers for plan reviews.

Court Services Employee Education Fund – To account for activities per IL Adoption Act 750 ILCS.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2021

NONMAJOR GOVERNMENTAL FUNDS

Debt Service Funds

Capital Improvement Debt Service Fund – To account for all payments of principal and interest due on the County's General Obligation Limited Tax Bonds used to fund the County's Capital Improvement program.

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 – Capitalized Interest Fund – To account for proceeds from the Toll Bridge Revenue Bond issue that will be used to pay the interest on the bond issue while the toll bridge is constructed.

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.

Capital Improvement Bond Construction Fund – To account for bond proceeds for use to construct a new multipurpose facility on the Judicial Center campus in St. Charles.

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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2021

NONMAJOR GOVERNMENTAL FUNDS

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 Governmental Funds
Combining Balance Sheet
November 30, 2021

Special Revenue Funds

	Insurance Liability	County Automation	Geographic Information Systems	Illinois Municipal Retirement	FICA/Social Security
ASSETS					
Cash and investments	\$ 8,982,019	\$ 68,159	\$ 1,833,787	\$ 7,941,150	\$ 3,903,652
Restricted cash and investments	-	-	-	-	-
Property tax receivable	5,632,163	-	-	6,750,191	4,639,912
Intergovernmental receivable	-	-	-	-	-
Interest receivable	23,830	198	5,159	22,423	10,309
Loan receivable	-	-	-	-	-
Other receivables	3,503	542	27,824	275,261	124,633
Prepaid items	92,500	-	-	-	-
Advances to subrecipients	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 14,734,015</u>	<u>\$ 68,899</u>	<u>\$ 1,866,770</u>	<u>\$ 14,989,025</u>	<u>\$ 8,678,506</u>
LIABILITIES					
Accounts payable	\$ 228,510	\$ -	\$ 4,787	\$ -	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	58,420	-	46,541	1,851,435	309,189
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>286,930</u>	<u>-</u>	<u>51,328</u>	<u>1,851,435</u>	<u>309,189</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	5,632,163	-	-	6,750,191	4,639,912
Unavailable revenue	10,166	77	2,075	8,988	4,418
Total deferred inflow of resources	<u>5,642,329</u>	<u>77</u>	<u>2,075</u>	<u>6,759,179</u>	<u>4,644,330</u>
FUND BALANCES (DEFICITS)					
Nonspendable	92,500	-	-	-	-
Restricted	7,717,093	44,293	1,227,942	5,168,820	2,934,449
Committed	-	-	-	-	-
Assigned	995,163	24,529	585,425	1,209,591	790,538
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>8,804,756</u>	<u>68,822</u>	<u>1,813,367</u>	<u>6,378,411</u>	<u>3,724,987</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 14,734,015</u>	<u>\$ 68,899</u>	<u>\$ 1,866,770</u>	<u>\$ 14,989,025</u>	<u>\$ 8,678,506</u>

Grand Victoria Casino Elgin	Public Safety Sales Tax	Judicial Technology Sales Tax	Tax Sale Automation	Vital Records Automation	Election Equipment	Recorder's Automation
\$ 6,241,990	\$ 2,295,427	\$ 917,820	\$ 684,391	\$ 297,810	\$ 859,715	\$ 1,794,005
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	516,225	344,150	-	-	-	-
18,694	6,411	1,975	1,813	772	2,512	4,855
-	-	-	-	-	-	-
2,400	-	-	-	830	-	16,908
-	30,709	-	-	-	-	-
-	-	-	-	-	-	-
968,010	-	-	-	-	-	-
<u>\$ 7,231,094</u>	<u>\$ 2,848,772</u>	<u>\$ 1,263,945</u>	<u>\$ 686,204</u>	<u>\$ 299,412</u>	<u>\$ 862,227</u>	<u>\$ 1,815,768</u>
\$ 85,446	\$ 96,445	\$ 98	\$ -	\$ 502	\$ -	\$ 25,942
-	-	-	-	-	-	-
3,271	-	5,753	-	2,554	-	12,379
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>88,717</u>	<u>96,445</u>	<u>5,851</u>	<u>-</u>	<u>3,056</u>	<u>-</u>	<u>38,321</u>
-	-	-	-	-	-	-
7,064	180,843	119,869	775	321	979	2,030
<u>7,064</u>	<u>180,843</u>	<u>119,869</u>	<u>775</u>	<u>321</u>	<u>979</u>	<u>2,030</u>
-	30,709	-	-	-	-	-
-	-	-	569,907	253,773	-	1,293,744
5,237,096	2,248,053	1,064,739	-	-	-	-
1,898,217	292,722	73,486	115,522	42,262	861,248	481,673
-	-	-	-	-	-	-
<u>7,135,313</u>	<u>2,571,484</u>	<u>1,138,225</u>	<u>685,429</u>	<u>296,035</u>	<u>861,248</u>	<u>1,775,417</u>
\$ 7,231,094	\$ 2,848,772	\$ 1,263,945	\$ 686,204	\$ 299,412	\$ 862,227	\$ 1,815,768

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2021

Special Revenue Funds (Continued)

	Children's Waiting Room	D.U.I.	Foreclosure Mediation	Court Automation	Court Document Storage
ASSETS					
Cash and investments	\$ 172,656	\$ 214,927	\$ 152,079	\$ 621,073	\$ 307,468
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	509	628	430	1,958	626
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	77,299	-
Advances to subrecipients	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 173,165</u>	<u>\$ 215,555</u>	<u>\$ 152,509</u>	<u>\$ 700,330</u>	<u>\$ 308,094</u>
LIABILITIES					
Accounts payable	\$ 9,503	\$ -	\$ 40,000	\$ 37,710	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	-	21,084	39,404
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>9,503</u>	<u>-</u>	<u>40,000</u>	<u>58,794</u>	<u>39,404</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	173	242	171	638	286
Total deferred inflow of resources	<u>173</u>	<u>242</u>	<u>171</u>	<u>638</u>	<u>286</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	77,299	-
Restricted	54,161	206,482	103,043	375,622	124,819
Committed	79,155	-	-	-	-
Assigned	30,173	8,831	9,295	187,977	143,585
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>163,489</u>	<u>215,313</u>	<u>112,338</u>	<u>640,898</u>	<u>268,404</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 173,165</u>	<u>\$ 215,555</u>	<u>\$ 152,509</u>	<u>\$ 700,330</u>	<u>\$ 308,094</u>

Child Support	Circuit Clerk Administrative Services	Circuit Clerk Electronic Citation	Circuit Clerk Operations and Administration	Title IV-D Child Support	Drug Prosecution	Victim Coordinator Services
\$ 380,312	\$ 896,069	\$ 124,545	\$ 159,590	\$ 93,770	\$ 25,187	\$ 24,779
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	126,154	-	-
1,159	2,640	412	406	-	-	-
-	-	-	-	-	-	-
4,851	-	-	-	-	-	15,186
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 386,322</u>	<u>\$ 898,709</u>	<u>\$ 124,957</u>	<u>\$ 159,996</u>	<u>\$ 219,924</u>	<u>\$ 25,187</u>	<u>\$ 39,965</u>
\$ -	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
3,045	13,457	10,767	-	60,382	22,981	13,679
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,045</u>	<u>13,493</u>	<u>10,767</u>	<u>-</u>	<u>60,382</u>	<u>22,981</u>	<u>13,679</u>
-	-	-	-	-	-	-
418	989	126	176	-	-	-
<u>418</u>	<u>989</u>	<u>126</u>	<u>176</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
282,198	832,692	99,685	159,384	-	-	-
-	-	-	-	-	-	-
100,661	51,535	14,379	436	159,542	2,206	26,286
-	-	-	-	-	-	-
<u>382,859</u>	<u>884,227</u>	<u>114,064</u>	<u>159,820</u>	<u>159,542</u>	<u>2,206</u>	<u>26,286</u>
\$ 386,322	\$ 898,709	\$ 124,957	\$ 159,996	\$ 219,924	\$ 25,187	\$ 39,965

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2021

Special Revenue Funds (Continued)

	Auto Theft Task Force	Weed and Seed	Child Advocacy Center	Equitable Sharing Program	State's Attorney Records Automation
ASSETS					
Cash and investments	\$ 40,028	\$ 32,240	\$ 561,328	\$ 43,199	\$ 154,756
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	120	-	1,892	130	503
Loan receivable	-	-	-	-	-
Other receivables	-	-	105,595	-	-
Prepaid items	-	-	-	-	-
Advances to subrecipients	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 40,148</u>	<u>\$ 32,240</u>	<u>\$ 668,815</u>	<u>\$ 43,329</u>	<u>\$ 155,259</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 2,460	\$ -	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	100,860	-	2,345
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>103,320</u>	<u>-</u>	<u>2,345</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	45	-	28,762	49	173
Total deferred inflow of resources	<u>45</u>	<u>-</u>	<u>28,762</u>	<u>49</u>	<u>173</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	32,240	-	36,784	149,933
Committed	-	-	-	-	-
Assigned	40,103	-	536,733	6,496	2,808
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>40,103</u>	<u>32,240</u>	<u>536,733</u>	<u>43,280</u>	<u>152,741</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 40,148</u>	<u>\$ 32,240</u>	<u>\$ 668,815</u>	<u>\$ 43,329</u>	<u>\$ 155,259</u>

Bad Check Restitution	Drug Asset Forfeiture	State's Attorney Employee Events	Child Advocacy Advisory Board	State's Attorney Money Laundering	Public Defender Records Automation	Employee Events
\$ 47,607	\$ 214,106	\$ 1,622	\$ 29,582	\$ 247,385	\$ 15,460	\$ 21,473
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
142	614	5	88	754	39	64
-	-	-	-	-	-	-
-	3,080	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 47,749</u>	<u>\$ 217,800</u>	<u>\$ 1,627</u>	<u>\$ 29,670</u>	<u>\$ 248,139</u>	<u>\$ 15,499</u>	<u>\$ 21,537</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
54	246	2	33	290	17	24
<u>54</u>	<u>246</u>	<u>2</u>	<u>33</u>	<u>290</u>	<u>17</u>	<u>24</u>
-	-	-	-	-	-	-
45,039	204,861	-	-	244,284	15,433	-
-	-	-	-	-	-	-
2,656	12,693	1,625	29,637	3,565	49	21,513
-	-	-	-	-	-	-
<u>47,695</u>	<u>217,554</u>	<u>1,625</u>	<u>29,637</u>	<u>247,849</u>	<u>15,482</u>	<u>21,513</u>
\$ 47,749	\$ 217,800	\$ 1,627	\$ 29,670	\$ 248,139	\$ 15,499	\$ 21,537

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2021

Special Revenue Funds (Continued)

	EMA Volunteer	KC Emergency Planning	Bomb Squad SWAT	Law Library	Canteen Commission
ASSETS					
Cash and investments	\$ 27,280	\$ 27,666	\$ 6,317	\$ 261,990	\$ 281,797
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	76	83	-	719	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Advances to subrecipients	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 27,356</u>	<u>\$ 27,749</u>	<u>\$ 6,317</u>	<u>\$ 262,709</u>	<u>\$ 281,797</u>
LIABILITIES					
Accounts payable	\$ 102	\$ -	\$ -	\$ 5,560	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	-	7,904	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>102</u>	<u>-</u>	<u>-</u>	<u>13,464</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	33	31	-	272	-
Total deferred inflow of resources	<u>33</u>	<u>31</u>	<u>-</u>	<u>272</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	203,095	281,616
Committed	-	-	-	-	-
Assigned	27,221	27,718	6,317	45,878	181
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>27,221</u>	<u>27,718</u>	<u>6,317</u>	<u>248,973</u>	<u>281,797</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 27,356</u>	<u>\$ 27,749</u>	<u>\$ 6,317</u>	<u>\$ 262,709</u>	<u>\$ 281,797</u>

County Sheriff DEF Federal - DOJ	County Sheriff DEF Local	FATS	K-9 Unit	Vehicle Maintenance / Purchase	Sheriff DUI	Sheriff's Office Money Laundering
\$ 402	\$ 54,122	\$ 3,902	\$ 37,614	\$ 1,763	\$ 15,138	\$ 7,709
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 402</u>	<u>\$ 54,122</u>	<u>\$ 3,902</u>	<u>\$ 37,614</u>	<u>\$ 1,763</u>	<u>\$ 15,138</u>	<u>\$ 7,709</u>
\$ 1,857	\$ 116,400	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,857</u>	<u>116,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	3,902	37,609	1,763	15,138	7,709
-	-	-	-	-	-	-
-	-	-	5	-	-	-
(1,455)	(62,278)	-	-	-	-	-
<u>(1,455)</u>	<u>(62,278)</u>	<u>3,902</u>	<u>37,614</u>	<u>1,763</u>	<u>15,138</u>	<u>7,709</u>
\$ 402	\$ 54,122	\$ 3,902	\$ 37,614	\$ 1,763	\$ 15,138	\$ 7,709

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2021

Special Revenue Funds (Continued)

	Transportation Safety Highway HB	AJF Medical Cost	Sheriff Civil Operations	Cannabis Regulation - Local	Sheriff DEF Federal- Treasury
ASSETS					
Cash and investments	\$ 4,040	\$ 26,978	\$ 39,605	\$ 68,822	\$ 11,000
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	6,984	-
Interest receivable	12	65	-	159	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Advances to subrecipients	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 4,052</u>	<u>\$ 27,043</u>	<u>\$ 39,605</u>	<u>\$ 75,965</u>	<u>\$ 11,000</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 40,885	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,885</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	5	31	-	78	-
Total deferred inflow of resources	<u>5</u>	<u>31</u>	<u>-</u>	<u>78</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	3,815	24,617	39,605	34,894	10,999
Committed	-	-	-	-	-
Assigned	232	2,395	-	108	1
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>4,047</u>	<u>27,012</u>	<u>39,605</u>	<u>35,002</u>	<u>11,000</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 4,052</u>	<u>\$ 27,043</u>	<u>\$ 39,605</u>	<u>\$ 75,965</u>	<u>\$ 11,000</u>

Sale & Error	Kane Comm	Probation Services	Substance Abuse Screening	Drug Court Special Resources	Probation Victim Services	Victim Impact Panel
\$ 595,263	\$ 1,081,914	\$ 4,007,393	\$ 566,860	\$ 788,557	\$ 27,888	\$ 35,882
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	432,156	-	-	-	-	-
1,587	3,467	-	1,676	2,481	75	11
-	-	-	-	-	-	-
-	-	-	-	166,667	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 596,850</u>	<u>\$ 1,517,537</u>	<u>\$ 4,007,393</u>	<u>\$ 568,536</u>	<u>\$ 957,705</u>	<u>\$ 27,963</u>	<u>\$ 35,893</u>
\$ -	\$ 380,505	\$ 74,856	\$ 4,695	\$ 32,538	\$ 192	\$ -
-	-	-	-	-	-	-
-	91,192	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>471,697</u>	<u>74,856</u>	<u>4,695</u>	<u>32,538</u>	<u>192</u>	<u>-</u>
-	-	-	-	-	-	-
674	56,088	-	643	892	33	9
<u>674</u>	<u>56,088</u>	<u>-</u>	<u>643</u>	<u>892</u>	<u>33</u>	<u>9</u>
-	-	-	-	-	-	-
532,857	-	3,932,537	524,987	-	26,077	35,711
-	-	-	-	-	-	-
63,319	989,752	-	38,211	924,275	1,661	173
-	-	-	-	-	-	-
<u>596,176</u>	<u>989,752</u>	<u>3,932,537</u>	<u>563,198</u>	<u>924,275</u>	<u>27,738</u>	<u>35,884</u>
\$ 596,850	\$ 1,517,537	\$ 4,007,393	\$ 568,536	\$ 957,705	\$ 27,963	\$ 35,893

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2021

Special Revenue Funds (Continued)

	Juvenile Justice Donation	Coroner Administration	Animal Control	County Highway	County Bridge
ASSETS					
Cash and investments	\$ 5,046	\$ 250,213	\$ 938,551	\$ 11,429,525	\$ 401,498
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	5,010,909	312,695
Intergovernmental receivable	-	-	-	69,791	(2,351)
Interest receivable	13	709	2,612	32,741	1,138
Loan receivable	-	-	-	-	-
Other receivables	-	90,730	-	22	-
Prepaid items	-	-	-	-	-
Advances to subrecipients	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 5,059</u>	<u>\$ 341,652</u>	<u>\$ 941,163</u>	<u>\$ 16,542,988</u>	<u>\$ 712,980</u>
LIABILITIES					
Accounts payable	\$ -	\$ 15,523	\$ 67,132	\$ 703,760	\$ 10,604
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	27,630	157,151	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>15,523</u>	<u>94,762</u>	<u>860,911</u>	<u>10,604</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	5,010,909	312,695
Unavailable revenue	6	14,083	1,062	37,619	454
Total deferred inflow of resources	<u>6</u>	<u>14,083</u>	<u>1,062</u>	<u>5,048,528</u>	<u>313,149</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	296,204	667,572	7,729,363	110,827
Committed	-	-	-	-	-
Assigned	5,053	15,842	177,767	2,904,186	278,400
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>5,053</u>	<u>312,046</u>	<u>845,339</u>	<u>10,633,549</u>	<u>389,227</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 5,059</u>	<u>\$ 341,652</u>	<u>\$ 941,163</u>	<u>\$ 16,542,988</u>	<u>\$ 712,980</u>

County Highway Matching	Motor Fuel Local Option	County Health	Kane Kares	Coronavirus Relief	Mass Vaccination	Veterans' Commission
\$ 402,349	\$ 12,344,789	\$ 7,968,523	\$ 511,009	\$ 77,193	\$ 51,725	\$ 782,314
-	-	-	-	-	-	-
65,125	-	1,972,455	-	-	-	305,400
-	2,368,257	1,111,842	-	-	-	-
1,137	39,109	25,466	1,718	-	-	2,240
-	-	-	-	-	-	-
-	-	-	18,071	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 468,611</u>	<u>\$ 14,752,155</u>	<u>\$ 11,078,286</u>	<u>\$ 530,798</u>	<u>\$ 77,193</u>	<u>\$ 51,725</u>	<u>\$ 1,089,954</u>
\$ -	\$ 805,295	\$ 504,419	\$ 5,459	\$ -	\$ 49,991	\$ 767
-	-	-	-	-	-	-
-	-	204,350	19,699	-	1,734	12,887
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>805,295</u>	<u>708,769</u>	<u>25,158</u>	<u>-</u>	<u>51,725</u>	<u>13,654</u>
65,125	-	1,972,455	-	-	-	305,400
457	827,278	9,012	650	-	-	885
<u>65,582</u>	<u>827,278</u>	<u>1,981,467</u>	<u>650</u>	<u>-</u>	<u>-</u>	<u>306,285</u>
-	-	-	-	-	-	-
377,357	13,119,582	7,371,308	-	-	-	589,501
-	-	-	-	-	-	-
25,672	-	1,016,742	504,990	77,193	-	180,514
-	-	-	-	-	-	-
<u>403,029</u>	<u>13,119,582</u>	<u>8,388,050</u>	<u>504,990</u>	<u>77,193</u>	<u>-</u>	<u>770,015</u>
\$ 468,611	\$ 14,752,155	\$ 11,078,286	\$ 530,798	\$ 77,193	\$ 51,725	\$ 1,089,954

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2021

Special Revenue Funds (Continued)

	Illinois Counties Information Management	Web Technical Services	Community Development Block Program	HOME Program	Unincorporated Stormwater Management
ASSETS					
Cash and investments	\$ 36	\$ 342,725	\$ 836,284	\$ 51,092	\$ 180,979
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	68,094	-	-
Interest receivable	-	1,419	-	-	520
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	35,807	-
Prepaid items	-	29,705	-	-	-
Advances to subrecipients	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 36</u>	<u>\$ 373,849</u>	<u>\$ 904,378</u>	<u>\$ 86,899</u>	<u>\$ 181,499</u>
LIABILITIES					
Accounts payable	\$ -	\$ 29,972	\$ 896,975	\$ 83,991	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	7,304	2,833	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>29,972</u>	<u>904,279</u>	<u>86,824</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	-	388	625	-	205
Total deferred inflow of resources	<u>-</u>	<u>388</u>	<u>625</u>	<u>-</u>	<u>205</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	29,705	-	-	-
Restricted	-	-	-	75	159,733
Committed	-	-	-	-	-
Assigned	36	313,784	-	-	21,561
Unassigned	-	-	(526)	-	-
Total fund balances (deficits)	<u>36</u>	<u>343,489</u>	<u>(526)</u>	<u>75</u>	<u>181,294</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 36</u>	<u>\$ 373,849</u>	<u>\$ 904,378</u>	<u>\$ 86,899</u>	<u>\$ 181,499</u>

Homeless Management Information Systems	OCR & Recovery Act Programs	Quality of Kane Grants	Neighborhood Stabilization Program	Continuum of Care Planning Grant	Elgin CDBG	Emergency Rental Assistance
\$ 42,211	\$ 17,750	\$ 50,348	\$ 52,486	\$ 8,524	\$ (22,585)	\$ 291,044
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	150	-	-	-	-
-	-	-	-	-	-	-
6,563	16,351	-	-	12,150	28,513	-
-	-	-	-	-	-	-
-	-	-	-	-	-	975,311
-	-	-	-	-	-	-
<u>\$ 48,774</u>	<u>\$ 34,101</u>	<u>\$ 50,498</u>	<u>\$ 52,486</u>	<u>\$ 20,674</u>	<u>\$ 5,928</u>	<u>\$ 1,266,355</u>
\$ 2,798	\$ -	\$ -	\$ -		\$ -	\$ -
-	-	-	-	-	-	-
1,849	5,992	-	-	1,689	3,624	553
-	-	-	-	-	-	-
-	-	-	-	-	-	1,265,802
<u>4,647</u>	<u>5,992</u>	<u>-</u>	<u>-</u>	<u>1,689</u>	<u>3,624</u>	<u>1,266,355</u>
-	-	-	-	-	-	-
-	-	57	-	-	-	-
-	-	57	-	-	-	-
-	-	-	-	-	-	975,311
44,127	28,109	47,162	52,486	18,985	2,304	-
-	-	-	-	-	-	-
-	-	3,279	-	-	-	-
-	-	-	-	-	-	(975,311)
<u>44,127</u>	<u>28,109</u>	<u>50,441</u>	<u>52,486</u>	<u>18,985</u>	<u>2,304</u>	<u>-</u>
<u>\$ 48,774</u>	<u>\$ 34,101</u>	<u>\$ 50,498</u>	<u>\$ 52,486</u>	<u>\$ 20,674</u>	<u>\$ 5,928</u>	<u>\$ 1,266,355</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2021

Special Revenue Funds (Continued)

	Emergency Rental Assistance #2	HOME-ARP	Homeless Prevention Program	Stormwater Management	Electrical Agg Civic Contribution
ASSETS					
Cash and investments	\$ 6,213,980	\$ -	\$ (94,814)	\$ 1,191,095	\$ 47,654
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	-	-	-	3,564	35
Loan receivable	-	-	-	-	-
Other receivables	-	625	103,402	-	-
Prepaid items	-	-	-	-	-
Advances to subrecipients	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 6,213,980</u>	<u>\$ 625</u>	<u>\$ 8,588</u>	<u>\$ 1,194,659</u>	<u>\$ 47,689</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 2,798	\$ -	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	8,366	511	-
Due to other funds	-	-	-	-	-
Unearned revenue	6,213,261	-	-	-	-
Total liabilities	<u>6,213,261</u>	<u>-</u>	<u>11,164</u>	<u>511</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	-	-	31,824	1,348	36
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>31,824</u>	<u>1,348</u>	<u>36</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	719	625	-	-	47,653
Committed	-	-	-	-	-
Assigned	-	-	-	1,192,800	-
Unassigned	-	-	(34,400)	-	-
Total fund balances (deficits)	<u>719</u>	<u>625</u>	<u>(34,400)</u>	<u>1,192,800</u>	<u>47,653</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 6,213,980</u>	<u>\$ 625</u>	<u>\$ 8,588</u>	<u>\$ 1,194,659</u>	<u>\$ 47,689</u>

Blighted Structure Demolition	Farmland Preservation	Growing for Kane	Workforce Development	Kane County Law Enforcement	Tax Sale Purchase	Marriage Fees
\$ 208,210	\$ 3,581,359	\$ 28,570	\$ 72,537	\$ 257,852	\$ -	\$ 8,951
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,036,100	-	-	-
590	10,754	85	-	761	-	5
-	-	-	-	-	-	-
-	-	1,000	32,522	-	-	-
-	-	-	22,448	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 208,800</u>	<u>\$ 3,592,113</u>	<u>\$ 29,655</u>	<u>\$ 1,163,607</u>	<u>\$ 258,613</u>	<u>\$ -</u>	<u>\$ 8,956</u>
\$ -	\$ 2,379	\$ 3,538	\$ 854,599	\$ -	\$ -	\$ (9)
-	-	-	-	-	-	-
-	4,609	-	83,997	-	-	-
-	-	-	225,011	-	-	-
-	-	15,000	-	-	-	-
<u>-</u>	<u>6,988</u>	<u>18,538</u>	<u>1,163,607</u>	<u>-</u>	<u>-</u>	<u>(9)</u>
-	-	-	-	-	-	-
223	4,053	1,032	114,746	294	-	4
<u>223</u>	<u>4,053</u>	<u>1,032</u>	<u>114,746</u>	<u>294</u>	<u>-</u>	<u>4</u>
-	-	-	22,448	-	-	-
199,114	-	8,623	-	231,263	-	8,477
-	-	-	-	-	-	-
9,463	3,581,072	1,462	-	27,056	-	484
-	-	-	(137,194)	-	-	-
<u>208,577</u>	<u>3,581,072</u>	<u>10,085</u>	<u>(114,746)</u>	<u>258,319</u>	<u>-</u>	<u>8,961</u>
\$ 208,800	\$ 3,592,113	\$ 29,655	\$ 1,163,607	\$ 258,613	\$ -	\$ 8,956

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2021

Special Revenue Funds (Continued)

	Mill Creek Special Service Area	Elder Fatality Review Team	Sheriff's Detail Escrow	Subdivision Review Escrow	Court Services Employee Education
ASSETS					
Cash and investments	\$ 1,294,105	\$ 3,984	\$ 212,136	\$ 14,466	\$ 1,341
Restricted cash and investments	-	-	-	-	-
Property tax receivable	879,500	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	3,576	11	-	43	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Advances to subrecipients	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 2,177,181</u>	<u>\$ 3,995</u>	<u>\$ 212,136</u>	<u>\$ 14,509</u>	<u>\$ 1,341</u>
LIABILITIES					
Accounts payable	\$ 65,670	\$ 24	\$ -	\$ 230	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	4,454	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>70,124</u>	<u>24</u>	<u>-</u>	<u>230</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	879,500	-	-	-	-
Unavailable revenue	1,465	-	-	-	-
Total deferred inflow of resources	<u>880,965</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	915,394	3,971	212,136	14,279	1,341
Committed	-	-	-	-	-
Assigned	310,698	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>1,226,092</u>	<u>3,971</u>	<u>212,136</u>	<u>14,279</u>	<u>1,341</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 2,177,181</u>	<u>\$ 3,995</u>	<u>\$ 212,136</u>	<u>\$ 14,509</u>	<u>\$ 1,341</u>

Debt Service Funds

Total Nonmajor Special Revenue Funds	Capital Improvement Debt Service	Motor Fuel Tax Debt Service	Transit Sales Tax Debt Service	Recovery Zone Bond Debt Service	JJC/AJC Refunding Debt Service	Longmeadow Debt Service Capital Interest
\$ 98,436,123	\$ 707,707	\$ 302,063	\$ 174,347	\$ 1,154,276	\$ 3,303,248	\$ -
-	-	-	-	-	-	1,374,159
25,568,350	-	-	-	-	-	-
6,077,402	-	-	-	-	-	-
250,877	-	1,463	522	3,182	9,977	29
-	-	-	-	937,009	-	-
1,093,036	-	-	-	-	-	-
252,661	-	-	-	-	-	-
975,311	-	-	-	-	-	-
968,010	-	-	-	-	-	-
<u>\$ 133,621,770</u>	<u>\$ 707,707</u>	<u>\$ 303,526</u>	<u>\$ 174,869</u>	<u>\$ 2,094,467</u>	<u>\$ 3,313,225</u>	<u>\$ 1,374,188</u>
\$ 5,294,944	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
3,225,874	-	-	-	-	-	-
225,011	-	-	-	968,010	-	-
7,494,063	-	-	-	106,232	-	-
<u>16,239,892</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,074,242</u>	<u>-</u>	<u>-</u>
25,568,350	-	-	-	-	-	-
1,477,114	-	342	197	67,931	3,738	-
<u>27,045,464</u>	<u>-</u>	<u>342</u>	<u>197</u>	<u>67,931</u>	<u>3,738</u>	<u>-</u>
1,227,972	-	-	-	-	-	-
60,151,902	707,707	-	-	952,294	3,309,487	1,374,188
8,629,043	-	303,184	174,672	-	-	-
21,538,661	-	-	-	-	-	-
(1,211,164)	-	-	-	-	-	-
<u>90,336,414</u>	<u>707,707</u>	<u>303,184</u>	<u>174,672</u>	<u>952,294</u>	<u>3,309,487</u>	<u>1,374,188</u>
<u>\$ 133,621,770</u>	<u>\$ 707,707</u>	<u>\$ 303,526</u>	<u>\$ 174,869</u>	<u>\$ 2,094,467</u>	<u>\$ 3,313,225</u>	<u>\$ 1,374,188</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2021

Capital Projects Funds

	Total Nonmajor Debt Service Funds	Capital Projects	Judicial Facility Construction	Capital Improvement Bond Construction	Recovery Zone Bond Construction
ASSETS					
Cash and investments	\$ 5,641,641	\$ 14,524,019	\$ 1,471,409	\$ 12,838	\$ 38,481
Restricted cash and investments	1,374,159	-	-	-	-
Property tax receivable	-	-	-	-	26,014
Intergovernmental receivable	-	-	-	-	-
Interest receivable	15,173	33,386	3,845	-	141
Loan receivable	937,009	-	-	-	-
Other receivables	-	-	-	-	6,853
Prepaid items	-	28,445	-	-	-
Advances to subrecipients	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 7,967,982</u>	<u>\$ 14,585,850</u>	<u>\$ 1,475,254</u>	<u>\$ 12,838</u>	<u>\$ 71,489</u>
LIABILITIES					
Accounts payable	\$ -	\$ 1,069,112	\$ 378,698	\$ 12,838	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	968,010	-	-	-	6,853
Unearned revenue	106,232	-	-	-	-
Total liabilities	<u>1,074,242</u>	<u>1,069,112</u>	<u>378,698</u>	<u>12,838</u>	<u>6,853</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	26,014
Unavailable revenue	72,208	18,561	1,601	-	44
Total deferred inflow of resources	<u>72,208</u>	<u>18,561</u>	<u>1,601</u>	<u>-</u>	<u>26,058</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	28,445	-	-	-
Restricted	6,343,676	-	1,086,830	-	34,455
Committed	477,856	-	-	-	-
Assigned	-	13,469,732	8,125	-	4,123
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>6,821,532</u>	<u>13,498,177</u>	<u>1,094,955</u>	<u>-</u>	<u>38,578</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 7,967,982</u>	<u>\$ 14,585,850</u>	<u>\$ 1,475,254</u>	<u>\$ 12,838</u>	<u>\$ 71,489</u>

Longmeadow Bond Construction	Transportation Capital	Aurora Area Impact Fees	Campton Hills Impact Fees	Greater Elgin Impact Fees	Northwest Impact Fees	Southwest Impact Fees
\$ 888,478	\$ 253,246	\$ 704,280	\$ 32,939	\$ 566,599	\$ 355,975	\$ 151,880
-	-	-	-	-	-	-
-	80,027	-	-	-	-	-
-	1,541	2,128	169	1,725	1,077	499
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 888,478</u>	<u>\$ 334,814</u>	<u>\$ 706,408</u>	<u>\$ 33,108</u>	<u>\$ 568,324</u>	<u>\$ 357,052</u>	<u>\$ 152,379</u>
\$ 196,790	\$ 15,212	\$ -	\$ -	\$ -	\$ -	\$ 199
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>196,790</u>	<u>15,212</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>199</u>
-	-	-	-	-	-	-
-	11,224	800	46	641	404	172
<u>-</u>	<u>11,224</u>	<u>800</u>	<u>46</u>	<u>641</u>	<u>404</u>	<u>172</u>
-	-	-	-	-	-	-
119,553	-	-	-	204,064	177,381	-
-	-	-	-	-	-	-
572,135	308,378	705,608	33,062	363,619	179,267	152,008
-	-	-	-	-	-	-
<u>691,688</u>	<u>308,378</u>	<u>705,608</u>	<u>33,062</u>	<u>567,683</u>	<u>356,648</u>	<u>152,008</u>
\$ 888,478	\$ 334,814	\$ 706,408	\$ 33,108	\$ 568,324	\$ 357,052	\$ 152,379

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2021

Capital Projects Funds (Continued)

	Tri-Cities Impact Fees	Upper Fox Impact Fees	West Central Impact Fees	North Impact Fees	Central Impact Fees
ASSETS					
Cash and investments	\$ 31,721	\$ 342,697	\$ 39,438	\$ 4,449,216	\$ 2,493,050
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	158	1,050	122	10,210	7,112
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	2,957	-
Prepaid items	-	-	-	-	-
Advances to subrecipients	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 31,879</u>	<u>\$ 343,747</u>	<u>\$ 39,560</u>	<u>\$ 4,462,383</u>	<u>\$ 2,500,162</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 8,948	\$ 60,123
Deposits payable	-	-	-	443,931	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>452,879</u>	<u>60,123</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	49	391	45	5,388	2,819
Total deferred inflow of resources	<u>49</u>	<u>391</u>	<u>45</u>	<u>5,388</u>	<u>2,819</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	63,182	10,423	3,813,804	2,240,459
Committed	-	-	-	-	-
Assigned	31,830	280,174	29,092	190,312	196,761
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>31,830</u>	<u>343,356</u>	<u>39,515</u>	<u>4,004,116</u>	<u>2,437,220</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 31,879</u>	<u>\$ 343,747</u>	<u>\$ 39,560</u>	<u>\$ 4,462,383</u>	<u>\$ 2,500,162</u>

		Permanent Fund	
South Impact Fees	Total Nonmajor Capital Projects Funds	Working Cash	Total Nonmajor Funds
\$ 3,548,367	\$ 29,904,633	\$ 3,347,737	\$ 137,330,134
-	-	-	1,374,159
-	26,014	-	25,594,364
-	80,027	-	6,157,429
10,233	73,396	10,029	349,475
-	-	-	937,009
-	9,810	-	1,102,846
-	28,445	-	281,106
-	-	-	975,311
-	-	-	968,010
<u>\$ 3,558,600</u>	<u>\$ 30,122,325</u>	<u>\$ 3,357,766</u>	<u>\$ 175,069,843</u>
\$ -	\$ 1,741,920	\$ -	\$ 7,036,864
-	443,931	-	443,931
-	-	-	3,225,874
-	6,853	-	1,199,874
-	-	-	7,600,295
<u>-</u>	<u>2,192,704</u>	<u>-</u>	<u>19,506,838</u>
-	26,014	-	25,594,364
4,114	46,299	3,789	1,599,410
<u>4,114</u>	<u>72,313</u>	<u>3,789</u>	<u>27,193,774</u>
-	28,445	1,150,000	2,406,417
3,266,504	11,016,655	-	77,512,233
-	-	-	9,106,899
287,982	16,812,208	2,203,977	40,554,846
-	-	-	(1,211,164)
<u>3,554,486</u>	<u>27,857,308</u>	<u>3,353,977</u>	<u>128,369,231</u>
<u>\$ 3,558,600</u>	<u>\$ 30,122,325</u>	<u>\$ 3,357,766</u>	<u>\$ 175,069,843</u>

(Concluded)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2021

Special Revenue Funds

	Insurance Liability	County Automation	Geographic Information Systems	Illinois Municipal Retirement	FICA/Social Security
REVENUES					
Property taxes	\$ 5,566,912	\$ -	\$ -	\$ 7,005,196	\$ 4,293,239
Other taxes	2,031	-	-	3,519	2,102
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	6,775	1,849,147	-	-
Reimbursements	52,705	-	467	-	59,101
Net investment income (loss)	(10,474)	(4)	(344)	(6,702)	(4,823)
Miscellaneous	-	-	-	-	-
Total revenues	<u>5,611,174</u>	<u>6,771</u>	<u>1,849,270</u>	<u>7,002,013</u>	<u>4,349,619</u>
EXPENDITURES					
Current					
General government	2,896,004	-	1,554,887	5,738,812	3,809,097
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	1,560,403	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	8,627	-	-
Total expenditures	<u>4,456,407</u>	<u>-</u>	<u>1,563,514</u>	<u>5,738,812</u>	<u>3,809,097</u>
Excess (deficiency) of revenues over expenditures	<u>1,154,767</u>	<u>6,771</u>	<u>285,756</u>	<u>1,263,201</u>	<u>540,522</u>
OTHER FINANCING SOURCES (USES)					
Insurance recovery	153,447	-	-	-	-
Bond proceeds	-	-	-	-	-
Transfer to escrow agent	-	-	-	-	-
Transfers in	39,765	-	-	135,350	95,402
Transfers out	(417,912)	-	(42,304)	(1,545,984)	(516,869)
Total other financing sources (uses)	<u>(224,700)</u>	<u>-</u>	<u>(42,304)</u>	<u>(1,410,634)</u>	<u>(421,467)</u>
Net change in fund balances	930,067	6,771	243,452	(147,433)	119,055
FUND BALANCES (DEFICITS), BEGINNING OF YEAR, RESTATED	<u>7,874,689</u>	<u>62,051</u>	<u>1,569,915</u>	<u>6,525,844</u>	<u>3,605,932</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 8,804,756</u>	<u>\$ 68,822</u>	<u>\$ 1,813,367</u>	<u>\$ 6,378,411</u>	<u>\$ 3,724,987</u>

Grand Victoria Casino Elgin	Public Safety Sales Tax	Judicial Technology Sales Tax	Tax Sale Automation	Vital Records Automation	Election Equipment	Recorder's Automation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,936,612	1,291,075	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	97,889	198,427	-	1,119,960
2,400	-	-	-	-	-	-
(4,092)	(87)	(828)	(307)	(19)	1,512	(817)
1,946,103	-	-	4,833	-	-	-
<u>1,944,411</u>	<u>1,936,525</u>	<u>1,290,247</u>	<u>102,415</u>	<u>198,408</u>	<u>1,512</u>	<u>1,119,143</u>
492,462	-	-	-	-	-	-
-	1,069,326	-	-	-	-	-
-	-	-	-	-	-	-
-	-	568,733	-	-	-	-
-	-	-	42,153	67,769	-	640,373
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,629,298	-	3,789	29,454	-	121,250
<u>492,462</u>	<u>2,698,624</u>	<u>568,733</u>	<u>45,942</u>	<u>97,223</u>	<u>-</u>	<u>761,623</u>
1,451,949	(762,099)	721,514	56,473	101,185	1,512	357,520
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,235,079	28,200	25,900	7,900	-	-
<u>(2,110,270)</u>	<u>(500,000)</u>	<u>(25,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(2,110,270)</u>	<u>735,079</u>	<u>3,200</u>	<u>25,900</u>	<u>7,900</u>	<u>-</u>	<u>-</u>
(658,321)	(27,020)	724,714	82,373	109,085	1,512	357,520
<u>7,793,634</u>	<u>2,598,504</u>	<u>413,511</u>	<u>603,056</u>	<u>186,950</u>	<u>859,736</u>	<u>1,417,897</u>
<u>\$ 7,135,313</u>	<u>\$ 2,571,484</u>	<u>\$ 1,138,225</u>	<u>\$ 685,429</u>	<u>\$ 296,035</u>	<u>\$ 861,248</u>	<u>\$ 1,775,417</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2021

Special Revenue Funds (Continued)

	Children's Waiting Room	D.U.I.	Foreclosure Mediation	Court Automation	Court Document Storage
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	20,258	-	-	755,768
Charges for services	237,255	-	9,900	793,531	-
Reimbursements	-	-	-	-	-
Net investment income (loss)	(529)	-	(34)	276	(424)
Miscellaneous	-	-	-	-	-
Total revenues	<u>236,726</u>	<u>20,258</u>	<u>9,866</u>	<u>793,807</u>	<u>755,344</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	129,060	-	50,710	787,096	1,036,568
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>129,060</u>	<u>-</u>	<u>50,710</u>	<u>787,096</u>	<u>1,036,568</u>
Excess (deficiency) of revenues over expenditures	<u>107,666</u>	<u>20,258</u>	<u>(40,844)</u>	<u>6,711</u>	<u>(281,224)</u>
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Transfer to escrow agent	-	-	-	-	-
Transfers in	-	-	17,100	250,900	289,100
Transfers out	(477,863)	-	-	(299,000)	-
Total other financing sources (uses)	<u>(477,863)</u>	<u>-</u>	<u>17,100</u>	<u>(48,100)</u>	<u>289,100</u>
Net change in fund balances	(370,197)	20,258	(23,744)	(41,389)	7,876
FUND BALANCES (DEFICITS), BEGINNING OF YEAR, RESTATED	<u>533,686</u>	<u>195,055</u>	<u>136,082</u>	<u>682,287</u>	<u>260,528</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 163,489</u>	<u>\$ 215,313</u>	<u>\$ 112,338</u>	<u>\$ 640,898</u>	<u>\$ 268,404</u>

Child Support	Circuit Clerk Administrative Services	Circuit Clerk Electronic Citation	Circuit Clerk Operations and Administration	Title IV-D Child Support	Drug Prosecution	Victim Coordinator Services
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
16,590	-	-	-	792,410	112,028	70,186
-	-	-	-	-	44,433	-
69,771	403,075	175,559	98,017	-	-	-
-	-	-	-	-	-	(3)
81	162	62	(7)	-	-	-
-	-	-	-	-	626	-
<u>86,442</u>	<u>403,237</u>	<u>175,621</u>	<u>98,010</u>	<u>792,410</u>	<u>157,087</u>	<u>70,183</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
108,157	323,133	250,328	-	726,543	286,623	152,411
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>108,157</u>	<u>323,133</u>	<u>250,328</u>	<u>-</u>	<u>726,543</u>	<u>286,623</u>	<u>152,411</u>
<u>(21,715)</u>	<u>80,104</u>	<u>(74,707)</u>	<u>98,010</u>	<u>65,867</u>	<u>(129,536)</u>	<u>(82,228)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	69,877	112,613	74,207
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,877</u>	<u>112,613</u>	<u>74,207</u>
(21,715)	80,104	(74,707)	98,010	135,744	(16,923)	(8,021)
<u>404,574</u>	<u>804,123</u>	<u>188,771</u>	<u>61,810</u>	<u>23,798</u>	<u>19,129</u>	<u>34,307</u>
<u>\$ 382,859</u>	<u>\$ 884,227</u>	<u>\$ 114,064</u>	<u>\$ 159,820</u>	<u>\$ 159,542</u>	<u>\$ 2,206</u>	<u>\$ 26,286</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2021

Special Revenue Funds (Continued)

	Auto Theft Task Force	Weed and Seed	Child Advocacy Center	Equitable Sharing Program	State's Attorney Records Automation
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	285,508	-	-
Fines	-	-	-	-	-
Charges for services	-	-	468,245	-	21,710
Reimbursements	-	-	70,000	-	-
Net investment income (loss)	(1)	-	1,794	-	54
Miscellaneous	-	-	-	-	-
Total revenues	(1)	-	825,547	-	21,764
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	-	1,221,642	-	56,610
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	-	-	1,221,642	-	56,610
Excess (deficiency) of revenues over expenditures	(1)	-	(396,095)	-	(34,846)
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Transfer to escrow agent	-	-	-	-	-
Transfers in	-	-	755,144	-	4,300
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	755,144	-	4,300
Net change in fund balances	(1)	-	359,049	-	(30,546)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR, RESTATED	40,104	32,240	177,684	43,280	183,287
FUND BALANCES (DEFICITS), END OF YEAR	\$ 40,103	\$ 32,240	\$ 536,733	\$ 43,280	\$ 152,741

Bad Check Restitution	Drug Asset Forfeiture	State's Attorney Employee Events	Child Advocacy Advisory Board	State's Attorney Money Laundering	Public Defender Records Automation	Employee Events
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,280	53,628	-	-	775	-	-
-	-	-	-	-	9,129	-
-	-	-	-	-	-	402
(2)	(15)	(2)	1	(20)	(2)	(1)
-	-	57	600	-	-	-
<u>2,278</u>	<u>53,613</u>	<u>55</u>	<u>601</u>	<u>755</u>	<u>9,127</u>	<u>401</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,278</u>	<u>53,613</u>	<u>55</u>	<u>601</u>	<u>755</u>	<u>9,127</u>	<u>401</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,278</u>	<u>53,613</u>	<u>55</u>	<u>601</u>	<u>755</u>	<u>9,127</u>	<u>401</u>
<u>45,417</u>	<u>163,941</u>	<u>1,570</u>	<u>29,036</u>	<u>247,094</u>	<u>6,355</u>	<u>21,112</u>
<u>\$ 47,695</u>	<u>\$ 217,554</u>	<u>\$ 1,625</u>	<u>\$ 29,637</u>	<u>\$ 247,849</u>	<u>\$ 15,482</u>	<u>\$ 21,513</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2021

Special Revenue Funds (Continued)

	EMA Volunteer	KC Emergency Planning	Bomb Squad SWAT	Law Library	Canteen Commission
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	-	-	259,084	41,132
Reimbursements	-	-	-	120	579,461
Net investment income (loss)	(15)	(2)	-	(74)	101
Miscellaneous	2,580	-	25,746	15,046	10,150
Total revenues	2,565	(2)	25,746	274,176	630,844
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	880	-	21,929	-	553,021
Highways and streets	-	-	-	-	-
Judicial	-	-	-	309,937	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	27,735
Total expenditures	880	-	21,929	309,937	580,756
Excess (deficiency) of revenues over expenditures	1,685	(2)	3,817	(35,761)	50,088
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Transfer to escrow agent	-	-	-	-	-
Transfers in	880	-	2,500	29,500	26,200
Transfers out	-	-	-	-	-
Total other financing sources (uses)	880	-	2,500	29,500	26,200
Net change in fund balances	2,565	(2)	6,317	(6,261)	76,288
FUND BALANCES (DEFICITS), BEGINNING OF YEAR, RESTATED	24,656	27,720	-	255,234	205,509
FUND BALANCES (DEFICITS), END OF YEAR	\$ 27,221	\$ 27,718	\$ 6,317	\$ 248,973	\$ 281,797

County Sheriff DEF Federal - DOJ	County Sheriff DEF Local	FATS	K-9 Unit	Vehicle Maintenance/ Purchase	Sheriff DUI	Sheriff's Office Money Laundering
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	116,674	-	-	-	48,538	7,118
-	-	3,202	-	-	-	-
-	-	-	-	-	7,018	-
2	11	-	6	-	-	-
-	4,892	-	75,509	1,464	-	-
<u>2</u>	<u>121,577</u>	<u>3,202</u>	<u>75,515</u>	<u>1,464</u>	<u>55,556</u>	<u>7,118</u>
-	-	-	-	-	-	-
14,733	186,027	(447)	76,196	2,671	66,230	7,520
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>14,733</u>	<u>186,027</u>	<u>(447)</u>	<u>76,196</u>	<u>2,671</u>	<u>66,230</u>	<u>7,520</u>
<u>(14,731)</u>	<u>(64,450)</u>	<u>3,649</u>	<u>(681)</u>	<u>(1,207)</u>	<u>(10,674)</u>	<u>(402)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	9,600	1,681	8,400	7,520
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>9,600</u>	<u>1,681</u>	<u>8,400</u>	<u>7,520</u>
(14,731)	(64,450)	3,649	8,919	474	(2,274)	7,118
<u>13,276</u>	<u>2,172</u>	<u>253</u>	<u>28,695</u>	<u>1,289</u>	<u>17,412</u>	<u>591</u>
<u>\$ (1,455)</u>	<u>\$ (62,278)</u>	<u>\$ 3,902</u>	<u>\$ 37,614</u>	<u>\$ 1,763</u>	<u>\$ 15,138</u>	<u>\$ 7,709</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2021

Special Revenue Funds (Continued)

	Transportation Safety Highway HB	AJF Medical Cost	Sheriff Civil Operations	Cannabis Regulation - Local	County Sheriff DEF Federal - Treasury
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	83,556	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	136,844
Fines	34	-	(1,465)	-	-
Charges for services	-	26,888	79,045	-	-
Reimbursements	-	-	-	-	-
Net investment income (loss)	(2)	(74)	-	(34)	3
Miscellaneous	-	-	27,035	-	12,902
Total revenues	<u>32</u>	<u>26,814</u>	<u>104,615</u>	<u>83,522</u>	<u>149,749</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	80,691	32,984	138,749
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	-	-	-	40,885	-
Total expenditures	<u>-</u>	<u>-</u>	<u>80,691</u>	<u>73,869</u>	<u>138,749</u>
Excess (deficiency) of revenues over expenditures	<u>32</u>	<u>26,814</u>	<u>23,924</u>	<u>9,653</u>	<u>11,000</u>
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Transfer to escrow agent	-	-	-	-	-
Transfers in	-	-	4,300	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>4,300</u>	<u>-</u>	<u>-</u>
Net change in fund balances	32	26,814	28,224	9,653	11,000
FUND BALANCES (DEFICITS), BEGINNING OF YEAR, RESTATED	<u>4,015</u>	<u>198</u>	<u>11,381</u>	<u>25,349</u>	<u>-</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 4,047</u>	<u>\$ 27,012</u>	<u>\$ 39,605</u>	<u>\$ 35,002</u>	<u>\$ 11,000</u>

Sale & Error	Kane Comm	Probation Services	Substance Abuse Screening	Drug Court Special Resources	Probation Victim Services	Victim Impact Panel
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	166,667	-	-
-	-	-	-	120	-	-
94,161	538,471	950,309	18,558	82,374	13,125	-
-	845,365	10,635	-	-	-	-
(263)	591	-	(37)	1,026	(5)	(10)
-	-	1	-	-	-	-
<u>93,898</u>	<u>1,384,427</u>	<u>960,945</u>	<u>18,521</u>	<u>250,187</u>	<u>13,120</u>	<u>(10)</u>
-	-	-	-	-	-	-
-	2,167,536	611,680	12,880	266,110	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	69,211	17,795	-	-	-	-
<u>-</u>	<u>2,236,747</u>	<u>629,475</u>	<u>12,880</u>	<u>266,110</u>	<u>-</u>	<u>-</u>
<u>93,898</u>	<u>(852,320)</u>	<u>331,470</u>	<u>5,641</u>	<u>(15,923)</u>	<u>13,120</u>	<u>(10)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
33,400	857,107	79,100	12,303	434,806	-	-
(35,917)	(111,151)	(426,906)	-	-	-	-
<u>(2,517)</u>	<u>745,956</u>	<u>(347,806)</u>	<u>12,303</u>	<u>434,806</u>	<u>-</u>	<u>-</u>
91,381	(106,364)	(16,336)	17,944	418,883	13,120	(10)
<u>504,795</u>	<u>1,096,116</u>	<u>3,948,873</u>	<u>545,254</u>	<u>505,392</u>	<u>14,618</u>	<u>35,894</u>
<u>\$ 596,176</u>	<u>\$ 989,752</u>	<u>\$ 3,932,537</u>	<u>\$ 563,198</u>	<u>\$ 924,275</u>	<u>\$ 27,738</u>	<u>\$ 35,884</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2021

Special Revenue Funds (Continued)

	Juvenile Justice Donation	Coroner Administration	Animal Control	County Highway	County Bridge
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ 5,021,276	\$ 313,241
Other taxes	-	-	-	2,532	133
Licenses and permits	-	-	-	459,502	-
Grants	-	3,922	-	-	-
Fines	-	-	1,634	-	-
Charges for services	-	131,042	917,722	28,727	-
Reimbursements	-	-	36,610	544,060	76,461
Net investment income (loss)	(2)	(9)	(233)	(6,109)	(135)
Miscellaneous	691	-	2,467	2,099	-
Total revenues	689	134,955	958,200	6,052,087	389,700
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	23	100,175	921,468	-	-
Highways and streets	-	-	-	5,872,530	268,718
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	-	14,598	465	850,022	-
Total expenditures	23	114,773	921,933	6,722,552	268,718
Excess (deficiency) of revenues over expenditures	666	20,182	36,267	(670,465)	120,982
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Transfer to escrow agent	-	-	-	-	-
Transfers in	-	-	46,700	114,455	19,700
Transfers out	-	-	-	(182,063)	-
Total other financing sources (uses)	-	-	46,700	(67,608)	19,700
Net change in fund balances	666	20,182	82,967	(738,073)	140,682
FUND BALANCES (DEFICITS), BEGINNING OF YEAR, RESTATED	4,387	291,864	762,372	11,371,622	248,545
FUND BALANCES (DEFICITS), END OF YEAR	\$ 5,053	\$ 312,046	\$ 845,339	\$ 10,633,549	\$ 389,227

County Highway Matching	Motor Fuel Local Option	County Health	Kane Kares	Coronavirus Relief	Mass Vaccination	Veterans' Commission
\$ 65,219	\$ -	\$ 1,976,497	\$ -	\$ -	\$ -	\$ 306,030
44	8,844,983	963	-	-	-	137
-	-	1,298,527	-	-	-	-
-	-	7,212,207	410,239	5,771,358	-	-
-	-	-	-	-	-	-
-	-	62,356	-	-	-	-
-	89,656	7,705	-	-	-	-
(101)	3,617	(4,541)	162	1,402	61	(344)
-	-	9,155	-	-	-	1,150
65,162	8,938,256	10,562,869	410,401	5,772,760	61	306,973
-	-	-	-	3,330,316	503,254	-
-	-	-	-	-	4,812	-
-	9,785,150	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	13,995,980	553,420	-	668,631	300,727
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	532,900	-	-	2,496,567	22,866	222
-	10,318,050	13,995,980	553,420	5,826,883	1,199,563	300,949
65,162	(1,379,794)	(3,433,111)	(143,019)	(54,123)	(1,199,502)	6,024
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	673,500	1,581,067	156,341	19,447	1,199,502	8,300
-	(57,041)	(19,447)	-	-	-	-
-	616,459	1,561,620	156,341	19,447	1,199,502	8,300
65,162	(763,335)	(1,871,491)	13,322	(34,676)	-	14,324
337,867	13,882,917	10,259,541	491,668	111,869	-	755,691
\$ 403,029	\$ 13,119,582	\$ 8,388,050	\$ 504,990	\$ 77,193	\$ -	\$ 770,015

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2021

Special Revenue Funds (Continued)

	Illinois Counties Information Management	Web Technical Services	Community Development Block Program	HOME Program	Unincorporated Stormwater Management
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	1,387,487	98,722	-
Fines	-	-	-	-	-
Charges for services	-	-	-	-	20,303
Reimbursements	-	-	671,528	-	-
Net investment income (loss)	-	1,064	-	-	(33)
Miscellaneous	-	-	-	416,807	-
Total revenues	-	1,064	2,059,015	515,529	20,270
EXPENDITURES					
Current					
General government	-	485,933	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	1,689,854	638,001	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	485,933	1,689,854	638,001	-
Excess (deficiency) of revenues over expenditures	-	(484,869)	369,161	(122,472)	20,270
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Transfer to escrow agent	-	-	-	-	-
Transfers in	-	384,583	-	-	-
Transfers out	-	-	(21,800)	-	-
Total other financing sources (uses)	-	384,583	(21,800)	-	-
Net change in fund balances	-	(100,286)	347,361	(122,472)	20,270
FUND BALANCES (DEFICITS), BEGINNING OF YEAR, RESTATED	36	443,775	(347,887)	122,547	161,024
FUND BALANCES (DEFICITS), END OF YEAR	\$ 36	\$ 343,489	\$ (526)	\$ 75	\$ 181,294

Homeless Management Information Systems	OCR & Recovery Act Programs	Quality of Kane Grants	Neighborhood Stabilization Program	Continuum of Care Planning Grant	Elgin CDBG	Emergency Rental Assistance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
75,308	65,729	-	-	54,141	370,111	14,515,743
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(2)	-	-	-	1,547
27,637	29,316	-	-	24,301	-	-
102,945	95,045	(2)	-	78,442	370,111	14,517,290
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
110,738	97,010	-	52	75,557	368,753	14,517,290
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
110,738	97,010	-	52	75,557	368,753	14,517,290
(7,793)	(1,965)	(2)	(52)	2,885	1,358	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
21,800	-	-	-	-	-	-
-	-	-	-	-	-	-
21,800	-	-	-	-	-	-
14,007	(1,965)	(2)	(52)	2,885	1,358	-
30,120	30,074	50,443	52,538	16,100	946	-
\$ 44,127	\$ 28,109	\$ 50,441	\$ 52,486	\$ 18,985	\$ 2,304	\$ -

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2021

Special Revenue Funds (Continued)

	Emergency Rental Assistance #2	Home - ARP	Homeless Prevention Program	Stormwater Management	Elec Agg Civic Contribution
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	3,000	-
Grants	-	625	324,109	-	47,733
Fines	-	-	-	-	-
Charges for services	-	-	-	-	-
Reimbursements	-	-	-	-	-
Net investment income (loss)	719	-	-	(43)	(80)
Miscellaneous	-	-	-	-	-
Total revenues	719	625	324,109	2,957	47,653
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	12,979	-
Development, housing and economic development	-	-	351,322	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	-	351,322	12,979	-
Excess (deficiency) of revenues over expenditures	719	625	(27,213)	(10,022)	47,653
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Transfer to escrow agent	-	-	-	-	-
Transfers in	-	-	-	9,000	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	9,000	-
Net change in fund balances	719	625	(27,213)	(1,022)	47,653
FUND BALANCES (DEFICITS), BEGINNING OF YEAR, RESTATED	-	-	(7,187)	1,193,822	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ 719	\$ 625	\$ (34,400)	\$ 1,192,800	\$ 47,653

Blighted Structure Demolition	Farmland Preservation	Growing for Kane	Workforce Development	Kane County Law Enforcement	Tax Sale Purchase	Marriage Fees
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	11,873	8,245,635	-	-	-
-	-	-	-	8,311	-	-
-	-	-	-	-	-	6,081
-	-	-	-	-	-	-
(1)	606	16	-	(34)	-	-
-	-	10,000	-	-	19,751	-
<u>(1)</u>	<u>606</u>	<u>21,889</u>	<u>8,245,635</u>	<u>8,277</u>	<u>19,751</u>	<u>6,081</u>
-	-	-	-	-	20,775	-
-	-	-	-	10,774	-	-
-	-	-	-	-	-	-
-	-	-	7,875,130	-	-	10,598
-	-	-	-	-	-	-
-	88,955	-	-	-	-	-
800	-	26,165	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>800</u>	<u>88,955</u>	<u>26,165</u>	<u>7,875,130</u>	<u>10,774</u>	<u>20,775</u>	<u>10,598</u>
<u>(801)</u>	<u>(88,349)</u>	<u>(4,276)</u>	<u>370,505</u>	<u>(2,497)</u>	<u>(1,024)</u>	<u>(4,517)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	315,100	7,300	-	10,774	-	3,600
-	-	-	-	-	-	-
<u>-</u>	<u>315,100</u>	<u>7,300</u>	<u>-</u>	<u>10,774</u>	<u>-</u>	<u>3,600</u>
(801)	226,751	3,024	370,505	8,277	(1,024)	(917)
<u>209,378</u>	<u>3,354,321</u>	<u>7,061</u>	<u>(485,251)</u>	<u>250,042</u>	<u>1,024</u>	<u>9,878</u>
<u>\$ 208,577</u>	<u>\$ 3,581,072</u>	<u>\$ 10,085</u>	<u>\$ (114,746)</u>	<u>\$ 258,319</u>	<u>\$ -</u>	<u>\$ 8,961</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2021

Special Revenue Funds (Continued)

	Mill Creek Special Service Area	Elder Fatality Review Team	Sheriff's Detail Escrow	Subdivision Review Escrow	Court Services Employee Education
REVENUES					
Property taxes	\$ 679,786	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	-	40,197	-	-
Reimbursements	-	-	-	-	-
Net investment income (loss)	(874)	(4)	-	-	-
Miscellaneous	1,123	-	-	-	-
Total revenues	680,035	(4)	40,197	-	-
EXPENDITURES					
Current					
General government	473,287	-	-	-	-
Public safety	-	-	81,118	-	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	283	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	473,570	-	81,118	-	-
Excess (deficiency) of revenues over expenditures	206,465	(4)	(40,921)	-	-
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Transfer to escrow agent	-	-	-	-	-
Transfers in	15,300	-	-	-	-
Transfers out	(2,400)	-	-	-	-
Total other financing sources (uses)	12,900	-	-	-	-
Net change in fund balances	219,365	(4)	(40,921)	-	-
FUND BALANCES (DEFICITS), BEGINNING OF YEAR, RESTATED	1,006,727	3,975	253,057	14,279	1,341
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,226,092	\$ 3,971	\$ 212,136	\$ 14,279	\$ 1,341

Debt Service Funds

Total Nonmajor Special Revenue Funds	Capital Improvement Debt Service	Motor Fuel Tax Debt Service	Transit Sales Tax Debt Service	Recovery Zone Bond Debt Service	JJC/AJC Refunding Debt Service	Longmeadow Debt Service Capital Interest
\$ 25,227,396	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12,167,687	-	-	-	-	-	-
1,761,029	-	-	-	-	-	-
40,175,175	-	-	-	-	-	-
1,058,106	-	-	-	-	-	-
8,871,167	-	-	-	-	-	-
3,053,691	-	-	-	104,353	-	-
(27,719)	-	(5,622)	(5)	(1,399)	715	463
2,672,041	-	-	-	-	-	-
94,958,573	-	(5,622)	(5)	102,954	715	463
19,304,827	-	-	-	-	-	-
6,427,086	-	-	-	-	-	-
15,926,398	-	-	-	-	-	-
7,578,552	-	-	-	-	-	-
8,625,425	-	-	-	-	-	-
15,518,758	-	-	-	-	-	-
101,934	-	-	-	-	-	-
17,875,825	-	-	-	-	-	-
-	-	3,320,000	-	780,000	2,455,000	-
-	200,517	87,150	-	73,135	434,225	1,218,769
5,865,684	-	-	-	-	-	-
97,224,489	200,517	3,407,150	-	853,135	2,889,225	1,218,769
(2,265,916)	(200,517)	(3,412,772)	(5)	(750,181)	(2,888,510)	(1,218,306)
153,447	-	-	-	-	-	-
-	-	-	-	-	9,045,000	-
-	-	-	-	-	(8,995,000)	-
9,234,603	-	-	-	71,741	2,968,450	-
(6,791,927)	-	-	-	-	-	-
2,596,123	-	-	-	71,741	3,018,450	-
330,207	(200,517)	(3,412,772)	(5)	(678,440)	129,940	(1,218,306)
90,006,207	908,224	3,715,956	174,677	1,630,734	3,179,547	2,592,494
\$ 90,336,414	\$ 707,707	\$ 303,184	\$ 174,672	\$ 952,294	\$ 3,309,487	\$ 1,374,188

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2021

	Capital Projects Funds				
	Total Nonmajor Debt Service Funds	Capital Projects	Judicial Facility Construction	Capital Improvement Bond Construction	Recovery Zone Bond Construction
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 16,293
Other taxes	-	183,564	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	600,000	-	-	-
Fines	-	-	-	-	-
Charges for services	-	-	661,129	-	-
Reimbursements	104,353	-	-	-	-
Net investment income (loss)	(5,848)	(21,315)	(52)	782	19
Miscellaneous	-	5,500	-	-	-
Total revenues	<u>98,505</u>	<u>767,749</u>	<u>661,077</u>	<u>782</u>	<u>16,312</u>
EXPENDITURES					
Current					
General government	-	311,589	-	48	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	7,760
Debt service					
Principal	6,555,000	-	-	-	-
Interest and fiscal charges	2,013,796	-	-	-	-
Capital outlay	-	2,957,024	416,198	3,791,660	-
Total expenditures	<u>8,568,796</u>	<u>3,268,613</u>	<u>416,198</u>	<u>3,791,708</u>	<u>7,760</u>
Excess (deficiency) of revenues over expenditures	<u>(8,470,291)</u>	<u>(2,500,864)</u>	<u>244,879</u>	<u>(3,790,926)</u>	<u>8,552</u>
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Bond proceeds	9,045,000	-	-	-	-
Transfer to escrow agent	(8,995,000)	-	-	-	-
Transfers in	3,040,191	7,030,822	-	-	-
Transfers out	-	-	-	-	(14,700)
Total other financing sources (uses)	<u>3,090,191</u>	<u>7,030,822</u>	<u>-</u>	<u>-</u>	<u>(14,700)</u>
Net change in fund balances	(5,380,100)	4,529,958	244,879	(3,790,926)	(6,148)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR, RESTATED	<u>12,201,632</u>	<u>8,968,219</u>	<u>850,076</u>	<u>3,790,926</u>	<u>44,726</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 6,821,532</u>	<u>\$ 13,498,177</u>	<u>\$ 1,094,955</u>	<u>\$ -</u>	<u>\$ 38,578</u>

Longmeadow Bond Construction	Transportation Capital	Aurora Area Impact Fees	Campton Hills Impact Fees	Greater Elgin Impact Fees	Northwest Impact Fees	Southwest Impact Fees
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	302,149	-	-	-	-	-
13,814	538	(1)	(111)	24	12	36
-	-	-	-	-	-	-
<u>13,814</u>	<u>302,687</u>	<u>(1)</u>	<u>(111)</u>	<u>24</u>	<u>12</u>	<u>36</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	350,772	-	-	-	-	17,743
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
432,281	1,413,579	-	-	-	-	-
<u>432,281</u>	<u>1,764,351</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,743</u>
<u>(418,467)</u>	<u>(1,461,664)</u>	<u>(1)</u>	<u>(111)</u>	<u>24</u>	<u>12</u>	<u>(17,707)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	39,900	-	-	-	-	-
-	-	(4,200)	(7,800)	(9,760)	(1,700)	(1,020)
<u>-</u>	<u>39,900</u>	<u>(4,200)</u>	<u>(7,800)</u>	<u>(9,760)</u>	<u>(1,700)</u>	<u>(1,020)</u>
(418,467)	(1,421,764)	(4,201)	(7,911)	(9,736)	(1,688)	(18,727)
<u>1,110,155</u>	<u>1,730,142</u>	<u>709,809</u>	<u>40,973</u>	<u>577,419</u>	<u>358,336</u>	<u>170,735</u>
<u>\$ 691,688</u>	<u>\$ 308,378</u>	<u>\$ 705,608</u>	<u>\$ 33,062</u>	<u>\$ 567,683</u>	<u>\$ 356,648</u>	<u>\$ 152,008</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2021

Capital Projects Funds (Continued)

	Tri-Cities Impact Fees	Upper Fox Impact Fees	West Central Impact Fees	North Impact Fees	Central Impact Fees
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	-	-	2,700,742	360,775
Reimbursements	-	-	-	-	-
Net investment income (loss)	8	-	5	(5,361)	(352)
Miscellaneous	-	-	-	297	-
Total revenues	8	-	5	2,695,678	360,423
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	191,187	125,305
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	-	-	-	191,187	125,305
Excess (deficiency) of revenues over expenditures	8	-	5	2,504,491	235,118
OTHER FINANCING SOURCES (USES)					
Insurance recovery	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Transfer to escrow agent	-	-	-	-	-
Transfers in	-	-	-	135,019	93,900
Transfers out	(11,600)	(4,000)	(728)	-	-
Total other financing sources (uses)	(11,600)	(4,000)	(728)	135,019	93,900
Net change in fund balances	(11,592)	(4,000)	(723)	2,639,510	329,018
FUND BALANCES (DEFICITS), BEGINNING OF YEAR, RESTATED	43,422	347,356	40,238	1,364,606	2,108,202
FUND BALANCES (DEFICITS), END OF YEAR	\$ 31,830	\$ 343,356	\$ 39,515	\$ 4,004,116	\$ 2,437,220

		Permanent Fund	
South Impact Fees	Total Nonmajor Capital Projects Funds	Working Cash	Total Nonmajor Funds
\$ -	\$ 16,293	\$ -	\$ 25,243,689
-	183,564	-	12,351,251
-	-	-	1,761,029
-	600,000	-	40,775,175
-	-	-	1,058,106
449,618	4,172,264	-	13,043,431
-	302,149	-	3,460,193
(1,126)	(13,080)	(72)	(46,719)
-	5,797	-	2,677,838
448,492	5,266,987	(72)	100,323,993
-	311,637	-	19,616,464
-	-	-	6,427,086
-	685,007	-	16,611,405
-	-	-	7,578,552
-	-	-	8,625,425
-	-	-	15,518,758
-	-	-	101,934
-	7,760	-	17,883,585
-	-	-	6,555,000
-	-	-	2,013,796
167,908	9,178,650	-	15,044,334
167,908	10,183,054	-	115,976,339
280,584	(4,916,067)	(72)	(15,652,346)
-	-	-	153,447
-	-	-	9,045,000
-	-	-	(8,995,000)
166,808	7,466,449	-	19,741,243
(20,000)	(75,508)	-	(6,867,435)
146,808	7,390,941	-	13,077,255
427,392	2,474,874	(72)	(2,575,091)
3,127,094	25,382,434	3,354,049	130,944,322
\$ 3,554,486	\$ 27,857,308	\$ 3,353,977	\$ 128,369,231

(Concluded)

KANE COUNTY, ILLINOIS

Insurance Liability Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 5,539,598	\$ 5,539,598	\$ 5,566,912	\$ 27,314
Other taxes	-	-	2,031	2,031
Reimbursements	45,000	45,000	52,705	7,705
Net investment income (loss)	23,400	23,400	(10,474)	(33,874)
Total revenues	5,607,998	5,607,998	5,611,174	3,176
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	139,766	139,766	105,936	33,830
Benefits				
Healthcare contribution	14,992	14,992	6,061	8,931
Dental contribution	853	853	238	615
FICA/SS contribution	10,769	10,769	8,035	2,734
IMRF contribution	12,388	12,388	9,493	2,895
Total Benefits	39,002	39,002	23,827	15,175
Contractual Services				
Project administration services	105,500	105,500	117,829	(12,329)
Contractual/consulting services	185,000	185,000	82,494	102,506
Liability insurance	1,964,442	2,035,737	1,984,178	51,559
Workers compensation	1,611,412	1,655,808	583,453	1,072,355
Unemployment claims	34,172	34,510	(1,700)	36,210
Total Contractual Services	3,900,526	4,016,555	2,766,254	1,250,301
Commodities				
Office supplies	-	-	(13)	13
Total Commodities	-	-	(13)	13
Total General Government	4,079,294	4,195,323	2,896,004	1,299,319
Judicial				
Personnel Services				
Salaries and wages	949,013	949,013	974,801	(25,788)
Benefits				
Healthcare contribution	211,226	211,226	171,601	39,625
Dental contribution	5,640	5,640	5,319	321
FICA/SS contribution	72,600	72,600	70,233	2,367
IMRF contribution	83,514	83,514	82,648	866
Total Benefits	372,980	372,980	329,801	43,179
Contractual Services				
Legal services	215,297	215,297	187,822	27,475
Trials and costs of hearing	40,000	40,000	4,713	35,287
Court reporter costs	-	-	2,207	(2,207)
Repairs and maintenance - copiers	2,900	2,900	3,320	(420)
Liability insurance	19,140	19,140	19,140	-
Workers compensation	30,019	30,019	30,019	-

KANE COUNTY, ILLINOIS

Insurance Liability Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Unemployment claims	\$ 605	\$ 605	\$ 605	\$ -
Conferences and meetings	9,000	9,000	1,221	7,779
Employee training	6,500	6,500	1,327	5,173
Employee mileage expense	1,500	1,500	79	1,421
General association dues	4,950	4,950	1,261	3,689
Total Contractual Services	<u>329,911</u>	<u>329,911</u>	<u>251,714</u>	<u>78,197</u>
Commodities				
Office supplies	500	500	2,177	(1,677)
Postage	-	-	12	(12)
Books and subscriptions	4,900	4,900	1,898	3,002
Telephone	1,400	1,400	-	1,400
Total Commodities	<u>6,800</u>	<u>6,800</u>	<u>4,087</u>	<u>2,713</u>
Total Judicial	<u>1,658,704</u>	<u>1,658,704</u>	<u>1,560,403</u>	<u>98,301</u>
Total expenditures	<u>5,737,998</u>	<u>5,854,027</u>	<u>4,456,407</u>	<u>1,397,620</u>
Excess (deficiency) of revenues over expenditures	<u>(130,000)</u>	<u>(246,029)</u>	<u>1,154,767</u>	<u>1,400,796</u>
OTHER FINANCING SOURCES (USES)				
Insurance recovery	130,000	130,000	153,447	23,447
Transfers in	-	39,765	39,765	-
Transfers out	-	(417,912)	(417,912)	-
Total other financing sources (uses)	<u>130,000</u>	<u>(248,147)</u>	<u>(224,700)</u>	<u>23,447</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ (494,176)</u>	<u>930,067</u>	<u>\$ 1,424,243</u>
FUND BALANCE, BEGINNING OF YEAR			<u>7,874,689</u>	
FUND BALANCE, END OF YEAR			<u>\$ 8,804,756</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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 6,775	\$ 6,775	\$ 6,775	\$ -
Net investment income (loss)	160	160	(4)	(164)
Total revenues	<u>6,935</u>	<u>6,935</u>	<u>6,771</u>	<u>(164)</u>
EXPENDITURES				
General Government				
Contractual Services				
Repairs and maintenance - computers	15,000	15,000	-	15,000
Total Contractual Services	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Total General Government	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Net change in fund balances	<u>\$ (8,065)</u>	<u>\$ (8,065)</u>	6,771	<u>\$ 14,836</u>
FUND BALANCE, BEGINNING OF YEAR			<u>62,051</u>	
FUND BALANCE, END OF YEAR			<u>\$ 68,822</u>	

KANE COUNTY, ILLINOIS

Geographic Information Systems Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,235,500	\$ 1,235,500	\$ 1,849,147	\$ 613,647
Reimbursements	-	-	467	467
Net investment income (loss)	15,000	15,000	(344)	(15,344)
Total revenues	1,250,500	1,250,500	1,849,270	598,770
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	749,858	749,858	749,299	559
Part-time salaries	7,250	7,250	-	7,250
Overtime salaries	2,508	2,508	374	2,134
Total Personnel Services	759,616	759,616	749,673	9,943
Benefits				
Healthcare contribution	136,096	136,096	133,960	2,136
Dental contribution	4,644	4,644	4,646	(2)
FICA/SS contribution	58,111	58,111	55,831	2,280
IMRF contribution	66,209	66,209	64,031	2,178
Total Benefits	265,060	265,060	258,468	6,592
Contractual Services				
Contractual/consulting services	338,000	338,000	234,851	103,149
Repairs and maintenance - computers	268,125	268,125	250,007	18,118
Liability insurance	14,248	14,248	14,248	-
Workers compensation	22,346	22,346	22,346	-
Unemployment claims	450	450	450	-
Conferences and meetings	7,000	7,000	1,332	5,668
Employee training	5,000	5,000	6,003	(1,003)
Employee mileage expense	300	300	-	300
General association dues	2,210	2,210	2,115	95
Total Contractual Services	657,679	657,679	531,352	126,327
Commodities				
Office supplies	4,500	4,500	2,559	1,941
Computer related supplies	13,500	13,500	3,806	9,694
Books and subscriptions	4,000	4,000	1,178	2,822
Computer software - non capital	2,500	2,500	2,712	(212)
Computer hardware - non capital	8,500	8,500	298	8,202
Telephone	3,600	3,600	3,395	205
Cellular phone	1,600	1,600	1,446	154
Total Commodities	38,200	38,200	15,394	22,806
Total General Government	1,720,555	1,720,555	1,554,887	165,668

KANE COUNTY, ILLINOIS

Geographic Information Systems Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Computers	\$ 75,272	\$ 75,272	\$ 2,137	\$ 73,135
Computer software - capital	20,000	20,000	6,490	13,510
Printers	4,000	4,000	-	4,000
Total Capital Outlay	<u>99,272</u>	<u>99,272</u>	<u>8,627</u>	<u>90,645</u>
 Total expenditures	 <u>1,819,827</u>	 <u>1,819,827</u>	 <u>1,563,514</u>	 <u>256,313</u>
 Excess (deficiency) of revenues over expenditures	 <u>(569,327)</u>	 <u>(569,327)</u>	 <u>285,756</u>	 <u>855,083</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(42,304)	(42,304)	(42,304)	-
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>\$ (611,631)</u>	 <u>\$ (611,631)</u>	 243,452	 <u>\$ 855,083</u>
 FUND BALANCE, BEGINNING OF YEAR			 <u>1,569,915</u>	
 FUND BALANCE, END OF YEAR			 <u>\$ 1,813,367</u>	

KANE COUNTY, ILLINOIS

Illinois Municipal Retirement Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Property taxes	\$ 6,962,242	\$ 6,962,242	\$ 7,005,196	\$ 42,954
Other taxes	-	-	3,519	3,519
Net investment income (loss)	25,440	25,440	(6,702)	(32,142)
	<u>6,987,682</u>	<u>6,987,682</u>	<u>7,002,013</u>	<u>14,331</u>
EXPENDITURES				
General Government				
Benefits				
IMRF contributions	3,490,218	3,564,262	3,172,887	391,375
SLEP contributions	3,671,464	3,697,553	2,565,925	1,131,628
Total Benefits	<u>7,161,682</u>	<u>7,261,815</u>	<u>5,738,812</u>	<u>1,523,003</u>
Total General Government	<u>7,161,682</u>	<u>7,261,815</u>	<u>5,738,812</u>	<u>1,523,003</u>
Total expenditures	<u>7,161,682</u>	<u>7,261,815</u>	<u>5,738,812</u>	<u>1,523,003</u>
Excess (deficiency) of revenues over expenditures	<u>(174,000)</u>	<u>(274,133)</u>	<u>1,263,201</u>	<u>1,537,334</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	135,350	135,350	-
Transfers out	-	(1,545,984)	(1,545,984)	-
Total other financing sources (uses)	<u>-</u>	<u>(1,410,634)</u>	<u>(1,410,634)</u>	<u>-</u>
Net change in fund balances	<u>\$ (174,000)</u>	<u>\$ (1,684,767)</u>	<u>(147,433)</u>	<u>\$ 1,537,334</u>
FUND BALANCE, BEGINNING OF YEAR			<u>6,525,844</u>	
FUND BALANCE, END OF YEAR			<u>\$ 6,378,411</u>	

KANE COUNTY, ILLINOIS

FICA/Social Security Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 4,267,539	\$ 4,267,539	\$ 4,293,239	\$ 25,700
Other taxes	-	-	2,102	2,102
Reimbursements	-	-	59,101	59,101
Net investment income (loss)	11,400	11,400	(4,823)	(16,223)
Total revenues	4,278,939	4,278,939	4,349,619	70,680
EXPENDITURES				
General Government				
Benefits				
FICA/SS contribution	4,354,939	4,450,341	3,809,097	641,244
Total Benefits	4,354,939	4,450,341	3,809,097	641,244
Total General Government	4,354,939	4,450,341	3,809,097	641,244
Total expenditures	4,354,939	4,450,341	3,809,097	641,244
Excess (deficiency) of revenues over expenditures	(76,000)	(171,402)	540,522	711,924
OTHER FINANCING SOURCES (USES)				
Transfers in	-	95,402	95,402	-
Transfers out	-	(516,870)	(516,869)	1
Total other financing sources (uses)	-	(421,468)	(421,467)	1
Net change in fund balances	\$ (76,000)	\$ (592,870)	119,055	\$ 711,925
FUND BALANCE, BEGINNING OF YEAR			3,605,932	
FUND BALANCE, END OF YEAR			<u>\$ 3,724,987</u>	

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ -	\$ -	\$ 2,400	\$ 2,400
Net investment income (loss)	21,852	21,852	(4,092)	(25,944)
Miscellaneous	4,207,222	4,207,222	1,946,103	(2,261,119)
Total revenues	4,229,074	4,229,074	1,944,411	(2,284,663)
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	51,740	51,740	48,303	3,437
Benefits				
Healthcare contribution	24,059	24,059	21,821	2,238
Dental contribution	576	576	560	16
FICA/SS contribution	3,959	3,959	3,183	776
IMRF contribution	4,554	4,554	3,657	897
Tuition reimbursement	35,000	35,000	18,428	16,572
Total Benefits	68,148	68,148	47,649	20,499
Contractual Services				
Software licensing cost	716	716	212	504
Professional services	1,521	1,521	331	1,190
Janitorial services	449	449	414	35
Repairs and maintenance - buildings	114	114	-	114
Repairs and maintenance - copiers	46	46	32	14
Building space rental	5,826	5,826	4,176	1,650
Liability insurance	984	984	984	-
Workers compensation	1,542	1,542	1,542	-
Unemployment claims	32	32	32	-
Conferences and meetings	50	50	77	(27)
Employee training	15,000	15,000	-	15,000
External grants	560,958	560,958	381,755	179,203
Total Contractual Services	587,238	587,238	389,555	197,683
Commodities				
Office supplies	200	200	102	98
Operating supplies	61	61	-	61
Postage	100	100	-	100
Books and subscriptions	4,500	4,500	6,000	(1,500)
Utilities - natural gas	61	61	45	16
Utilities - electric	152	152	37	115
Telephone	260	260	232	28
Cellular phone	22	22	441	(419)
Internet	91	91	98	(7)
Total Commodities	5,447	5,447	6,955	(1,508)
Total General Government	712,573	712,573	492,462	220,111
Total expenditures	712,573	712,573	492,462	220,111
Excess (deficiency) of revenues over expenditures	3,516,501	3,516,501	1,451,949	(2,064,552)

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, 2021

	<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	\$ (2,110,270)	\$ (2,110,270)	\$ (2,110,270)	\$ -
Total other financing sources (uses)	<u>(2,110,270)</u>	<u>(2,110,270)</u>	<u>(2,110,270)</u>	<u>-</u>
Net change in fund balances	<u>\$ 1,406,231</u>	<u>\$ 1,406,231</u>	(658,321)	<u>\$ (2,064,552)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>7,793,634</u>	
FUND BALANCE, END OF YEAR			<u>\$ 7,135,313</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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 1,471,000	\$ 1,471,000	\$ 1,936,612	\$ 465,612
Net investment income (loss)	2,000	2,000	(87)	(2,087)
Total revenues	<u>1,473,000</u>	<u>1,473,000</u>	<u>1,936,525</u>	<u>463,525</u>
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	200,000	200,000	143,368	56,632
Software licensing cost	716,500	716,500	777,737	(61,237)
Equipment lease	148,222	148,222	148,221	1
Total Contractual Services	<u>1,064,722</u>	<u>1,064,722</u>	<u>1,069,326</u>	<u>(4,604)</u>
Total Public Safety	<u>1,064,722</u>	<u>1,064,722</u>	<u>1,069,326</u>	<u>(4,604)</u>
Capital Outlay				
Communications equipment	565,000	1,124,465	753,692	370,773
Automotive equipment	190,000	1,038,165	875,606	162,559
Total Capital Outlay	<u>755,000</u>	<u>2,162,630</u>	<u>1,629,298</u>	<u>533,332</u>
Total expenditures	<u>1,819,722</u>	<u>3,227,352</u>	<u>2,698,624</u>	<u>528,728</u>
Excess (deficiency) of revenues over expenditures	<u>(346,722)</u>	<u>(1,754,352)</u>	<u>(762,099)</u>	<u>992,253</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,235,079	1,235,079	-
Transfers out	(500,000)	(500,000)	(500,000)	-
Total other financing sources (uses)	<u>(500,000)</u>	<u>735,079</u>	<u>735,079</u>	<u>-</u>
Net change in fund balances	<u>\$ (846,722)</u>	<u>\$ (1,019,273)</u>	<u>(27,020)</u>	<u>\$ 992,253</u>
FUND BALANCE, BEGINNING OF YEAR			<u>2,598,504</u>	
FUND BALANCE, END OF YEAR			<u>\$ 2,571,484</u>	

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 980,000	\$ 980,000	\$ 1,291,075	\$ 311,075
Net investment income (loss)	600	600	(828)	(1,428)
Total revenues	980,600	980,600	1,290,247	309,647
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	98,884	98,884	96,930	1,954
Benefits				
Healthcare contribution	11,712	11,712	11,745	(33)
Dental contribution	666	666	666	-
FICA/SS contribution	7,565	7,565	7,225	340
IMRF contribution	8,702	8,702	8,285	417
Total Benefits	28,645	28,645	27,921	724
Contractual Services				
Contractual/consulting services	170,000	170,000	84,625	85,375
Software licensing cost	580,500	580,500	351,191	229,309
Liability insurance	1,879	1,879	1,879	-
Workers compensation	2,947	2,947	2,947	-
Unemployment claims	60	60	60	-
Conferences and meetings	25,000	25,000	3,180	21,820
Total Contractual Services	780,386	780,386	443,882	336,504
Total Judicial	907,915	907,915	568,733	339,182
Total expenditures	907,915	907,915	568,733	339,182
Excess (deficiency) of revenues over expenditures	72,685	72,685	721,514	648,829
OTHER FINANCING SOURCES (USES)				
Transfers in	-	28,200	28,200	-
Transfers out	(25,000)	(25,000)	(25,000)	-
Total other financing sources (uses)	(25,000)	3,200	3,200	-
Net change in fund balances	\$ 47,685	\$ 75,885	724,714	\$ 648,829
FUND BALANCE, BEGINNING OF YEAR			413,511	
FUND BALANCE, END OF YEAR			\$ 1,138,225	

KANE COUNTY, ILLINOIS

Tax Sale Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 67,000	\$ 67,000	\$ 97,889	\$ 30,889
Net investment income (loss)	6,000	6,000	(307)	(6,307)
Miscellaneous	4,000	4,000	4,833	833
Total revenues	77,000	77,000	102,415	25,415
EXPENDITURES				
Public Service and Records				
Personnel Services				
Salaries and wages	35,000	35,000	33,137	1,863
Total Personnel Services	35,000	35,000	33,137	1,863
Benefits				
FICA/SS contribution	2,680	2,680	2,535	145
Total Benefits	2,680	2,680	2,535	145
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	732	732	665	67
Workers compensation	893	893	1,043	(150)
Unemployment claims	21	21	21	-
General printing	5,000	5,000	-	5,000
Legal printing	25,000	25,000	-	25,000
Conferences and training	4,000	4,000	527	3,473
Employee training	2,500	2,500	1,429	1,071
Employee mileage expense	3,000	3,000	-	3,000
General association dues	4,000	4,000	915	3,085
Miscellaneous contractual expenses	4,159	4,159	-	4,159
Total Contractual Services	67,015	67,015	4,600	62,415
Commodities				
Office supplies	3,000	3,000	1,281	1,719
Operating supplies	2,500	2,500	-	2,500
Computer related supplies	2,500	2,500	600	1,900
Books and subscriptions	2,000	2,000	-	2,000
Total Commodities	10,000	10,000	1,881	8,119
Total Public Service and Records	114,695	114,695	42,153	72,542
Capital Outlay				
Printers	10,000	10,000	430	9,570
Office furniture	3,500	3,500	2,453	1,047
Office equipment	11,000	11,000	906	10,094
Copiers	9,000	9,000	-	9,000
Total capital outlay	33,500	33,500	3,789	29,711
Total expenditures	148,195	148,195	45,942	102,253
Excess (deficiency) of revenues over expenditures	(71,195)	(71,195)	56,473	(76,838)

KANE COUNTY, ILLINOIS

Tax Sale Automation

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ 25,900	\$ 25,900	\$ -
Total other financing sources (uses)	-	25,900	25,900	-
Net change in fund balances	<u>\$ (71,195)</u>	<u>\$ (45,295)</u>	82,373	<u>\$ 127,668</u>
FUND BALANCE, BEGINNING OF YEAR			<u>603,056</u>	
FUND BALANCE, END OF YEAR			<u>\$ 685,429</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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 173,500	\$ 173,500	\$ 198,427	\$ 24,927
Net investment income (loss)	1,400	1,400	(19)	(1,419)
Total revenues	174,900	174,900	198,408	23,508
EXPENDITURES				
Public Service and Records				
Personnel Services				
Salaries and wages	38,753	38,753	41,348	(2,595)
Overtime salaries	-	-	15	(15)
Total Personnel Services	38,753	38,753	41,363	(2,610)
Benefits				
Healthcare contribution	3,400	3,400	3,410	(10)
Dental contribution	133	133	133	-
FICA/SS contribution	2,965	2,965	3,113	(148)
IMRF contribution	3,411	3,411	3,383	28
Total Benefits	9,909	9,909	10,039	(130)
Contractual Services				
Repairs and maintenance - computers	1,000	1,000	-	1,000
Repairs and maintenance - copiers	4,000	4,000	279	3,721
Repairs and maintenance - office equipment	2,000	2,000	950	1,050
Liability insurance	737	737	737	-
Workers compensation	1,155	1,155	1,155	-
Unemployment claims	24	24	24	-
General printing	15,000	15,000	13,098	1,902
Conferences and meetings	3,000	3,000	-	3,000
Employee training	1,000	1,000	-	1,000
Total Contractual Services	27,916	27,916	16,243	11,673
Commodities				
Operating supplies	5,000	5,000	124	4,876
Computer related supplies	5,000	5,000	-	5,000
Total Commodities	10,000	10,000	124	9,876
Total Public Service and Records	86,578	86,578	67,769	18,809
Capital Outlay				
Computer software - capital	7,500	7,500	29,454	(21,954)
Total Capital Outlay	7,500	7,500	29,454	(21,954)
Total expenditures	94,078	94,078	97,223	(3,145)
Excess (deficiency) of revenues over expenditures	80,822	80,822	101,185	20,363

KANE COUNTY, ILLINOIS

Vital Records Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ 7,900	\$ 7,900	\$ -
Total other financing sources (uses)	-	7,900	7,900	-
Net change in fund balances	<u>\$ 80,822</u>	<u>\$ 88,722</u>	109,085	<u>\$ 20,363</u>
FUND BALANCE, BEGINNING OF YEAR			<u>186,950</u>	
FUND BALANCE, END OF YEAR			<u>\$ 296,035</u>	

KANE COUNTY, ILLINOIS

Election Equipment Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 100	\$ 100	\$ 1,512	\$ 1,412
Total revenues	100	100	1,512	1,412
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	100	100	1,512	1,412
OTHER FINANCING SOURCES (USES)				
Transfers in	-	5,600	-	(5,600)
Total other financing sources (uses)	-	5,600	-	(5,600)
Net change in fund balances	\$ 100	\$ 5,700	1,512	\$ (4,188)
FUND BALANCE, BEGINNING OF YEAR			859,736	
FUND BALANCE, END OF YEAR			\$ 861,248	

KANE COUNTY, ILLINOIS

Recorder's Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 738,400	\$ 738,400	\$ 1,119,960	\$ 381,560
Net investment income (loss)	4,260	4,260	(817)	(5,077)
Total revenues	742,660	742,660	1,119,143	376,483
EXPENDITURES				
Public Service and Records				
Personnel Services				
Salaries and wages	212,202	212,202	155,244	56,958
Benefits				
Healthcare contribution	57,084	57,084	27,993	29,091
Dental contribution	1,716	1,716	1,050	666
FICA/SS contribution	16,234	16,234	11,431	4,803
IMRF contribution	18,674	18,674	13,108	5,566
Total Benefits	93,708	93,708	53,582	40,126
Contractual Services				
Contractual/consulting services	421,931	421,931	398,426	23,505
Repairs and maintenance - computers	4,000	4,000	-	4,000
Repairs and maintenance - copiers	6,150	6,150	2,340	3,810
Liability insurance	4,032	4,032	4,032	-
Workers compensation	6,324	6,324	6,324	-
Unemployment claims	128	128	128	-
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	450,065	450,065	411,250	38,815
Commodities				
Office supplies	4,000	4,000	-	4,000
Operating supplies	8,000	8,000	4,367	3,633
Computer related supplies	151,500	151,500	15,448	136,052
Books and subscriptions	800	800	-	800
Telephone	932	932	482	450
Total Commodities	165,232	165,232	20,297	144,935
Total Public Service and Records	921,207	921,207	640,373	280,834
Capital Outlay				
Computer software - capital	125,000	125,000	121,250	3,750
Total Capital Outlay	125,000	125,000	121,250	3,750
Total expenditures	1,046,207	1,046,207	761,623	284,584
Net change in fund balances	\$ (303,547)	\$ (303,547)	357,520	\$ 661,067
FUND BALANCE, BEGINNING OF YEAR			1,417,897	
FUND BALANCE, END OF YEAR			\$ 1,775,417	

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 136,750	\$ 136,750	\$ 237,255	\$ 100,505
Net investment income (loss)	1,005	1,005	(529)	(1,534)
Total revenues	<u>137,755</u>	<u>137,755</u>	<u>236,726</u>	<u>98,971</u>
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	120,755	120,755	129,060	(8,305)
Liability insurance	5,000	5,000	-	5,000
Total Contractual Services	<u>125,755</u>	<u>125,755</u>	<u>129,060</u>	<u>(3,305)</u>
Total Judicial	<u>125,755</u>	<u>125,755</u>	<u>129,060</u>	<u>(3,305)</u>
Total expenditures	<u>125,755</u>	<u>125,755</u>	<u>129,060</u>	<u>(3,305)</u>
Excess (deficiency) of revenues over expenditures	<u>12,000</u>	<u>12,000</u>	<u>107,666</u>	<u>95,666</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(12,000)</u>	<u>(477,863)</u>	<u>(477,863)</u>	<u>-</u>
Total other financing sources (uses)	<u>(12,000)</u>	<u>(477,863)</u>	<u>(477,863)</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ (465,863)</u>	<u>(370,197)</u>	<u>\$ 95,666</u>
FUND BALANCE, BEGINNING OF YEAR			<u>533,686</u>	
FUND BALANCE, END OF YEAR			<u>\$ 163,489</u>	

KANE COUNTY, ILLINOIS

D.U.I.

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 12,000	\$ 12,000	\$ 20,258	\$ 8,258
Net investment income (loss)	580	580	-	(580)
Total revenues	12,580	12,580	20,258	7,678
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	5,230	5,230	-	5,230
Total Contractual Services	5,230	5,230	-	5,230
Total Judicial	5,230	5,230	-	5,230
Total expenditures	5,230	5,230	-	5,230
Net change in fund balances	\$ 7,350	\$ 7,350	20,258	\$ 12,908
FUND BALANCE, BEGINNING OF YEAR			195,055	
FUND BALANCE, END OF YEAR			\$ 215,313	

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KANE COUNTY, ILLINOIS

Foreclosure Mediation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 58,000	\$ 58,000	\$ 9,900	\$ (48,100)
Net investment income (loss)	590	590	(34)	(624)
Total revenues	58,590	58,590	9,866	(48,724)
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	56,590	56,590	50,710	5,880
Total Contractual Services	56,590	56,590	50,710	5,880
Commodities				
Office supplies	2,000	2,000	-	2,000
Total Commodities	2,000	2,000	-	2,000
Total Judicial	58,590	58,590	50,710	7,880
Total expenditures	58,590	58,590	50,710	7,880
Excess (deficiency) of revenues over expenditures	-	-	(40,844)	(40,844)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	17,100	17,100	-
Total other financing sources (uses)	-	17,100	17,100	-
Net change in fund balances	\$ -	\$ 17,100	(23,744)	\$ (40,844)
FUND BALANCE, BEGINNING OF YEAR			136,082	
FUND BALANCE, END OF YEAR			\$ 112,338	

KANE COUNTY, ILLINOIS

Court Automation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,100,000	\$ 1,100,000	\$ 793,531	\$ (306,469)
Net investment income	15,000	15,000	276	(14,724)
Total revenues	1,115,000	1,115,000	793,807	(321,193)
EXPENDITURES				
Judicial				
Circuit Clerk				
Personnel Services				
Salaries and wages	389,694	389,694	362,067	27,627
Overtime salaries	-	-	10	(10)
Total Personnel Services	389,694	389,694	362,077	27,617
Benefits				
Healthcare contribution	90,099	90,099	83,145	6,954
Dental contribution	3,176	3,176	3,023	153
FICA/SS contribution	29,812	29,812	26,042	3,770
IMRF contribution	34,294	34,294	29,958	4,336
Total Benefits	157,381	157,381	142,168	15,213
Contractual Services				
Repairs and maintenance - equipment	137,510	137,510	86,773	50,737
Liability insurance	7,405	7,405	7,405	-
Workers compensation	11,613	11,613	11,613	-
Unemployment claims	234	234	234	-
General printing	33,000	33,000	28,301	4,699
Conferences and meetings	36,900	36,900	7,979	28,921
Employee mileage expense	3,000	3,000	313	2,687
Total Contractual Services	229,662	229,662	142,618	87,044
Commodities				
Computer related supplies	24,400	24,400	11,548	12,852
Computer hardware - non capital	82,230	82,230	16,082	66,148
Total Commodities	106,630	106,630	27,630	79,000
Total Circuit Clerk	883,367	883,367	674,493	208,884
Chief Judge				
Personnel Services				
Salaries and wages	78,927	78,927	78,934	(7)
Benefits				
Healthcare contribution	16,998	16,998	17,050	(52)
Dental contribution	285	285	285	-
FICA/SS contribution	6,038	6,038	5,792	246
IMRF contribution	6,946	6,946	6,642	304
Total Benefits	30,267	30,267	29,769	498

KANE COUNTY, ILLINOIS

Court Automation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Liability insurance	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Workers compensation	2,352	2,352	2,352	-
Unemployment claims	48	48	48	-
Conferences and meetings	3,500	3,500	-	3,500
Employee mileage expense	500	500	-	500
Total Contractual Services	<u>7,900</u>	<u>7,900</u>	<u>3,900</u>	<u>4,000</u>
Commodities				
Computer related supplies	5,000	5,000	-	5,000
Total Commodities	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Chief Judge	<u>122,094</u>	<u>122,094</u>	<u>112,603</u>	<u>9,491</u>
Total Judicial	<u>1,005,461</u>	<u>1,005,461</u>	<u>787,096</u>	<u>218,375</u>
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	<u>10,500</u>	<u>10,500</u>	<u>-</u>	<u>10,500</u>
Total Capital Outlay	<u>10,500</u>	<u>10,500</u>	<u>-</u>	<u>10,500</u>
Total expenditures	<u>1,015,961</u>	<u>1,015,961</u>	<u>787,096</u>	<u>228,875</u>
Excess (deficiency) of revenues over expenditures	<u>99,039</u>	<u>99,039</u>	<u>6,711</u>	<u>(92,318)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	250,900	250,900	-
Transfers out	(299,000)	(299,000)	(299,000)	-
Total other financing sources (uses)	<u>(299,000)</u>	<u>(48,100)</u>	<u>(48,100)</u>	<u>-</u>
Net change in fund balances	<u>\$ (199,961)</u>	<u>\$ 50,939</u>	<u>(41,389)</u>	<u>\$ (92,318)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>682,287</u>	
FUND BALANCE, END OF YEAR			<u>\$ 640,898</u>	

KANE COUNTY, ILLINOIS

Court Document Storage
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 1,100,000	\$ 1,100,000	\$ 755,768	\$ (344,232)
Net investment income (loss)	9,000	9,000	(424)	(9,424)
Total revenues	1,109,000	1,109,000	755,344	(353,656)
EXPENDITURES				
Judicial				
Circuit Clerk				
Personnel Services				
Salaries and wages	731,441	731,441	643,897	87,544
Overtime salaries	627	627	157	470
Bond call	-	-	33	(33)
Total Personnel Services	732,068	732,068	644,087	87,981
Benefits				
Healthcare contribution	281,655	281,655	214,970	66,685
Dental contribution	9,016	9,016	7,501	1,515
FICA/SS contribution	56,004	56,004	45,098	10,906
IMRF contribution	64,422	64,422	52,793	11,629
Total Benefits	411,097	411,097	320,362	90,735
Contractual Services				
Destruction of records services	10,000	10,000	6,662	3,338
Repairs and maintenance - copiers	18,385	18,385	6,179	12,206
Repairs and maintenance - equipment	34,335	34,335	9,190	25,145
Liability insurance	13,898	13,898	13,898	-
Workers compensation	21,797	21,797	21,797	-
Unemployment claims	439	439	439	-
Total Contractual Services	98,854	98,854	58,165	40,689
Commodities				
Office supplies	2,314	2,314	110	2,204
Computer related supplies	50,500	50,500	13,844	36,656
Total Commodities	52,814	52,814	13,954	38,860
Total Circuit Clerk	1,294,833	1,294,833	1,036,568	258,265
Circuit Clerk Projects				
Contractual Services				
Film conversion/book binding	150,000	150,000	-	150,000
Total Circuit Clerk Projects	150,000	150,000	-	150,000
Total Judicial	1,444,833	1,444,833	1,036,568	408,265
Total expenditures	1,444,833	1,444,833	1,036,568	408,265
Excess (deficiency) of revenues over expenditures	(335,833)	(335,833)	(281,224)	54,609

KANE COUNTY, ILLINOIS

Court Document Storage
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ 289,100	\$ 289,100	\$ -
Total other financing sources (uses)	-	289,100	289,100	-
Net change in fund balances	<u>\$ (335,833)</u>	<u>\$ (46,733)</u>	7,876	<u>\$ 54,609</u>
FUND BALANCE, BEGINNING OF YEAR			<u>260,528</u>	
FUND BALANCE, END OF YEAR			<u>\$ 268,404</u>	

KANE COUNTY, ILLINOIS

Child Support

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 100,000	\$ 100,000	\$ 69,771	\$ (30,229)
Grants	37,028	37,028	16,590	(20,438)
Net investment income	5,000	5,000	81	(4,919)
Total revenues	142,028	142,028	86,442	(55,586)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	98,961	98,961	70,893	28,068
Overtime salaries	1,031	1,031	515	516
Total Personnel Services	99,992	99,992	71,408	28,584
Benefits				
Healthcare contribution	18,130	18,130	11,854	6,276
Dental contribution	768	768	501	267
FICA/SS contribution	7,650	7,650	5,289	2,361
IMRF contribution	8,800	8,800	6,214	2,586
Total Benefits	35,348	35,348	23,858	11,490
Contractual Services				
Liability insurance	1,881	1,881	1,881	-
Workers compensation	2,950	2,950	2,950	-
Unemployment claims	60	60	60	-
General printing	9,988	9,988	8,000	1,988
Conferences and meetings	1,900	1,900	-	1,900
General association dues	120	120	-	120
Total Contractual Services	16,899	16,899	12,891	4,008
Commodities				
Office supplies	300	300	-	300
Total Commodities	300	300	-	300
Total Judicial	152,539	152,539	108,157	44,382
Total expenditures	152,539	152,539	108,157	44,382
Net change in fund balances	\$ (10,511)	\$ (10,511)	(21,715)	\$ (11,204)
FUND BALANCE, BEGINNING OF YEAR			404,574	
FUND BALANCE, END OF YEAR			\$ 382,859	

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 480,000	\$ 480,000	\$ 403,075	\$ (76,925)
Net investment income	9,000	9,000	162	(8,838)
Total revenues	489,000	489,000	403,237	(85,763)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	242,820	242,820	202,662	40,158
Overtime salaries	5,015	5,015	107	4,908
Total Personnel Services	247,835	247,835	202,769	45,066
Benefits				
Healthcare contribution	60,958	60,958	53,556	7,402
Dental contribution	1,873	1,873	1,874	(1)
FICA/SS contribution	18,960	18,960	14,485	4,475
45	21,810	21,810	17,041	4,769
Total Benefits	103,601	103,601	86,956	16,645
Contractual Services				
Repairs and maintenance - copiers	-	-	734	(734)
Repairs and maintenance - equipment	3,000	3,000	2,983	17
Liability insurance	4,614	4,614	4,614	-
Workers compensation	7,237	7,237	7,237	-
Unemployment claims	146	146	146	-
General printing	5,000	5,000	4,578	422
Conferences and meetings	9,300	9,300	-	9,300
Employee training	300	300	-	300
Employee mileage expense	500	500	149	351
Total Contractual Services	30,097	30,097	20,441	9,656
Commodities				
Office supplies	20,000	20,000	12,967	7,033
Total Commodities	20,000	20,000	12,967	7,033
Total Judicial	401,533	401,533	323,133	78,400
Total expenditures	401,533	401,533	323,133	78,400
Net change in fund balances	\$ 87,467	\$ 87,467	80,104	\$ (7,363)
FUND BALANCE, BEGINNING OF YEAR			804,123	
FUND BALANCE, END OF YEAR			\$ 884,227	

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 220,000	\$ 220,000	\$ 175,559	\$ (44,441)
Net investment income	4,000	4,000	62	(3,938)
Total revenues	224,000	224,000	175,621	(48,379)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	158,884	158,884	159,275	(391)
Benefits				
Healthcare contribution	65,967	65,967	56,343	9,624
Dental contribution	1,998	1,998	1,999	(1)
FICA/SS contribution	12,155	12,155	11,168	987
IMRF contribution	13,982	13,982	12,806	1,176
Total Benefits	94,102	94,102	82,316	11,786
Contractual Services				
Liability insurance	3,019	3,019	3,019	-
Workers compensation	4,735	4,735	4,735	-
Unemployment claims	96	96	96	-
Conferences and meetings	11,600	11,600	243	11,357
Employee training	1,750	1,750	-	1,750
Employee mileage expense	1,689	1,689	-	1,689
General association dues	500	500	50	450
Total Contractual Services	23,389	23,389	8,143	15,246
Commodities				
Office supplies	1,746	1,746	594	1,152
Total Commodities	1,746	1,746	594	1,152
Total Judicial	278,121	278,121	250,328	27,793
Total expenditures	278,121	278,121	250,328	27,793
Net change in fund balances	\$ (54,121)	\$ (54,121)	(74,707)	\$ (20,586)
FUND BALANCE, BEGINNING OF YEAR			188,771	
FUND BALANCE, END OF YEAR			\$ 114,064	

KANE COUNTY, ILLINOIS

Circuit Clerk Operations and Administration
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 30,000	\$ 30,000	\$ 98,017	\$ 68,017
Net investment income (loss)	100	100	(7)	(107)
Total revenues	30,100	30,100	98,010	67,910
EXPENDITURES				
Commodities				
Office supplies	10,000	10,000	-	10,000
Total Commodities	10,000	10,000	-	10,000
Total Judicial	10,000	10,000	-	10,000
Total expenditures	10,000	10,000	-	10,000
Net change in fund balances	\$ 20,100	\$ 20,100	98,010	\$ 77,910
FUND BALANCE, BEGINNING OF YEAR			61,810	
FUND BALANCE, END OF YEAR			\$ 159,820	

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 671,000	\$ 671,000	\$ 792,410	\$ 121,410
Total revenues	671,000	671,000	792,410	121,410
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	516,163	516,163	490,960	25,203
Lump sum distribution	-	-	26,000	(26,000)
Total Personnel Services	516,163	516,163	516,960	(797)
Benefits				
Healthcare contribution	101,908	101,908	96,955	4,953
Dental contribution	3,821	3,821	3,290	531
FICA/SS contribution	39,515	39,515	38,302	1,213
IMRF contribution	45,455	45,455	43,965	1,490
Total Benefits	190,699	190,699	182,512	8,187
Contractual Services				
Trials and costs of hearing	300	300	-	300
Legal process server costs	6,751	6,751	-	6,751
Liability insurance	9,815	9,815	9,815	-
Workers compensation	15,393	15,393	15,393	-
Unemployment claims	310	310	310	-
General association dues	2,200	2,200	560	1,640
Total Contractual Services	34,769	34,769	26,078	8,691
Commodities				
Office supplies	-	-	993	(993)
Total Commodities	-	-	993	(993)
Total Judicial	741,631	741,631	726,543	15,088
Total expenditures	741,631	741,631	726,543	15,088
Excess (deficiency) of revenues over expenditures	(70,631)	(70,631)	65,867	136,498
OTHER FINANCING SOURCES (USES)				
Transfers in	69,877	69,877	69,877	-
Total other financing sources (uses)	69,877	69,877	69,877	-
Net change in fund balances	\$ (754)	\$ (754)	135,744	\$ 136,498
FUND BALANCE, BEGINNING OF YEAR			23,798	
FUND BALANCE, END OF YEAR			\$ 159,542	

KANE COUNTY, ILLINOIS

Drug Prosecution

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 127,431	\$ 127,431	\$ 112,028	\$ (15,403)
Fines	75,000	75,000	44,433	(30,567)
Miscellaneous	-	-	626	626
Total revenues	202,431	202,431	157,087	(45,344)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	207,945	207,945	195,391	12,554
Lump sum distribution	-	-	9,000	(9,000)
Total Personnel Services	207,945	207,945	204,391	3,554
Benefits				
Healthcare contribution	56,222	56,222	37,992	18,230
Dental contribution	1,178	1,178	826	352
FICA/SS contribution	15,908	15,908	15,322	586
IMRF contribution	18,301	18,301	17,573	728
Total Benefits	91,609	91,609	71,713	19,896
Contractual Services				
Liability insurance	3,951	3,951	3,951	-
Workers compensation	6,197	6,197	6,197	-
Unemployment claims	125	125	125	-
Conferences and meetings	-	-	106	(106)
General association dues	1,100	1,100	140	960
Total Contractual Services	11,373	11,373	10,519	854
Total Judicial	310,927	310,927	286,623	24,304
Total expenditures	310,927	310,927	286,623	24,304
Excess (deficiency) of revenues over expenditures	(108,496)	(108,496)	(129,536)	(69,648)
OTHER FINANCING SOURCES (USES)				
Transfers in	110,313	112,613	112,613	-
Total other financing sources (uses)	110,313	112,613	112,613	-
Net change in fund balances	\$ 1,817	\$ 4,117	(16,923)	\$ (21,040)
FUND BALANCE, BEGINNING OF YEAR			19,129	
FUND BALANCE, END OF YEAR			\$ 2,206	

KANE COUNTY, ILLINOIS

Victim Coordinator Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 55,000	\$ 55,000	\$ 70,186	\$ 15,186
Reimbursements	-	-	(3)	(3)
Total revenues	55,000	55,000	70,183	15,183
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	103,295	103,295	95,113	8,182
Lump sum distribution	-	-	7,700	(7,700)
Total Personnel Services	103,295	103,295	102,813	482
Benefits				
Healthcare contribution	29,041	29,041	26,151	2,890
Dental contribution	666	666	890	(224)
FICA/SS contribution	10,457	10,457	7,366	3,091
IMRF contribution	12,029	12,029	8,436	3,593
Total Benefits	52,193	52,193	42,843	9,350
Contractual Services				
Contractual/consulting services	1,200	1,200	-	1,200
Liability insurance	2,598	2,598	2,598	-
Workers compensation	4,074	4,074	4,074	-
Unemployment claims	83	83	83	-
Total Contractual Services	7,955	7,955	6,755	1,200
Total Judicial	163,443	163,443	152,411	11,032
Total expenditures	163,443	163,443	152,411	11,032
Excess (deficiency) of revenues over expenditures	(108,443)	(108,443)	(82,228)	26,215
OTHER FINANCING SOURCES (USES)				
Transfers in	74,207	74,207	74,207	-
Total other financing sources (uses)	74,207	74,207	74,207	-
Net change in fund balances	\$ (34,236)	\$ (34,236)	(8,021)	\$ 26,215
FUND BALANCE, BEGINNING OF YEAR			34,307	
FUND BALANCE, END OF YEAR			\$ 26,286	

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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ 339	\$ 339	\$ (1)	\$ (340)
Total revenues	<u>339</u>	<u>339</u>	<u>(1)</u>	<u>(340)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 339</u>	<u>\$ 339</u>	<u>(1)</u>	<u>\$ (340)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>40,104</u>	
FUND BALANCE, END OF YEAR			<u>\$ 40,103</u>	

KANE COUNTY, ILLINOIS

Child Advocacy Center Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 221,741	\$ 221,741	\$ 285,508	\$ 63,767
Charges for services	300,150	300,150	468,245	168,095
Reimbursements	35,000	35,000	70,000	35,000
Net investment income	5,000	5,000	1,794	(3,206)
Total revenues	561,891	561,891	825,547	263,656
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	836,797	836,797	741,300	95,497
Lump sum distribution	-	-	44,500	(44,500)
Employee per diem	15,600	15,600	15,643	(43)
Total Personnel Services	852,397	852,397	801,443	50,954
Benefits				
Healthcare contribution	207,850	207,850	151,146	56,704
Dental contribution	5,825	5,825	4,332	1,493
FICA/SS contribution	65,323	65,323	58,867	6,456
IMRF contribution	75,143	75,143	67,921	7,222
Total Benefits	354,141	354,141	282,266	71,875
Contractual Services				
Contractual/consulting services	2,028	2,028	1,884	144
Examinations	7,800	7,800	-	7,800
Trials and costs of hearing	5,000	5,000	5,915	(915)
Witness costs	5,000	5,000	2,828	2,172
Court reporter costs	1,500	1,500	225	1,275
Counseling services	38,000	38,000	31,300	6,700
Repairs and maintenance - copiers	2,700	2,700	3,425	(725)
Repairs and maintenance - vehicles	-	-	410	(410)
Liability insurance	15,928	15,928	15,928	-
Workers compensation	24,982	24,982	24,982	-
Unemployment claims	503	503	503	-
General printing	-	-	121	(121)
Conferences and meetings	-	-	3,109	(3,109)
Employee training	-	-	84	(84)
Employee mileage expense	750	750	3	747
General association dues	3,200	3,200	2,270	930
Total Contractual Services	107,391	107,391	92,987	14,404
Commodities				
Office supplies	1,500	1,500	751	749
Operating supplies	7,000	7,000	30,508	(23,508)
Computer related supplies	10,000	10,000	6,173	3,827
Books and subscriptions	300	300	484	(184)
Photography supplies	2,000	2,000	-	2,000
Fuel - vehicles	3,000	3,000	1,135	1,865
Telephone	-	-	5,895	(5,895)
Total Commodities	23,800	23,800	44,946	(21,146)

KANE COUNTY, ILLINOIS

Child Advocacy Center Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Services				
Unallocated reduction in budget request	\$ (146,973)	\$ -	\$ -	\$ -
Total Services	(146,973)	-	-	-
Total Judicial	1,190,756	1,337,729	1,221,642	116,087
Total expenditures	1,190,756	1,337,729	1,221,642	116,087
Excess (deficiency) of revenues over expenditures	(628,865)	(775,838)	(396,095)	379,743
OTHER FINANCING SOURCES (USES)				
Transfers in	593,452	755,144	755,144	-
Total other financing sources (uses)	593,452	755,144	755,144	-
Net change in fund balances	\$ (35,413)	\$ (20,694)	359,049	\$ 379,743
FUND BALANCE, BEGINNING OF YEAR			177,684	
FUND BALANCE, END OF YEAR			<u>\$ 536,733</u>	

KANE COUNTY, ILLINOIS

Equitable Sharing Program Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Miscellaneous	\$ 55,000	\$ 55,000	\$ -	\$ (55,000)
Total revenues	55,000	55,000	-	(55,000)
EXPENDITURES				
Judicial				
Contractual Services				
Employee training	20,000	20,000	-	20,000
Total Contractual Services	20,000	20,000	-	20,000
Commodities				
Operating supplies	35,000	35,000	-	35,000
Total Commodities	35,000	35,000	-	35,000
Total Judicial	55,000	55,000	-	55,000
Total expenditures	55,000	55,000	-	55,000
Net change in fund balances	\$ -	\$ -	-	\$ -
FUND BALANCE, BEGINNING OF YEAR			43,280	
FUND BALANCE, END OF YEAR			\$ 43,280	

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 96,123	\$ 96,123	\$ 21,710	\$ (74,413)
Net investment income	1,580	1,580	54	(1,526)
Total revenues	97,703	97,703	21,764	(75,939)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	20,138	20,138	19,000	1,138
Lump sum distribution	-	-	1,000	(1,000)
Total Personnel Services	20,138	20,138	20,000	138
Benefits				
Healthcare contribution	5,779	5,779	5,422	357
Dental contribution	97	97	97	-
FICA/SS contribution	1,541	1,541	1,436	105
IMRF contribution	1,773	1,773	1,635	138
Total Benefits	9,190	9,190	8,590	600
Contractual Services				
Liability insurance	383	383	383	-
Workers compensation	601	601	601	-
Unemployment claims	13	13	13	-
Total Contractual Services	997	997	997	-
Commodities				
Computer software - non capital	-	-	16,955	(16,955)
Computer hardware - non capital	55,000	55,000	10,068	44,932
Total Commodities	55,000	55,000	27,023	27,977
Total Judicial	85,325	85,325	56,610	28,715
Total expenditures	85,325	85,325	56,610	28,715
Excess (deficiency) of revenues over expenditures	12,378	12,378	(34,846)	(47,224)
OTHER FINANCING SOURCES (USES)				
Transfer in	-	4,300	4,300	-
Total other financing sources (uses)	-	4,300	4,300	-
Net change in fund balances	\$ 12,378	\$ 16,678	(30,546)	\$ (47,224)
FUND BALANCE, BEGINNING OF YEAR			183,287	
FUND BALANCE, END OF YEAR			\$ 152,741	

KANE COUNTY, ILLINOIS

Bad Check Restitution Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 25,000	\$ 25,000	\$ 2,280	\$ (22,720)
Net investment income (loss)	-	-	(2)	(2)
Total revenues	25,000	25,000	2,278	(22,722)
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	\$ -	\$ -	2,278	\$ 2,278
FUND BALANCE, BEGINNING OF YEAR			45,417	
FUND BALANCE, END OF YEAR			<u>\$ 47,695</u>	

KANE COUNTY, ILLINOIS

Drug Asset Forfeiture Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 85,000	\$ 85,000	\$ 53,628	\$ (31,372)
Net investment income (loss)	-	-	(15)	(15)
Total revenues	85,000	85,000	53,613	(31,387)
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	85,000	85,000	-	85,000
Total Contractual Services	85,000	85,000	-	85,000
Total Judicial	85,000	85,000	-	85,000
Total expenditures	85,000	85,000	-	85,000
Excess (deficiency) of revenues over expenditures	-	-	53,613	53,613
OTHER FINANCING SOURCES (USES)				
Transfer in	-	3,100	-	(3,100)
Total other financing sources (uses)	-	3,100	-	(3,100)
Net change in fund balances	\$ -	\$ 3,100	\$ 53,613	\$ 50,513
FUND BALANCE, BEGINNING OF YEAR			163,941	
FUND BALANCE, END OF YEAR			\$ 217,554	

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ 10	\$ 10	\$ -	\$ (10)
Net investment income (loss)	-	-	(2)	(2)
Miscellaneous	-	-	57	57
	<u>10</u>	<u>10</u>	<u>55</u>	<u>45</u>
Total revenues				
	<u>10</u>	<u>10</u>	<u>55</u>	<u>45</u>
EXPENDITURES				
Judicial				
Commodities				
Operating supplies	10	10	-	10
Total Judicial	<u>10</u>	<u>10</u>	<u>-</u>	<u>10</u>
	<u>10</u>	<u>10</u>	<u>-</u>	<u>10</u>
Total expenditures				
	<u>10</u>	<u>10</u>	<u>-</u>	<u>10</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	55	<u>\$ 55</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,570</u>	
FUND BALANCE, END OF YEAR			<u>\$ 1,625</u>	

KANE COUNTY, ILLINOIS

Child Advocacy Advisory Board
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ -	\$ 1	\$ 1
Miscellaneous	26,000	26,000	600	(25,400)
Total revenues	26,000	26,000	601	(25,399)
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	\$ -	\$ -	601	\$ 601
FUND BALANCE, BEGINNING OF YEAR			29,036	
FUND BALANCE, END OF YEAR			<u>\$ 29,637</u>	

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 85,000	\$ 85,000	\$ 775	\$ (84,225)
Net investment income (loss)	-	-	(20)	(20)
Total revenues	85,000	85,000	755	(84,245)
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	145,000	145,000	-	145,000
Conferences and meetings	10,000	10,000	-	10,000
Total Contractual Services	155,000	155,000	-	155,000
Commodities				
Operating supplies	20,000	20,000	-	20,000
Total Commodities	20,000	20,000	-	20,000
Total Judicial	165,000	165,000	-	165,000
Total expenditures	175,000	175,000	-	175,000
Excess (deficiency) of revenues over expenditures	(90,000)	(90,000)	755	90,755
OTHER FINANCING SOURCES (USES)				
Transfer in	-	9,200	-	(9,200)
Total other financing sources (uses)	-	9,200	-	(9,200)
Net change in fund balances	\$ (90,000)	\$ (80,800)	755	\$ 81,555
FUND BALANCE, BEGINNING OF YEAR			247,094	
FUND BALANCE, END OF YEAR			\$ 247,849	

KANE COUNTY, ILLINOIS

Public Defender Records Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,000	\$ 1,000	\$ 9,129	\$ 8,129
Net investment income (loss)	-	-	(2)	(2)
Total revenues	1,000	1,000	9,127	8,127
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	1,000	1,000	-	1,000
Total Contractual Services	1,000	1,000	-	1,000
Total Judicial	1,000	1,000	-	1,000
Total expenditures	1,000	1,000	-	1,000
Net change in fund balances	\$ -	\$ -	9,127	\$ 9,127
FUND BALANCE, BEGINNING OF YEAR			6,355	
FUND BALANCE, END OF YEAR			\$ 15,482	

KANE COUNTY, ILLINOIS

Employee Events

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ 800	\$ 800	\$ 402	\$ (398)
Net investment income (loss)	184	184	(1)	(185)
Total revenues	984	984	401	(583)
EXPENDITURES				
General Government				
Commodities				
Employee recognition supplies	984	984	-	984
Total Commodities	984	984	-	984
Total General Government	984	984	-	984
Total expenditures	984	984	-	984
Net change in fund balances	\$ -	\$ -	401	\$ 401
FUND BALANCE, BEGINNING OF YEAR			21,112	
FUND BALANCE, END OF YEAR			<u>\$ 21,513</u>	

KANE COUNTY, ILLINOIS

EMA Volunteer

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,200	\$ 1,200	\$ -	\$ (1,200)
Net investment income (loss)	-	-	(15)	(15)
Miscellaneous	3,200	3,200	2,580	(620)
Total revenues	4,400	4,400	2,565	(1,835)
EXPENDITURES				
Public Safety				
Contractual Services				
Miscellaneous contractual expenses	2,500	2,500	-	2,500
Total Contractual Services	2,500	2,500	-	2,500
Commodities				
Operating supplies	600	600	880	(280)
Total Commodities	600	600	880	(280)
Total Public Safety	3,100	3,100	880	2,220
Total expenditures	3,100	3,100	880	2,220
Excess (deficiency) of revenues over expenditures	1,300	1,300	1,685	385
OTHER FINANCING SOURCES (USES)				
Transfers in	-	2,600	880	(1,720)
Total other financing sources (uses)	-	2,600	880	(1,720)
Net change in fund balances	\$ 1,300	\$ 3,900	2,565	\$ (1,335)
FUND BALANCE, BEGINNING OF YEAR			24,656	
FUND BALANCE, END OF YEAR			\$ 27,221	

KANE COUNTY, ILLINOIS

KC Emergency Planning Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ -	\$ -	\$ -	\$ -
Net investment income (loss)	-	-	(2)	(2)
Miscellaneous	4,000	4,000	-	(4,000)
Total revenues	4,000	4,000	(2)	(4,002)
EXPENDITURES				
Public Safety				
Contractual Services				
Legal printing	100	100	-	100
Miscellaneous contractual expenses	3,000	3,000	-	3,000
Total Contractual Services	3,100	3,100	-	3,100
Commodities				
Office supplies	90	90	-	90
Operating supplies	475	475	-	475
Miscellaneous supplies	325	325	-	325
Total Commodities	890	890	-	890
Total Public Safety	3,990	3,990	-	3,990
Total expenditures	3,990	3,990	-	3,990
Net change in fund balances	\$ 10	\$ 10	(2)	\$ (12)
FUND BALANCE, BEGINNING OF YEAR			27,720	
FUND BALANCE, END OF YEAR			\$ 27,718	

KANE COUNTY, ILLINOIS

Bomb Squad SWAT

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Miscellaneous	\$ 2,100	\$ 2,100	\$ 25,746	\$ 23,646
Total revenues	2,100	2,100	25,746	23,646
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	2,100	2,100	-	2,100
Conferences and meetings	-	-	1,758	(1,758)
Total Contractual Services	2,100	2,100	1,758	342
Commodities				
Miscellaneous supplies	-	-	20,171	(20,171)
Total Commodities	-	-	20,171	(20,171)
Total Public Safety	2,100	2,100	21,929	(19,829)
Total expenditures	2,100	2,100	21,929	(19,829)
Excess (deficiency) of revenues over expenditures	-	-	3,817	3,817
OTHER FINANCING SOURCES (USES)				
Transfers in	-	2,500	2,500	-
Total other financing sources (uses)	-	2,500	2,500	-
Net change in fund balances	\$ -	\$ 2,500	6,317	\$ 3,817
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			\$ 6,317	

KANE COUNTY, ILLINOIS

Law Library

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 20	\$ 20	\$ -	\$ (20)
Charges for services	287,415	287,415	259,084	(28,331)
Reimbursements	1,000	1,000	120	(880)
Net investment income (loss)	1,040	1,040	(74)	(1,114)
Miscellaneous	10,000	10,000	15,046	5,046
Total revenues	299,475	299,475	274,176	(25,299)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	131,622	131,622	133,531	(1,909)
Benefits				
Healthcare contribution	16,085	16,085	15,867	218
Dental contribution	512	512	512	-
FICA/SS contribution	10,070	10,070	9,818	252
IMRF contribution	11,583	11,583	11,261	322
Total Benefits	38,250	38,250	37,458	792
Contractual Services				
Repairs and maintenance - copiers	800	800	4,736	(3,936)
Liability insurance	2,501	2,501	2,501	-
Workers compensation	3,923	3,923	3,923	-
Unemployment claims	79	79	79	-
Conferences and meetings	300	300	348	(48)
Employee mileage expense	300	300	577	(277)
General association dues	1,080	1,080	896	184
Miscellaneous contractual expenses	15,500	15,500	15,083	417
Total Contractual Services	24,483	24,483	28,143	(3,660)
Commodities				
Office supplies	2,000	2,000	2,554	(554)
Operating supplies	500	500	31	469
Computer related supplies	7,520	7,520	10,294	(2,774)
Books and subscriptions	93,800	93,800	96,144	(2,344)
Telephone	1,300	1,300	1,214	86
Cellular phone	-	-	568	(568)
Total Commodities	105,120	105,120	110,805	(5,685)
Total Judicial	299,475	299,475	309,937	(10,462)
Total expenditures	299,475	299,475	309,937	(10,462)
Excess (deficiency) of revenues over expenditures	-	-	(35,761)	(14,837)

KANE COUNTY, ILLINOIS

Law Library

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ 29,500	\$ 29,500	\$ -
Total other financing sources (uses)	-	29,500	29,500	-
Net change in fund balances	<u>\$ -</u>	<u>\$ 29,500</u>	(6,261)	<u>\$ (35,761)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>255,234</u>	
FUND BALANCE, END OF YEAR			<u>\$ 248,973</u>	

KANE COUNTY, ILLINOIS

Canteen Commission Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ -	\$ -	\$ 41,132	\$ 41,132
Reimbursements	400,000	400,000	579,461	179,461
Net investment income	-	-	101	101
Miscellaneous	-	-	10,150	10,150
Total revenues	400,000	400,000	630,844	230,844
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	200,000	200,000	359,469	(159,469)
Repairs and maintenance - buildings	-	-	1,424	(1,424)
Bond	-	-	40,334	(40,334)
Bond Fee	-	-	798	(798)
Transportation	-	-	3,001	(3,001)
Total Contractual Services	200,000	200,000	405,026	(205,026)
Commodities				
Office supplies	-	-	12,485	(12,485)
Postage	-	-	3,793	(3,793)
Books and subscriptions	-	-	15,990	(15,990)
Cleaning supplies	-	-	4,215	(4,215)
Food	-	-	40,015	(40,015)
Clothing supplies	-	-	4,900	(4,900)
Office furniture - non capital	-	-	8,218	(8,218)
Special purpose equipment - non capital	-	-	6,424	(6,424)
Cable TV	-	-	2,956	(2,956)
Miscellaneous supplies	200,000	200,000	48,999	151,001
Total Commodities	200,000	200,000	147,995	52,005
Total Public Safety	400,000	400,000	553,021	(153,021)
Capital Outlay				
Machinery and equipment	-	-	14,735	(14,735)
Building improvements	-	-	13,000	(13,000)
Total capital outlay	-	-	27,735	(27,735)
Total expenditures	400,000	400,000	580,756	(180,756)
Excess (deficiency) of revenues over expenditures	-	-	50,088	50,088
OTHER FINANCING SOURCES (USES)				
Transfers in	-	26,200	26,200	-
Total other financing sources (uses)	-	26,200	26,200	-
Net change in fund balances	\$ -	\$ 26,200	76,288	\$ 50,088
FUND BALANCE, BEGINNING OF YEAR			205,509	
FUND BALANCE, END OF YEAR			\$ 281,797	

KANE COUNTY, ILLINOIS

County Sheriff DEF Federal - DOJ
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Miscellaneous	\$ 24,000	\$ 24,000	\$ 2	\$ (23,998)
Total revenues	24,000	24,000	2	(23,998)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	24,000	24,000	-	24,000
Total Contractual Services	24,000	24,000	-	24,000
Commodities				
Special purpose equipment - non capital	-	-	1,831	(1,831)
Total Commodities	-	-	1,831	(1,831)
Distributions to custodial funds	-	-	12,902	(12,902)
Total Public Safety	24,000	24,000	14,733	9,267
Total expenditures	24,000	24,000	14,733	9,267
Net change in fund balances	\$ -	\$ -	(14,731)	\$ (14,731)
FUND BALANCE, BEGINNING OF YEAR			13,276	
FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (1,455)</u>	

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ -	\$ -	\$ 116,674	\$ 116,674
Net investment income	-	-	11	11
Miscellaneous	50,000	50,000	4,892	(45,108)
Total revenues	50,000	50,000	121,577	71,577
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	50,000	50,000	107,837	(57,837)
Employee training	-	-	3,374	(3,374)
General association dues	-	-	300	(300)
Total Contractual Services	50,000	50,000	111,511	(61,511)
Commodities				
Books and subscriptions	-	-	1,248	(1,248)
Special purpose equipment - non capital	-	-	34,119	(34,119)
Miscellaneous supplies	-	-	18,707	(18,707)
Total Commodities	-	-	54,074	(54,074)
Distributions to custodial funds	-	-	20,442	(20,442)
Total Public Safety	50,000	50,000	186,027	(136,027)
Total expenditures	50,000	50,000	186,027	(136,027)
Net change in fund balances	\$ -	\$ -	(64,450)	\$ (64,450)
FUND BALANCE, BEGINNING OF YEAR			2,172	
FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (62,278)</u>	

KANE COUNTY, ILLINOIS

FATS

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,200	\$ 1,200	\$ 3,202	\$ 2,002
Total revenues	1,200	1,200	3,202	2,002
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	1,200	1,200	-	1,200
Total Contractual Services	1,200	1,200	-	1,200
Commodities				
Miscellaneous supplies	-	-	(447)	447
Total Commodities	-	-	(447)	447
Total Public Safety	1,200	1,200	(447)	1,647
Total expenditures	1,200	1,200	(447)	1,647
Net change in fund balances	\$ -	\$ -	3,649	\$ 3,649
FUND BALANCE, BEGINNING OF YEAR			253	
FUND BALANCE, END OF YEAR			\$ 3,902	

KANE COUNTY, ILLINOIS

K-9 Unit

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ -	\$ 6	\$ 6
Miscellaneous	20,000	20,000	75,509	55,509
Total revenues	20,000	20,000	75,515	55,515
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	15,000	15,000	47,735	(32,735)
General donations	-	-	1,500	(1,500)
Total Contractual Services	15,000	15,000	49,235	(34,235)
Commodities				
Miscellaneous supplies	5,000	5,000	26,961	(21,961)
Total Commodities	5,000	5,000	26,961	(21,961)
Total Public Safety	20,000	20,000	76,196	(56,196)
Total expenditures	20,000	20,000	76,196	(56,196)
Excess (deficiency) of revenues over expenditures	-	-	(681)	(681)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	9,600	9,600	-
Total other financing sources (uses)	-	9,600	9,600	-
Net change in fund balances	\$ -	\$ 9,600	8,919	\$ (681)
FUND BALANCE, BEGINNING OF YEAR			28,695	
FUND BALANCE, END OF YEAR			\$ 37,614	

KANE COUNTY, ILLINOIS

Vehicle Maintenance / Purchase Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Miscellaneous	\$ 12,000	\$ 12,000	\$ 1,464	\$ (10,536)
Total revenues	12,000	12,000	1,464	(10,536)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	-	-	1,210	(1,210)
Total Contractual Services	-	-	1,210	(1,210)
Commodities				
Miscellaneous supplies	12,000	12,000	1,461	10,539
Total Commodities	12,000	12,000	1,461	10,539
Total Public Safety	12,000	12,000	2,671	9,329
Total expenditures	12,000	12,000	2,671	9,329
Excess (deficiency) of revenues over expenditures	-	-	(1,207)	(1,207)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	6,700	1,681	(5,019)
Total other financing sources (uses)	-	6,700	1,681	(5,019)
Net change in fund balances	\$ -	\$ 6,700	474	\$ (6,226)
FUND BALANCE, BEGINNING OF YEAR			1,289	
FUND BALANCE, END OF YEAR			\$ 1,763	

KANE COUNTY, ILLINOIS

Sheriff DUI

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 30,000	\$ 30,000	\$ 48,538	\$ 18,538
Reimbursements	-	-	7,018	7,018
Total revenues	30,000	30,000	55,556	25,556
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	10,000	10,000	7,200	2,800
Conferences and meetings	-	-	2,196	(2,196)
Law enforcement training	10,000	10,000	8,482	1,518
Total Contractual Services	20,000	20,000	17,878	2,122
Commodities				
Miscellaneous supplies	10,000	10,000	48,352	(38,352)
Total Commodities	10,000	10,000	48,352	(38,352)
Total Public Safety	30,000	30,000	66,230	(36,230)
Total expenditures	30,000	30,000	66,230	(36,230)
Excess (deficiency) of revenues over expenditures	-	-	(10,674)	(36,230)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	8,400	8,400	-
Total other financing sources (uses)	-	8,400	8,400	-
Net change in fund balances	\$ -	\$ 8,400	(2,274)	\$ (10,674)
FUND BALANCE, BEGINNING OF YEAR			17,412	
FUND BALANCE, END OF YEAR			\$ 15,138	

KANE COUNTY, ILLINOIS

Sheriff's Office Money Laundering Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 5,000	\$ 5,000	\$ 7,118	\$ 2,118
Total revenues	5,000	5,000	7,118	2,118
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	5,000	5,000	3,068	1,932
Total Contractual Services	5,000	5,000	3,068	1,932
Commodities				
Operating supplies	-	-	4,452	(4,452)
Total Commodities	-	-	4,452	(4,452)
Total Public Safety	5,000	5,000	7,520	(2,520)
Total expenditures	5,000	5,000	7,520	(2,520)
Excess (deficiency) of revenues over expenditures	-	-	(402)	(402)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	46,100	7,520	(38,580)
Total other financing sources (uses)	-	46,100	7,520	(38,580)
Net change in fund balances	\$ -	\$ 46,100	7,118	\$ (38,982)
FUND BALANCE, BEGINNING OF YEAR			591	
FUND BALANCE, END OF YEAR			\$ 7,709	

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 5,000	\$ 5,000	\$ 34	\$ (4,966)
Net investment income (loss)	-	-	(2)	(2)
Total revenues	5,000	5,000	32	(4,968)
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	\$ -	\$ -	32	\$ 32
FUND BALANCE, BEGINNING OF YEAR			4,015	
FUND BALANCE, END OF YEAR			\$ 4,047	

KANE COUNTY, ILLINOIS

AJF Medical Cost Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 20,000	\$ 20,000	\$ 26,888	\$ 6,888
Net investment income (loss)	40	40	(74)	(114)
Total revenues	20,040	20,040	26,814	6,774
EXPENDITURES				
Public Safety				
Contractual Services				
Medical/dental/hospital services	20,040	20,040	-	20,040
Total Contractual Services	20,040	20,040	-	20,040
Total Public Safety	20,040	20,040	-	20,040
Total expenditures	20,040	20,040	-	20,040
Excess (deficiency) of revenues over expenditures	-	-	26,814	26,814
OTHER FINANCING SOURCES (USES)				
Transfers in	-	2,800	-	(2,800)
Total other financing sources (uses)	-	2,800	-	(2,800)
Net change in fund balances	\$ -	\$ 2,800	26,814	\$ 24,014
FUND BALANCE, BEGINNING OF YEAR			198	
FUND BALANCE, END OF YEAR			\$ 27,012	

KANE COUNTY, ILLINOIS

Sheriff Civil Operations Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ -	\$ -	\$ (1,465)	\$ (1,465)
Charges for services	-	-	79,045	79,045
Miscellaneous	5,500	5,500	27,035	21,535
Total revenues	5,500	5,500	104,615	99,115
EXPENDITURES				
Public Safety				
Contractual Services				
Conferences and training	-	-	(3,652)	3,652
Law enforcement training	-	-	12,408	(12,408)
Employee mileage expense	-	-	80	(80)
General association dues	-	-	245	(245)
Miscellaneous contractual expenses	5,500	5,500	10,321	(4,821)
General donations	-	-	9,695	(9,695)
Total Contractual Services	5,500	5,500	29,097	(23,597)
Commodities				
Operating supplies	-	-	3,909	(3,909)
Books and subscriptions	-	-	2,568	(2,568)
Computer hardware - non capital	-	-	169	(169)
Employee recognition supplies	-	-	1,000	(1,000)
Uniform supplies	-	-	1,556	(1,556)
Miscellaneous supplies	-	-	42,392	(42,392)
Total Commodities	-	-	51,594	(51,594)
Total Public Safety	5,500	5,500	80,691	(75,191)
Total expenditures	5,500	5,500	80,691	(75,191)
Excess (deficiency) of revenues over expenditures	-	-	23,924	(75,191)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	4,300	4,300	-
Total other financing sources (uses)	-	4,300	4,300	-
Net change in fund balances	\$ -	\$ 4,300	28,224	\$ 23,924
FUND BALANCE, BEGINNING OF YEAR			11,381	
FUND BALANCE, END OF YEAR			\$ 39,605	

KANE COUNTY, ILLINOIS

Cannabis Regulation - Local Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 45,000	\$ 45,000	\$ 83,556	\$ 38,556
Net investment income (loss)	90	90	(34)	(124)
Total revenues	45,090	45,090	83,522	38,432
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	20,000	20,000	28,340	(8,340)
Total Contractual Services	20,000	20,000	28,340	(8,340)
Commodities				
Operating supplies	25,090	25,090	4,644	20,446
Total Commodities	25,090	25,090	4,644	20,446
Total Public Safety	45,090	45,090	32,984	12,106
Capital Outlay				
Automotive equipment	-	43,885	40,885	3,000
Total capital outlay	-	43,885	40,885	3,000
Total expenditures	45,090	88,975	73,869	15,106
Net change in fund balances	\$ -	\$ (43,885)	9,653	\$ 53,538
FUND BALANCE, BEGINNING OF YEAR			25,349	
FUND BALANCE, END OF YEAR			\$ 35,002	

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KANE COUNTY, ILLINOIS

Sale & Error

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 21,000	\$ 21,000	\$ 94,161	\$ 73,161
Net investment income (loss)	-	-	(263)	(263)
Total revenues	21,000	21,000	93,898	72,898
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	21,000	21,000	93,898	72,898
OTHER FINANCING SOURCES (USES)				
Transfers in	-	33,400	33,400	-
Transfers out	(21,000)	(35,917)	(35,917)	-
Total other financing sources (uses)	(21,000)	(2,517)	(2,517)	-
Net change in fund balances	\$ -	\$ 18,483	91,381	\$ 72,898
FUND BALANCE, BEGINNING OF YEAR			504,795	
FUND BALANCE, END OF YEAR			\$ 596,176	

KANE COUNTY, ILLINOIS

Kane Comm
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 594,038	\$ 594,038	\$ 538,471	\$ (55,567)
Reimbursements	860,000	860,000	845,365	(14,635)
Net investment income	-	-	591	591
Total revenues	1,454,038	1,454,038	1,384,427	(69,611)
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	1,408,151	1,420,459	1,208,160	212,299
Overtime salaries	63,183	63,183	232,823	(169,640)
Total Personnel Services	1,471,334	1,483,642	1,440,983	42,659
Benefits				
Healthcare contribution	274,665	277,416	225,025	52,391
Dental contribution	8,634	8,742	6,612	2,130
FICA/SS contribution	112,557	113,499	106,042	7,457
IMRF contribution	129,477	130,560	121,598	8,962
Total Benefits	525,333	530,217	459,277	70,940
Contractual Services				
Contractual/consulting services	35,911	35,911	38,345	(2,434)
Repairs and maintenance - computers	5,900	5,900	2,568	3,332
Repairs and maintenance - copiers	500	500	79	421
Repairs and maintenance - equipment	10,000	10,000	7,723	2,277
Equipment rental	28,170	28,170	27,060	1,110
Liability insurance	26,755	26,755	26,755	-
Workers compensation	41,963	41,963	41,963	-
Unemployment claims	845	845	845	-
General advertising	-	-	923	(923)
Conferences and meetings	9,000	9,000	5,175	3,825
Employee training	3,200	3,200	5,235	(2,035)
Employee mileage expense	3,000	3,000	431	2,569
General association dues	1,300	1,300	900	400
Pre-employment physicals	600	600	1,236	(636)
Total Contractual Services	167,144	167,144	159,238	7,906
Commodities				
Office supplies	2,400	2,400	1,594	806
Operating supplies	2,200	2,200	2,456	(256)
Computer related supplies	2,400	2,400	7,642	(5,242)
Employee recognition supplies	675	675	803	(128)
Telephone	-	-	95,543	(95,543)
Total Commodities	7,675	7,675	108,038	(100,363)
Total Public Safety	2,171,486	2,188,678	2,167,536	21,142

KANE COUNTY, ILLINOIS

Kane Comm
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Special purpose equipment	\$ -	\$ 18,000	\$ 69,211	\$ (51,211)
Total capital outlay	-	18,000	69,211	(51,211)
 Total expenditures	 2,171,486	 2,206,678	 2,236,747	 (30,069)
 Excess (deficiency) of revenues over expenditures	 (717,448)	 (752,640)	 (852,320)	 (99,680)
OTHER FINANCING SOURCES (USES)				
Transfers in	835,607	857,107	857,107	-
Transfers out	(110,543)	(111,151)	(111,151)	-
Total other financing sources (uses)	725,064	745,956	745,956	-
 Net change in fund balances	 \$ 7,616	 \$ (6,684)	 (106,364)	 \$ (99,680)
 FUND BALANCE, BEGINNING OF YEAR			 1,096,116	
 FUND BALANCE, END OF YEAR			 \$ 989,752	

KANE COUNTY, ILLINOIS

Probation Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,096,000	\$ 1,096,000	\$ 950,309	\$ (145,691)
Reimbursements	15,000	15,000	10,635	(4,365)
Miscellaneous	-	-	1	1
Total revenues	1,111,000	1,111,000	960,945	(150,055)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	200,000	200,000	83,596	116,404
Legal service	75,000	75,000	40,815	34,185
Psychological/psychiatric services	450,000	450,000	384,233	65,767
Software licensing cost	75,000	75,000	69,865	5,135
Polygraph testing	5,000	5,000	900	4,100
Juvenile board and care	400,000	400,000	-	400,000
Security services	60,000	60,000	13,585	46,415
Conferences and meetings	5,000	5,000	2,732	2,268
Employee training	4,000	4,000	-	4,000
General association dues	1,000	1,000	-	1,000
Miscellaneous contractual expenses	10,000	10,000	2,867	7,133
Total Contractual Services	1,285,000	1,285,000	598,593	686,407
Commodities				
Office supplies	500	500	-	500
Operating supplies	500	500	-	500
Computer related supplies	1,000	1,000	6,200	(5,200)
Books and subscriptions	1,000	1,000	-	1,000
Computer software - non capital	500	500	-	500
Computer hardware - non capital	5,000	5,000	-	5,000
Uniform supplies	2,500	2,500	-	2,500
Weapons and ammunition	500	500	-	500
Medical supplies and drugs	250	250	-	250
Incentives	2,500	2,500	5,070	(2,570)
Testing materials	-	-	1,817	(1,817)
Total Commodities	14,250	14,250	13,087	1,163
Total Public Safety	1,299,250	1,299,250	611,680	687,570
Capital Outlay				
Building improvements	-	-	17,795	(17,795)
Total capital outlay	-	-	17,795	(17,795)
Total expenditures	1,299,250	1,299,250	629,475	669,775
Excess (deficiency) of revenues over expenditures	(188,250)	(188,250)	331,470	519,720

KANE COUNTY, ILLINOIS

Probation Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	<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	\$ -	\$ 79,100	\$ 79,100	\$ -
Transfers out	(371,350)	(426,906)	(426,906)	-
Total other financing sources (uses)	<u>(371,350)</u>	<u>(347,806)</u>	<u>(347,806)</u>	<u>-</u>
Net change in fund balances	<u>\$ (559,600)</u>	<u>\$ (536,056)</u>	(16,336)	<u>\$ 519,720</u>
FUND BALANCE, BEGINNING OF YEAR			<u>3,948,873</u>	
FUND BALANCE, END OF YEAR			<u>\$ 3,932,537</u>	

KANE COUNTY, ILLINOIS

Substance Abuse Screening Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 80,000	\$ 80,000	\$ 18,558	\$ (61,442)
Net investment income (loss)	-	-	(37)	(37)
Total revenues	80,000	80,000	18,521	(61,479)
EXPENDITURES				
Public Safety				
Contractual Services				
Lab services	75,000	75,000	12,466	62,534
General advertising	-	-	38	(38)
Total Contractual Services	75,000	75,000	12,504	62,496
Commodities				
Medical supplies and drugs	5,000	5,000	376	4,624
Total Commodities	5,000	5,000	376	4,624
Total Public Safety	80,000	80,000	12,880	67,120
Total expenditures	80,000	80,000	12,880	67,120
Excess (deficiency) of revenues over expenditures	-	-	5,641	5,641
OTHER FINANCING SOURCES (USES)				
Transfers in	-	14,200	12,303	(1,897)
Total other financing sources (uses)	-	14,200	12,303	(1,897)
Net change in fund balances	\$ -	\$ 14,200	17,944	\$ 3,744
FUND BALANCE, BEGINNING OF YEAR			545,254	
FUND BALANCE, END OF YEAR			\$ 563,198	

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ 500,000	\$ 166,667	\$ (333,333)
Fines	2,500	2,500	120	(2,380)
Charges for services	80,000	80,000	82,374	2,374
Net investment income	-	-	1,026	1,026
Total revenues	82,500	582,500	250,187	(332,313)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	169,463	169,463	33,146	136,317
Lab services	40,000	55,000	27,667	27,333
Halfway house	28,400	69,200	12,643	56,557
Residential treatment	185,787	674,743	156,575	518,168
Repairs and maintenance - vehicles	1,000	1,000	2,240	(1,240)
Repairs and maintenance - office equipment	-	-	124	(124)
General advertising	-	-	32	(32)
Conferences and meetings	10,000	20,800	21,187	(387)
Employee training	500	500	1,311	(811)
Employee mileage expense	500	500	78	422
General association dues	500	500	140	360
Total Contractual Services	436,150	991,706	255,143	736,563
Commodities				
Office supplies	500	500	752	(252)
Operating supplies	500	500	724	(224)
Postage	200	200	-	200
Books and subscriptions	-	-	1,160	(1,160)
Medical supplies and drugs	-	-	225	(225)
Drug court graduation supplies	2,000	2,000	1,731	269
Sanction incentives	10,000	10,000	4,168	5,832
Peer group activities supplies	2,000	2,000	910	1,090
Fuel - vehicles	2,500	2,500	1,297	1,203
Total Commodities	17,700	17,700	10,967	6,733
Total Public Safety	453,850	1,009,406	266,110	743,296
Total expenditures	453,850	1,009,406	266,110	743,296
Excess (deficiency) of revenues over expenditures	(371,350)	(426,906)	(15,923)	410,983
OTHER FINANCING SOURCES (USES)				
Transfers in	371,350	434,806	434,806	-
Total other financing sources (uses)	371,350	434,806	434,806	-
Net change in fund balances	\$ -	\$ 7,900	418,883	\$ 410,983
FUND BALANCE, BEGINNING OF YEAR			505,392	
FUND BALANCE, END OF YEAR			\$ 924,275	

KANE COUNTY, ILLINOIS

Juvenile Drug Court Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Total revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfer in	-	5,000	-	(5,000)
Total other financing sources (uses)	-	5,000	-	(5,000)
Net change in fund balances	<u>\$ -</u>	<u>\$ 5,000</u>	-	<u>\$ (5,000)</u>
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			<u>\$ -</u>	

KANE COUNTY, ILLINOIS

Probation Victim Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 10,000	\$ 10,000	\$ 13,125	\$ 3,125
Net investment income (loss)	-	-	(5)	5
Total revenues	10,000	10,000	13,120	3,130
EXPENDITURES				
Public Safety				
Contractual Services				
Professional Services	10,000	10,000	-	10,000
Total Contractual Services	10,000	10,000	-	10,000
Total Public Safety	10,000	10,000	-	10,000
Total expenditures	10,000	10,000	-	10,000
Excess (deficiency) of revenues over expenditures	-	-	13,120	13,130
OTHER FINANCING SOURCES (USES)				
Transfer in	-	2,200	-	(2,200)
Total other financing sources (uses)	-	2,200	-	(2,200)
Net change in fund balances	\$ -	\$ 2,200	13,120	\$ 10,930
FUND BALANCE, BEGINNING OF YEAR			14,618	
FUND BALANCE, END OF YEAR			\$ 27,738	

KANE COUNTY, ILLINOIS

Victim Impact Panel Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ (10)	\$ (10)
Total revenues	-	-	(10)	(10)
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	(10)	(10)
OTHER FINANCING SOURCES (USES)				
Transfer in	-	7,600	-	(7,600)
Total other financing sources (uses)	-	7,600	-	(7,600)
Net change in fund balances	<u>\$ -</u>	<u>\$ 7,600</u>	(10)	<u>\$ (7,610)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>35,894</u>	
FUND BALANCE, END OF YEAR			<u>\$ 35,884</u>	

KANE COUNTY, ILLINOIS

Juvenile Justice Donation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ 125	\$ 125	\$ (2)	\$ (127)
Miscellaneous	575	575	691	116
Total revenues	700	700	689	(11)
EXPENDITURES				
Public Safety				
Contractual Services				
Books and subscriptions	600	600	-	600
Miscellaneous supplies	100	100	23	77
Total Contractual Services	700	700	23	677
Total Public Safety	700	700	23	677
Total expenditures	700	700	23	677
Net change in fund balances	\$ -	\$ -	666	\$ (688)
FUND BALANCE, BEGINNING OF YEAR			4,387	
FUND BALANCE, END OF YEAR			\$ 5,053	

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KANE COUNTY, ILLINOIS

Coroner Administration

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 4,412	\$ 4,412	\$ 3,922	\$ (490)
Charges for services	116,125	116,125	131,042	14,917
Reimbursements	2,438	2,438	-	(2,438)
Net investment income (loss)	-	-	(9)	(9)
Total revenues	122,975	122,975	134,955	11,980
EXPENDITURES				
Public Safety				
Contractual Services				
Direct Cremation	2,230	2,230	6,082	(3,852)
Conferences and meeting	4,000	4,000	3,666	334
Employee training	4,800	4,800	4,267	533
Employee mileage expense	500	500	-	500
General association dues	3,600	3,600	2,888	712
Miscellaneous contractual expenses	15,000	15,000	15,363	(363)
Total Contractual Services	30,130	30,130	32,266	(2,136)
Commodities				
Office supplies	3,500	3,500	3,794	(294)
Operating supplies	66,133	66,133	44,984	21,149
Uniform supplies	5,000	5,000	3,740	1,260
Body bags	6,250	6,250	2,604	3,646
Miscellaneous operating commodity expenses	35,000	35,000	12,787	22,213
Total Commodities	115,883	115,883	67,909	47,974
Total Public Safety	146,013	146,013	100,175	45,838
Capital Outlay				
Special purpose equipment	-	-	14,598	(14,598)
Total capital outlay	-	-	14,598	(14,598)
Total expenditures	146,013	146,013	114,773	31,240
Net change in fund balances	\$ (23,038)	\$ (23,038)	20,182	\$ 43,220
FUND BALANCE, BEGINNING OF YEAR			291,864	
FUND BALANCE, END OF YEAR			\$ 312,046	

KANE COUNTY, ILLINOIS

Animal Control

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 4,500	\$ 4,500	\$ 1,634	\$ (2,866)
Charges for services	862,159	862,159	917,722	55,563
Reimbursements	10,000	10,000	36,610	26,610
Net investment income (loss)	16,000	16,000	(233)	(16,233)
Miscellaneous	1,200	1,200	2,467	1,267
Total revenues	893,859	893,859	958,200	64,341
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	440,830	440,830	435,385	5,445
Overtime salaries	22,064	22,064	27,565	(5,501)
Total Personnel Services	462,894	462,894	462,950	(56)
Benefits				
Healthcare contribution	83,004	83,004	47,621	35,383
Dental contribution	2,722	2,722	1,706	1,016
FICA/SS contribution	35,314	35,314	34,616	698
IMRF contribution	40,623	40,623	36,401	4,222
Total Benefits	161,663	161,663	120,344	41,319
Contractual Services				
Contractual/consulting services	28,000	28,000	29,580	(1,580)
Veterinarian services	9,000	9,000	4,240	4,760
Software licensing cost	49,600	49,600	91,696	(42,096)
Cremation services	600	600	300	300
Disposal and water softener services	1,700	1,700	1,153	547
Repairs and maintenance - roads	4,000	4,000	2,448	1,552
Repairs and maintenance - buildings	8,000	8,000	45,631	(37,631)
Repairs and maintenance - grounds	3,000	3,000	5,282	(2,282)
Repairs and maintenance - computers	1,000	1,000	-	1,000
Repairs and maintenance - copiers	1,000	1,000	510	490
Repairs and maintenance - communication equipment	1,000	1,000	-	1,000
Repairs and maintenance - equipment	3,000	3,000	(309)	3,309
Repairs and maintenance - vehicles	4,000	4,000	3,457	543
Liability insurance	8,352	8,352	8,352	-
Workers compensation	13,099	13,099	13,099	-
Unemployment claims	264	264	264	-
General advertising	2,000	2,000	3,996	(1,996)
General printing	500	500	376	124
Conferences and meetings	1,500	1,500	-	1,500
Employee training	4,000	4,000	3,549	451
Employee mileage expense	1,500	1,500	1,600	(100)
General association dues	150	150	100	50
Employee medical expense	5,000	5,000	2,800	2,200
Miscellaneous contractual expense	1,500	1,500	-	1,500
Total Contractual Services	151,765	151,765	218,124	(66,359)

KANE COUNTY, ILLINOIS

Animal Control

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 8,000	\$ 8,000	\$ 21,897	\$ (13,897)
Operating supplies	17,000	17,000	18,254	(1,254)
Utilities - water	3,500	3,500	3,394	106
Animal care supplies	15,000	15,000	27,651	(12,651)
Cleaning supplies	4,000	4,000	8,697	(4,697)
Uniform supplies	2,000	2,000	47	1,953
Medical supplies and drugs	6,000	6,000	12,528	(6,528)
Utilities - natural gas	6,000	6,000	5,430	570
Utilities - electric	7,000	7,000	6,588	412
Fuel - vehicles	7,500	7,500	6,144	1,356
Telephone	9,000	9,000	7,713	1,287
Cellular phone	-	-	1,707	(1,707)
Total Commodities	<u>85,000</u>	<u>85,000</u>	<u>120,050</u>	<u>(35,050)</u>
Total Public Safety	<u>861,322</u>	<u>861,322</u>	<u>921,468</u>	<u>(60,146)</u>
Capital Outlay				
Building improvements	<u>30,000</u>	<u>30,000</u>	<u>465</u>	<u>29,535</u>
Total capital outlay	<u>30,000</u>	<u>30,000</u>	<u>465</u>	<u>29,535</u>
Total expenditures	<u>891,322</u>	<u>891,322</u>	<u>921,933</u>	<u>(30,611)</u>
Excess (deficiency) of revenues over expenditures	<u>2,537</u>	<u>2,537</u>	<u>36,267</u>	<u>33,730</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>46,700</u>	<u>46,700</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>46,700</u>	<u>46,700</u>	<u>-</u>
Net change in fund balances	<u>\$ 2,537</u>	<u>\$ 49,237</u>	<u>82,967</u>	<u>\$ 33,730</u>
FUND BALANCE, BEGINNING OF YEAR			<u>762,372</u>	
FUND BALANCE, END OF YEAR			<u>\$ 845,339</u>	

KANE COUNTY, ILLINOIS

County Highway Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 5,010,909	\$ 5,010,909	\$ 5,021,276	\$ 10,367
Other taxes	-	-	2,532	2,532
Licenses and permits	365,000	365,000	459,502	94,502
Charges for services	34,750	34,750	28,727	(6,023)
Reimbursements	290,000	290,000	544,060	254,060
Net investment income (loss)	27,000	27,000	(6,109)	(33,109)
Miscellaneous	7,000	7,000	2,099	(4,901)
Total revenues	5,734,659	5,734,659	6,052,087	317,428
EXPENDITURES				
Highways and Streets				
Personnel Services				
Salaries and wages	2,795,451	2,795,451	2,351,668	443,783
Overtime salaries	50,145	50,145	78,998	(28,853)
Total Personnel Services	2,845,596	2,845,596	2,430,666	414,930
Benefits				
Healthcare contribution	490,276	490,276	410,757	79,519
Dental contribution	13,603	13,603	11,679	1,924
FICA/SS contribution	217,689	217,689	178,624	39,065
IMRF contribution	250,413	250,413	204,835	45,578
Total Benefits	971,981	971,981	805,895	166,086
Contractual Services				
Engineering services	1,062,775	1,062,775	1,201,855	(139,080)
Contractual/consulting services	187,360	187,360	290,066	(102,706)
Legal service	100,000	100,000	86,500	13,500
Medical/dental/hospital services	5,000	5,000	2,704	2,296
Northeast IL plan and metro services	32,143	32,143	27,143	5,000
Software licensing cost	72,645	72,645	47,261	25,384
Security services	6,000	6,000	8,236	(2,236)
Disposal and water softener services	20,000	20,000	13,508	6,492
Janitorial services	25,000	25,000	28,039	(3,039)
Repairs and maintenance - buildings	52,000	52,000	54,492	(2,492)
Repairs and maintenance - grounds	8,000	8,000	9,524	(1,524)
Repairs and maintenance - copiers	5,560	5,560	2,783	2,777
Repairs and maintenance - communication equipment	1,000	1,000	-	1,000
Repairs and maintenance - equipment	15,000	15,000	9,772	5,228
Vehicle lease	80,000	80,000	68,769	11,231
Repairs and maintenance - vehicles	36,000	36,000	14,745	21,255
Repairs and maintenance - office equipment	3,000	3,000	1,278	1,722
Liability insurance	53,114	53,114	53,114	-
Workers compensation	83,305	83,305	83,305	-
Unemployment claims	1,678	1,678	1,678	-

KANE COUNTY, ILLINOIS

County Highway Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General printing	\$ 3,000	\$ 3,000	\$ 502	\$ 2,498
Legal printing	3,000	3,000	4,158	(1,158)
Mapping	12,000	12,000	-	12,000
Conferences and meetings	25,000	25,000	20,320	4,680
Employee training	12,000	12,000	9,157	2,843
Employee mileage expense	6,500	6,500	870	5,630
General association dues	24,000	24,000	20,186	3,814
Miscellaneous contractual expenses	6,000	6,000	744	5,256
Total Contractual Services	<u>1,941,080</u>	<u>1,941,080</u>	<u>2,060,709</u>	<u>(119,629)</u>
Commodities				
Office supplies	22,500	22,500	11,535	10,965
Operating supplies	20,000	20,000	18,445	1,555
Postage	2,000	2,000	66	1,934
Books and subscriptions	1,500	1,500	1,590	(90)
Computer hardware - non capital	68,540	68,540	16,043	52,497
Buildings and grounds supplies	10,300	10,300	26,593	(16,293)
Liquid salt	15,300	15,300	4,043	11,257
Crushed stone	10,000	10,000	3,974	6,026
Sign material	55,000	55,000	49,249	5,751
Utilities - natural gas	45,000	45,000	27,954	17,046
Utilities - electric	38,000	38,000	22,128	15,872
Utilities - intersection lighting	145,000	145,000	113,947	31,053
Fuel - vehicles	300,000	300,000	241,045	58,955
Telephone	40,000	40,000	20,834	19,166
Cellular phone	22,000	22,000	17,814	4,186
Total Commodities	<u>795,140</u>	<u>795,140</u>	<u>575,260</u>	<u>219,880</u>
Total Highways and Streets	<u>6,553,797</u>	<u>6,553,797</u>	<u>5,872,530</u>	<u>681,267</u>
Capital Outlay				
Computer software - capital	450,000	450,000	161,134	288,866
Automotive equipment	543,478	543,478	491,710	51,768
Office furniture	10,000	10,000	20,823	(10,823)
Copiers	10,000	10,000	-	10,000
Machinery and equipment	432,876	432,876	54,991	377,885
Building improvements	305,000	305,000	120,673	184,327
Highway right of way	100,000	100,000	691	99,309
Total capital outlay	<u>1,851,354</u>	<u>1,851,354</u>	<u>850,022</u>	<u>1,001,332</u>
Total expenditures	<u>8,405,151</u>	<u>8,405,151</u>	<u>6,722,552</u>	<u>1,682,599</u>
Excess (deficiency) of revenues over expenditures	<u>(2,670,492)</u>	<u>(2,670,492)</u>	<u>(670,465)</u>	<u>2,000,027</u>

KANE COUNTY, ILLINOIS

County Highway
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 161,000	\$ 240,300	\$ 114,455	\$ (125,845)
Transfers out	<u>(182,063)</u>	<u>(182,063)</u>	<u>(182,063)</u>	<u>-</u>
Total other financing sources (uses)	<u>(21,063)</u>	<u>58,237</u>	<u>(67,608)</u>	<u>(125,845)</u>
Net change in fund balances	<u>\$ (2,691,555)</u>	<u>\$ (2,612,255)</u>	(738,073)	<u>\$ 1,874,182</u>
FUND BALANCE, BEGINNING OF YEAR			<u>11,371,622</u>	
FUND BALANCE, END OF YEAR			<u>\$ 10,633,549</u>	

KANE COUNTY, ILLINOIS

County Bridge

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 312,695	\$ 312,695	\$ 313,241	\$ 546
Other taxes	-	-	133	133
Reimbursements	15,000	15,000	76,461	61,461
Net investment income (loss)	600	600	(135)	(735)
Total revenues	328,295	328,295	389,700	61,405
EXPENDITURES				
Highways and Streets				
Contractual services				
Bridge inspection	415,000	415,000	268,718	146,282
Total Contractual services	415,000	415,000	268,718	146,282
Total Highways and Streets	415,000	415,000	268,718	146,282
Total expenditures	415,000	415,000	268,718	146,282
Excess (deficiency) of revenues over expenditures	(86,705)	(86,705)	120,982	146,282
OTHER FINANCING SOURCES (USES)				
Transfers in	-	19,700	19,700	-
Total other financing sources (uses)	-	19,700	19,700	-
Net change in fund balances	\$ (86,705)	\$ (67,005)	140,682	\$ 146,282
FUND BALANCE, BEGINNING OF YEAR			248,542	
FUND BALANCE, END OF YEAR			\$ 389,224	

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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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 65,125	\$ 65,125	\$ 65,219	\$ 94
Other taxes	-	-	44	44
Net investment income (loss)	550	550	(101)	(651)
Total revenues	65,675	65,675	65,162	(513)
EXPENDITURES				
Highways and Streets				
Commodities				
Rock salt	67,000	67,000	-	67,000
Total Commodities	67,000	67,000	-	67,000
Total Highways and Streets	67,000	67,000	-	67,000
Total expenditures	67,000	67,000	-	67,000
Excess (deficiency) of revenues over expenditures	(1,325)	(1,325)	65,162	67,000
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,700	-	1,700
Total other financing sources (uses)	-	1,700	-	1,700
Net change in fund balances	\$ (1,325)	\$ 375	65,162	\$ 66,487
FUND BALANCE, BEGINNING OF YEAR			337,867	
FUND BALANCE, END OF YEAR			\$ 403,029	

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 8,970,000	\$ 8,970,000	\$ 8,844,983	\$ (125,017)
Reimbursements	150,000	150,000	89,656	(60,344)
Net investment income	35,000	35,000	3,617	(31,383)
Total revenues	9,155,000	9,155,000	8,938,256	(216,744)
EXPENDITURES				
Highways and Streets				
Contractual Services				
Engineering services	1,162,000	1,162,000	325,958	836,042
Repairs and maintenance - roads	30,000	30,000	4,666	25,334
Repairs and maintenance - bridges	2,746,310	2,746,310	686,758	2,059,552
Repairs and maintenance - cracksealing	550,000	550,000	-	550,000
Repairs and maintenance - pavement mark	1,100,000	1,100,000	766,626	333,374
Repairs and maintenance - resurfacing	6,250,000	6,250,000	5,782,388	467,612
Pavement preservation	750,000	750,000	-	750,000
Total Contractual Services	12,588,310	12,588,310	7,566,396	5,021,914
Commodities				
Uniform supplies	22,000	22,000	22,016	(16)
Vehicle parts/supplies	135,000	135,000	150,141	(15,141)
Equipment parts/supplies	80,000	80,000	84,691	(4,691)
Tools	15,000	15,000	9,277	5,723
Rock salt	1,048,000	1,048,000	1,038,303	9,697
Culverts	12,000	12,000	2,106	9,894
Road material	30,000	30,000	20,129	9,871
Traffic markers and barricades	1,000	1,000	1,388	(388)
Utilities - intersection lighting	870,000	870,000	890,703	(20,703)
Total Commodities	2,213,000	2,213,000	2,218,754	(5,754)
Total Highways and Streets	14,801,310	14,801,310	9,785,150	5,016,160
Capital Outlay				
Road construction	800,000	800,000	-	800,000
Bridge construction	1,248,500	1,248,500	532,280	716,220
Highway right of way	60,000	60,000	620	59,380
Total Capital Outlay	2,108,500	2,108,500	532,900	1,575,600
Total expenditures	16,909,810	16,909,810	10,318,050	6,591,760
Excess (deficiency) of revenues over expenditures	(7,754,810)	(7,754,810)	(1,379,794)	6,375,016

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ 673,500	\$ 673,500	\$ -
Transfers out	(57,041)	(57,041)	(57,041)	-
Total other financing sources (uses)	<u>(57,041)</u>	<u>616,459</u>	<u>616,459</u>	<u>-</u>
Net change in fund balances	<u>\$ (7,811,851)</u>	<u>\$ (7,138,351)</u>	(763,335)	<u>\$ 6,375,016</u>
FUND BALANCE, BEGINNING OF YEAR			<u>13,882,917</u>	
FUND BALANCE, END OF YEAR			<u>\$ 13,119,582</u>	

KANE COUNTY, ILLINOIS

County Health Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 1,972,455	\$ 1,972,455	\$ 1,976,497	\$ 4,042
Other taxes	-	-	963	963
Licenses and permits	1,300,238	1,300,238	1,298,527	(1,711)
Grants	4,991,407	8,234,303	7,212,207	(1,022,096)
Charges for services	110,840	110,840	62,356	(48,484)
Reimbursements	48,085	48,085	7,705	(40,380)
Net investment income (loss)	22,853	22,853	(4,541)	(27,394)
Miscellaneous	-	-	9,155	9,155
Total revenues	8,445,878	11,688,774	10,562,869	(1,125,905)
EXPENDITURES				
Health and Welfare				
Personnel Services				
Salaries and wages	3,726,818	4,264,152	3,383,295	880,857
Overtime salaries	-	-	134,085	(134,085)
Total Personnel Services	3,726,818	4,264,152	3,517,380	746,772
Benefits				
Healthcare contribution	716,089	805,641	620,903	184,738
Dental contribution	24,409	24,409	19,620	4,789
FICA/SS contribution	285,112	326,219	256,434	69,785
IMRF contribution	320,873	368,158	295,494	72,664
Total Benefits	1,346,483	1,524,427	1,192,451	331,976
Contractual Services				
Contractual/consulting services	2,112,355	6,646,981	7,637,383	(990,402)
Software licensing cost	92,230	92,230	91,526	704
X-rays	1,000	1,000	1,025	(25)
Lab services	12,000	12,000	2,105	9,895
Disposal and water softener services	4,500	4,500	2,469	2,031
Janitorial services	7,720	7,720	6,818	902
Repairs and maintenance - buildings	31,902	31,902	15,062	16,840
Repairs and maintenance - grounds	2,500	2,500	-	2,500
Building space rental	18,920	18,920	20,397	(1,477)
Repairs and maintenance - vehicles	4,000	4,000	2,269	1,731
Repairs and maintenance - office equipment	17,100	17,100	12,450	4,650
Liability insurance	70,821	79,701	79,701	-
Workers compensation	111,071	124,999	124,999	-
Unemployment claims	2,246	2,526	2,526	-
General advertising	500	500	-	500
Conferences and meetings	24,335	24,335	5,648	18,687
Employee training	18,362	18,362	6,396	11,966
Employee mileage expense	34,657	40,437	13,251	27,186
General association dues	34,550	34,550	26,905	7,645
Grant services	200,569	200,569	-	200,569
Total Contractual Services	2,801,338	7,364,832	8,050,930	(686,098)

KANE COUNTY, ILLINOIS

County Health

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 8,896	\$ 8,896	\$ 4,429	\$ 4,467
Operating supplies	327,391	391,666	672,621	(280,955)
Postage	100	100	-	100
Books and subscriptions	3,685	3,685	2,499	1,186
Computer software - non - capital	154,688	154,688	-	154,688
Computer hardware - non - capital	16,000	16,000	6,428	9,572
Cleaning supplies	500	500	-	500
Medical supplies and drugs	306,241	306,241	441,705	(135,464)
Utilities - electric	7,766	7,766	2,296	5,470
Fuel - vehicles	6,950	6,950	3,435	3,515
Telephone	97,117	97,117	101,806	(4,689)
Total Commodities	<u>929,334</u>	<u>993,609</u>	<u>1,235,219</u>	<u>(241,610)</u>
Total Health and Welfare	<u>8,803,973</u>	<u>14,147,020</u>	<u>13,995,980</u>	<u>151,040</u>
Total expenditures	<u>8,803,973</u>	<u>14,147,020</u>	<u>13,995,980</u>	<u>151,040</u>
Excess (deficiency) of revenues over expenditures	<u>(358,095)</u>	<u>(2,458,246)</u>	<u>(3,433,111)</u>	<u>(974,865)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,581,067	1,581,067	-
Transfers out	-	(19,447)	(19,447)	-
Total other financing sources (uses)	<u>-</u>	<u>1,561,620</u>	<u>1,561,620</u>	<u>-</u>
Net change in fund balances	<u>\$ (358,095)</u>	<u>\$ (896,626)</u>	<u>(1,871,491)</u>	<u>\$ (974,865)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>10,259,541</u>	
FUND BALANCE, END OF YEAR			<u>\$ 8,388,050</u>	

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KANE COUNTY, ILLINOIS

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Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 367,472	\$ 367,472	\$ 410,239	\$ 42,767
Net investment income	3,088	3,088	162	(2,926)
Total revenues	370,560	370,560	410,401	39,841
EXPENDITURES				
Health and Welfare				
Personnel Services				
Salaries and wages	319,007	319,007	326,879	(7,872)
Overtime salaries	-	-	30,038	(30,038)
Total Personnel Services	319,007	319,007	356,917	(37,910)
Benefits				
Healthcare contribution	73,718	73,718	71,857	1,861
Dental contribution	1,938	1,938	1,771	167
FICA/SS contribution	24,406	24,406	26,243	(1,837)
IMRF contribution	28,074	28,074	30,175	(2,101)
Total Benefits	128,136	128,136	130,046	(1,910)
Contractual Services				
Contractual/consulting services	32,962	32,962	24,714	8,248
Building space rental	24,206	24,206	15,736	8,470
Liability insurance	6,063	6,063	6,063	-
Workers compensation	9,508	9,508	9,508	-
Unemployment claims	193	193	193	-
Conferences and meetings	1,100	1,100	524	576
Employee training	20,192	20,192	67	20,125
Employee mileage expense	4,776	4,776	305	4,471
Total Contractual Services	99,000	99,000	57,110	41,890
Commodities				
Office supplies	264	264	-	264
Operating supplies	7,203	7,203	5,051	2,152
Telephone	3,628	3,628	4,296	(668)
Total Commodities	11,095	11,095	9,347	1,748
Total Health and Welfare	557,238	557,238	553,420	3,818
Total expenditures	557,238	557,238	553,420	3,818
Excess (deficiency) of revenues over expenditures	(186,678)	(186,678)	(143,019)	36,023
OTHER FINANCING SOURCES (USES)				
Transfers in	142,097	219,597	156,341	(63,256)
Total other financing sources (uses)	142,097	219,597	156,341	(63,256)
Net change in fund balances	\$ (44,581)	\$ 32,919	13,322	\$ (27,233)
FUND BALANCE, BEGINNING OF YEAR			491,668	
FUND BALANCE, END OF YEAR			\$ 504,990	

KANE COUNTY, ILLINOIS

Coronavirus Relief Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ 5,771,358	\$ 5,771,358	\$ -
Net investment income	1,000	9,131	1,402	(7,729)
Total revenues	1,000	5,780,489	5,772,760	(7,729)
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	1,368,724	184,128	118,417	65,711
Total Personnel Services	1,368,724	184,128	118,417	65,711
Benefits				
Healthcare contribution	215,908	34,417	8,022	26,395
Dental contribution	7,226	1,394	292	1,102
FICA/SS contribution	93,612	13,563	8,995	4,568
IMRF contribution	16,183	14,146	8,929	5,217
SLEP contribution	249,614	-	-	-
Total Benefits	582,543	63,520	26,238	37,282
Contractual Services				
Certified audit contract	-	15,000	2,785	12,215
Contractual/consulting services	100,000	184,300	218,493	(34,193)
Public health services - Coronavirus	553,608	152,132	151,981	151
Professional services	387	-	61	(61)
Janitorial services	114	738	564	174
Repairs and maintenance - buildings	29	-	-	-
Repairs and maintenance - copiers	193	-	47	(47)
Building space rental	1,473	8,792	5,586	3,206
Conferences and meetings	25	-	-	-
External grants	7,787,019	2,380,558	2,380,557	1
Total Contractual Services	8,442,848	2,741,520	2,760,074	(18,554)
Commodities				
Office supplies	39	-	186	(186)
Operating supplies	15	60	-	60
Postage	50	500	-	500
Public health commodities - Coronavirus	315,045	425,000	424,584	416
Utilities - natural gas	8	191	120	71
Utilities - electric	23	93	45	48
Telephone	39	331	287	44
Cellular phone	31	249	228	21
Internet	23	213	137	76
Total Commodities	315,273	426,637	425,587	1,050
Total General Government	10,709,388	3,415,805	3,330,316	85,489

KANE COUNTY, ILLINOIS

Coronavirus Relief Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Computers	\$ 19,000	\$ 70,000	\$ 69,955	\$ 45
Communication equipment	1,009,566	465,000	465,754	(754)
Automotive equipment	125,968	190,000	190,000	-
Office furniture	16,400	-	-	-
Special purpose equipment	130,830	150,000	149,844	156
Building improvements	340,000	1,621,000	1,621,014	(14)
Total Capital Outlay	<u>1,641,764</u>	<u>2,496,000</u>	<u>2,496,567</u>	<u>(567)</u>
 Total expenditures	 <u>12,351,152</u>	 <u>5,911,805</u>	 <u>5,826,883</u>	 <u>84,922</u>
 Excess (deficiency) of revenues over expenditures	 <u>(12,350,152)</u>	 <u>(131,316)</u>	 <u>(54,123)</u>	 <u>77,193</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	19,447	19,447	-
Allowance for budget expense	(1,277,980)	-	-	-
Total other financing sources (uses)	<u>(1,277,980)</u>	<u>19,447</u>	<u>19,447</u>	<u>-</u>
 Net change in fund balances	 <u>\$ (13,628,132)</u>	 <u>\$ (111,869)</u>	 <u>(34,676)</u>	 <u>\$ 77,193</u>
 FUND BALANCE, BEGINNING OF YEAR			 <u>111,869</u>	
 FUND BALANCE, END OF YEAR			 <u>\$ 77,193</u>	

KANE COUNTY, ILLINOIS

Mass Vaccination Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ 61	\$ 61
Total revenues	-	-	61	61
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	-	93,000	83,632	9,368
Total Personnel Services	-	93,000	83,632	9,368
Benefits				
FICA/SS contribution	-	7,000	6,398	602
Total Benefits	-	7,000	6,398	602
Contractual Services				
Contractual/consulting services	-	64,100	236,006	(171,906)
Software licensing cost	-	25,000	21,136	3,864
Total Contractual Services	-	89,100	257,142	(168,042)
Commodities				
Operating supplies	-	326,000	146,449	179,551
Printing supplies	-	-	7,267	(7,267)
Cellular phone	-	3,000	1,156	1,844
Internet	-	1,000	1,210	(210)
Total Commodities	-	330,000	156,082	173,918
Total General Government	-	519,100	503,254	15,846
Public Safety				
Commodities				
Operating supplies	-	100,000	4,812	95,188
Total Commodities	-	100,000	4,812	95,188
Total Public Safety	-	100,000	4,812	95,188
Health and Welfare				
Contractual Services				
Contractual/consulting services	-	759,950	505,072	254,878
Facility rental	-	36,667	-	36,667
Employee mileage expense	-	-	339	(339)
Total Contractual Services	-	796,617	505,411	291,206
Commodities				
Operating supplies	-	456,980	163,200	293,780
Telephone	-	-	20	(20)
Total Commodities	-	456,980	163,220	293,760
Total Health and Welfare	-	1,253,597	668,631	584,966
Capital Outlay				
Computers	-	15,000	22,866	(7,866)
Total capital outlay	-	15,000	22,866	(7,866)
Total expenditures	-	1,887,697	1,199,563	688,134
Excess (deficiency) of revenues over expenditures	-	(1,887,697)	(1,199,502)	688,195

KANE COUNTY, ILLINOIS

Mass Vaccination Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ 1,948,080	\$ 1,199,502	\$ (748,578)
Total other financing sources (uses)	-	1,948,080	1,199,502	(748,578)
Net change in fund balances	<u>\$ -</u>	<u>\$ 60,383</u>	-	<u>\$ (60,383)</u>
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			<u>\$ -</u>	

KANE COUNTY, ILLINOIS

Veterans' Commission

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 305,400	\$ 305,400	\$ 306,030	\$ 630
Other taxes	-	-	137	137
Net investment income (loss)	2,800	2,800	(344)	(3,144)
Miscellaneous	945	945	1,150	205
Total revenues	309,145	309,145	306,973	(2,172)
EXPENDITURES				
Health and Welfare				
Personnel Services				
Salaries and wages	198,522	198,522	198,517	5
Total Personnel Services	198,522	198,522	198,517	5
Benefits				
Healthcare contribution	57,100	57,100	51,166	5,934
Dental contribution	1,588	1,588	1,589	(1)
FICA/SS contribution	15,187	15,187	14,194	993
IMRF contribution	17,470	17,470	16,274	1,196
Total Benefits	91,345	91,345	83,223	8,122
Contractual Services				
Repairs and maintenance - copiers	600	600	143	457
Liability insurance	3,772	3,772	3,772	-
Workers compensation	5,916	5,916	5,916	-
Unemployment claims	120	120	120	-
General printing	-	-	129	(129)
Conferences and meetings	1,316	1,316	701	615
Employee training	10,114	10,114	4,505	5,609
Employee mileage expense	862	862	306	556
General association dues	500	500	500	-
Miscellaneous contractual expense	24,000	24,000	-	24,000
Total Contractual Services	47,200	47,200	16,092	31,108
Commodities				
Office supplies	664	664	843	(179)
Books and subscriptions	245	245	271	(26)
Computer software - non capital	750	750	-	750
Computer hardware - non capital	-	-	-	-
Telephone	1,630	1,630	1,781	(151)
Cellular phone	480	480	-	480
Total Commodities	3,769	3,769	2,895	874
Total Health and Welfare	340,836	340,836	300,727	40,109
Capital Outlay				
Computer software license cost	-	-	222	222
Total capital outlay	-	-	222	222
Total expenditures	340,836	340,836	300,949	40,331
Excess (deficiency) of revenues over expenditures	(31,691)	(31,691)	6,024	40,331

KANE COUNTY, ILLINOIS

Veterans' Commission

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ 8,300	\$ 8,300	\$ -
Total other financing sources (uses)	-	8,300	8,300	-
Net change in fund balances	<u>\$ (31,691)</u>	<u>\$ (23,391)</u>	14,324	<u>\$ 40,331</u>
FUND BALANCE, BEGINNING OF YEAR			<u>755,691</u>	
FUND BALANCE, END OF YEAR			<u>\$ 770,015</u>	

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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Charges for services	\$ 8,000	\$ 8,000	\$ -	\$ (8,000)
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>(8,000)</u>
EXPENDITURES				
General Government				
Contractual Services				
Conferences and meetings	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>
Total Contractual Services	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>
Total General Government	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>
Total expenditures	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
FUND BALANCE, BEGINNING OF YEAR			<u>36</u>	
FUND BALANCE, END OF YEAR			<u>\$ 36</u>	

KANE COUNTY, ILLINOIS

Web Technical Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ -	\$ 1,064	\$ 1,064
Total revenues	-	-	1,064	1,064
EXPENDITURES				
General Government				
Contractual Services				
Contractual/consulting services	137,083	232,083	273,951	(41,868)
Software licensing cost	152,500	152,500	181,138	(28,638)
Repairs and maintenance - computers	-	-	844	(844)
Total Contractual Services	289,583	384,583	455,933	(71,350)
Commodities				
Books and subscriptions	-	-	30,000	(30,000)
Total Commodities	-	-	30,000	(30,000)
Total General Government	289,583	384,583	485,933	(101,350)
Total expenditures	289,583	384,583	485,933	(101,350)
Excess (deficiency) of revenues over expenditures	(289,583)	(384,583)	(484,869)	(101,350)
OTHER FINANCING SOURCES (USES)				
Transfers in	289,583	384,583	384,583	-
Total other financing sources (uses)	289,583	384,583	384,583	-
Net change in fund balances	\$ -	\$ -	(100,286)	\$ (101,350)
FUND BALANCE, BEGINNING OF YEAR			443,775	
FUND BALANCE, END OF YEAR			\$ 343,489	

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 1,354,457	\$ 1,354,457	\$ 1,387,487	\$ 33,030
Reimbursements	1,383,628	1,383,628	671,528	(712,100)
Total revenues	2,738,085	2,738,085	2,059,015	(679,070)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	146,157	146,157	149,433	(3,276)
Benefits				
Healthcare contribution	11,215	11,215	25,982	(14,767)
Dental contribution	844	844	956	(112)
FICA/SS contribution	11,181	11,181	11,038	143
IMRF contribution	12,862	12,862	12,691	171
Total Benefits	36,102	36,102	50,667	(14,565)
Contractual Services				
Contractual/consulting services	-	-	625	(625)
Software licensing cost	-	-	1,211	(1,211)
Professional services	4,752	4,752	1,605	3,147
Janitorial services	1,404	1,404	1,253	151
Repairs and maintenance - buildings	356	356	-	356
Repairs and maintenance - copiers	143	143	131	12
Building space rental	18,199	18,199	12,332	5,867
Repairs and maintenance - vehicles	50	50	69	(19)
Liability insurance	2,777	2,777	2,777	-
Workers compensation	4,356	4,356	4,356	-
Unemployment claims	88	88	88	-
Legal printing	300	300	138	162
Conferences and meetings	500	500	400	100
Employee training	5,000	5,000	375	4,625
Miscellaneous contractual expense	2,490,836	2,490,836	1,458,664	1,032,172
Total Contractual Services	2,528,761	2,528,761	1,484,024	1,044,737
Commodities				
Office supplies	570	570	958	(388)
Operating supplies	190	190	-	190
Postage	100	100	84	16
Books and subscriptions	2,100	2,100	2,190	(90)
Utilities - natural gas	190	190	120	70
Utilities - electric	475	475	110	365
Fuel - vehicles	125	125	843	(718)
Telephone	813	813	727	86
Cellular phone	417	417	411	6
Internet	285	285	287	(2)
Total Commodities	5,265	5,265	5,730	(465)
Total Development Housing and Economic Development	2,716,285	2,716,285	1,689,854	1,026,431
Total expenditures	2,716,285	2,716,285	1,689,854	1,026,431
Excess (deficiency) of revenues over expenditures	21,800	21,800	369,161	347,361

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, 2021

	<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	\$ (21,800)	\$ (21,800)	\$ (21,800)	\$ -
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>	347,361	<u>\$ 347,361</u>
FUND BALANCE (DEFICIT), BEGINNING OF YEAR			<u>(347,887)</u>	
FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (526)</u>	

KANE COUNTY, ILLINOIS

HOME Program

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 937,667	\$ 937,667	\$ 98,722	\$ (838,945)
Miscellaneous	711,666	711,666	416,807	(294,859)
Total revenues	1,649,333	1,649,333	515,529	(1,133,804)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	60,721	60,721	56,468	4,253
Benefits				
Healthcare contribution	2,972	2,972	3,395	(423)
Dental contribution	311	311	292	19
FICA/SS contribution	4,646	4,646	4,258	388
IMRF contribution	5,344	5,344	4,883	461
Total Benefits	13,273	13,273	12,828	445
Contractual Services				
Software licensing cost	-	-	191	(191)
Professional services	1,111	1,111	450	661
Janitorial services	328	328	265	63
Repairs and maintenance - buildings	83	83	-	83
Repairs and maintenance - copiers	33	33	20	13
Building space rental	4,255	4,255	2,556	1,699
Repairs and maintenance - vehicles	50	50	-	50
Liability insurance	1,154	1,154	1,154	-
Workers compensation	1,810	1,810	1,810	-
Unemployment claims	37	37	37	-
Legal printing	300	300	84	216
Conferences and meetings	550	550	-	550
Employee training	5,000	5,000	-	5,000
Miscellaneous contractual expense	1,559,593	1,559,593	561,711	997,882
Total Contractual Services	1,574,304	1,574,304	568,278	1,006,026

KANE COUNTY, ILLINOIS

HOME Program

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 135	\$ 135	\$ 50	\$ 85
Operating supplies	44	44	-	44
Postage	100	100	-	100
Utilities - natural gas	44	44	28	16
Utilities - electric	111	111	22	89
Fuel - vehicles	125	125	8	117
Telephone	190	190	164	26
Cellular phone	219	219	95	124
Internet	67	67	60	7
Total Commodities	<u>1,035</u>	<u>1,035</u>	<u>427</u>	<u>608</u>
Total Development Housing and Economic Development	<u>1,649,333</u>	<u>1,649,333</u>	<u>638,001</u>	<u>1,011,332</u>
Total expenditures	<u>1,649,333</u>	<u>1,649,333</u>	<u>638,001</u>	<u>1,011,332</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(122,472)	<u>\$ (2,145,136)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>122,547</u>	
FUND BALANCE, END OF YEAR			<u>\$ 75</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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 16,929	\$ 16,929	\$ 20,303	\$ 3,374
Net investment income (loss)	40	40	(33)	(73)
Total revenues	16,969	16,969	20,270	3,301
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Contractual/Consulting services	5,000	5,000	-	5,000
Total Contractual Services	5,000	5,000	-	5,000
Total Development Housing and Economic Development	5,000	5,000	-	5,000
Capital Outlay				
Land	50,000	50,000	-	50,000
Total capital outlay	50,000	50,000	-	50,000
Total expenditures	55,000	55,000	-	55,000
Net change in fund balances	\$ (38,031)	\$ (38,031)	20,270	\$ 58,301
FUND BALANCE, BEGINNING OF YEAR			161,024	
FUND BALANCE, END OF YEAR			\$ 181,294	

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 111,945	\$ 111,945	\$ 75,308	\$ (36,637)
Miscellaneous	29,499	29,499	27,637	(1,862)
Total revenues	141,444	141,444	102,945	(38,499)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	64,590	64,590	36,233	28,357
Benefits				
Healthcare contribution	9,189	9,189	7,008	2,181
Dental contribution	766	766	432	334
FICA/SS contribution	4,942	4,942	2,473	2,469
IMRF contribution	5,684	5,684	2,975	2,709
Total Benefits	20,581	20,581	12,888	7,693
Contractual Services				
Contractual/Consulting services	62,417	62,417	49,231	13,186
Software licensing cost	-	-	1,749	(1,749)
Professional services	1,966	1,966	424	1,542
Janitorial services	581	581	391	190
Repairs and maintenance - buildings	147	147	-	147
Repairs and maintenance - copiers	59	59	32	27
Building space rental	7,528	7,528	4,077	3,451
Liability insurance	1,228	1,228	1,228	-
Workers compensation	1,925	1,925	1,925	-
Unemployment claims	39	39	39	-
Legal printing	50	50	-	50
Conferences and meetings	50	50	-	50
Employee training	1,000	1,000	-	1,000
Total Contractual Services	76,990	76,990	59,096	17,894
Commodities				
Office supplies	274	274	738	(464)
Operating supplies	79	79	-	79
Computer hardware - non-capital	-	-	1,366	(1,366)
Utilities - natural gas	79	79	59	20
Utilities - electric	197	197	34	163
Telephone	336	336	225	111
Cellular phone	-	-	2	(2)
Internet	118	118	97	21
Total Commodities	1,083	1,083	2,521	(1,438)
Total Development Housing and Economic Development	163,244	163,244	110,738	52,506
Total expenditures	163,244	163,244	110,738	52,506
Excess (deficiency) of revenues over expenditures	(21,800)	(21,800)	(7,793)	14,007

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 21,800	\$ 21,800	\$ 21,800	\$ -
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>	14,007	<u>\$ 14,007</u>
FUND BALANCE, BEGINNING OF YEAR			<u>30,120</u>	
FUND BALANCE, END OF YEAR			<u>\$ 44,127</u>	

KANE COUNTY, ILLINOIS

OCR & Recovery Act Programs Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 88,125	\$ 88,125	\$ 65,729	\$ (22,396)
Miscellaneous	-	-	29,316	29,316
Total revenues	88,125	88,125	95,045	6,920
EXPENDITURES				
Development Housing and Economic Development				
OCR Operating Pool				
Personnel Services				
Salaries and wages	-	-	5,176	(5,176)
Benefits				
FICA/SS contribution	-	-	379	(379)
IMRF contribution	-	-	436	(436)
Total Benefits	-	-	815	(815)
Total Neighborhood Stabilization Program	-	-	5,991	(5,991)
National Foreclosure Settlement				
Personnel Services				
Salaries and wages	18,269	18,269	9,552	8,717
Benefits				
Healthcare contribution	600	600	263	337
Dental contribution	93	93	50	43
FICA/SS contribution	1,398	1,398	725	673
IMRF contribution	1,608	1,608	830	778
Total Benefits	3,699	3,699	1,868	1,831
Contractual Services				
Liability insurance	348	348	348	-
Workers compensation	545	545	545	-
Unemployment claims	11	11	11	-
Total Contractual Services	904	904	904	-
Total National Foreclosure Settlement	22,872	22,872	12,324	10,548

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
St. Charles Housing Trust Fund				
Personnel Services				
Salaries and wages	\$ -	\$ -	\$ 941	\$ (941)
Benefits				
Healthcare contribution	-	-	103	(103)
Dental contribution	-	-	5	(5)
FICA/SS contribution	-	-	72	(72)
IMRF contribution	-	-	83	(83)
Total Benefits	-	-	263	(263)
Contractual Services				
Miscellaneous contractual expenses	78,125	78,125	77,491	634
Total Contractual Services	78,125	78,125	77,491	634
Total St. Charles Housing Trust Fund	78,125	78,125	78,695	(570)
Total Development Housing and Economic Development	100,997	100,997	97,010	3,987
Total expenditures	100,997	100,997	97,010	3,987
Net change in fund balances	<u>\$ (12,872)</u>	<u>\$ (12,872)</u>	(1,965)	<u>\$ 10,907</u>
FUND BALANCE, BEGINNING OF YEAR			30,074	
FUND BALANCE, END OF YEAR			<u>\$ 28,109</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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Net investment income (loss)	110	110	(2)	(112)
Total revenues	10,110	10,110	(2)	(10,112)
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	(20,000)	(20,000)	(2)	19,998
FUND BALANCE, BEGINNING OF YEAR			50,443	
FUND BALANCE, END OF YEAR			\$ 50,441	

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 54,141	\$ 54,141	\$ 54,141	\$ -
Miscellaneous	24,300	24,300	24,301	1
Total revenues	78,441	78,441	78,442	1
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	32,548	32,548	32,323	225
Benefits				
Healthcare contribution	5,571	5,571	5,588	(17)
Dental contribution	312	312	312	-
FICA/SS contribution	2,490	2,490	2,368	122
IMRF contribution	2,865	2,865	2,717	148
Total Benefits	11,238	11,238	10,985	253
Contractual Services				
Contractual/consulting services	27,000	27,000	27,000	-
Software licensing cost	-	-	106	(106)
Professional services	855	855	254	601
Janitorial services	252	252	262	(10)
Repairs and maintenance - buildings	64	64	-	64
Repairs and maintenance - copiers	26	26	18	8
Building space rental	3,273	3,273	2,647	626
Liability insurance	619	619	619	-
Workers compensation	970	970	970	-
Unemployment claims	20	20	20	-
Legal printing	100	100	-	100
Conferences and meetings	150	150	-	150
Total Contractual Services	33,329	33,329	31,896	1,433
Commodities				
Office supplies	949	949	56	893
Operating supplies	34	34	-	34
Utilities - natural gas	34	34	35	(1)
Utilities - electric	85	85	23	62
Telephone	146	146	148	(2)
Cellular phone	27	27	28	(1)
Internet	51	51	63	(12)
Total commodities	1,326	1,326	353	973
Total Development Housing and Economic Development	78,441	78,441	75,557	2,884
Total expenditures	78,441	78,441	75,557	2,884
Net change in fund balances	\$ -	\$ -	2,885	\$ 2,885
FUND BALANCE, BEGINNING OF YEAR			16,100	
FUND BALANCE, END OF YEAR			\$ 18,985	

KANE COUNTY, ILLINOIS

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Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 331,630	\$ 331,630	\$ 370,111	\$ 38,481
Total revenues	331,630	331,630	370,111	38,481
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	89,628	89,628	69,541	20,087
Benefits				
Healthcare contribution	8,249	8,249	7,628	621
Dental contribution	495	495	394	101
FICA/SS contribution	6,857	6,857	5,294	1,563
IMRF contribution	7,888	7,888	6,089	1,799
Total Benefits	23,489	23,489	19,405	4,084
Contractual Services				
Software licensing cost	-	-	255	(255)
Professional services	1,795	1,795	614	1,181
Janitorial services	530	530	422	108
Repairs and maintenance - buildings	135	135	-	135
Repairs and maintenance - copiers	54	54	37	17
Building space rental	6,874	6,874	4,251	2,623
Repairs and maintenance - vehicles	50	50	-	50
Liability insurance	1,703	1,703	1,703	-
Workers compensation	2,671	2,671	2,671	-
Unemployment claims	54	54	54	-
Legal printing	150	150	194	(44)
Conferences and meetings	100	100	-	100
Miscellaneous contractual expenses	203,188	203,188	268,876	(65,688)
Total Contractual Services	217,304	217,304	279,077	(61,773)
Commodities				
Office supplies	100	100	84	16
Operating supplies	72	72	-	72
Utilities - natural gas	72	72	49	23
Utilities - electric	179	179	36	143
Fuel - vehicles	125	125	17	108
Telephone	307	307	273	34
Cellular phone	246	246	172	74
Internet	108	108	99	9
Total commodities	1,209	1,209	730	479
Total Development Housing and Economic Development	\$ 331,630	\$ 331,630	\$ 368,753	\$ (37,123)
Total expenditures	331,630	331,630	368,753	(37,123)
Net change in fund balances	\$ -	\$ -	1,358	\$ 1,358
FUND BALANCE, BEGINNING OF YEAR			946	
FUND BALANCE, END OF YEAR			\$ 2,304	

KANE COUNTY, ILLINOIS

Emergency Rental Assistance Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ 15,781,545	\$ 14,515,743	\$ (1,265,802)
Net investment income	-	34,525	1,547	(32,978)
Total revenues	-	15,816,070	14,517,290	(1,298,780)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	-	25,069	18,425	6,644
Benefits				
Healthcare contribution	-	3,689	825	2,864
Dental contribution	-	135	86	49
FICA/SS contribution	-	1,903	1,409	494
IMRF contribution	-	2,191	1,621	570
Total Benefits	-	7,918	3,941	3,977
Contractual Services				
Professional services	-	9	109	(100)
Janitorial services	-	271	71	200
Repairs and maintenance - copiers	-	18	1	17
Building space rental	-	2,470	869	1,601
General printing	-	100	-	100
Miscellaneous contractual expenses	-	15,779,312	14,490,603	1,288,709
Total Contractual Services	-	15,782,180	14,491,653	1,290,527
Commodities				
Office supplies	-	33	5	28
Postage	-	550	3,045	(2,495)
Utilities - natural gas	-	26	12	14
Utilities - electric	-	26	7	19
Telephone	-	123	72	51
Cellular phone	-	79	109	(30)
Internet	-	66	21	45
Total commodities	-	903	3,271	(2,368)
Total Development Housing and Economic Development	-	15,816,070	14,517,290	1,298,780
Total expenditures	-	15,816,070	14,517,290	1,298,780
Net change in fund balances	\$ -	\$ -	-	\$ -
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			\$ -	

KANE COUNTY, ILLINOIS

Emergency Rental Assistance #2 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ 15,533,154	\$ -	\$ (15,533,154)
Net investment income	-	31,066	719	(30,347)
Total revenues	-	15,564,220	719	(15,563,501)
EXPENDITURES				
Total expenditures	-	-	-	-
Net change in fund balances	<u>\$ -</u>	<u>\$ 15,564,220</u>	719	<u>\$ (15,563,501)</u>
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			<u>\$ 719</u>	

KANE COUNTY, ILLINOIS

CDBG - CV

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ 423,833	\$ -	\$ (423,833)
Total revenues	-	423,833	-	(423,833)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	-	32,333	-	32,333
Benefits				
Healthcare contribution	-	6,803	-	6,803
Dental contribution	-	290	-	290
FICA/SS contribution	-	2,473	-	2,473
IMRF contribution	-	2,845	-	2,845
Total Benefits	-	12,411	-	12,411
Contractual Services				
Software licensing cost	-	257	-	257
Professional services	-	12	-	12
Janitorial services	-	329	-	329
Repairs and maintenance - buildings	-	59	-	59
Repairs and maintenance - copiers	-	19	-	19
Building space rental	-	3,032	-	3,032
Miscellaneous contractual expenses	-	375,000	-	375,000
Total Contractual Services	-	378,708	-	378,708
Commodities				
Office supplies	-	25	-	25
Utilities - natural gas	-	39	-	39
Utilities - electric	-	27	-	27
Telephone	-	210	-	210
Internet	-	80	-	80
Total commodities	-	381	-	381
Total Development Housing and Economic Development	-	423,833	-	423,833
Total expenditures	-	423,833	-	423,833
Net change in fund balances	\$ -	\$ -	-	\$ -
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			\$ -	

KANE COUNTY, ILLINOIS

Home - ARP

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ 37,671	\$ 625	\$ (37,046)
Total revenues	-	37,671	625	(37,046)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	-	3,599	-	3,599
Benefits				
Healthcare contribution	-	689	-	689
Dental contribution	-	105	-	105
FICA/SS contribution	-	1,136	-	1,136
IMRF contribution	-	999	-	999
Total Benefits	-	2,929	-	2,929
Contractual Services				
Contractual/consulting services		30,000	-	30,000
Software licensing cost	-	69	-	69
Professional services	-	3	-	3
Janitorial services	-	87	-	87
Repairs and maintenance - buildings	-	16	-	16
Repairs and maintenance - copiers	-	5	-	5
Building space rental	-	801	-	801
Total Contractual Services	-	30,981	-	30,981
Commodities				
Office supplies	-	6	-	6
Utilities - natural gas	-	10	-	10
Utilities - electric	-	7	-	7
Telephone	-	55	-	55
Cellular phone	-	63	-	63
Internet	-	21	-	21
Total commodities	-	162	-	162
Total Development Housing and Economic Development	-	37,671	-	37,671
Total expenditures	-	37,671	-	37,671
Net change in fund balances	\$ -	\$ -	625	\$ 625
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			\$ 625	

KANE COUNTY, ILLINOIS

Homeless Prevention Program Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ 377,662	\$ 324,109	\$ (53,553)
Total revenues	-	377,662	324,109	(53,553)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	-	93,662	88,954	4,708
Benefits				
Healthcare contribution	-	15,644	14,277	1,367
Dental contribution	-	1,166	707	459
FICA/SS contribution	-	7,160	6,489	671
IMRF contribution	-	8,237	7,457	780
Total Benefits	-	32,207	28,930	3,277
Contractual Services				
Contractual/consulting services		10,000	857	9,143
Professional services	-	2,703	463	2,240
Janitorial services	-	798	957	(159)
Repairs and maintenance - buildings	-	203	-	203
Repairs and maintenance - copiers	-	81	46	35
Building space rental	-	10,350	9,066	1,284
Liability insurance	-	1,778	1,778	-
Workers compensation	-	2,789	2,789	-
Unemployment claims	-	56	56	-
Employee mileage expense	-	-	248	(248)
Miscellaneous contractual expenses	-	221,777	215,744	6,033
Total Contractual Services	-	250,535	232,004	18,531
Commodities				
Office supplies	-	108	47	61
Utilities - natural gas	-	108	92	16
Utilities - electric	-	270	87	183
Telephone	-	462	680	(218)
Cellular phone	-	148	321	(173)
Internet	-	162	207	(45)
Total commodities	-	1,258	1,434	(176)
Total Development Housing and Economic Development	-	377,662	351,322	26,340
Total expenditures	-	377,662	351,322	26,340
Net change in fund balances	\$ -	\$ -	(27,213)	\$ (27,213)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR			(7,187)	
FUND BALANCE (DEFICIT), END OF YEAR			\$ (34,400)	

KANE COUNTY, ILLINOIS

Stormwater Management Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Licenses and permits	\$ 2,500	\$ 2,500	\$ 3,000	\$ 500
Net investment income (loss)	4,751	4,751	(43)	(4,794)
Total revenues	7,251	7,251	2,957	(4,294)
EXPENDITURES				
Environment & Conservation				
Personnel Services				
Salaries and wages	7,544	7,544	7,542	2
Benefits				
Healthcare contribution	2,614	2,614	2,554	60
Dental contribution	60	60	60	-
FICA/SS contribution	578	578	509	69
IMRF contribution	664	664	584	80
Total Benefits	3,916	3,916	3,707	209
Contractual Services				
Contractual/consulting services	15,000	15,000	-	15,000
Liability insurance	144	144	144	-
Workers compensation	225	225	225	-
Unemployment claims	5	5	5	-
Conferences and meetings	1,000	1,000	1,000	-
General association dues	200	200	100	100
Grant pass thru	100,000	100,000	-	100,000
Total Contractual Services	116,574	116,574	1,474	115,100
Commodities				
Operating supplies	-	-	256	(256)
Total commodities	-	-	256	(256)
Total Environment & Conservation	128,034	128,034	12,979	115,055
Total expenditures	128,034	128,034	12,979	115,055
Excess (deficiency) of revenues over expenditures	(120,783)	(120,783)	(10,022)	110,761
OTHER FINANCING SOURCES (USES)				
Transfers in	-	9,000	9,000	-
Total other financing sources (uses)	-	9,000	9,000	-
Net change in fund balances	\$ (120,783)	\$ (111,783)	(1,022)	\$ 110,761
FUND BALANCE, BEGINNING OF YEAR			1,193,822	
FUND BALANCE, END OF YEAR			<u>\$ 1,192,800</u>	

KANE COUNTY, ILLINOIS

Electrical Agg Civic Contribution Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Reimbursements	\$ -	\$ 63,645	\$ 47,733	\$ (15,912)
Net investment income (loss)	-	-	(80)	(80)
Total revenues	-	63,645	47,653	(15,992)
EXPENDITURES				
Total expenditures	-	-	-	-
Net change in fund balances	<u>\$ -</u>	<u>\$ 63,645</u>	47,653	<u>\$ (15,992)</u>
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			<u>\$ 47,653</u>	

KANE COUNTY, ILLINOIS

Blighted Structure Demolition Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 120,000	\$ 120,000	\$ -	\$ (120,000)
Net investment income (loss)	-	-	(1)	(1)
Total revenues	120,000	120,000	(1)	(120,001)
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Blighted structure demolition	120,000	120,000	800	119,200
Total Contractual Services	120,000	120,000	800	119,200
Total Development Housing and Economic Development	120,000	120,000	800	119,200
Total expenditures	120,000	120,000	800	119,200
Net change in fund balances	\$ -	\$ -	(801)	\$ (801)
FUND BALANCE, BEGINNING OF YEAR			209,378	
FUND BALANCE, END OF YEAR			\$ 208,577	

KANE COUNTY, ILLINOIS

Farmland Preservation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 605,724	\$ 605,724	\$ -	\$ (605,724)
Net investment income	5,500	5,500	606	(4,894)
Total revenues	611,224	611,224	606	(610,618)
EXPENDITURES				
Environment & Conservation				
Personnel Services				
Salaries and wages	49,023	49,023	57,230	(8,207)
Benefits				
Healthcare contribution	1,501	1,501	1,505	(4)
Dental contribution	64	64	64	-
FICA/SS contribution	3,751	3,751	4,356	(605)
IMRF contribution	4,315	4,315	1,064	3,251
Total Benefits	9,631	9,631	6,989	2,642
Contractual Services				
Contractual/consulting services	44,765	44,765	19,509	25,256
Legal services	9,765	9,765	1,088	8,677
Appraisal services	14,326	14,326	-	14,326
Liability insurance	932	932	932	-
Workers compensation	1,461	1,461	1,461	-
Unemployment claims	30	30	30	-
Conferences and meetings	20,000	20,000	1,716	18,284
Total Contractual Services	91,279	91,279	24,736	66,543
Total Environment and Conservation	149,933	149,933	88,955	60,978
Capital Outlay				
Farmland preservation rights	1,160,000	1,160,000	-	1,160,000
Total Capital Outlay	1,160,000	1,160,000	-	1,160,000
Total expenditures	1,309,933	1,309,933	88,955	1,220,978
Excess (deficiency) of revenues over expenditures	(698,709)	(698,709)	(88,349)	610,360
OTHER FINANCING SOURCES (USES)				
Transfers in	300,000	315,100	315,100	-
Total other financing sources (uses)	300,000	315,100	315,100	-
Net change in fund balances	\$ (398,709)	\$ (383,609)	226,751	\$ 610,360
FUND BALANCE, BEGINNING OF YEAR			3,354,321	
FUND BALANCE, END OF YEAR			\$ 3,581,072	

KANE COUNTY, ILLINOIS

Growing for Kane
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 23,746	\$ 11,873	\$ 11,873	\$ -
Net investment income	-	-	16	16
Miscellaneous	-	11,000	10,000	(1,000)
Total revenues	23,746	22,873	21,889	(984)
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Contractual/consulting services	21,688	24,300	5,300	19,000
Conferences and meetings	1,843	1,250	-	1,250
External grants	-	10,000	10,000	-
Grant services	3,625	4,715	-	4,715
Total Contractual Services	27,156	40,265	15,300	24,965
Commodities				
Office supplies	250	-	-	-
Operating supplies	-	-	730	(730)
Grant supplies	1,340	4,542	10,135	(5,593)
Total Commodities	1,590	4,542	10,865	(6,323)
Total Development Housing and Economic Development	28,746	44,807	26,165	18,642
Total expenditures	28,746	44,807	26,165	18,642
Excess (deficiency) of revenues over expenditures	(5,000)	(21,934)	(4,276)	(19,626)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	7,300	7,300	-
Total other financing sources (uses)	-	7,300	7,300	-
Net change in fund balances	\$ (5,000)	\$ (14,634)	3,024	\$ 17,658
FUND BALANCE, BEGINNING OF YEAR			7,061	
FUND BALANCE, END OF YEAR			\$ 10,085	

KANE COUNTY, ILLINOIS

Workforce Development Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	<u>Actual</u>
REVENUES	
Grants	
Workforce Investment Act Title I Grant 2019	\$ 618,990
Workforce Investment Act Title I Grant 2020	6,434,128
Workforce Investment Act Title I Grant 2021	95,412
Workforce Investment Act IL Tollway WFD TA Initiative	16,244
Trade Adjustment Assistance Program Grant 2019	500,659
Trade Adjustment Assistance Program Grant 2020	54,978
WIOA Rapid Response COVID	156,841
One-Stop Shared Costs	368,383
Total revenues	<u>8,245,635</u>
EXPENDITURES	
Public Service and Records	
Administration	1,195,932
Administration - COVID	241,610
Youth activities	2,143,792
Adult activities	1,682,420
Dislocated worker activities	2,249,738
Other grants	361,638
Total Public Service and Records	<u>7,875,130</u>
Total expenditures	<u>7,875,130</u>
Net change in fund balances	370,505
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	<u>(485,251)</u>
FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ (114,746)</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, 2021 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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 85,000	\$ 85,000	\$ 8,311	\$ (76,689)
Net investment income (loss)	2,000	2,000	(34)	(2,034)
Total revenues	87,000	87,000	8,277	(78,723)
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	-	-	1,800	(1,800)
Benefits				
FICA/SS contribution	-	-	134	(134)
Contractual Services				
Contractual/consulting services	87,000	87,000	8,840	78,160
Total Contractual Services	87,000	87,000	8,840	78,160
Total Public Safety	87,000	87,000	10,774	76,226
Total expenditures	87,000	87,000	10,774	76,226
Excess (deficiency) of revenues over expenditures	-	-	(2,497)	76,226
OTHER FINANCING SOURCES (USES)				
Transfers in	-	12,800	10,774	2,026
Total other financing sources (uses)	-	12,800	10,774	2,026
Net change in fund balances	\$ -	\$ 12,800	8,277	\$ (2,497)
FUND BALANCE, BEGINNING OF YEAR			250,042	
FUND BALANCE, END OF YEAR			\$ 258,319	

KANE COUNTY, ILLINOIS

Marriage Fees

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 14,630	\$ 14,630	\$ 6,081	\$ (8,549)
Total revenues	14,630	14,630	6,081	(8,549)
EXPENDITURES				
Judicial				
Contractual Services				
General association dues	-	-	10,085	(10,085)
Total Contractual Services	-	-	10,085	(10,085)
Commodities				
Operating supplies	14,630	14,630	513	14,117
Total Commodities	14,630	14,630	513	14,117
Total Judicial	14,630	14,630	10,598	4,032
Total expenditures	14,630	14,630	10,598	4,032
Excess (deficiency) of revenues over expenditures	-	-	(4,517)	(4,517)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	3,600	3,600	-
Total other financing sources (uses)	-	3,600	3,600	-
Net change in fund balances	\$ -	\$ (3,600)	(917)	\$ (4,517)
FUND BALANCE, BEGINNING OF YEAR			9,878	
FUND BALANCE, END OF YEAR			\$ 8,961	

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 679,499	\$ 679,499	\$ 679,786	\$ 287
Net investment income (loss)	5,102	5,102	(874)	(5,976)
Miscellaneous	-	-	1,123	1,123
Total revenues	684,601	684,601	680,035	(4,566)
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	54,282	54,282	42,729	11,553
Benefits				
Healthcare contribution	797	797	8,616	(7,819)
Dental contribution	693	693	27	666
FICA/SS contribution	4,153	4,153	3,300	853
IMRF contribution	4,777	4,777	3,795	982
Total Benefits	10,420	10,420	15,738	(5,318)
Contractual Services				
Contractual/consulting services	35,750	35,750	13,040	22,710
Legal services	6,000	6,000	2,363	3,637
Security services	12,000	12,000	1,200	10,800
Repairs and maintenance - roads	68,500	68,500	67,863	637
Repairs and maintenance - grounds	391,900	391,900	274,772	117,128
Building space rental	14,000	14,000	13,416	584
Repairs and maintenance - vehicles	2,500	2,500	682	1,818
Intersection lighting services	15,000	15,000	10,643	4,357
Liability insurance	1,032	1,032	1,032	-
Workers compensation	1,618	1,618	1,618	-
Unemployment claims	33	33	33	-
General printing	1,000	1,000	69	931
Legal printing	500	500	207	293
Conferences and meetings	-	-	31	(31)
Miscellaneous contractual expense	115,000	115,000	12,950	102,050
Total Contractual Services	664,833	664,833	399,919	264,914
Commodities				
Office supplies	2,000	2,000	960	1,040
Operating supplies	3,000	3,000	4,589	(1,589)
Postage	1,500	1,500	821	679
Utilities - intersection lighting	9,000	9,000	8,343	657
Fuel - vehicles	2,000	2,000	188	1,812
Cellular phone	800	800	283	517
Total Commodities	18,300	18,300	15,184	3,116
Total General Government	747,835	747,835	473,570	274,265
Total expenditures	747,835	747,835	473,570	274,265
Excess (deficiency) of revenues over expenditures	(63,234)	(63,234)	206,465	269,699

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ 15,300	\$ 15,300	\$ -
Transfers out	(2,400)	(2,400)	(2,400)	-
Total other financing sources (uses)	<u>(2,400)</u>	<u>12,900</u>	<u>12,900</u>	<u>-</u>
Net change in fund balances	<u>\$ (65,634)</u>	<u>\$ (50,334)</u>	219,365	<u>\$ 269,699</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,006,727</u>	
FUND BALANCE, END OF YEAR			<u>\$ 1,226,092</u>	

KANE COUNTY, ILLINOIS

Capital Improvement Debt Service Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 415	\$ 415	\$ -	\$ (415)
Total revenues	415	415	-	(415)
EXPENDITURES				
Debt Service				
Interest and fiscal charges	200,517	200,517	200,517	-
Total debt service	200,517	200,517	200,517	-
Total expenditures	200,517	200,517	200,517	-
Net change in fund balances	\$ (200,102)	\$ (200,102)	(200,517)	\$ -
FUND BALANCE, BEGINNING OF YEAR			908,224	
FUND BALANCE, END OF YEAR			<u>\$ 707,707</u>	

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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ 1,167	\$ 1,167	\$ (5,622)	\$ (6,789)
Total revenues	<u>1,167</u>	<u>1,167</u>	<u>(5,622)</u>	<u>(6,789)</u>
EXPENDITURES				
Debt Service				
Principal	3,320,000	3,320,000	3,320,000	-
Interest and fiscal charges	<u>87,150</u>	<u>87,150</u>	<u>87,150</u>	<u>-</u>
Total Debt Service	<u>3,407,150</u>	<u>3,407,150</u>	<u>3,407,150</u>	<u>-</u>
Total expenditures	<u>3,407,150</u>	<u>3,407,150</u>	<u>3,407,150</u>	<u>-</u>
Net change in fund balances	<u>\$ (3,405,983)</u>	<u>\$ (3,405,983)</u>	(3,412,772)	<u>\$ (6,789)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>3,715,956</u>	
FUND BALANCE, END OF YEAR			<u>\$ 303,184</u>	

KANE COUNTY, ILLINOIS

Recovery Zone Bond Debt Service Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ 778,312	\$ 778,312	\$ 104,353	\$ (673,959)
Net investment income (loss)	4,000	4,000	(1,399)	(5,399)
Total revenues	<u>782,312</u>	<u>782,312</u>	<u>102,954</u>	<u>(679,358)</u>
EXPENDITURES				
Debt Service				
Principal	780,000	780,000	780,000	-
Interest and fiscal charges	73,136	73,136	73,135	1
Total Debt Service	<u>853,136</u>	<u>853,136</u>	<u>853,135</u>	<u>1</u>
Total expenditures	<u>853,136</u>	<u>853,136</u>	<u>853,135</u>	<u>1</u>
Excess (deficiency) of revenues over expenditures	<u>(70,824)</u>	<u>(70,824)</u>	<u>(750,181)</u>	<u>(679,357)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	71,741	71,741	71,741	-
Total other financing sources (uses)	<u>71,741</u>	<u>71,741</u>	<u>71,741</u>	<u>-</u>
Net change in fund balances	<u>\$ 917</u>	<u>\$ 917</u>	<u>(678,440)</u>	<u>\$ (679,357)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,630,734</u>	
FUND BALANCE, END OF YEAR			<u>\$ 952,294</u>	

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 11,600	\$ 11,600	\$ 715	\$ (10,885)
Total revenues	11,600	11,600	715	(10,885)
EXPENDITURES				
Debt Service				
Principal	2,455,000	2,455,000	2,455,000	-
Interest and fiscal charges	385,825	385,825	385,725	100
Debt issuance costs	-	-	48,500	(48,500)
Debt service requirement	139,225	139,225	-	139,225
Total Debt Service	2,980,050	2,980,050	2,889,225	90,825
Total expenditures	2,980,050	2,980,050	2,889,225	90,825
Excess (deficiency) of revenues over expenditures	(2,968,450)	(2,968,450)	(2,888,510)	79,940
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	-	9,045,000	(9,045,000)
Transfer to escrow agent	-	-	(8,995,000)	8,995,000
Transfers in	2,968,450	2,968,450	2,968,450	-
Total other financing sources (uses)	2,968,450	2,968,450	3,018,450	(50,000)
Net change in fund balances	\$ -	\$ -	129,940	\$ 29,940
FUND BALANCE, BEGINNING OF YEAR			3,179,547	
FUND BALANCE, END OF YEAR			\$ 3,309,487	

KANE COUNTY, ILLINOIS

Longmeadow Debt Service - Capital Interest Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	\$ 25,125	\$ 25,125	\$ 463	\$ (24,662)
Total revenues	<u>25,125</u>	<u>25,125</u>	<u>463</u>	<u>(24,662)</u>
EXPENDITURES				
Debt Service				
Interest and fiscal charges	<u>1,218,770</u>	<u>1,218,770</u>	<u>1,218,769</u>	<u>1</u>
Total Debt Service	<u>1,218,770</u>	<u>1,218,770</u>	<u>1,218,769</u>	<u>1</u>
Total expenditures	<u>1,218,770</u>	<u>1,218,770</u>	<u>1,218,769</u>	<u>1</u>
Net change in fund balances	<u>\$ (1,193,645)</u>	<u>\$ (1,193,645)</u>	<u>(1,218,306)</u>	<u>\$ (24,661)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>2,592,494</u>	
FUND BALANCE, END OF YEAR			<u>\$ 1,374,188</u>	

KANE COUNTY, ILLINOIS

Capital Projects Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 100,000	\$ 100,000	\$ 183,564	\$ 83,564
Grants	-	-	600,000	600,000
Net investment income (loss)	32,570	32,570	(21,315)	(53,885)
Miscellaneous	-	-	5,500	5,500
Total revenues	132,570	132,570	767,749	635,179
EXPENDITURES				
General Government				
Contractual Services				
Contractual/consulting services	300,000	314,231	311,589	2,642
Total General Government	300,000	314,231	311,589	2,642
Capital outlay				
Computers	1,122,520	1,687,917	475,550	1,212,367
Computer software - capital	106,470	199,871	32,218	167,653
Automotive equipment	203,000	203,000	24,833	178,167
Office furniture	132,666	132,666	11,880	120,786
Special purpose equipment	-	4,505,028	29,950	4,475,078
Building construction	-	75,000	774,762	(699,762)
Building improvements	1,930,000	2,090,804	1,607,831	482,973
Total Capital Outlay	3,494,656	8,894,286	2,957,024	5,937,262
Total expenditures	3,794,656	9,208,517	3,268,613	5,939,904
Excess (deficiency) of revenues over expenditures	(3,662,086)	(9,075,947)	(2,500,864)	6,575,083
OTHER FINANCING SOURCES (USES)				
Transfers in	1,000,000	10,281,562	7,030,822	(3,250,740)
Total other financing sources (uses)	1,000,000	10,281,562	7,030,822	(3,250,740)
Net change in fund balances	\$ (2,662,086)	\$ 1,205,615	4,529,958	\$ 3,324,343
FUND BALANCE, BEGINNING OF YEAR			8,968,219	
FUND BALANCE, END OF YEAR			\$ 13,498,177	

KANE COUNTY, ILLINOIS

Judicial Facility Construction Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charge for services	\$ 400,000	\$ 500,000	\$ 661,129	\$ 161,129
Net investment income (loss)	8,000	8,000	(52)	(8,052)
Total revenues	<u>408,000</u>	<u>508,000</u>	<u>661,077</u>	<u>153,077</u>
EXPENDITURES				
Capital outlay				
Building improvements	<u>408,000</u>	<u>888,000</u>	<u>416,198</u>	<u>471,802</u>
Total capital outlay	<u>408,000</u>	<u>888,000</u>	<u>416,198</u>	<u>471,802</u>
Total expenditures	<u>408,000</u>	<u>888,000</u>	<u>416,198</u>	<u>471,802</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ (380,000)</u>	244,879	<u>\$ 624,879</u>
FUND BALANCE, BEGINNING OF YEAR			<u>850,076</u>	
FUND BALANCE, END OF YEAR			<u>\$ 1,094,955</u>	

KANE COUNTY, ILLINOIS

Capital Improvement Bond Construction Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ -	\$ 782	\$ 782
Total revenues	-	-	782	782
EXPENDITURES				
General Government				
Contractual Services				
Contractual/consulting services	-	-	48	(48)
Total General Government	-	-	48	(48)
Capital outlay				
Building construction	5,000,000	5,000,000	3,394,861	1,605,139
Building improvements	-	-	396,799	(396,799)
Total Capital Outlay	5,000,000	5,000,000	3,791,660	1,208,340
Total expenditures	5,000,000	5,000,000	3,791,708	1,208,292
Net change in fund balances	\$ (5,000,000)	\$ (5,000,000)	(3,790,926)	\$ 1,208,292
FUND BALANCE, BEGINNING OF YEAR			3,790,926	
FUND BALANCE, END OF YEAR			\$ -	

KANE COUNTY, ILLINOIS

Recovery Zone Bond Construction Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 19,629	\$ 19,629	\$ 16,293	\$ (3,336)
Net investment income	-	-	19	19
Total revenues	<u>19,629</u>	<u>19,629</u>	<u>16,312</u>	<u>(3,317)</u>
EXPENDITURES				
Development Housing and Economic Development				
Shirewood Farm SSA	110	110	-	110
Wildwood West SBA	1,000	1,000	7,760	(6,760)
Exposition View SBA	328	328	-	328
Pasadena Drive SBA	387	387	-	387
Total Development Housing and Economic Development	<u>1,825</u>	<u>1,825</u>	<u>7,760</u>	<u>(5,935)</u>
Total expenditures	<u>1,825</u>	<u>1,825</u>	<u>7,760</u>	<u>(5,935)</u>
Excess (deficiency) of revenues over expenditures	<u>17,804</u>	<u>17,804</u>	<u>8,552</u>	<u>(9,252)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(18,075)	(18,075)	(14,700)	3,375
Total other financing sources (uses)	<u>(18,075)</u>	<u>(18,075)</u>	<u>(14,700)</u>	<u>3,375</u>
Net change in fund balances	<u>\$ (271)</u>	<u>\$ (271)</u>	<u>(6,148)</u>	<u>\$ (5,877)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>44,726</u>	
FUND BALANCE, END OF YEAR			<u>\$ 38,578</u>	

KANE COUNTY, ILLINOIS

Transportation Capital Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ 139,073	\$ 139,073	\$ 302,149	\$ 163,076
Net investment income	5,400	5,400	538	(4,862)
Total revenues	<u>144,473</u>	<u>144,473</u>	<u>302,687</u>	<u>158,214</u>
EXPENDITURES				
Highways and Streets				
Engineering services	<u>154,525</u>	<u>154,525</u>	<u>350,772</u>	<u>(196,247)</u>
Total Highways and Streets	<u>154,525</u>	<u>154,525</u>	<u>350,772</u>	<u>(196,247)</u>
Capital outlay				
Road construction	<u>1,333,619</u>	<u>1,333,619</u>	<u>1,413,579</u>	<u>(79,960)</u>
Total Capital Outlay	<u>1,333,619</u>	<u>1,333,619</u>	<u>1,413,579</u>	<u>(79,960)</u>
Total expenditures	<u>1,488,144</u>	<u>1,488,144</u>	<u>1,764,351</u>	<u>(276,207)</u>
Excess (deficiency) of revenues over expenditures	<u>(1,343,671)</u>	<u>(1,343,671)</u>	<u>(1,461,664)</u>	<u>(117,993)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>39,900</u>	<u>39,900</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>39,900</u>	<u>39,900</u>	<u>-</u>
Net change in fund balances	<u>\$ (1,343,671)</u>	<u>\$ (1,303,771)</u>	<u>(1,421,764)</u>	<u>\$ (117,993)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,730,142</u>	
FUND BALANCE, END OF YEAR			<u>\$ 308,378</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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ (1)	\$ (1)
Total revenues	-	-	(1)	(1)
EXPENDITURES				
Highways and Streets				
Engineering services	100,000	100,000	-	100,000
Total Highway and Streets	100,000	100,000	-	100,000
Capital outlay				
Road construction	570,000	570,000	-	570,000
Total Capital Outlay	570,000	570,000	-	570,000
Total expenditures	670,000	670,000	-	670,000
Excess (deficiency) of revenues over expenditures	(670,000)	(670,000)	(1)	669,999
OTHER FINANCING SOURCES (USES)				
Transfers in	-	4,200	-	(4,200)
Transfers out	(30,000)	(30,000)	(4,200)	25,800
Total other financing sources (uses)	(30,000)	(25,800)	(4,200)	21,600
Net change in fund balances	\$ (700,000)	\$ (695,800)	(4,201)	\$ 691,599
FUND BALANCE, BEGINNING OF YEAR			709,809	
FUND BALANCE, END OF YEAR			\$ 705,608	

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ (111)	\$ (111)
Total revenues	-	-	(111)	(111)
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	(111)	(111)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	7,800	-	(7,800)
Transfers out	(1,000)	(1,000)	(7,800)	(6,800)
Total other financing sources (uses)	(1,000)	6,800	(7,800)	(14,600)
Net change in fund balances	<u>\$ (1,000)</u>	<u>\$ 6,800</u>	(7,911)	<u>\$ (14,711)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>40,973</u>	
FUND BALANCE, END OF YEAR			<u>\$ 33,062</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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ -	\$ 24	\$ 24
Total revenues	-	-	24	24
EXPENDITURES				
Capital outlay				
Road construction	123,194	123,194	-	123,194
Total Capital Outlay	123,194	123,194	-	123,194
Total expenditures	123,194	123,194	-	123,194
Excess (deficiency) of revenues over expenditures	(123,194)	(123,194)	24	123,218
OTHER FINANCING SOURCES (USES)				
Transfers in	-	3,700	-	(3,700)
Transfers out	(22,000)	(22,000)	(9,760)	12,240
Total other financing sources (uses)	(22,000)	(18,300)	(9,760)	8,540
Net change in fund balances	\$ (145,194)	\$ (141,494)	(9,736)	\$ 131,758
FUND BALANCE, BEGINNING OF YEAR			577,419	
FUND BALANCE, END OF YEAR			\$ 567,683	

KANE COUNTY, ILLINOIS

Northwest Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	\$ -	\$ -	\$ 12	\$ 12
Total revenues	-	-	12	12
EXPENDITURES				
Capital outlay				
Road construction	155,000	155,000	-	155,000
Total Capital Outlay	155,000	155,000	-	155,000
Excess (deficiency) of revenues over expenditures	(155,000)	(155,000)	12	155,012
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,700	-	(1,700)
Transfers out	(12,000)	(12,000)	(1,700)	10,300
Total other financing sources (uses)	(12,000)	(10,300)	(1,700)	8,600
Net change in fund balances	\$ (167,000)	\$ (165,300)	(1,688)	\$ 163,612
FUND BALANCE, BEGINNING OF YEAR			358,336	
FUND BALANCE, END OF YEAR			\$ 356,648	

KANE COUNTY, ILLINOIS

Southwest Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ -	\$ 36	\$ 36
Total revenues	-	-	36	36
EXPENDITURES				
Highways and Streets				
Engineering services	90,000	90,000	17,743	72,257
Total Highways and Streets	90,000	90,000	17,743	72,257
Excess (deficiency) of revenues over expenditures	(90,000)	(90,000)	(17,707)	72,257
OTHER FINANCING SOURCES (USES)				
Transfers in	-	5,000	-	(5,000)
Transfers out	(26,000)	(26,000)	(1,020)	24,980
Total other financing sources (uses)	(26,000)	(21,000)	(1,020)	19,980
Net change in fund balances	<u>\$ (116,000)</u>	<u>\$ (111,000)</u>	(18,727)	<u>\$ 92,273</u>
FUND BALANCE, BEGINNING OF YEAR			170,735	
FUND BALANCE, END OF YEAR			<u>\$ 152,008</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	\$ -	\$ -	\$ 8	\$ 8
Total revenues	-	-	8	8
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	8	8
OTHER FINANCING SOURCES (USES)				
Transfers in	-	11,600	-	(11,600)
Transfers out	(36,000)	(36,000)	(11,600)	24,400
Total other financing sources (uses)	(36,000)	(24,400)	(11,600)	12,800
Net change in fund balances	<u>\$ (36,000)</u>	<u>\$ (24,400)</u>	(11,592)	<u>\$ 12,808</u>
FUND BALANCE, BEGINNING OF YEAR			<u>43,422</u>	
FUND BALANCE, END OF YEAR			<u>\$ 31,830</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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	4,000	-	(4,000)
Transfers out	(11,000)	(11,000)	(4,000)	7,000
Total other financing sources (uses)	(11,000)	(7,000)	(4,000)	3,000
Net change in fund balances	<u>\$ (11,000)</u>	<u>\$ (7,000)</u>	(4,000)	<u>\$ 3,000</u>
FUND BALANCE, BEGINNING OF YEAR			<u>347,356</u>	
FUND BALANCE, END OF YEAR			<u>\$ 343,356</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	\$ -	\$ -	\$ 5	\$ 5
Total revenues	-	-	5	5
EXPENDITURES				
Capital outlay				
Road construction	39,000	39,000	-	39,000
Total Capital Outlay	39,000	39,000	-	39,000
Total expenditures	39,000	39,000	-	39,000
Excess (deficiency) of revenues over expenditures	(39,000)	(39,000)	5	39,000
OTHER FINANCING SOURCES (USES)				
Transfers out	(3,000)	(3,000)	(728)	2,272
Total other financing sources (uses)	(3,000)	(3,000)	(728)	2,272
Net change in fund balances	<u>\$ (42,000)</u>	<u>\$ (42,000)</u>	(723)	<u>\$ 39,005</u>
FUND BALANCE, BEGINNING OF YEAR			40,238	
FUND BALANCE, END OF YEAR			<u>\$ 39,515</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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 540,000	\$ 540,000	\$ 2,700,742	\$ 2,160,742
Net investment income (loss)	1,000	1,000	(5,361)	(6,361)
Miscellaneous	-	-	297	297
Total revenues	<u>541,000</u>	<u>541,000</u>	<u>2,695,678</u>	<u>2,154,678</u>
EXPENDITURES				
Highways and Streets				
Engineering services	<u>250,000</u>	<u>250,000</u>	<u>191,187</u>	<u>58,813</u>
Total Highways and Streets	<u>250,000</u>	<u>250,000</u>	<u>191,187</u>	<u>58,813</u>
Total expenditures	<u>250,000</u>	<u>250,000</u>	<u>191,187</u>	<u>58,813</u>
Excess (deficiency) of revenues over expenditures	<u>291,000</u>	<u>291,000</u>	<u>2,504,491</u>	<u>2,213,491</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	441,800	135,019	(306,781)
Total other financing sources (uses)	<u>-</u>	<u>441,800</u>	<u>135,019</u>	<u>(306,781)</u>
Net change in fund balances	<u>\$ 291,000</u>	<u>\$ 732,800</u>	<u>2,639,510</u>	<u>\$ 1,906,710</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,364,606</u>	
FUND BALANCE, END OF YEAR			<u>\$ 4,004,116</u>	

KANE COUNTY, ILLINOIS

Central Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 400,000	\$ 400,000	\$ 360,775	\$ (39,225)
Net investment income (loss)	7,700	7,700	(352)	(8,052)
Total revenues	<u>407,700</u>	<u>407,700</u>	<u>360,423</u>	<u>(47,277)</u>
EXPENDITURES				
Highways and Streets				
Engineering services	96,000	96,000	125,305	(29,305)
Total Highway and Streets	<u>96,000</u>	<u>96,000</u>	<u>125,305</u>	<u>(29,305)</u>
Capital outlay				
Road construction	2,091,000	2,091,000	-	2,091,000
Total Capital Outlay	<u>2,091,000</u>	<u>2,091,000</u>	<u>-</u>	<u>2,091,000</u>
Total expenditures	<u>2,187,000</u>	<u>2,187,000</u>	<u>125,305</u>	<u>2,061,695</u>
Excess (deficiency) of revenues over expenditures	<u>(1,779,300)</u>	<u>(1,779,300)</u>	<u>235,118</u>	<u>2,014,418</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	74,500	93,900	19,400
Total other financing sources (uses)	<u>-</u>	<u>74,500</u>	<u>93,900</u>	<u>19,400</u>
Net change in fund balances	<u>\$ (1,779,300)</u>	<u>\$ (1,704,800)</u>	<u>329,018</u>	<u>\$ 2,033,818</u>
FUND BALANCE, BEGINNING OF YEAR			<u>2,108,202</u>	
FUND BALANCE, END OF YEAR			<u>\$ 2,437,220</u>	

KANE COUNTY, ILLINOIS

South Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Charges for services	\$ 400,000	\$ 400,000	\$ 449,618	\$ 49,618
Net investment income (loss)	16,000	16,000	(1,126)	(17,126)
Total revenues	<u>416,000</u>	<u>416,000</u>	<u>448,492</u>	<u>32,492</u>
EXPENDITURES				
Capital outlay				
Road construction	3,918,612	3,918,612	137,608	3,781,004
Highway right of way	-	-	30,300	(30,300)
Total Capital Outlay	<u>3,918,612</u>	<u>3,918,612</u>	<u>167,908</u>	<u>3,750,704</u>
Total expenditures	<u>3,918,612</u>	<u>3,918,612</u>	<u>167,908</u>	<u>3,750,704</u>
Excess (deficiency) of revenues over expenditures	<u>(3,502,612)</u>	<u>(3,502,612)</u>	<u>280,584</u>	<u>3,783,196</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	245,100	166,808	(78,292)
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(20,000)</u>	<u>225,100</u>	<u>146,808</u>	<u>(78,292)</u>
Net change in fund balances	<u>\$ (3,522,612)</u>	<u>\$ (3,277,512)</u>	<u>427,392</u>	<u>\$ 3,704,904</u>
FUND BALANCE, BEGINNING OF YEAR			<u>3,127,094</u>	
FUND BALANCE, END OF YEAR			<u>\$ 3,554,486</u>	

KANE COUNTY, ILLINOIS

Working Cash

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ 13,148	\$ 13,148	\$ (72)	\$ (13,220)
Total revenues	<u>13,148</u>	<u>13,148</u>	<u>(72)</u>	<u>(13,220)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 13,148</u>	<u>\$ 13,148</u>	(72)	<u>\$ (13,220)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>3,354,049</u>	
FUND BALANCE, END OF YEAR			<u>\$ 3,353,977</u>	

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KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2021

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OPERATING REVENUES				
Charges for services	\$ 90,280	\$ 90,280	\$ 87,472	\$ (2,808)
Total operating revenues	90,280	90,280	87,472	(2,808)
OPERATING EXPENSES				
Personnel Services				
Salaries and wages	99,778	99,778	82,559	17,219
Benefits				
Healthcare contribution	13,807	13,807	12,730	1,077
Dental contribution	750	750	661	89
FICA/SS contribution	7,633	7,633	6,091	1,542
IMRF contribution	8,781	8,781	6,976	1,805
Total Benefits	30,971	30,971	26,458	4,513
Contractual Services				
Engineering services	15,000	15,000	3,126	11,874
Contractual /consulting	98,153	98,153	103,728	(5,575)
Professional services	22,500	22,500	27,227	(4,727)
Blighted structure demolition	-	-	210	(210)
Electric vehicle services	1,000	1,000	769	231
Repair and maintenance - vehicles	50	50	90	(40)
Liability insurance	1,896	1,896	1,896	-
Workers compensation	2,974	2,974	2,974	-
Unemployment claims	60	60	60	-
General printing	12,000	12,000	3,015	8,985
Conferences and meetings	2,550	2,550	150	2,400
Employee mileage expense	250	250	-	250
General association dues	1,975	1,975	1,148	827
Total Contractual Services	158,408	158,408	144,393	14,015
Commodities				
Office supplies	600	600	250	350
Operating supplies	24,875	24,875	6,065	18,810
Postage	5,500	5,500	1,804	3,696
Books and subscriptions	300	300	-	300
Fuel - vehicles	100	100	23	77
Telephone	2,300	2,300	255	2,045
Total Commodities	33,675	33,675	8,397	25,278
Total operating expenses	322,832	322,832	261,807	61,025
Operating income (loss)	(232,552)	(232,552)	(174,335)	58,217

KANE COUNTY, ILLINOIS

Enterprise Surcharge Schedule of Revenues, Expenditures, and Changes in Net Position -Budget and Actual For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
NONOPERATING REVENUES (EXPENSES)				
Net investment income	\$ 21,016	\$ 21,016	\$ 1,796	\$ (19,220)
Total nonoperating revenues (expenses)	<u>21,016</u>	<u>21,016</u>	<u>1,796</u>	<u>(19,220)</u>
Income (loss) before contributions and transfers	(211,536)	(211,536)	(172,539)	38,997
TRANSFERS				
Transfers in	<u>71,323</u>	<u>71,323</u>	<u>71,323</u>	<u>-</u>
Total Transfers	<u>71,323</u>	<u>71,323</u>	<u>71,323</u>	<u>-</u>
Change in net position	<u>\$ (140,213)</u>	<u>\$ (140,213)</u>	(101,216)	<u>\$ 38,997</u>
NET POSITION, BEGINNING OF YEAR			<u>5,272,755</u>	
NET POSITION, END OF YEAR			<u>\$ 5,171,539</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
OPERATING REVENUES				
Miscellaneous	\$ -	\$ -	\$ 250	\$ 250
Total operating revenues	-	-	250	250
OPERATING EXPENSES				
Contractual services	33,000	33,000	293,465	260,465
Capital Outlay	20,000	20,000	13,999	(6,001)
Total operating expenses	53,000	53,000	307,464	254,464
Operating income (loss)	53,000	53,000	(307,214)	254,714
NONOPERATING REVENUES (EXPENSES)				
Net investment income (loss)	-	-	(2,178)	(2,178)
Total nonoperating revenues (expenses)	-	-	(2,178)	(2,178)
Change in net position	\$ 53,000	\$ (53,000)	(309,392)	\$ (256,393)
NET POSITION, BEGINNING OF YEAR			3,192,846	
NET POSITION, END OF YEAR			\$ 2,883,454	

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KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2021

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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
OPERATING REVENUES				
Contributions - employer	\$ 15,389,546	\$ 15,389,546	\$ 13,521,003	\$ (1,868,543)
Contributions - employee	3,143,331	3,143,331	2,768,273	(375,058)
Contributions - retirees	376,000	376,000	580,358	204,358
Contributions - other	-	-	58,761	58,761
Total operating revenues	<u>18,908,877</u>	<u>18,908,877</u>	<u>16,928,395</u>	<u>(1,980,482)</u>
OPERATING EXPENSES				
Healthcare claims	17,886,206	17,896,002	13,732,270	4,163,732
Vision insurance	87,763	87,763	79,982	7,781
Contractual services	115,800	117,852	3,191,118	(3,073,266)
Dental insurance	807,630	807,630	726,514	81,116
Life insurance	31,478	31,478	34,494	(3,016)
Total operating expenses	<u>18,928,877</u>	<u>18,940,725</u>	<u>17,764,378</u>	<u>1,176,347</u>
Operating income (loss)	<u>(20,000)</u>	<u>(31,848)</u>	<u>(835,983)</u>	<u>(804,135)</u>
NONOPERATING REVENUES				
Net investment income	<u>20,000</u>	<u>20,000</u>	<u>5,673</u>	<u>(14,327)</u>
Total nonoperating revenues	<u>20,000</u>	<u>20,000</u>	<u>5,673</u>	<u>(14,327)</u>
Change in net position	<u>\$ -</u>	<u>\$ (11,848)</u>	<u>(830,310)</u>	<u>\$ (818,462)</u>
NET POSITION, BEGINNING OF YEAR			<u>6,078,165</u>	
NET POSITION, END OF YEAR			<u>\$ 5,247,855</u>	

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KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2021

CUSTODIAL FUNDS

Custodial Funds - To account for monies held by the County or County departments for which the County has a fiduciary responsibility for these funds to third parties.

KANE COUNTY, ILLINOIS

Custodial Funds
Combining Statement of Fiduciary Net Position
November 30, 2021

	Special Trust	911 Emergency Surcharge	Township Bridge	Wireless 911	Special Deposit
ASSETS					
Cash and investments	\$ 350,785	\$ 1,793,500	\$ 56,161	\$ 393,427	\$ 569,683
Property tax receivable	-	-	-	-	-
Accounts receivable	-	324,627	-	973,881	-
Interest receivable	-	5,506	462	1,155	-
Total assets	<u>\$ 350,785</u>	<u>\$ 2,123,633</u>	<u>\$ 56,623</u>	<u>\$ 1,368,463</u>	<u>\$ 569,683</u>
LIABILITIES					
Accounts payable	\$ -	\$ 12,867	\$ -	\$ 176,490	\$ -
Due to other governments	-	2,110,766	56,623	1,191,973	-
Due to others	-	-	-	-	-
Total liabilities	<u>-</u>	<u>2,123,633</u>	<u>56,623</u>	<u>1,368,463</u>	<u>-</u>
NET POSITION					
Restricted for bond escrow	-	-	-	-	-
Restricted for individuals	350,785	-	-	-	569,683
Restricted for public safety	-	-	-	-	-
Total net position	<u>350,785</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>569,683</u>
Total liabilities and net position	<u>\$ 350,785</u>	<u>\$ 2,123,633</u>	<u>\$ 56,623</u>	<u>\$ 1,368,463</u>	<u>\$ 569,683</u>

Recorder's Rental Surcharge	Tax Redemption	County Clerk Domestic Violence	Death Certificates	Crane Road Estates SSA	Junior Kane County Board	Court Services Adult Restitution
\$ 57,673	\$ 1,596,048	\$ 790	\$ 10,887	\$ 35,663	\$ 2,710	\$ 51,020
-	-	-	-	-	-	-
12,240	-	35	364	-	-	-
215	-	4	25	198	8	-
<u>\$ 70,128</u>	<u>\$ 1,596,048</u>	<u>\$ 829</u>	<u>\$ 11,276</u>	<u>\$ 35,861</u>	<u>\$ 2,718</u>	<u>\$ 51,020</u>
\$ -	\$ -	\$ 800	\$ 10,800	\$ -	\$ -	\$ -
70,128	-	29	476	-	-	-
-	1,596,048	-	-	35,861	2,718	51,020
<u>70,128</u>	<u>1,596,048</u>	<u>829</u>	<u>11,276</u>	<u>35,861</u>	<u>2,718</u>	<u>51,020</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 70,128</u>	<u>\$ 1,596,048</u>	<u>\$ 829</u>	<u>\$ 11,276</u>	<u>\$ 35,861</u>	<u>\$ 2,718</u>	<u>\$ 51,020</u>

(Continued)

KANE COUNTY, ILLINOIS

Custodial Funds
Combining Statement of Fiduciary Net Position
November 30, 2021

	Court Services Juvenile Restitution	Court Services Adoption	State Real Estate Transfer Tax	Unclaimed Funds	County Collector
ASSETS					
Cash and investments	\$ 16,187	\$ 9,894	\$ 430,929	\$ 64,554	\$ 200,942
Property tax receivable	-	-	-	-	299,162,541
Accounts receivable	-	-	158,840	-	-
Interest receivable	1	-	-	-	-
Total assets	<u>\$ 16,188</u>	<u>\$ 9,894</u>	<u>\$ 589,769</u>	<u>\$ 64,554</u>	<u>\$ 299,363,483</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	-	589,769	-	299,363,483
Due to others	16,188	9,894	-	64,554	-
Total liabilities	<u>16,188</u>	<u>9,894</u>	<u>589,769</u>	<u>64,554</u>	<u>299,363,483</u>
NET POSITION					
Restricted for bond escrow	-	-	-	-	-
Restricted for individuals	-	-	-	-	-
Restricted for public safety	-	-	-	-	-
Total net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and net position	<u>\$ 16,188</u>	<u>\$ 9,894</u>	<u>\$ 589,769</u>	<u>\$ 64,554</u>	<u>\$ 299,363,483</u>

Circuit Clerk	Chancery	Detainee Account	Southwest Kane County Triad	Sheriff's Escrow	Aurora Township	Batavia Township
\$ 11,539,640	\$ 1,068,142	\$ 446,459	\$ 6,395	\$ 406,433	\$ 193,406	\$ 206,872
-		-			15,766	5,193
-	-	-	-	-	-	-
-	-	-	-	-	645	589
<u>\$ 11,539,640</u>	<u>\$ 1,068,142</u>	<u>\$ 446,459</u>	<u>\$ 6,395</u>	<u>\$ 406,433</u>	<u>\$ 209,817</u>	<u>\$ 212,654</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ -
429,568	-	-	-	-	209,467	212,654
147,083	-	310,384	-	-	-	-
<u>576,651</u>	<u>-</u>	<u>310,384</u>	<u>-</u>	<u>-</u>	<u>209,817</u>	<u>212,654</u>
10,962,989	-	136,075	-	-	-	-
-	-	-	-	-	-	-
-	1,068,142	-	6,395	406,433	-	-
<u>10,962,989</u>	<u>1,068,142</u>	<u>136,075</u>	<u>6,395</u>	<u>406,433</u>	<u>-</u>	<u>-</u>
<u>\$ 11,539,640</u>	<u>\$ 1,068,142</u>	<u>\$ 446,459</u>	<u>\$ 6,395</u>	<u>\$ 406,433</u>	<u>\$ 209,817</u>	<u>\$ 212,654</u>

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KANE COUNTY, ILLINOIS

Custodial Funds
Combining Statement of Fiduciary Net Position
November 30, 2021

	Big Rock Township	Blackberry Township	Burlington Township	Campton Hills Township	Dundee Township
ASSETS					
Cash and investments	\$ 267,067	\$ 303,495	\$ 389,168	\$ 218,636	\$ 81,814
Property tax receivable	10,740	22,514	10,604	11,945	10,351
Accounts receivable	-	-	-	-	-
Interest receivable	736	797	1,102	590	366
	<u>736</u>	<u>797</u>	<u>1,102</u>	<u>590</u>	<u>366</u>
Total assets	<u>\$ 278,543</u>	<u>\$ 326,806</u>	<u>\$ 400,874</u>	<u>\$ 231,171</u>	<u>\$ 92,531</u>
LIABILITIES					
Accounts payable	\$ -	\$ 120,000	\$ -	\$ 132,751	\$ -
Due to other governments	278,543	206,806	400,874	98,420	92,531
Due to others	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>278,543</u>	<u>326,806</u>	<u>400,874</u>	<u>231,171</u>	<u>92,531</u>
NET POSITION					
Restricted for bond escrow	-	-	-	-	-
Restricted for individuals	-	-	-	-	-
Restricted for public safety	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and net position	<u>\$ 278,543</u>	<u>\$ 326,806</u>	<u>\$ 400,874</u>	<u>\$ 231,171</u>	<u>\$ 92,531</u>

<u>Elgin Township</u>	<u>Geneva Township</u>	<u>Hampshire Township</u>	<u>Kaneville Township</u>	<u>Plato Township</u>	<u>Rutland Township</u>	<u>St. Charles Township</u>
\$ 430,144	\$ 34,303	\$ 351,710	\$ 69,928	\$ 480,087	\$ 176,068	\$ 627,587
10,699	1,139	12,115	8,697	14,784	10,759	33,796
-	-	-	-	-	-	-
1,085	96	1,058	286	1,331	476	1,698
<u>\$ 441,928</u>	<u>\$ 35,538</u>	<u>\$ 364,883</u>	<u>\$ 78,911</u>	<u>\$ 496,202</u>	<u>\$ 187,303</u>	<u>\$ 663,081</u>
\$ 26,395	\$ -	\$ 150,000	\$ -	\$ -	\$ 100,000	\$ 200,000
415,533	35,538	214,883	78,911	496,202	87,303	463,081
-	-	-	-	-	-	-
441,928	35,538	364,883	78,911	496,202	187,303	663,081
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 441,928</u>	<u>\$ 35,538</u>	<u>\$ 364,883</u>	<u>\$ 78,911</u>	<u>\$ 496,202</u>	<u>\$ 187,303</u>	<u>\$ 663,081</u>

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KANE COUNTY, ILLINOIS

Custodial Funds Combining Statement of Fiduciary Net Position November 30, 2021

	Sugar Grove Township	Virgil Township	Total Custodial Funds
ASSETS			
Cash and investments	\$ 140,859	\$ 182,411	\$ 23,261,477
Property tax receivable	7,882	11,756	299,361,281
Accounts receivable	-	-	1,469,987
Interest receivable	377	647	19,453
	<u>149,118</u>	<u>194,814</u>	<u>324,112,198</u>
Total assets	\$ 149,118	\$ 194,814	\$ 324,112,198
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 930,453
Due to other governments	149,118	194,814	307,447,493
Due to others	-	-	2,233,750
	<u>149,118</u>	<u>194,814</u>	<u>310,611,696</u>
Total liabilities	149,118	194,814	310,611,696
NET POSITION			
Restricted for bond escrow	-	-	11,099,064
Restricted for individuals	-	-	920,468
Restricted for public safety	-	-	1,480,970
	<u>-</u>	<u>-</u>	<u>13,500,502</u>
Total net position	-	-	13,500,502
Total liabilities and net position	\$ 149,118	\$ 194,814	\$ 324,112,198

(Concluded)

KANE COUNTY, ILLINOIS

Custodial Funds Combining Statement of Changes in Fiduciary Net Position For the Year Ended November 30, 2021

	<u>Special Trust</u>	<u>911 Emergency Surcharge</u>	<u>Township Bridge</u>	<u>Wireless 911</u>	<u>Special Deposit</u>
ADDITIONS					
Fines and fees	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions from individuals	4,062,500	-	-	-	81,705
Property taxes and tax redemption collections	-	-	-	-	-
Township motor fuel taxes	-	-	-	-	-
Township grants	-	-	-	-	-
Addition from other custodial funds	-	-	-	-	-
E-911 collections	-	1,522,242	-	3,606,234	-
Net investment income	-	-	-	-	-
Other	-	-	-	-	-
Total additions	<u>4,062,500</u>	<u>1,522,242</u>	<u>-</u>	<u>3,606,234</u>	<u>81,705</u>
DEDUCTIONS					
Distributions to other governments	-	1,522,242	-	3,606,234	-
Distribution to individuals	4,029,100	-	-	-	-
Payments for goods and services	-	-	-	-	-
Tax distributions	-	-	-	-	-
Township highway and streets distributions	-	-	-	-	-
Distributions to other custodial funds	-	-	-	-	-
Total deductions	<u>4,029,100</u>	<u>1,522,242</u>	<u>-</u>	<u>3,606,234</u>	<u>-</u>
Net increase (decrease) in fiduciary net position	33,400	-	-	-	81,705
NET POSITION, BEGINNING OF YEAR, RESTATED	<u>317,385</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>487,978</u>
NET POSITION, END OF YEAR	<u>\$ 350,785</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 569,683</u>

Recorder's Rental Surcharge	Tax Redemption	County Clerk Domestic Violence	Death Certificates	Crane Road Estates SSA	Junior Kane County Board	Court Services Adult Restitution
\$ 860,769	\$ -	\$ 14,645	\$ 140,160	\$ 80,175	\$ -	\$ -
-	-	-	-	-	-	-
-	10,283,838	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	220	-	-	-	-	10
-	-	-	-	-	-	-
<u>860,769</u>	<u>10,284,058</u>	<u>14,645</u>	<u>140,160</u>	<u>80,175</u>	<u>-</u>	<u>10</u>
860,769	-	14,645	140,160	80,175	-	-
-	-	-	-	-	-	10
-	-	-	-	-	-	-
-	10,283,838	-	-	-	-	-
-	-	-	-	-	-	-
-	220	-	-	-	-	-
<u>860,769</u>	<u>10,284,058</u>	<u>14,645</u>	<u>140,160</u>	<u>80,175</u>	<u>-</u>	<u>10</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

KANE COUNTY, ILLINOIS

Custodial Funds Combining Statement of Changes in Fiduciary Net Position For the Year Ended November 30, 2021

	Court Services Juvenile Restitution	Court Services Adoption	State Real Estate Transfer Tax	Unclaimed Funds	County Collector
ADDITIONS					
Fines and fees	\$ 4,053	\$ -	\$ 5,474,657	\$ -	\$ -
Contributions from individuals	-	-	-	104,474	-
Property taxes and tax redemption collections	-	-	-	-	1,340,839,878
Township motor fuel taxes	-	-	-	-	-
Township grants	-	-	-	-	-
Addition from other custodial funds	-	-	-	-	-
E-911 collections	-	-	-	-	-
Net investment income	-	-	-	44	-
Other	-	-	-	-	-
Total additions	<u>4,053</u>	<u>-</u>	<u>5,474,657</u>	<u>104,518</u>	<u>1,340,839,878</u>
DEDUCTIONS					
Distributions to other governments	-	-	5,474,657	-	-
Distribution to individuals	4,053	-	-	104,518	-
Payments for goods and services	-	-	-	-	-
Tax distributions	-	-	-	-	1,340,839,878
Township highway and streets distributions	-	-	-	-	-
Distributions to other custodial funds	-	-	-	-	-
Total deductions	<u>4,053</u>	<u>-</u>	<u>5,474,657</u>	<u>104,518</u>	<u>1,340,839,878</u>
Net increase (decrease) in fiduciary net position	-	-	-	-	-
NET POSITION, BEGINNING OF YEAR, RESTATED	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Circuit Clerk	Chancery	Detainee Account	Southwest Kane County Triad	Sheriff's Escrow	Aurora Township	Batavia Township
\$ 10,178,437	\$ 12,075,440	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,515,013	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	92,708	30,538
-	-	-	-	-	47,928	15,787
-	-	-	-	457,653	-	-
-	-	-	-	-	-	-
-	-	-	-	361	(104)	21
-	-	-	1,682	-	-	-
<u>10,178,437</u>	<u>12,075,440</u>	<u>1,515,013</u>	<u>1,682</u>	<u>458,014</u>	<u>140,532</u>	<u>46,346</u>
6,964,036	-	-	-	-	-	-
4,173,434	10,683,730	-	-	330,237	-	-
-	-	1,378,938	1,261	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	140,532	46,346
-	457,653	-	-	-	-	-
<u>11,137,470</u>	<u>11,141,383</u>	<u>1,378,938</u>	<u>1,261</u>	<u>330,237</u>	<u>140,532</u>	<u>46,346</u>
(959,033)	934,057	136,075	421	127,777	-	-
11,922,022	134,085	-	5,974	278,656	-	-
<u>\$ 10,962,989</u>	<u>\$ 1,068,142</u>	<u>\$ 136,075</u>	<u>\$ 6,395</u>	<u>\$ 406,433</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

KANE COUNTY, ILLINOIS

Custodial Funds Combining Statement of Changes in Fiduciary Net Position For the Year Ended November 30, 2021

	Big Rock Township	Blackberry Township	Burlington Township	Campton Hills Township	Dundee Township
ADDITIONS					
Fines and fees	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions from individuals	-	-	-	-	-
Property taxes and tax redemption collections	-	-	-	-	-
Township motor fuel taxes	63,155	132,386	62,356	70,238	60,868
Township grants	32,650	68,440	32,236	36,311	31,467
Addition from other custodial funds	-	-	-	-	-
E-911 collections	-	-	-	-	-
Net investment income	59	(301)	46	78	199
Other	-	-	-	-	-
Total additions	<u>95,864</u>	<u>200,525</u>	<u>94,638</u>	<u>106,627</u>	<u>92,534</u>
DEDUCTIONS					
Distributions to other governments	-	-	-	-	-
Distribution to individuals	-	-	-	-	-
Payments for goods and services	-	-	-	-	-
Tax distributions	-	-	-	-	-
Township highway and streets distributions	95,864	200,525	94,638	106,627	92,534
Distributions to other custodial funds	-	-	-	-	-
Total deductions	<u>95,864</u>	<u>200,525</u>	<u>94,638</u>	<u>106,627</u>	<u>92,534</u>
Net increase (decrease) in fiduciary net position	-	-	-	-	-
NET POSITION, BEGINNING OF YEAR, RESTATE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Elgin Township	Geneva Township	Hampshire Township	Kaneville Township	Plato Township	Rutland Township	St. Charles Township
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
138,472	6,700	71,237	51,143	86,935	63,266	198,731
32,363	3,464	36,828	26,440	88,625	32,673	102,739
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(53)	5	99	48	20	26	(298)
-	-	-	-	-	-	-
<u>170,782</u>	<u>10,169</u>	<u>108,164</u>	<u>77,631</u>	<u>175,580</u>	<u>95,965</u>	<u>301,172</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
170,782	10,169	108,164	77,631	175,580	95,965	301,172
-	-	-	-	-	-	-
<u>170,782</u>	<u>10,169</u>	<u>108,164</u>	<u>77,631</u>	<u>175,580</u>	<u>95,965</u>	<u>301,172</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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KANE COUNTY, ILLINOIS

Custodial Funds Combining Statement of Changes in Fiduciary Net Position For the Year Ended November 30, 2021

	Sugar Grove Township	Virgil Township	Total Custodial Funds
ADDITIONS			
Fines and fees	\$ -	\$ -	\$ 28,828,336
Contributions from individuals	-	-	5,763,692
Property taxes and tax redemption collections	-	-	1,351,123,716
Township motor fuel taxes	46,347	69,128	1,244,208
Township grants	23,960	35,737	647,648
Addition from other custodial funds	-	-	457,653
E-911 collections	-	-	5,128,476
Net investment income	50	193	723
Other	-	-	1,682
Total additions	<u>70,357</u>	<u>105,058</u>	<u>1,393,196,134</u>
DEDUCTIONS			
Distributions to other governments	-	-	18,662,918
Distribution to individuals	-	-	19,325,082
Payments for goods and services	-	-	1,380,199
Tax distributions	-	-	1,351,123,716
Township highway and streets distributions	70,357	105,058	1,891,944
Distributions to other custodial funds	-	-	457,873
Total deductions	<u>70,357</u>	<u>105,058</u>	<u>1,392,841,732</u>
Net increase (decrease) in fiduciary net position	-	-	354,402
NET POSITION, BEGINNING OF YEAR, RESTATE	<u>-</u>	<u>-</u>	<u>13,146,100</u>
NET POSITION, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,500,502</u>

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KANE COUNTY, ILLINOIS

Statistical Section (Unaudited)
Table of Contents
November 30, 2021

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018**</u>
Governmental Activities				
Net Investment in Capital Assets	\$ 579,707,558	\$ 548,432,361	\$ 532,245,667	\$ 518,918,040
Restricted	135,829,391	103,736,880	96,117,268	83,698,064
Unrestricted	<u>135,826,855</u>	<u>126,365,531</u>	<u>107,350,409</u>	<u>112,428,524</u>
Total Governmental Activities				
Net Position	<u>\$ 851,363,804</u>	<u>\$ 778,534,772</u>	<u>\$ 735,713,344</u>	<u>\$ 715,044,628</u>
Business-Type Activities				
Net Investment in Capital Assets	\$ 2,883,454	\$ 2,883,454	\$ 2,886,145	\$ 2,892,602
Restricted	5,171,539	5,272,755	5,292,085	6,683,512
Unrestricted	<u>-</u>	<u>309,392</u>	<u>907,996</u>	<u>5,378,719</u>
Total Business-Type Activities				
Net Position	<u>\$ 8,054,993</u>	<u>\$ 8,465,601</u>	<u>\$ 9,086,226</u>	<u>\$ 14,954,833</u>
Primary Government				
Net Investment in Capital Assets	\$ 582,591,012	\$ 551,315,815	\$ 535,131,812	\$ 521,810,642
Restricted	141,000,930	109,009,635	101,409,353	90,381,576
Unrestricted	<u>135,826,855</u>	<u>126,674,923</u>	<u>108,258,405</u>	<u>117,807,243</u>
Total Primary Government				
Net Position	<u>\$ 859,418,797</u>	<u>\$ 787,000,373</u>	<u>\$ 744,799,570</u>	<u>\$ 729,999,461</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>2017</u>	<u>2016</u>	<u>2015*</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 498,639,181	\$ 484,402,231	\$ 467,908,537	\$ 435,743,528	\$ 422,451,478	\$ 405,187,161
88,118,662	81,238,772	84,697,093	89,449,212	86,739,637	90,424,511
<u>105,815,007</u>	<u>103,516,237</u>	<u>105,549,298</u>	<u>116,522,941</u>	<u>126,657,691</u>	<u>120,092,981</u>
<u>\$ 692,572,850</u>	<u>\$ 669,157,240</u>	<u>\$ 658,154,928</u>	<u>\$ 641,715,681</u>	<u>\$ 635,848,806</u>	<u>\$ 615,704,653</u>
\$ 2,899,060	\$ 2,905,517	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454
6,792,310	7,248,467	7,768,546	8,219,303	9,322,891	9,660,312
<u>6,309,747</u>	<u>6,260,552</u>	<u>6,223,940</u>	<u>6,480,303</u>	<u>6,441,448</u>	<u>6,431,198</u>
<u>\$ 16,001,117</u>	<u>\$ 16,414,536</u>	<u>\$ 16,875,940</u>	<u>\$ 17,583,060</u>	<u>\$ 18,647,793</u>	<u>\$ 18,974,964</u>
\$ 501,538,241	\$ 487,307,748	\$ 470,791,991	\$ 438,626,982	\$ 425,334,932	\$ 408,070,615
94,910,972	88,487,239	92,465,639	97,668,515	96,062,528	100,084,823
<u>112,124,754</u>	<u>109,776,789</u>	<u>111,773,238</u>	<u>123,003,244</u>	<u>133,099,139</u>	<u>126,524,179</u>
<u>\$ 708,573,967</u>	<u>\$ 685,571,776</u>	<u>\$ 675,030,868</u>	<u>\$ 659,298,741</u>	<u>\$ 654,496,599</u>	<u>\$ 634,679,617</u>

KANE COUNTY, ILLINOIS

Changes in Net Position Last Ten Fiscal Years

	2021***	2020	2019	2018**
Expenses				
Governmental Activities:				
General government	\$ 40,950,487	\$ 98,999,491	\$ 33,321,849	\$ 34,978,901
Public safety	47,170,025	35,064,790	52,487,661	50,539,640
Highways and streets	32,722,009	55,177,967	38,082,134	36,124,478
Judicial	24,877,613	22,844,062	24,320,301	24,653,691
Public service and records	14,990,521	15,002,009	12,576,254	13,655,742
Health and welfare	14,889,719	13,259,450	5,679,295	5,513,691
Environment and conservation	618,744	579,875	151,855	199,485
Development, housing and economic development	19,179,867	6,660,523	4,358,847	5,294,843
Interest and fiscal charges	1,809,177	2,020,016	2,522,999	1,178,553
Total Governmental Activities Expenses	<u>197,208,162</u>	<u>249,608,183</u>	<u>173,501,195</u>	<u>172,139,024</u>
Business-Type Activities:				
Solid waste	569,271	915,029	6,445,099	1,408,424
Total Business-Type Activities Expenses	<u>569,271</u>	<u>915,029</u>	<u>6,445,099</u>	<u>1,408,424</u>
Total Primary Government Expenses	<u>\$ 197,777,433</u>	<u>\$ 250,523,212</u>	<u>\$ 179,946,294</u>	<u>\$ 173,547,448</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General government	\$ 6,784,951	\$ 5,842,264	\$ 4,852,040	\$ 4,346,669
Public safety	4,822,808	5,038,826	6,933,229	7,055,989
Highways and streets	492,226	463,011	392,982	361,751
Judicial	9,012,711	9,622,703	12,065,881	11,317,551
Public service and records	7,462,608	5,563,975	5,423,928	5,292,498
Health and welfare	1,364,711	1,276,437	1,429,056	1,376,628
Environment and conservation	65,241	65,682	2,650	10,250
Development, housing and economic development	1,959,195	1,673,011	2,027,543	1,460,648
Interest and fiscal charges	33,373	54,570	74,028	91,660
Operating Grants and Contributions	73,849,990	57,850,946	41,465,077	41,617,945
Capital Grants and Contributions	24,275,541	11,898,283	8,455,907	17,524,403
Total Governmental Activities				
Program Revenues	<u>130,123,355</u>	<u>99,349,708</u>	<u>83,122,321</u>	<u>90,455,992</u>
Business-Type Activities:				
Charges for Services				
Solid waste	87,722	84,942	157,049	94,298
Operating Grants and Contributions	-	-	-	-
Total Business-Type Activities				
Program Revenues	<u>87,722</u>	<u>84,942</u>	<u>157,049</u>	<u>94,298</u>
Total Primary Government	<u>\$ 130,211,077</u>	<u>\$ 99,434,650</u>	<u>\$ 83,279,370</u>	<u>\$ 90,550,290</u>
Net (Expense)/Revenue				
Governmental Activities	(\$ 67,084,807)	(\$ 150,258,475)	(\$ 90,378,874)	(\$ 81,683,032)
Business-Type Activities	(481,549)	(830,087)	(6,288,050)	(1,314,126)
Total Primary Government Net Expense	<u>\$ (67,566,356)</u>	<u>\$ (151,088,562)</u>	<u>\$ (96,666,924)</u>	<u>\$ (82,997,158)</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.

***Beginning in 2021, the County implemented GASB 84 which resulted in the inclusion of activity previously reported as fiduciary.

2017	2016	2015*	2014	2013	2012
\$ 36,146,551	\$ 39,029,843	\$ 33,269,779	\$ 30,142,562	\$ 31,094,217	\$ 33,226,585
50,975,313	49,718,866	47,847,896	47,335,144	46,268,014	44,419,200
27,079,873	28,730,380	32,125,106	49,997,319	31,868,593	29,802,177
25,496,840	25,765,945	24,155,483	23,382,242	22,042,216	21,319,475
12,885,917	13,210,814	12,398,880	12,050,914	10,500,273	13,774,832
5,752,344	6,147,525	5,671,386	5,785,898	5,766,653	5,675,765
297,910	281,981	152,222	196,998	110,423	228,315
4,407,101	3,944,958	4,607,858	4,491,830	5,137,500	7,656,563
1,414,716	1,636,515	1,877,558	2,357,096	2,560,388	3,574,279
<u>164,456,565</u>	<u>168,466,827</u>	<u>162,106,168</u>	<u>175,740,003</u>	<u>155,348,277</u>	<u>159,677,191</u>
<u>449,277</u>	<u>533,268</u>	<u>693,967</u>	<u>1,070,503</u>	<u>339,575</u>	<u>825,708</u>
<u>449,277</u>	<u>533,268</u>	<u>693,967</u>	<u>1,070,503</u>	<u>339,575</u>	<u>825,708</u>
<u>\$ 164,905,842</u>	<u>\$ 169,000,095</u>	<u>\$ 162,800,135</u>	<u>\$ 176,810,506</u>	<u>\$ 155,687,852</u>	<u>\$ 160,502,899</u>
\$ 4,298,449	\$ 4,445,124	\$ 5,280,649	\$ 5,106,911	\$ 4,676,012	\$ 4,597,152
6,652,121	6,580,869	6,669,508	6,657,162	7,323,491	8,522,739
366,812	463,777	415,916	332,389	289,759	322,959
10,925,355	10,198,652	11,710,216	11,713,064	12,267,065	12,444,416
8,123,676	5,025,676	5,029,921	3,712,341	4,238,889	3,747,580
1,304,617	1,294,948	1,277,118	1,254,956	1,220,497	1,215,163
8,220	90,900	2,000	1,000	-	-
1,896,686	1,358,140	1,365,251	1,432,893	1,230,100	1,138,241
107,218	117,059	133,778	504,648	183,922	102,820
39,570,461	38,766,630	38,801,333	43,186,121	41,522,039	46,589,489
10,475,665	8,255,696	10,710,342	9,886,119	7,819,147	6,311,598
<u>83,729,280</u>	<u>76,597,471</u>	<u>81,396,032</u>	<u>83,787,604</u>	<u>80,770,921</u>	<u>84,992,157</u>
37,396	36,352	52,258	92,788	55,746	89,484
<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
<u>37,396</u>	<u>36,352</u>	<u>54,258</u>	<u>94,788</u>	<u>57,746</u>	<u>89,484</u>
<u>\$ 83,766,676</u>	<u>\$ 76,633,823</u>	<u>\$ 81,450,290</u>	<u>\$ 83,882,392</u>	<u>\$ 80,828,667</u>	<u>\$ 85,081,641</u>
(\$ 80,727,285)	(\$ 91,869,356)	(\$ 80,710,136)	(\$ 91,952,399)	(\$ 74,577,356)	(\$ 74,685,034)
(411,881)	(496,916)	(639,709)	(975,715)	(281,829)	(736,224)
<u>(\$ 81,139,166)</u>	<u>\$ (92,366,272)</u>	<u>\$ (81,349,845)</u>	<u>\$ (92,928,114)</u>	<u>\$ (74,859,185)</u>	<u>\$ (75,421,258)</u>

KANE COUNTY, ILLINOIS

Changes in Net Position Last Ten Fiscal Years

	<u>2021***</u>	<u>2020</u>	<u>2019</u>	<u>2018**</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Taxes:				
Property tax	\$ 56,719,520	\$ 54,828,224	\$ 54,828,224	\$ 54,154,098
RTA sales tax	21,833,350	18,301,725	18,301,725	17,546,540
Other taxes	9,049,816	5,602,274	5,602,274	5,794,455
Intergovernmental:				
Income tax	7,956,075	5,766,267	5,766,267	5,530,422
Sales tax	21,307,806	16,896,216	16,896,216	16,240,120
Coronavirus Relief Fund	5,771,358	-	-	-
American Rescue Plan	16,183,965	-	-	-
Net investment income (loss)	(79,953)	3,646,829	3,646,829	1,758,411
Other general revenues	969,549	995,313	995,313	2,996,308
Transfers	<u>(71,323)</u>	<u>(45,460)</u>	<u>(45,460)</u>	<u>122,541</u>
Total Governmental Activities				
General Revenues and Other	<u>139,640,163</u>	<u>105,991,388</u>	<u>105,991,388</u>	<u>104,142,895</u>
Business-Type Activities:				
Net investment income	(382)	222,382	222,382	121,003
Other general revenues	-	-	-	-
Transfers	<u>71,323</u>	<u>45,460</u>	<u>45,460</u>	<u>(122,541)</u>
Total Business-Type Activities				
General Revenues and Other	<u>70,941</u>	<u>267,842</u>	<u>267,842</u>	<u>(1,538)</u>
Total Primary Government	<u>\$ 139,711,104</u>	<u>\$ 106,259,230</u>	<u>\$ 106,259,230</u>	<u>\$ 104,141,357</u>
Change in Net Position				
Governmental Activities	\$ 72,555,356	\$ 24,308,356	\$ 24,308,356	\$ 23,415,610
Business-Type Activities	<u>(410,608)</u>	<u>(1,046,284)</u>	<u>(1,046,284)</u>	<u>(413,419)</u>
Total Primary Government Net Expense	<u>\$ 72,144,748</u>	<u>\$ 23,262,072</u>	<u>\$ 23,262,072</u>	<u>\$ 23,002,191</u>
Restatement of Prior Year Net Position				
Governmental Activities	<u>\$ 273,676</u>	<u>\$ -</u>	<u>\$ (1,836,578)</u>	<u>\$ -</u>

Notes:

1. The cumulative effect of net position adjustments was reported as a restatement of the beginning net position of a given year, as restating all prior periods was not practicable.

*Beginning in 2015, the County implemented GASB 68 which resulted in the recording of a pension expense.

**Beginning in 2018, the County implemented GASB 75 which resulted in the inclusion of a OPEB expense.

***Beginning in 2021, the County implemented GASB 84 which resulted in the inclusion of activity previously reported as fiduciary.

<u>2017</u>	<u>2016</u>	<u>2015*</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 53,725,850	\$ 53,638,759	\$ 53,667,151	\$ 53,548,688	\$ 53,701,545	\$ 54,175,120
17,280,280	16,829,846	16,136,593	15,490,749	14,965,777	14,551,134
6,484,125	5,230,322	5,834,188	4,366,101	3,624,182	2,929,104
5,861,279	6,406,750	5,764,927	5,565,290	5,462,402	4,318,032
15,723,131	15,407,868	14,867,445	14,267,096	13,713,226	13,368,744
-	-	-	-	-	-
-	-	-	-	-	-
1,099,342	1,361,694	1,284,378	305,529	677,153	1,648,142
2,652,337	1,025,750	59,135	1,434,538	1,019,677	844,344
45,324	168,575	180,174	70,770	160,205	301,608
<u>102,871,668</u>	<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>
80,836	101,164	91,156	25,428	48,401	141,189
-	-	-	-	-	415,600
<u>(45,324)</u>	<u>(168,575)</u>	<u>(180,174)</u>	<u>(70,770)</u>	<u>(160,205)</u>	<u>(301,608)</u>
<u>35,512</u>	<u>(67,411)</u>	<u>(89,018)</u>	<u>(45,342)</u>	<u>(111,804)</u>	<u>255,181</u>
<u>\$ 102,907,180</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>
\$ 11,002,312	\$ 19,359,428	\$ 5,841,592	\$ 20,471,405	\$ 18,639,133	\$ 33,175,152
<u>(461,404)</u>	<u>(707,120)</u>	<u>(1,064,733)</u>	<u>(327,171)</u>	<u>(848,028)</u>	<u>20,823</u>
<u>\$ 10,540,908</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>\$ -</u>	<u>\$ (2,920,181)</u>	<u>\$ -</u>	<u>\$ (327,252)</u>	<u>\$ -</u>	<u>\$ (81,059)</u>

KANE COUNTY, ILLINOIS

Fund Balances, Governmental Funds Last Ten Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Fund				
Nonspendable	\$ 39,468	\$ 37,838	\$ 277,268	\$ 267,418
Committed	5,236,418	5,236,530	5,158,053	5,021,264
Assigned	32,136,215	24,463,152	7,184,657	5,646,724
Unassigned	<u>51,762,894</u>	<u>51,838,160</u>	<u>52,673,096</u>	<u>52,617,467</u>
Total General Fund	<u>\$ 89,174,995</u>	<u>\$ 81,575,680</u>	<u>\$ 65,293,074</u>	<u>\$ 63,552,873</u>
All Other Governmental Funds				
Nonspendable	\$ 2,406,417	\$ 1,371,645	\$ 2,468,898	\$ 1,336,384
Restricted	119,881,653	109,686,412	103,149,969	89,962,660
Committed	46,998,242	42,574,220	46,244,022	46,484,396
Assigned	43,632,771	40,550,383	36,668,396	33,555,127
Unassigned	<u>(1,211,164)</u>	<u>(840,525)</u>	<u>(233,232)</u>	<u>(288,376)</u>
Total All Other Governmental Funds	<u>\$ 211,707,919</u>	<u>\$ 193,342,135</u>	<u>\$ 188,298,053</u>	<u>\$ 171,050,191</u>
Total All Governmental Funds	<u>\$ 300,882,914</u>	<u>\$ 274,917,815</u>	<u>\$ 253,591,127</u>	<u>\$ 234,603,064</u>

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 112,602	\$ 277,913	\$ 736,929	\$ 492,534	\$ 1,459,940	\$ 722,049
4,940,936	4,898,352	4,867,618	-	-	-
5,093,256	4,213,567	3,795,654	6,481,523	6,737,783	2,930,463
<u>52,735,703</u>	<u>52,548,471</u>	<u>52,073,469</u>	<u>52,297,166</u>	<u>51,314,870</u>	<u>52,042,594</u>
<u>\$ 62,882,497</u>	<u>\$ 61,938,303</u>	<u>\$ 61,473,670</u>	<u>\$ 59,271,223</u>	<u>\$ 59,512,593</u>	<u>\$ 55,695,106</u>
\$ 1,251,948	\$ 1,302,768	\$ 1,261,860	\$ 1,242,500	\$ 1,242,500	\$ 1,255,800
94,355,127	87,773,144	85,058,485	83,807,659	86,881,285	91,472,172
38,981,645	33,763,118	32,958,856	43,108,454	56,589,537	54,682,249
30,176,330	30,153,069	29,108,816	32,741,383	34,353,071	29,827,268
-	(92,598)	(31,174)	(590,509)	(477,323)	(656,877)
<u>\$ 164,765,050</u>	<u>\$ 152,899,501</u>	<u>\$ 148,356,843</u>	<u>\$ 160,309,487</u>	<u>\$ 178,589,070</u>	<u>\$ 176,580,612</u>
<u>\$ 227,647,547</u>	<u>\$ 214,837,804</u>	<u>\$ 209,830,513</u>	<u>\$ 219,580,710</u>	<u>\$ 238,101,663</u>	<u>\$ 232,275,718</u>

KANE COUNTY, ILLINOIS

Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

	2021	2020	2019	2018
Revenues				
Property tax	\$ 57,415,599	\$ 56,402,163	\$ 56,083,061	\$ 55,521,916
Other taxes	45,028,705	40,410,194	38,830,617	37,554,025
Licenses and permits	3,101,163	2,745,175	2,982,097	2,307,162
Grants	63,345,593	110,795,514	11,511,140	12,110,314
Intergovernmental	31,419,722	23,770,360	24,799,098	24,203,226
Fines	4,590,783	3,130,732	4,281,998	4,158,035
Charges for services	26,303,982	22,269,826	26,996,800	25,380,839
Reimbursements	14,427,897	11,053,467	10,386,357	10,102,644
Net investment income (loss)	(97,940)	3,691,125	6,465,872	3,621,617
Miscellaneous	2,957,705	5,141,297	4,336,079	3,937,051
Total Revenues	<u>248,493,209</u>	<u>279,409,853</u>	<u>186,673,119</u>	<u>178,896,829</u>
Expenditures				
General government	45,189,950	99,160,862	28,838,675	28,756,233
Public safety	44,770,942	34,398,959	49,795,983	47,946,973
Highways and streets	25,269,128	29,629,780	29,219,823	27,783,627
Judicial	24,920,552	23,270,759	23,578,898	23,768,121
Public service and records	14,881,429	15,025,925	12,414,799	13,551,723
Health and welfare	15,518,758	13,426,912	5,550,588	5,262,204
Environment and conservation	596,899	586,106	149,462	190,694
Development, housing and economic development	19,187,626	6,663,904	4,315,967	5,264,993
Debt service - principal	6,555,000	6,200,000	5,855,000	5,535,000
Debt service - interest and fiscal charges	2,013,796	2,115,782	2,144,407	1,328,655
Capital outlay	24,029,830	41,004,502	33,756,099	12,902,628
Total Expenditures	<u>222,933,910</u>	<u>271,483,491</u>	<u>195,619,701</u>	<u>172,290,851</u>
Excess (Deficiency) of Revenues Over Expenditures	25,559,299	7,926,362	(8,946,582)	6,605,978
Other Financing Sources (Uses)				
Insurance recovery	153,447	176,526	261,271	130,099
Proceeds from sale of property	33,830,740	205,800	-	264,900
Principal on bonds sold	9,045,000	13,130,000	27,060,000	-
Premium on debt issued	-	-	715,403	-
Transfer to escrow paying agent	-	-	-	-
Transfers in	(8,995,000)	30,394,435	22,335,020	15,795,065
Transfers out	(33,902,063)	(30,506,435)	(22,437,049)	(15,840,525)
Total Other Financing Sources (Uses)	<u>132,124</u>	<u>13,400,326</u>	<u>27,934,645</u>	<u>349,539</u>
Net Change in Fund Balances	<u>\$ 25,691,423</u>	<u>\$ 21,326,688</u>	<u>\$ 18,988,063</u>	<u>\$ 6,955,517</u>
Debt Service as a Percentage of Noncapital Expenditures	4.3%	3.6%	4.4%	4.4%
Expenditures Capitalized as Assets	<u>\$ 22,478,333</u>	<u>\$ 42,465,821</u>	<u>\$ 15,382,096</u>	<u>\$ 14,695,665</u>

	2017	2016	2015	2014	2013	2012
\$	54,849,850	\$ 54,417,346	\$ 54,332,031	\$ 54,365,720	\$ 54,245,463	\$ 54,396,496
	36,754,733	35,621,044	34,127,443	32,830,555	54,056,730	52,315,565
	2,356,852	2,247,495	2,271,774	2,270,111	2,093,343	1,947,213
	11,608,234	11,249,309	11,633,250	13,663,494	13,103,306	16,801,473
	23,470,162	22,802,869	23,548,241	22,140,149	-	-
	4,066,053	3,656,799	4,423,858	4,450,637	5,073,884	5,087,039
	28,043,453	25,745,551	25,236,217	24,247,038	24,938,237	25,026,721
	10,702,692	11,493,557	18,251,722	11,180,510	12,822,231	13,594,555
	1,735,291	1,322,686	987,213	1,105,052	305,529	677,153
	4,978,551	3,840,529	3,775,150	3,510,184	5,186,752	6,580,890
	<u>178,565,871</u>	<u>172,397,185</u>	<u>178,586,899</u>	<u>169,763,450</u>	<u>171,825,475</u>	<u>176,427,105</u>
	29,686,331	28,712,891	28,606,512	28,922,413	27,933,292	27,744,534
	48,007,557	46,584,311	45,284,610	45,133,170	43,301,303	42,302,849
	20,779,463	20,324,901	25,540,188	26,168,324	21,374,771	22,640,246
	24,510,280	24,318,320	23,189,620	22,501,188	21,242,246	20,792,033
	12,733,001	13,034,396	12,218,532	11,887,454	10,707,892	13,479,858
	5,460,161	5,613,640	5,508,587	5,702,208	5,697,504	5,609,409
	280,793	279,240	140,114	195,368	127,790	227,733
	4,342,626	3,880,805	4,564,517	4,480,446	5,011,854	6,469,911
	5,225,000	5,750,000	13,720,000	14,500,000	14,816,100	14,875,000
	1,558,014	1,784,409	2,138,255	2,598,562	2,953,732	3,881,073
	13,513,638	18,675,309	24,893,268	23,986,006	13,834,769	16,930,317
	<u>166,096,864</u>	<u>168,958,222</u>	<u>185,804,203</u>	<u>186,075,139</u>	<u>167,001,253</u>	<u>174,952,963</u>
	12,469,007	3,438,963	(7,217,304)	(16,311,689)	4,824,222	1,474,142
	730,088	131,942	323,832	80,279	518,536	-
	-	1,918,999	8,700	-	-	-
	-	-	-	-	27,225,000	1,960,000
	-	-	-	-	1,812,684	2,910
	-	-	-	-	(28,625,267)	-
	16,771,080	14,887,550	17,663,765	24,238,172	25,273,997	27,355,890
	<u>(17,160,432)</u>	<u>(15,370,163)</u>	<u>(20,529,190)</u>	<u>(26,552,998)</u>	<u>(25,203,227)</u>	<u>(27,195,685)</u>
	340,736	1,568,328	(2,532,893)	(2,234,547)	1,001,723	2,123,115
\$	<u>12,809,743</u>	<u>5,007,291</u>	<u>(9,750,197)</u>	<u>(18,546,236)</u>	<u>5,825,945</u>	<u>3,597,257</u>
	4.6%	5.3%	9.2%	9.7%	11.7%	12.0%
\$	<u>19,306,152</u>	<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>

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
2020	\$ 11,950,037,715	\$ 30,660,417	\$ 3,678,953,936	\$ 297,926,985	\$ 15,957,579,053	0.3618
2019	11,462,349,098	26,774,137	3,496,870,104	288,429,916	15,274,423,255	0.3739
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

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
0.1477	\$ 47,872,737,159	33.33%
0.1549	45,823,269,765	33.33%
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%

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	
2020	\$ 56,603	\$ 36,283	\$ 143,976	\$ 883,116	\$ 68,130	\$ 46,620	\$ 53,486	
2019	56,078	35,368	141,634	856,300	75,776	45,039	53,096	
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	

Tax Rates per Hundred Dollars of Assessed Valuation (1)							
2020	0.3618	0.2319	0.9203	5.6447	0.4355	0.2980	0.3419
2019	0.3739	0.2358	0.9443	5.7094	0.5052	0.3003	0.3540
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

Source: Kane County Clerk - Levy, Rate and Extension Reports for 2010 to 2020.

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

Forest Preserve	Library Districts	Water Resources	Other Special Districts	Total
\$ 23,115	\$ 48,519	\$ 966	\$ 31,889	\$ 1,392,703
23,225	46,851	944	29,276	1,363,587
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

0.1477	0.3101	0.0062	0.2038	8.9019
0.1549	0.3124	0.0063	0.1952	9.0917
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

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KANE COUNTY, ILLINOIS

Principal Taxpayers in the County Current Year and Nine Years Ago

Taxpayer	Type of Business, Property	2020 Equalized Assessed Valuation	Percentage of Total 2019 Equalized Assessed Valuation	2019 Rank
Simon/Chelsea Chicago Development LLC/CPG	Commercial	\$ 66,127,869	0.41%	1
Geneva Commons, LLC	Commercial	30,630,270	0.19%	2
Prologis LP-AKA Liberty Property	Industrial	29,036,775	0.18%	3
Legia St Charles Associates	Commercial	24,900,578	0.16%	4
Chicago Premium Outlets	Commercial	23,420,173	0.15%	5
John B. Sanfilippo & Son, Inc.	Industrial	20,164,650	0.13%	6
Prairie Winds II LLC	Commercial	18,395,015	0.12%	7
Q Center LLC	Commercial	17,759,509	0.11%	8
Canterfield Apartments LLC	Commercial	17,526,070	0.11%	9
Continental 368 Fund LLC	Commercial	15,345,679	0.10%	10
		<u>\$ 263,306,588</u>	<u>1.65%</u>	
Total 2020 County assessed valuation		<u>\$ 15,957,579,053</u>		

Taxpayer	Type of Business, Property	2011 Equalized Assessed Valuation	Percentage of Total 2010 Equalized Assessed Valuation	2010 Rank
Simon/Chelsea Chicago Development LLC	Commercial	\$ 38,928,626	0.28%	1
Liberty Illinois LLC	Commercial	33,431,131	0.24%	2
V/V2 Geneva Commons, LP	Commercial	27,745,846	0.20%	3
IN Retail Fund Algonquin Commons LLC	Commercial	27,509,160	0.20%	4
Spring Hill Mall LLC/General Growth Properties	Commercial	24,317,710	0.18%	5
Toyota Motor Sales USA Inc.	Industrial	23,106,942	0.17%	6
John B. Sanfilippo & Son, Inc	Industrial	17,554,333	0.13%	7
Q Center LLC	Commercial	14,998,499	0.11%	8
Sherman Hospital/Sherman Health Systems	Hospital	14,164,261	0.10%	9
Regency Canterfield LLC	Commercial	12,485,493	0.09%	10
		<u>\$ 234,242,001</u>	<u>1.70%</u>	
Total 2011 County assessed valuation		<u>\$ 13,769,899,167</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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Rates Extended				
General (Corporate)	0.2052	0.2202	0.2431	0.2493
Health	0.0126	0.0132	0.0138	0.0144
Illinois Municipal Retirement Fund	0.0447	0.0472	0.0385	0.0470
County Highway	0.0320	0.0334	0.0350	0.0367
County Bridge	0.0020	0.0021	0.0022	0.0023
County Highway Matching	0.0004	0.0004	0.0005	0.0005
Insurance Liability	0.0356	0.0273	0.0265	0.0224
Social Security	0.0274	0.0282	0.0260	0.0277
Capital Improvement Debt Service	-	-	-	-
Veterans' Commission	0.0020	0.0020	0.0021	0.0022
Total Rates Extended	<u>0.3618</u>	<u>0.3740</u>	<u>0.3877</u>	<u>0.4025</u>
Levies Extended				
General (Corporate)	\$ 32,100,510	\$ 33,025,513	\$ 34,827,651	\$ 34,043,442
Health	1,972,362	1,972,400	1,972,390	1,972,421
Illinois Municipal Retirement Fund	6,990,173	7,073,253	5,519,455	6,415,897
County Highway	5,010,772	5,010,865	5,010,848	5,010,790
County Bridge	312,587	312,560	312,614	312,671
County Highway Matching	65,083	65,092	65,044	64,992
Insurance Liability	5,561,788	4,090,431	3,795,350	3,054,617
Social Security	4,284,532	4,222,715	3,731,022	3,775,945
Capital Improvement Debt Service	-	-	-	-
Veterans' Commission	305,390	305,361	305,307	305,298
Total Levies Extended	<u>\$ 56,603,195</u>	<u>\$ 56,078,191</u>	<u>\$ 55,539,681</u>	<u>\$ 54,956,073</u>
Current Year Collections	<u>\$ 56,470,315</u>	<u>\$ 55,954,204</u>	<u>\$ 55,380,733</u>	<u>\$ 54,811,640</u>
Total Collections	<u>\$ 56,470,315</u>	<u>\$ 55,954,204</u>	<u>\$ 55,380,733</u>	<u>\$ 54,811,640</u>
Percentage of Extensions Collected	<u>99.77%</u>	<u>99.78%</u>	<u>99.71%</u>	<u>99.74%</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>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
0.2578	0.2744	0.2869	0.2832	0.2531	0.2358
0.0152	0.0164	0.0171	0.0169	0.0159	0.0146
0.0525	0.0565	0.0591	0.0583	0.0569	0.0464
0.0387	0.0416	0.0435	0.0430	0.0403	0.0371
0.0024	0.0026	0.0027	0.0027	0.0025	0.0023
0.0005	0.0005	0.0006	0.0006	0.0005	0.0005
0.0231	0.0248	0.0259	0.0256	0.0266	0.0280
0.0274	0.0285	0.0298	0.0294	0.0272	0.0245
-	-	-	-	0.0082	0.0075
0.0024	0.0025	0.0027	0.0026	0.0025	0.0023
<u>0.4201</u>	<u>0.4479</u>	<u>0.4684</u>	<u>0.4623</u>	<u>0.4336</u>	<u>0.3990</u>
\$ 33,359,847	\$ 33,012,471	\$ 33,012,477	\$ 33,012,390	\$ 31,470,872	\$ 31,863,102
1,972,391	1,972,345	1,972,416	1,972,413	1,972,563	1,972,983
6,796,492	6,796,480	6,796,561	6,796,432	7,073,004	6,266,337
5,010,809	5,010,877	5,010,893	5,010,769	5,010,920	5,011,908
312,601	312,601	312,627	312,648	312,701	312,797
65,082	65,095	65,011	65,048	65,151	65,262
2,982,393	2,982,462	2,982,442	2,982,401	3,303,065	3,782,475
3,546,007	3,433,314	3,433,260	3,433,304	3,382,514	3,315,779
-	-	-	-	1,009,967	1,013,380
305,356	305,381	305,378	305,304	305,489	305,095
<u>\$ 54,350,979</u>	<u>\$ 53,891,026</u>	<u>\$ 53,891,065</u>	<u>\$ 53,890,709</u>	<u>\$ 53,906,248</u>	<u>\$ 53,909,118</u>
<u>\$ 54,152,101</u>	<u>\$ 53,725,629</u>	<u>\$ 53,643,845</u>	<u>\$ 53,661,617</u>	<u>\$ 53,548,215</u>	<u>\$ 53,701,538</u>
<u>\$ 54,152,101</u>	<u>\$ 53,725,629</u>	<u>\$ 53,643,845</u>	<u>\$ 53,661,617</u>	<u>\$ 53,548,215</u>	<u>\$ 53,701,538</u>
<u>99.63%</u>	<u>99.69%</u>	<u>99.54%</u>	<u>99.57%</u>	<u>99.34%</u>	<u>99.61%</u>

KANE COUNTY, ILLINOIS

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Rates Extended				
General	0.0461	0.0465	0.0473	0.0481
Illinois Municipal Retirement Fund	0.0001	0.0001	0.0001	0.0001
Insurance Liability	0.0001	0.0001	0.0001	0.0001
Debt Service	0.1007	0.1074	0.1124	0.1167
Construction & Development	0.0007	0.0007	0.0008	0.0008
Social Security	<u>0.0001</u>	<u>0.0001</u>	<u>0.0001</u>	<u>0.0001</u>
Total Rates Extended	<u><u>0.1477</u></u>	<u><u>0.1549</u></u>	<u><u>0.1607</u></u>	<u><u>0.1658</u></u>
Levies Extended				
General	\$ 7,217,651	\$ 6,982,065	\$ 6,781,658	\$ 6,568,137
Illinois Municipal Retirement	10,013	10,049	10,029	10,104
Insurance Liability	10,013	10,049	10,029	10,104
Debt Service	15,755,112	16,101,059	16,099,472	15,932,698
Construction & Development	111,705	111,886	112,467	112,370
Social Security	<u>10,013</u>	<u>10,049</u>	<u>10,029</u>	<u>10,104</u>
Total Levies Extended	<u><u>\$ 23,114,507</u></u>	<u><u>\$ 23,225,156</u></u>	<u><u>\$ 23,023,683</u></u>	<u><u>\$ 22,643,516</u></u>
Current Year Collections	\$ 11,901,556	\$ 9,337,019	\$ 9,688,995	\$ 11,407,401
Subsequent Collections	<u>11,157,824</u>	<u>13,835,494</u>	<u>13,265,229</u>	<u>11,167,857</u>
Total Collections	<u><u>\$ 23,059,380</u></u>	<u><u>\$ 23,172,513</u></u>	<u><u>\$ 22,954,224</u></u>	<u><u>\$ 22,575,258</u></u>
Percentage of Extensions Collected				
Current Year Collections	<u>51.49%</u>	<u>40.20%</u>	<u>42.08%</u>	<u>50.38%</u>
Total Collections	<u><u>99.76%</u></u>	<u><u>99.77%</u></u>	<u><u>99.70%</u></u>	<u><u>99.70%</u></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>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
0.0432	0.0444	0.0466	0.0461	0.0422	0.0374
0.0036	0.0038	0.0040	0.0037	0.0033	0.0027
0.0002	0.0012	0.0013	0.0017	0.0021	0.0019
0.1751	0.2412	0.2572	0.2491	0.2196	0.2153
0.0009	0.0009	0.0008	0.0006	0.0014	0.0013
<u>0.0025</u>	<u>0.0027</u>	<u>0.0027</u>	<u>0.0027</u>	<u>0.0025</u>	<u>0.0023</u>
<u>0.2253</u>	<u>0.2944</u>	<u>0.3126</u>	<u>0.3039</u>	<u>0.2710</u>	<u>0.2609</u>
\$ 5,587,879	\$ 5,347,543	\$ 5,372,631	\$ 5,372,611	\$ 5,242,555	\$ 5,050,551
460,104	460,118	460,034	425,025	405,081	365,763
20,055	150,044	150,081	200,039	259,859	259,831
22,653,120	29,027,352	29,619,097	29,032,942	27,306,917	29,089,818
112,697	112,623	95,255	74,723	174,565	171,599
<u>320,106</u>	<u>320,061</u>	<u>312,026</u>	<u>317,428</u>	<u>307,479</u>	<u>317,661</u>
<u>\$ 29,153,961</u>	<u>\$ 35,417,740</u>	<u>\$ 36,009,124</u>	<u>\$ 35,422,768</u>	<u>\$ 33,696,456</u>	<u>\$ 35,255,223</u>
\$ 14,322,283	\$ 17,688,270	\$ 18,132,465	\$ 17,484,822	\$ 16,698,242	\$ 17,650,163
<u>14,712,841</u>	<u>17,619,939</u>	<u>17,678,728</u>	<u>17,788,031</u>	<u>16,773,749</u>	<u>17,469,072</u>
<u>\$ 29,035,124</u>	<u>\$ 35,308,209</u>	<u>\$ 35,811,194</u>	<u>\$ 35,272,853</u>	<u>\$ 33,471,991</u>	<u>\$ 35,119,235</u>
<u>49.13%</u>	<u>49.94%</u>	<u>50.36%</u>	<u>49.36%</u>	<u>49.55%</u>	<u>50.06%</u>
<u>99.59%</u>	<u>99.69%</u>	<u>99.45%</u>	<u>99.58%</u>	<u>99.33%</u>	<u>99.61%</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		
2021	\$ -	\$ -	\$ -	0.000%	\$ -
2020	-	-	-	0.000%	-
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

Fiscal Year Ended November 30,	County Alternative Revenue Bonds	County Debt Certificates	County Revenue Bonds	Long-Term Construction Payable	Total Debt	Percentage of Total Debt to Personal Income	Total Debt Per Capita
2021	\$ 26,245,288	\$ -	\$ 27,706,170	\$ 25,331,449	\$ 79,282,907	0.27%	\$ 153.77
2020	32,976,768	-	27,729,248	27,115,346	87,821,362	0.32%	170.02
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

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 390-391.
 Population and Personal Income data can be found on page 405.

KANE COUNTY, ILLINOIS

Computation of Direct and Overlapping Bonded Debt November 30, 2021

<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	\$ 79,282,907	100.00%	\$ 79,282,907
Total Direct Debt	<u>79,282,907</u>		<u>79,282,907</u>
<i>Overlapping Debt</i>			
Kane County Forest Preserve	119,460,000	100.00%	119,460,000
Townships	20,316,000	100.00%	20,316,000
Cities and Villages	608,972,000	59.67%	363,373,491
Parks	88,965,545	66.15%	58,847,569
Library	40,580,000	65.83%	26,713,046
Special Service Areas & TIF Districts	204,031,654	99.91%	203,847,384
School Districts (incl. Community Colleges)	2,057,456,846	44.42%	913,945,425
Miscellaneous Districts	<u>-</u>	100.00%	<u>-</u>
Total Overlapping Debt	<u>3,139,782,045</u>		<u>1,706,502,915</u>
Total Direct Debt and Overlapping Debt	<u>\$ 3,219,064,952</u>		<u>\$ 1,785,785,822</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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Debt Limit	\$ 899,585,883	\$ 862,390,669	\$ 823,799,182	\$ 785,090,651
Total Debt Applicable to Limit	-	-	-	-
Legal Debt Margin	<u>\$ 899,585,883</u>	<u>\$ 862,390,669</u>	<u>\$ 823,799,182</u>	<u>\$ 785,090,651</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 2021

Assessed Valuation (2020 tax year)	\$ 15,644,971,883
Debt Limit (5.75%) of Assessed Value	899,585,883
Debt Outstanding Applicable to the Limit	-
Total Debt Applicable to the Limit	-
Total Legal Debt Margin	<u>\$ 899,585,883</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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 743,980,956	\$ 691,860,836	\$ 661,614,192	\$ 670,294,053	\$ 714,922,134	\$ 776,924,729
-	-	-	-	985,000	1,960,000
<u>\$ 743,980,956</u>	<u>\$ 691,860,836</u>	<u>\$ 661,614,192</u>	<u>\$ 670,294,053</u>	<u>\$ 713,937,134</u>	<u>\$ 774,964,729</u>
0.0%	0.0%	0.0%	0.0%	0.1%	0.3%

KANE COUNTY, ILLINOIS

Schedule of Pledged Revenue Coverage Last Ten Fiscal Years

Juvenile Justice Facility Bonds - Series 2002 and 2013 Refunding Bonds, 2020 Multi-Use Facility Bonds and 2021 Refunding Bonds

Fiscal Year	Gross		Less:		Net		Debt Service		Coverage
	Income Tax Revenues		Operating Expenditures		Available Revenue		Principal	Interest	
2021	\$	7,956,075	\$	-	\$	7,956,075	\$ 2,455,000	\$ 585,792	2.62
2020		6,543,173		-		6,543,173	2,295,000	456,525	2.38
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

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. The Series 2021 Refunding Bonds were issued in Fiscal Year 2021 to advance refund the remaining General Obligation Refunding Bonds Series 2013 with the same debt service schedule ending December 2024 but at a lower interest rate. The Series 2020 Multi-Use Facility Bonds were issued in Fiscal Year 2020 to fund the construction of a Multi-Use Facility. Interest on the bonds will be paid from the Public Building Commission Fund through June 2025. Beginning December of 2025, debt service for the 2020 Series bonds will be paid by Income Tax revenue transferred to the Capital Improvement 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	
2021	\$	11,937,455	\$	3,733,135	\$	8,204,320	\$ 3,320,000	\$ 87,150	2.41
2020		11,424,983		3,214,248		8,210,735	3,155,000	257,119	2.41
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

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

Regional Transportation Authority Sales Tax Alternate Revenue Source - Series 2009A & 2009B Bonds and Toll Bridge Revenue Bonds - Series 2018

Fiscal Year	Gross RTA Sales Tax Revenues	Less: Operating Expenditures	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2021	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
2020	-	-	-	-	-	N/A
2019	-	-	-	-	-	N/A
2018	-	-	-	-	-	N/A
2017	-	-	-	-	-	N/A
2016	-	-	-	-	-	N/A
2015	16,817,838	18,092,027	(1,274,190)	8,280,000	124,200	(0.15)
2014	16,043,691	18,849,263	(2,805,572)	8,120,000	358,020	(0.33)
2013	15,468,566	5,139,304	10,329,262	7,995,000	547,590	1.21
2012	14,930,015	4,228,617	10,701,398	7,890,000	686,715	1.25

The Series 2009A and 2009B Bonds were issued to fund various road and bridge projects. Payments began in fiscal year 2010 from Regional Transportation Authority (RTA) sales tax revenues received from the state of Illinois. At November 30, 2014, only one (2009B) of the two original bond issues (2009A and 2009B) remained payable from RTA sales tax revenues. The RTA sales tax revenues are recorded in four separate County funds. The portion required for debt service is transferred from the Transportation Sales Tax Fund to the Transit Sales Tax Debt Service Fund. Coverage in certain years may be less than 1.00 due to the use of surpluses from prior years. The County made its final payment of principal and interest on December 15, 2014. In 2018, the County issued the Series 2018 Toll Revenue Bonds (Sales Tax Supported) for which RTA Sales Tax revenue is pledged to pay the debt service in the event there is insufficient toll revenue. Interest payments through June 2022 will be paid by bond proceeds that were deposited into a capitalized interest fund. Beginning December 2022, debt service will be paid by Toll Revenue, or by RTA Sales Tax revenue in the event there is insufficient toll revenue to pay the debt service.

Taxable General Obligation Alternative Bonds, Series 2010

Fiscal Year	Gross Receipts	Less: Operating Expenditures	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2021	\$ 848,652	\$ 550	\$ 848,102	\$ 780,000	\$ 72,585	0.99
2020	877,431	550	876,881	750,000	108,368	1.02
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.

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
2021	515,588	\$ 55,976	\$ 28,860,553,888	112,126	4.3%
2020	532,403	52,163	27,771,737,689	115,449	6.4%
2019	532,403	50,542	26,908,712,426	116,692	4.4%
2018	532,720	49,038	26,123,523,360	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%

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 and BEA State and Local Personal Income

KANE COUNTY, ILLINOIS

Principal Employers in the County Current Year and Nine Years Ago

Employer	Type of Business or Property	2021 Number of Employees	Percentage of Total 2021 County Employment	2021 Rank
School District U-46	Public School District	4,501	1.78%	1
Fermi Accelerated National Lab	High Energy Physics Research Laboratory	4,000	1.58%	2
Hearthside Food Solutions LLC	Food Products	3,000	1.19%	3
Chase	Credit Card Processing	2,500	0.99%	4
Advocate Sherman Hospital	General Hospital	2,200	0.87%	5
Rush-Copley Medical Center	Hospital & Medical Center	2,200	0.87%	6
Caterpillar Inc	Construction Machinery	2,000	0.79%	7
School District Number 129	Public School District	1,800	0.71%	8
Northwestern Medicine Delnor	General Hospital	1,300	0.51%	9
Amita Health Mercy Medical Center	Medical & Psychiatric Hospital	1,300	0.51%	10

Employer	Type of Business or Property	2012 Number of Employees	Percentage of Total 2012 County Employment	2012 Rank
School District U-46	Public School District	4,170	1.49%	1
Caterpillar, Inc.	Construction Machinery	2,500	0.89%	2
Chase	Credit Card Processing	2,500	0.89%	3
Sherman Hospital	General Hospital	2,200	0.79%	4
Rush Copley Medical Center	Hospital & Medical Center	2,000	0.71%	5
Fermi Research Alliance	High Energy Physics Research Laboratory	1,900	0.68%	6
Delnor-Community Hospital	General Hospital	1,650	0.59%	7
Waubensee Community College	Comprehensive Community College	1,460	0.52%	8
Provena Mercy Medical Center	Medical & Psychiatric Hospital	1,300	0.46%	9
Elgin Mental Health Center	State Hospital	1,300	0.46%	10

Sources of Information:

2021 Illinois Manufacturers Directory, 2021 Illinois Services Directory & a selective telephone survey

2012 Illinois Manufacturers Directory, 2012 Illinois Services Directory and Dun & Bradstreet, Inc

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KANE COUNTY, ILLINOIS

County Employment Statistics Last Ten Fiscal Years

Function/Department	Number of Employees									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Government										
County Board/Liquor	29	29	29	29	30	30	29	30	28	29
Finance Administration	11	10	10	9	7	7	7	7	6	5
County Auditor	6	4	4	4	4	4	5	3	3	3
Data Processing	40	41	36	37	35	37	38	38	36	35
Facilities Management	25	25	27	29	28	28	27	29	26	26
Human Resources	4	5	5	4	4	7	6	5	7	7
Geographic Information Systems	11	11	11	11	10	10	9	8	8	8
Public Service and Records										
County Treasurer	13	14	15	14	13	13	11	12	11	12
County Assessor	28	29	30	30	32	32	35	42	43	39
County Clerk*	34	37	40	40	32	27	30	31	31	33
County Clerk-Election Workers**	1,406	1,407	939	1,119	659	52	-	-	-	-
Recorder of Deeds	11	12	12	13	14	16	16	17	18	19
Regional Office of Education	27	29	28	26	28	29	32	34	31	34
Workforce Development	21	21	20	23	21	21	20	18	16	21
Judicial										
Judicial Services***	225	229	233	233	236	246	247	238	238	207
States Attorney	136	125	123	120	120	117	124	122	121	121
Public Safety										
County Sheriff****	346	306	314	300	306	293	293	304	303	306
Merit Commission	3	4	4	4	4	4	4	4	4	4
Court Services	174	173	176	173	185	179	185	180	170	168
County Coroner	18	17	17	14	14	9	8	9	9	9
Emergency Management****	-	-	-	2	3	3	3	3	3	3
Animal Control	14	11	12	11	12	12	14	12	12	11
Highways and Streets	63	62	61	62	67	67	67	69	67	62
Health and Welfare										
County Health	59	69	61	58	59	57	64	63	65	64
Veterans Commission	4	4	4	4	4	4	3	4	4	4
Environment and Conservation										
Stormwater Management/Landfill	3	3	3	3	3	4	4	4	3	5
Development Water Resources	4	4	4	4	4	4	4	4	4	5
Development, Housing and Economic Development										
Development Mill Creek SSA	1	-	1	1	1	1	1	1	1	1
County Development	52	36	34	37	36	29	28	25	25	23
Total	2,768	2,717	2,253	2,414	1,971	1,342	1,314	1,316	1,293	1,264

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 Department

KANE COUNTY, ILLINOIS

Operating Indicators by Function Last Ten Fiscal Years

Function	2021	2020	2019	2018	2017
General Government					
Payroll checks issued	38,544	39,423	37,903	39,003	38,888
Accounts Payable checks issued	10,780	9,669	10,651	10,798	11,659
Purchase Orders processed	2,585	2,525	1,997	2,424	3,194
Maintenance					
District square footage maintained by staff	902,932	844,993	844,993	844,993	832,513
Information Technology Services					
Work orders completed	10,486	9,559	8,675	8,534	7,866
Public Service and Records					
Tax bills collected	196,648	196,104	195,362	194,097	193,629
Election ballots counted	39,823	311,720	31,447	228,536	40,752
Judicial					
Felony cases authorized	2,225	2,418	2,792	2,489	2,413
Child Advocacy investigations	401	307	398	419	388
Diversion program completions	241	245	320	381	239
Domestic violence cases	1,268	1,304	1,006	1,073	1,145
Felony DUI cases filed	231	270	150	130	124
Public Safety-Sheriff					
Physical arrests made	822	853	1,595	1,591	1,793
Traffic violations	8,369	10,717	12,910	13,623	14,346
Average daily inmate population	449	423	518	526	542
Highways and Streets					
Lane miles of road resurfaced	28.2	37.4	26.3	65.7	40.9
New signs installed	102	145	112	133	309
Signs repaired	1,114	1,784	1,361	1,264	1,483
Trees cut down/removed from right-of-way	17	12	32	22	58
Health and Welfare					
Clients Served	1,638,089	101,300	17,308	21,089	16,026
Immunizations administered	183,691	915	1,849	1,246	897
Influenza shots provided	115	289	577	524	632
Tuberculosis tests given	180	185	398	573	575

Source of Information: Various County Offices

2016	2015	2014	2013	2012
39,704	38,041	38,265	38,384	38,980
11,878	12,772	12,418	12,528	13,362
3,096	3,022	2,850	3,038	3,474
832,513	950,974	950,974	950,974	883,920
14,467	14,878	7,618	7,719	10,884
193,048	192,498	185,491	192,050	185,261
172,104	95,153	146,537	29,428	152,662
2,629	1,955	2,297	2,342	2,781
330	282	294	328	285
258	451	593	545	550
1,139	1,130	1,408	1,370	1,221
172	163	169	98	195
1,770	1,790	1,781	1,646	1,427
11,770	9,730	7,180	7,124	5,959
499	532	626	634	660
50.0	32.0	70.1	47.9	48.9
265	433	361	327	362
1,219	1,707	2,081	2,428	1,964
80	44	11	30	36
20,394	19,394	25,752	21,579	23,319
803	1,269	887	825	617
83	723	905	908	839
746	1,192	1,517	1,265	679

KANE COUNTY, ILLINOIS

Capital Asset Statistics by Function Last Ten Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Government					
Land acreage	810	770	770	770	770
County buildings	25	24	24	24	24
Maintenance vehicles	25	17	17	17	15
Judicial					
Court houses	2	2	2	2	2
Public Safety					
Sheriff					
Main Stations	1	1	1	1	1
Substations	1	1	1	1	1
Sheriff vehicles	177	162	155	136	129
Correction facilities	1	1	1	1	1
Highways and Streets					
Miles of streets					
Rural	215.62	215.62	215.62	215.62	231.18
Urban	90.78	85.78	85.78	85.78	71.75
Bridges/Culverts	67	67	66	66	66
Street Lights	1,311	1,288	1,216	1,192	1,127
Traffic signals	125	121	120	119	118
Warning flashers	59	58	58	58	62
Forest Preserve					
Land acreage	22,983	22,980	22,512	21,353	21,270
Bicycle path miles	178	178	178	178	172

Source of Information: Various County Offices

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
770	770	770	770	770
24	26	26	26	26
16	14	11	9	9
2	2	2	2	2
1	1	1	1	1
0	1	1	2	2
132	132	133	128	124
1	1	1	1	2
230.5	232.0	250.5	250.5	250.0
74	74	74	74	74
66	66	66	65	64
1,120	1,104	1,070	1,059	872
116	116	113	113	113
56	56	43	45	40
20,770	20,675	20,586	20,212	19,934
172	172	172	172	172

KANE COUNTY, ILLINOIS

Land Use in Acres by Category and Township (Unincorporated)

Township	Residential	Commercial	Industrial	Agricultural
Aurora	1,144	71	217	500
Big Rock	575	-	-	16,501
Blackberry	1,978	174	742	11,693
Burlington	868	4	2	14,838
Campton	1,825	12	-	6,713
Dundee	1,301	52	172	1,575
Elgin	1,607	36	89	1,339
Geneva/Batavia	1,469	96	23	1,492
Hampshire	936	29	65	14,895
Kaneville	290	13	586	20,388
Plato	1,726	60	8	12,120
Rutland	1,137	66	202	7,000
St. Charles	4,645	47	40	948
Sugar Grove	989	31	21	8,927
Virgil	426	46	-	18,881
Total acres	20,916	737	2,167	137,810

Township	Transportation Communication and Utilities	Institutional	Open Space	Other
Aurora	98	37	130	811
Big Rock	270	1	1,105	604
Blackberry	199	217	3,705	1,358
Burlington	124	29	845	575
Campton	3	130	787	521
Dundee	17	15	2,620	941
Elgin	301	37	717	502
Geneva/Batavia	346	1,777	856	522
Hampshire	118	-	482	803
Kaneville	59	114	164	698
Plato	199	207	1,569	637
Rutland	235	29	2,362	1,079
St. Charles	501	314	1,781	1,732
Sugar Grove	736	235	1,729	566
Virgil	60	4	822	525
Total acres	3,266	3,146	19,674	11,874

Sources:

2015 Land Use Survey
Chicago Metropolitan Agency for Planning
Kane County 2021 Municipal Boundaries

KANE COUNTY, ILLINOIS

Miscellaneous Statistics

November 30, 2021

Date of Organization:	January 16, 1836
Form of Government:	Township
Governing Body:	County Board
Land Area:	Approximately 524 square miles
Population:	515,588
Number of Housing Units:	190,970
Number of Registered Voters:	318,299
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 Waubensee, 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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