

# **KANE COUNTY, ILLINOIS**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED  
NOVEMBER 30, 2020**

**Prepared by the Kane County Finance Department  
719 South Batavia Avenue, Building A  
Geneva, Illinois 60134**

**Telephone: (630) 208-5113  
Fax: (630) 208-5110**

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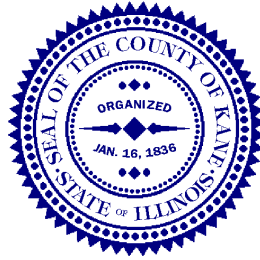
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# COUNTY OF KANE

Kane County Finance Department  
Joseph Onzick, Executive Director



Kane County Government Center  
719 Batavia Avenue  
Geneva, Illinois 60134  
(630) 208-5113  
OnzickJoseph@co.kane.il.us  
Website: www.countyofkane.org

May 20, 2021

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

Ladies and Gentlemen:

## **Formal Transmittal of the Comprehensive Annual Financial Report**

The Comprehensive Annual Financial Report for Kane County, Illinois for the Fiscal Year ended November 30, 2020 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 4-32 in the financial section of the Comprehensive Annual 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 trust and agency funds and accounts for which the County is responsible.

### ***KANE COUNTY GOVERNMENT STRUCTURE AND BACKGROUND***

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

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

### ***BUDGET AND CONTROLS***

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

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

The goal of the County is to maintain at least a 25% cash reserve of the appropriated budget for the General Fund – General Account so that cash flow is stable. Budget containment has been used over the past several years in order to achieve and maintain this reserve amount, and excess revenue over expenditures has been carefully allocated to replenish or build reserves, or for one-time purposes. Since the adopted General Fund budget for Fiscal Year 2021 is \$95,349,786 the required 25% minimum cash reserve for Fiscal Year 2021 is \$23,837,447. At November 30, 2020, the General Fund – General Account cash and cash equivalents balance was \$47,573,604, which is sufficient to maintain the required minimum cash reserve throughout the projected cash flow of Fiscal Year 2021.

## 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 532,403 represents an increase of 3.2% since the 2010 Census of 516,144. The increase in population is due to the gradual expansion of the Chicago metropolitan area and has led to a rise in residential and commercial development. Growth in the service, manufacturing, retail, professional and agricultural industries strengthened the diversity of the County's economy. Agriculture remains a significant driver of the economy with 50% of the land in Kane County designated as farmland. The increasing population accompanied by the rise in residential housing construction requires ongoing infrastructure enhancements to accommodate this growth.

Since the Great Recession of 2007-2009, the equalized assessed value of property (EAV) had been steadily declining from its peak of \$15.9 billion in tax year 2008 until reaching a low of \$11.6 billion in tax year 2014. The EAV began to recover in tax year 2015 and has continued to rise to \$16.0 billion in tax year 2020. The period of decline in EAV prompted the County Board to freeze the aggregate property tax levy slightly below the Fiscal Year 2011 level of \$54 million beginning with the budget for Fiscal Year 2012. The aggregate property tax levy has remained frozen through Fiscal Year 2016. Beginning in Fiscal Year 2017, the County has begun increasing the property tax levy by an amount limited to that generated by new construction. In Fiscal Year 2020, the amount of property tax increase generated by new construction was \$525,078.

The Great Recession also adversely impacted economically sensitive revenue streams such as state income tax and sales tax. State income tax revenue recovered in Fiscal Year 2012 when it surpassed its pre-recession high of \$5.1 million. It has since been fluctuating between \$5.5 and \$6.4 million. The state imposed a 5% reduction on the County's share of income tax from July 1, 2017 through June 30, 2018, and then a 5% reduction beginning July 1, 2018 through June 30, 2020. Sales tax revenue 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 returned to the \$15.6 million level in Fiscal Year 2020 as a result of the economic impact of the COVID-19 pandemic. Based on available forecast data from the Governor's Office of Management and Budget, the Fiscal Year 2021 budget for sales tax revenue was further reduced to \$14.8 million. However, year-to-date sales tax revenue collections through April of 2021 indicate an increase of 14.6% 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 its costs, including \$23 million of payroll costs for public health and safety personnel who were deemed to be substantially dedicated to mitigating or responding to the COVID-19 public health 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 savings was placed in reserve to offset future revenue losses and expenses related to the ongoing impact of the COVID-19 pandemic.

In January of 2021, the University of Illinois Institute of Government and Public Affairs Task Force on the Impact of the COVID-19 Pandemic issued a report regarding its assessment of the impact on the State's Economic and Fiscal Health. It concluded that Illinois' net revenue loss of less than 2% was much lower than the 15-20% initially projected. There was a sizable loss of revenue during the early months of the pandemic, but much of that loss was recovered by the end of the year. Economic forecasts for 2021 are optimistic, with a return to long-term trend growth rates of 2-2.5%. The Illinois Municipal League's March 7, 2021 revenue forecast indicates the following increases for calendar year 2021 as compared to calendar year 2020: income tax up 3.4%, local use tax up 7.6%, Motor Fuel Tax up 2.3%, and Personal Property Replacement Tax up 3.9%. However, other revenue sources of the County such as Circuit Court Division Fees, Court System Fees, Building and Inspection Fees and various Sheriff's and State's Attorney's fees continue to be adversely affected by the pandemic. The County anticipates a revenue shortfall of approximately \$5 million in Fiscal Year 2021 from such revenue sources.

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

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

In 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. Since Kane County is located only 40 miles from Chicago, residents have convenient access to the Chicago metropolitan area via the Metra commuter train, Pace bus system and County highway system. Other indicators of the strong local economy of Kane County include the following: the leading 10 taxpayers account for a very diverse 1.8% of equalized assessed value (EAV); the fair market value of the tax base is an estimated \$45.8 billion, or \$86,069 per capita; and the County's median household income is 123% of the state level and 122% 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 \$191.0 million from sources other than property taxes and direct charges. \$93 million was received directly from the Federal government as a result of the CARES Act. 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. As a result of the anticipated savings in administrative costs, the County chose to keep the aggregate health insurance contribution rates for both the employer and employee the same for Fiscal Year 2020 as they were in Fiscal Year 2019. Although the overall cost for health insurance is not expected to increase for Fiscal Year 2021, the rates for PPO were increased by 3.5%, and the rates for HMO were decreased by 2.65% so as to more closely align the rates with actual cost. The rate for dental insurance was also held flat for Fiscal Year 2021.

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 2021 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 \$8 million of the \$18 million reserve created in Fiscal Year 2020 by the payroll reimbursement from the CARES Act funds. This one-time strategy was chosen so as to avoid cutting programs, laying off staff, and/or raising taxes and fees in the midst of a pandemic that was already adversely affecting the local economy.

### ***MAJOR INITIATIVES FOR KANE COUNTY***

In 2020, the County received approximately \$4.2 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 2020 included the employee tuition reimbursement program, as well as \$0.8 million in grants to outside agencies.

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

Major transportation initiatives for the Kane County Division of Transportation in 2020 included significant completion of various components of the Longmeadow Parkway Bridge Corridor including Section (B-2) White Chapel to IL 31 and Section (C-1) – East of IL 31 to Sandbloom including the new bridge over the Fox River. Work continues on Section (C-2) – Sandbloom/Williams to IL 25. Development of the toll collection system, Section (C-4) began with the selection of a Toll Collection System provider, a Back Office Services provider and Tolling Facility Equipment. Other completed projects include the roundabout at Burlington and Bolcum, culvert replacements at Burlington Road over Tributary to Virgil Ditch No. 3 North and South, Fabyan Parkway at Kirk Road intersection reconstruction, Kirk Road Multi-Use Path replacement – Pine St to Fabyan Parkway, Kirk Road IL56 to Cherry Lane roadway and signal work, Peck at Bricher Road intersection reconstruction, Randall & Weld US20 Ramp new ramp and median replacement, and Silver Glen over Virgil Ditch No. 2 culvert replacement. Construction work also continues on the traffic safety improvement along Randall Road as part of the Stage 3 HSIP Randall Road project including installation of Adaptive Signal Control technology and Stage 2 HSIP Hughes, Fabyan, and Randall & Orchard. Engineering work continues on the Bliss/Fabyan/Main realignment and roundabout, the Bunker Road extension – Keslinger Road to LaFox Road, Dauberman Road over the BNSF RR from US 30 to Granart Road, Fabyan Parkway at IL 31 Intersection Feasibility Study, bridge and roadway replacement at Kirk Road over UPRR, Kirk Road at Dunham Road intersection reconstruction, Orchard Road at US 30 intersection reconstruction, 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. The annual pavement resurfacing program improved approximately 37 miles of roadway through pavement preservation, crack filling and pavement striping.

In Spring of 2020, the County began construction of a Multi-Use Facility that will accommodate the following uses: Coroner's office and morgue; Building Management's office and workshop; Sheriff's fleet management, repair and fueling; Sheriff's and Emergency Management's vehicle storage; County storage and expansion space; salt dome; and Sheriff's impound lot. Other major facility improvements completed in 2020 include: completion of the elevator renovations for the Government Center and Health Department; roof replacement for the Health Department; Government Center HVAC improvements; energy efficiency program initiatives; carpet replacement at the Judicial Center; and campus wide parking lot repairs and sidewalk repairs. New vehicles were purchased for Court Services and the State's Attorney's Office.

In 2020, the Information Technologies Department experienced 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 2020 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. In addition to the scheduled 300 desktops and laptops the Department replaces on a five-year annual cycle, the offices and departments purchased and deployed another 400 plus devices related to the pandemic and CARES Act.

The Department implemented several new technologies in the 16th Judicial Circuit in response to the pandemic including video conferencing and online court technologies for the purpose of holding court remotely and safely. The Department implemented new electronic signature technology to allow secure signing of documents remotely and online to limit the amount of in person meetings.

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 2021. 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 and the Supervisor of Assessments Office began a project to provide a taxpayer portal solution for greater public access and greater access to townships.

The County's server and storage infrastructure was upgraded with the replacement of the server farm and storage solutions that support the offices and departments. The County's wireless network was upgraded to a new solution to provide greater bandwidth and improved authentication improving access for mobile and "Internet of Things" (IOT) technologies throughout the County. The Department began the replacement of the existing phone system including the implementation of new phone system servers and deployment of new telephones in response to the health department's needs during the pandemic.

The Department supported and planned for the new Multi-Use Facility located at the Judicial Center Campus in St. Charles, Illinois. The Department worked with the Building Management Department, the architect and engineers to design the structured cabling systems, network design, fiber network, computer systems, and general support of the construction in preparation for the opening in 2021.

### ***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 and/or to the Special Reserve. (As its name implies, the Special Reserve is a reserve of operational savings earmarked for a specific purpose. At the end of Fiscal Year 2020, the Special Reserve included \$18.6 million of savings created by payroll reimbursements from the CARES Act 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 \$4.7 million at the end of Fiscal Year 2020) 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 2020 that may be drawn upon during a severe economic event that results in diminished "other tax" revenue, or to fund an emergency purchase

that exceeds the capacity of the General Fund contingency.

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

The Kane County Division of Transportation will continue efforts to engineer and construct various federally funded road and bridge projects. Construction is expected to be completed on the Longmeadow Parkway Bridge Corridor project in anticipation of the tolling facility in 2022. Construction is expected to begin on the Kirk Road at Dunham Road intersection, Fabyan Parkway at IL 31 combined with Orchard Road from Jericho Road to US 30 safety improvements, and the Bliss Road/Fabyan Parkway/Main Street Road intersection realignment improvement. Engineering work continues on the Bunker Road extension – Keslinger Road to LaFox Road, Dauberman Road over the BNSF RR from US 30 to Granart Road, Fabyan Parkway at IL 31 Intersection PEL Study, bridge replacement at Kirk Road over UPRR, Orchard Road at US 30 intersection reconstruction, Randall Road at Big Timber Road intersection improvement, Randall Road at IL 72 intersection reconstruction, Randall Road at US 20 interchange PEL Study, Randall Road over I-90 Interchange PEL Study, and Randall Road at Hopps Road intersection improvement. The annual pavement maintenance program is anticipated to improve approximately 11 miles of roadway through resurfacing, 15 miles of asphalt rejuvenator, 4 miles of chip seal, 29 miles of roadway through cracksealing, 1 mile of thin lift overlay, 236 miles of roadway through paint pavement markings, and 18 miles of urethane pavement markings.

The most significant facility improvement planned for Fiscal Year 2021 is the completion of the Multi-Use Facility as described above. Other major facility improvements planned for 2021 include: elevator renovation for the Government Center Building A; lower roof replacement for Government Center Building B; demolition of the old Coroner's facility, the old fleet maintenance building and the remaining buildings at the Fabyan Parkway site; energy efficiency program initiatives; and campus wide parking lot repairs, sidewalk repairs and carpet & furniture replacement. Vehicles are also scheduled to be replaced for Building Management and Information Technology.

In 2021, 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 improvement to audio-visual systems and acoustic enhancements for sound quality will be completed in May of 2021. 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 \$1.9 million in revenue from the Grand Victoria Casino Elgin in 2021, which will continue to fund similar educational, environmental and economic development programs as funded in Fiscal Year 2020.

### ***DEBT ADMINISTRATION***

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

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

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

The County issued \$27,225,000 of General Obligation (Alternate Revenue Source) Bonds in 2013 for the purpose of refunding the remaining outstanding General Obligation Refunding Bonds, Series 2002, and to partially refund the

outstanding General Obligation Debt Certificates, Series 2005 and General Obligation Debt Certificates, Series 2006. This refunding resulted in a net present value of savings in debt service expense of \$2.4 million.

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

The County 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.

## **Awards and Acknowledgements**

### ***AWARDS***

The Government Financial Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for the Fiscal Year ended November 30, 2019. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, the contents of which conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only.

The County has received a Certificate of Achievement for the last 23 consecutive years (Fiscal Years 1997-2019). 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, 2020. 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 5 consecutive years (Fiscal Years 2016-2020). 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 2021 budget book.

### ***ACKNOWLEDGMENTS***

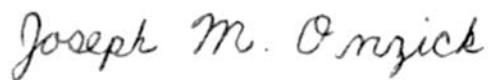
The preparation of the Comprehensive Annual Financial Report was made possible by the full cooperation of all departments and offices within the County. Each elected official, department head and departmental support staff member has our sincere appreciation for the contributions made in the preparation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

I am also grateful to our external auditors Baker Tilly 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 and Juliet Gaber for their excellent work and dedication. The Auditor's Office also played a key role in the success of the audit by maintaining a strong internal control environment throughout the year.

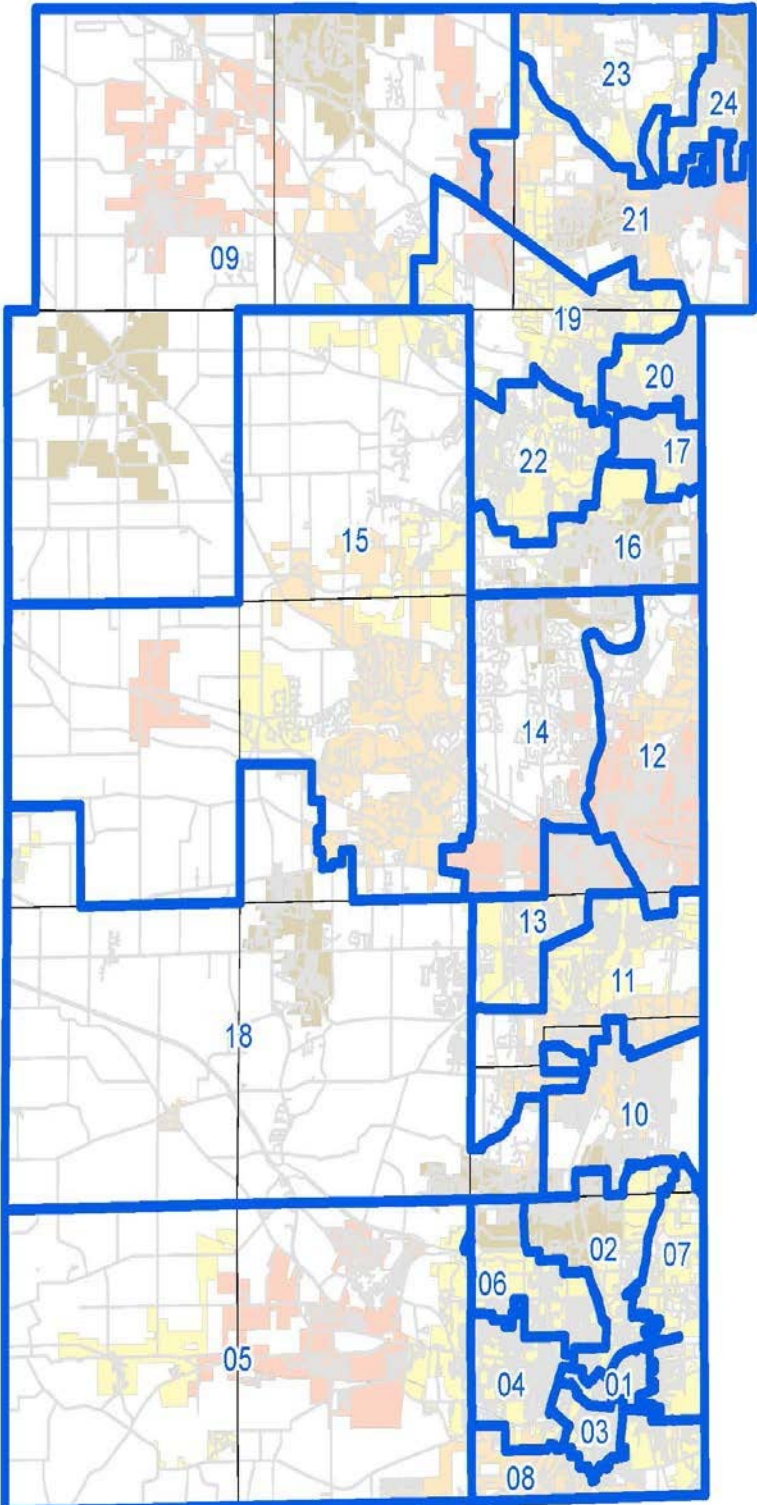
In closing, I would like to express my appreciation to the County Board for their leadership and support in preserving the County's financial strength during this challenging economic climate as reflected in this report.

Sincerely,



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

# KANE COUNTY BOARD MEMBERS BY DISTRICT



## KANE COUNTY BOARD MEMBERS

**Christopher J. Lauzen**  
County Board Chairman  
As of 12.08.20: Corinne Pierog

<u>District:</u>	<u>Board Member:</u>
1	Myrna Molina
2	Theresa Barreiro
2	As of 12.08.20: Dale Berman
3	Anita Lewis
4	Angela C. Thomas
4	As of 12.08.20: Mavis Bates
5	Bill Lenert
6	Matt Hanson
6	As of 12.08.20: Ron Ford
7	Monica Silva
8	Barbara Hernandez
8	As of 12.08.20: Michelle Gumz
9	Thomas Koppie
10	Susan Starrett
10	As of 12.08.20: David J. Brown
11	John Martin
12	John Hoscheit
12	As of 12.08.20: Ken Shepro
13	Steve Weber
14	Mark Davoust
15	Barbara Wojnicki
16	Michael Kenyon
17	Deborah Allan
18	Drew Frasz
19	Mohammad "Mo" Iqbal
20	Penny Wegman
20	As of 12.08.20: Cherryl F. Strathmann
21	Clifford Surges
22	Douglas Schefflow
22	As of 12.08.20: Vern Tepe
23	Chris Kious
24	Jarett Sanchez

## KANE COUNTY OFFICES



**Penny Wegman**  
**County Auditor**  
719 S. Batavia Ave  
Building A- Room 100  
Geneva, IL 60134  
Phone: 630-232-5915  
Fax: 630-208-3838  
[wegmanpenny@co.kane.il.us](mailto:wegmanpenny@co.kane.il.us)



**Patricia Dal Santo**  
**Superintendent**  
**Regional Office of Education**  
28 North First Street  
Geneva, IL 60134  
Phone: 630-232-5955  
Fax: 630-208-5115  
[pdalsanto@kaneroe.org](mailto:pdalsanto@kaneroe.org)



**Theresa Barreiro**  
**Circuit Clerk**  
540 South Randall Road  
St. Charles, IL 60174  
Phone: 630-232-3413  
Fax: 630-208-2172  
[circuitclerk@co.kane.il.us](mailto:circuitclerk@co.kane.il.us)



**Ron Hain**  
**Sheriff**  
37W755 Illinois Route 38  
St. Charles, IL 60175  
Phone: 630-232-6840  
Fax: 630-513-6984  
[kanesherriff@co.kane.il.us](mailto:kanesherriff@co.kane.il.us)



**John A. Cunningham**  
**County Clerk**  
719 S. Batavia Ave Bldg. B  
Geneva, IL 60134  
Phone: 630-232-5990  
Fax: 630-232-5866  
[countyclerk@co.kane.il.us](mailto:countyclerk@co.kane.il.us)



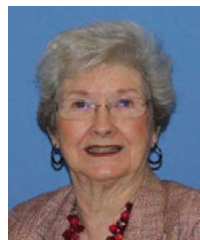
**Jamie Mosser**  
**State's Attorney**  
37W777 Route 38 Suite 300  
St. Charles, IL 60175  
Phone: 630-232-3500  
Fax: 630-232-6508  
[saoreception@co.kane.il.us](mailto:saoreception@co.kane.il.us)



**Rob Russell**  
**Coroner**  
719 S. Batavia Ave Bldg. E  
Geneva, IL 60134  
Phone: 630-232-3535  
Fax: 630-232-9188  
[russellrob@co.kane.il.us](mailto:russellrob@co.kane.il.us)



**David J. Rickert**  
**Treasurer**  
719 S. Batavia Ave Bldg. A  
Geneva, IL 60134  
Phone: 630-232-3565  
Fax: 630-208-7549  
[rickertdavid@co.kane.il.us](mailto:rickertdavid@co.kane.il.us)



**Sandy Wegman**  
**Recorder**  
719 S. Batavia Ave Bldg. C  
Geneva, IL 60134  
Phone: 630-232-5935  
Fax: 630-232-5945  
[wegmansandy@kanecountyrecorder.net](mailto:wegmansandy@kanecountyrecorder.net)



**Michael Kenyon**  
**President, Forest Preserve**  
1996 South Kirk Suite 320  
Geneva, IL 60134  
Phone: 630-232-5980  
Fax: 630-232-5924  
[forestpreserve@kaneforest.com](mailto:forestpreserve@kaneforest.com)

## KANE COUNTY OFFICES

### Animal Control

**Brett Youngsteadt**  
**Administrator**  
4060 Keslinger Rd  
Geneva, IL 60134  
Phone: 630-232-3555  
Fax: 630-208-3585  
[Email: animalcontrol@co.kane.il.us](mailto:animalcontrol@co.kane.il.us)



### Elections

**Raymond C. Esquivel**  
**Supervisor of Elections**  
719 S. Batavia Ave Bldg. B  
Geneva, IL 60134  
Phone: 630-232-2757  
Fax: 630-208-5870  
[Email: esquivelraymond@countyofofkane.org](mailto:esquivelraymond@countyofofkane.org)



### Court Services



**Lisa Aust, Executive Director**  
**Court Services**  
37W777 Route 38  
St. Charles, IL 60175  
Phone: 630-232-5805

Emily Saylor, Director  
Dr. Alexandra Tsang, Director

Latanya Hill, Director  
Mike Davis, Superintendent

### Environmental & Water Resources

**Jodie L. Wollnik**  
**Director**  
719 S. Batavia Ave Bldg. A  
Geneva, IL 60134  
Phone: 630-232-3499  
Fax: 630-208-5137  
[Email: wollnikjodie@co.kane.il.us](mailto:wollnikjodie@co.kane.il.us)



### Development & Community Services



**Mark VanKerkhoff, AIA**  
**Director**  
719 S. Batavia Ave Bldg. A  
Geneva, IL 60134  
Phone: 630-232-3451  
Fax: 630-232-3411  
[Email: vankerkhoffmark@co.kane.il.us](mailto:vankerkhoffmark@co.kane.il.us)



### Facilities & Building Management



719 S. Batavia Ave Bldg. A  
Geneva, IL 60134  
Phone: 630-208-5175  
Fax: 630-232-9188

### Division of Transportation

**Carl Schoedel, Director**  
**County Engineer**  
41W011 Burlington Rd  
St. Charles, IL 60175  
Phone: 630-584-1170  
Fax: 630-584-5265  
[Email: kdotcomments@co.kane.il.us](mailto:kdotcomments@co.kane.il.us)



### Finance Department

**Joseph Onzick, CFO**  
**Executive Director**  
719 S. Batavia Ave Bldg. A  
Geneva, IL 60134  
Phone: 630-208-5113  
Fax: 630-208-5110  
[Email: onzickjoseph@co.kane.il.us](mailto:onzickjoseph@co.kane.il.us)



### Emergency Management



**Sean Madison**  
**Director**  
719 S. Batavia Ave Bldg. C  
Geneva, IL 60134  
Phone: 630-232-5985  
Fax: 630-232-7408  
[Email: madisonsean@co.kane.il.us](mailto:madisonsean@co.kane.il.us)

### GIS Technologies

**Thomas Nicoski**  
**Director**  
719 S. Batavia Ave Bldg. C  
Geneva, IL 60134  
Phone: 630-444-1027  
Fax: 630-208-8659  
[Email: nicoskithomas@co.kane.il.us](mailto:nicoskithomas@co.kane.il.us)



## KANE COUNTY OFFICES

### Human Resource Management



**Sylvia Wetzol**  
**Executive Director**  
 719 S. Batavia Ave- Bldg. A  
 Geneva, IL 60134  
 Phone: 630-232-5932  
 Fax: 630-208-0116  
[Email: wetzelsylvia@co.kane.il.us](mailto:wetzelsylvia@co.kane.il.us)

### KaneComm

**Michelle Guthrie**  
**Executive Director**  
 719 S. Batavia Ave Bldg. C  
 Geneva, IL 60134  
 Phone: 630-232-5988  
 Fax: 630-208-2047  
[Email: guthriemichelle@co.kane.il.us](mailto:guthriemichelle@co.kane.il.us)



### Information Technologies

**Roger Fahnestock**  
**Executive Director**  
 719 S. Batavia Ave Bldg. A  
 Geneva, IL 60134  
 Phone: 630-232-3570  
 Fax: 630-208-0116  
[Email: fahnestockroger@co.kane.il.us](mailto:fahnestockroger@co.kane.il.us)



### Law Library

**Halle Cox**  
**Director**  
 37W777 Route 38  
 St. Charles, IL 60175  
 Phone: 630-406-7126  
 Fax: 630-587-8741  
[Email: coxhalle@co.kane.il.us](mailto:coxhalle@co.kane.il.us)



### Judiciary



**Clint Hull, Chief Judge**  
**Doug Naughton**  
**Court Administrator**  
 Phone: 630-232-3440  
 Fax: 630-406-7121

**Judicial Center**  
 37W777 Route 38  
 St. Charles, IL 60175

**Kane County Courthouse**  
 100 S. Third Street  
 Geneva, Illinois 60134

**Kane County Branch Ct. Aurora Branch Court**  
 540 S. Randall Road  
 St. Charles, IL 60174

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

**Carpentersville Branch Elgin Branch Court**  
 1200 L W Besinger Drive  
 Carpentersville, IL 60110

**Elgin Branch Court**  
 150 Dexter Court  
 Elgin, Illinois 60120



### Merit Commission

**Peter J. Burgert, Chairman**  
 719 S. Batavia Ave Bldg. A  
 Geneva, IL 60134  
 Phone: 630-232-3558  
 Fax: 630-208-6643  
 Todd Zies, Vice Chairman  
 Jody Kanikula, Secretary



### Office of Community Reinvestment



**Scott Berger**  
**Director**  
 Phone: 630-208-5351  
 Fax: 630-232-3411  
[Email: bergerscott@co.kane.il.us](mailto:bergerscott@co.kane.il.us)

**Community Development Division**  
 Josh Beck, Assistant Director  
 719 S. Batavia Ave, Bldg. A  
 Geneva, IL 60134



**Workforce Development Division**  
 Renee Renken, Assistant Director  
 1 Smoketree Business Park, Suite A  
 North Aurora, IL 60542



## KANE COUNTY OFFICES

### Public Defender

**Rachele Conant**  
**Public Defender**  
37W777 Route 38  
St. Charles, IL 60175  
Phone: 630-232-5835  
Fax: 630-208-2192  
[Email: conantrachele@co.kane.il.us](mailto:conantrachele@co.kane.il.us)



### Supervisor of Assessments



**Mark D. Armstrong, CIAO**  
**Supervisor of Assessments**  
719 S. Batavia Ave Bldg. C  
Geneva, IL 60134  
Phone: 630-208-3818  
Fax: 630-208-3824  
[Email: armstrongmark@co.kane.il.us](mailto:armstrongmark@co.kane.il.us)

### Public Health



**Barb Jeffers, MPH**  
**Executive Director**  
1240 N. Highland  
Aurora, IL 60506  
Phone: 630-444-3124  
Fax: 630-208-5147  
[Email: jeffersbarbara@co.kane.il.us](mailto:jeffersbarbara@co.kane.il.us)

### Tax Extension & Vital Records

**John Emerson**  
**Director**  
719 S. Batavia Ave Bldg. B  
Geneva, IL 60134  
Phone: 630-444-0155  
Fax: 630-232-5488  
[Email: emersonjohn@co.kane.il.us](mailto:emersonjohn@co.kane.il.us)



### Purchasing

**John Blomstrand**  
**Director**  
719 S. Batavia Ave Bldg. A  
Geneva, IL 60134  
Phone: 630-444-1071  
Fax: 630-208-5107  
[Email: blomstrandjohn@co.kane.il.us](mailto:blomstrandjohn@co.kane.il.us)



### Veterans' Assistance Commission

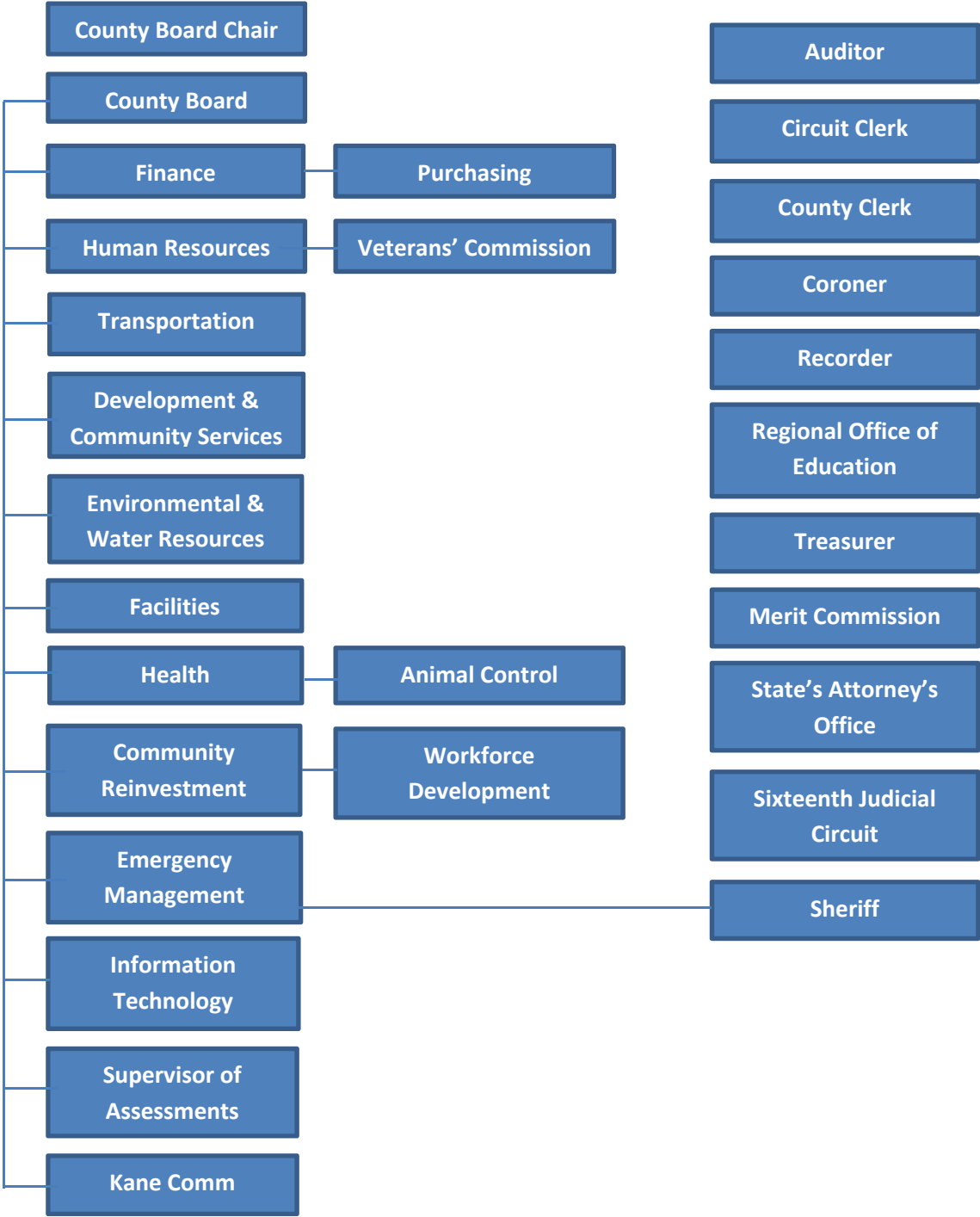
**Jacob A. Zimmerman**  
**Superintendent**  
719 S. Batavia Ave Bldg. A  
Geneva, IL 60134  
Phone: 630-232-3550  
Fax: 630-232-5403  
[Email: zimmermanjacob@co.kane.il.us](mailto:zimmermanjacob@co.kane.il.us)



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

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

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Presented to

**Kane County  
Illinois**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

November 30, 2019

*Christopher P. Morrill*

Executive Director/CEO

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## INDEPENDENT AUDITORS' REPORT

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Kane County, Illinois, as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise the Kane County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Forest Preserve District of Kane County ("the District") as of and for the year ended June 30, 2020, which represents 100% of the assets/deferred outflows of resources, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the District, as of and for the year ended June 30, 2020, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Forest Preserve District of Kane County were not audited in accordance with *Government Auditing Standards*.

To the Chairman and Members of the County Board  
Kane County

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

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

### ***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Kane County, Illinois, as of November 30, 2020 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

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

#### ***Supplementary Information***

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

To the Chairman and Members of the County Board  
Kane County

*Other Information*

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 20, 2021 on our consideration of the Kane County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Kane County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Kane County's internal control over financial reporting and compliance.

*Baker Tilly US, LLP*

Oak Brook, Illinois  
May 20, 2021

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# KANE COUNTY, ILLINOIS

## Management's Discussion and Analysis As of and for the year ended November 30, 2020 (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, 2020. 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 2020 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, 2020, by \$787.0 million (net position). Of this amount, \$126.7 million (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors, \$109.0 million (restricted net position) is restricted for specific purposes and \$551.3 million represents the net investment in capital assets.
- The County's total net position this fiscal year increased \$42.2 million over the previous year, which represents a 5.7% increase in net position from 2019. Total net position for governmental activities increased by \$42.8 million, while the total net position for business-type activities decreased by \$0.6 million.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$274.9 million.
- At the end of the current fiscal year, unassigned fund balance of the General Fund was \$51.8 million, or 78.4% 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 \$16.0 million or 11.0% in comparison with the prior year. This decrease resulted from a \$38.4 million decrease in pension liability, the retirement of \$6.6 million of bonds, and a \$0.6 million reduction in accrued claims and judgments. These reductions were offset by a \$14.1 million increase in long term construction payable, the issuance of \$13.1 million of Multi-Use Facility Bonds, a \$1.4 million increase in compensated absences, and an increase in the OPEB liability of \$1.0 million.
- Excluding the market adjustments of a positive \$663,762 in 2020 and a positive \$1,097,294 in 2019, investment earnings for the County declined 45.2% compared to 2019. On average, the County invested 2.4% more of its available cash in 2020 than in the previous year, while at the same time the County's weighted average investment yield decreased 48.1% from an average of 2.19% in 2019 to an average of 1.14% in 2020.

### 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,

# KANE COUNTY, ILLINOIS

## Management's Discussion and Analysis As of and for the year ended November 30, 2020 (Unaudited)

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

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

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

The Countywide financial statements can be found on pages 33-36 of this report.

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

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

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

The County maintains one hundred eighteen individual governmental funds. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Coronavirus Relief 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, 2020 (Unaudited)

The governmental funds financial statements can be found on pages 37-40 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 41-43 of this report.

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

The fiduciary fund financial statement can be found on page 44 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 45-105 of this report.

Required Supplementary Information is presented concerning the County's General Fund and major special revenue funds; the County's IMRF (Illinois Municipal Retirement Fund - non-Sheriff's Law Enforcement Personnel) and SLEP (Sheriff's Law Enforcement Personnel) pension plans; and the County's retiree healthcare insurance plan. The General Fund consists of the following nine account groups: General Account, Special Reserve Account, Emergency Reserve Account, Property Tax Freeze Protection Account, Domestic Violence Account, Environmental Prosecution Account, Economic Development Account, Cost Share Drainage Account, and Public Building Commission Account. The Environmental Prosecution Account was closed in 2020. 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 (Coronavirus Relief 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 106-119 of this report.

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

# KANE COUNTY, ILLINOIS

## Management's Discussion and Analysis As of and for the year ended November 30, 2020 (Unaudited)

information. Other supplementary information can be found on pages 120-352 of this report.

### COUNTYWIDE FINANCIAL STATEMENT ANALYSIS

*Statement of Net Position* - The County's overall financial position improved during Fiscal Year 2020 despite the 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 \$787.0 million, which represents an increase of \$42.2 million over the previous year. Cash and restricted cash increased \$53.2 million, accounts payable increased \$25.1 million, while the County's net pension liability decreased by \$38.4 million and total OPEB liability increased by \$1.0 million. Deferred outflows related to pensions decreased by \$24.3 million and deferred inflows related to pensions increased by \$13.0 million. Deferred outflows related to OPEB increased by \$1.2 million and deferred inflows related to OPEB increased by \$0.03 million. The County's net investment in capital assets increased \$16.2 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.

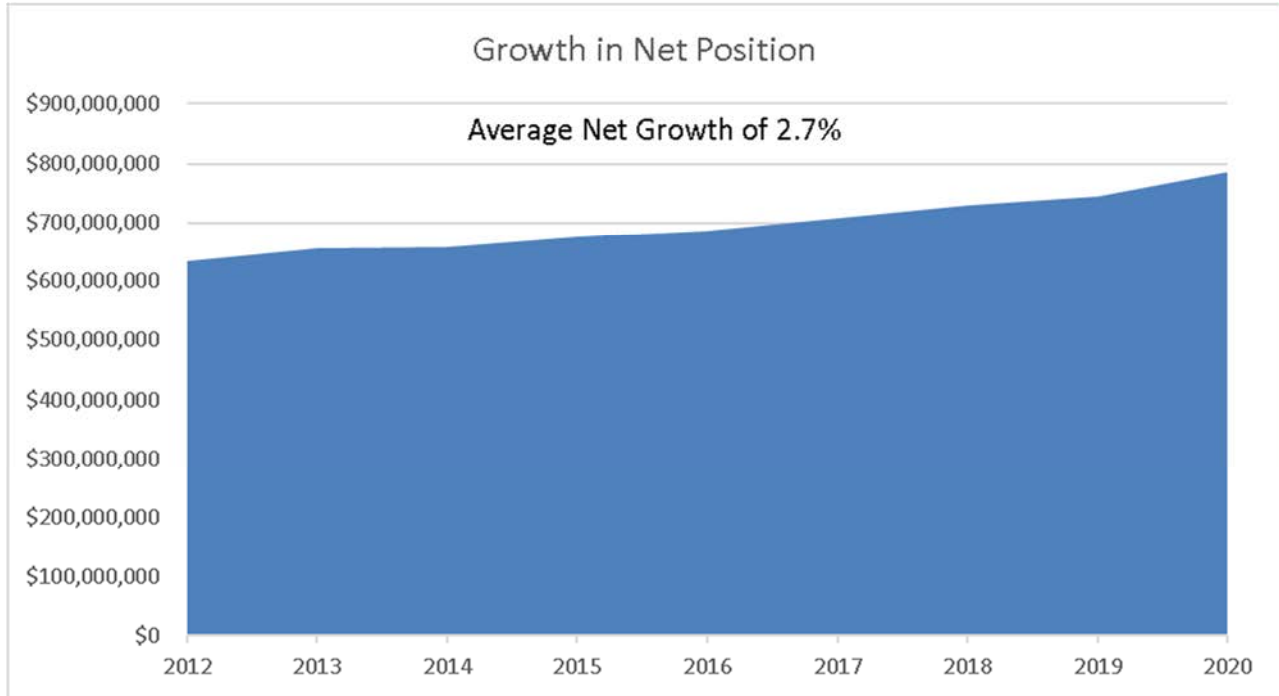
Condensed Statement of Net Position, as of November 30, 2020 and 2019  
(In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2020	2019	2020	2019	2020	2019	Change %
<b>Assets</b>							
Current and							
Other Assets	\$ 409.7	\$ 348.7	\$ 5.6	\$ 10.2	\$ 415.3	\$ 358.9	16%
Capital Assets	624.0	585.3	2.9	2.9	626.9	588.2	7%
<b>Total Assets</b>	<b>1,033.7</b>	<b>934.0</b>	<b>8.5</b>	<b>13.1</b>	<b>1,042.2</b>	<b>947.1</b>	<b>10%</b>
<b>Deferred Outflows of Resources</b>							
	26.3	49.8	-	-	26.3	49.8	-47%
<b>Liabilities</b>							
Current and							
Other Liabilities	65.3	29.7	-	4.0	65.3	33.7	94%
Long-Term							
Liabilities	129.7	145.7	-	-	129.7	145.7	-11%
<b>Total Liabilities</b>	<b>195.0</b>	<b>175.4</b>	<b>-</b>	<b>4.0</b>	<b>195.0</b>	<b>179.4</b>	<b>9%</b>
<b>Deferred Inflows of Resources</b>							
	86.5	72.7	-	-	86.5	72.7	19%
<b>Net Position</b>							
Net Investment							
in Capital Assets	548.4	532.2	2.9	2.9	551.3	535.1	3%
Restricted	103.7	96.1	5.3	5.3	109.0	101.4	7%
Unrestricted	126.4	107.4	0.3	0.9	126.7	108.3	17%
<b>Total Net Position</b>	<b>\$ 778.5</b>	<b>\$ 735.7</b>	<b>\$ 8.5</b>	<b>\$ 9.1</b>	<b>\$ 787.0</b>	<b>\$ 744.8</b>	<b>6%</b>

## KANE COUNTY, ILLINOIS

Management's Discussion and Analysis  
As of and for the year ended November 30, 2020  
(Unaudited)

The chart shown below reflects the County's annual growth in net position, which averages 2.7% per year since 2012.



Current and other assets consist mainly of cash & investments, restricted cash, property tax receivable, intergovernmental receivables (sales tax, RTA sales tax, income tax, grants, etc.), interest receivable, loans receivable, and prepaid items. Current and other assets for Governmental Activities were higher by \$61.0 million over the prior year. Current and other assets for Business-type Activities were lower by \$4.6 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 \$35.6 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 33-34 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 35-36 of this report. As can be seen, total revenues increased \$97.8 million or 50.2%, and expenses increased \$70.4 million or 39.1% compared to prior year.

# KANE COUNTY, ILLINOIS

## Management's Discussion and Analysis As of and for the year ended November 30, 2020 (Unaudited)

### Condensed Statement of Activities for the Years ended November 30, 2020 and 2019 (In Millions - Rounded)

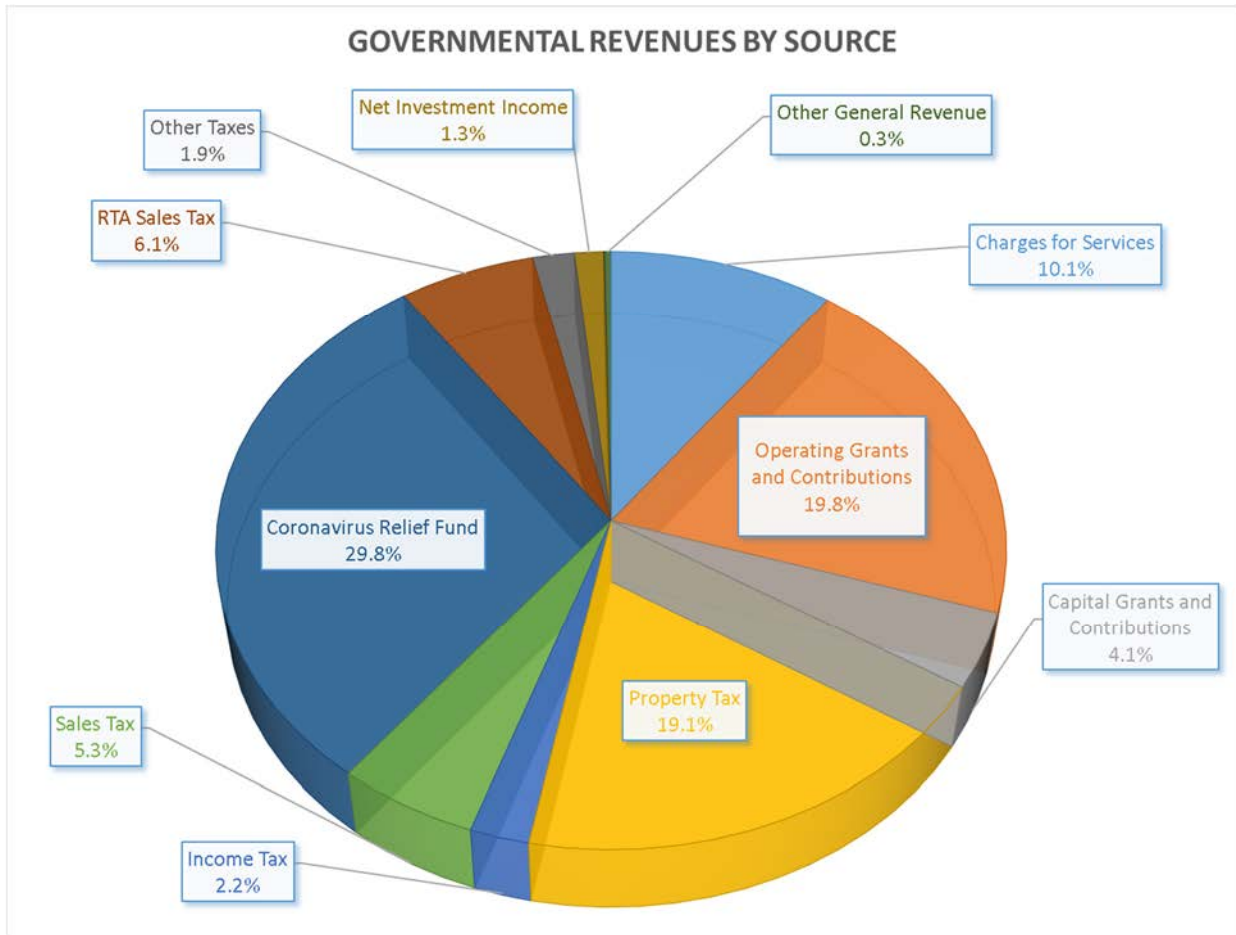
	Governmental Activities		Business-Type Activities		Total Primary Government		
	2020	2019	2020	2019	2020	2019	Change %
Revenues							
Program Revenues							
Charges for Service	\$ 29.6	\$ 33.2	\$ 0.1	\$ 0.2	\$ 29.7	\$ 33.4	-11%
Operating Grants and Contributions	57.8	41.5	-	-	57.8	41.5	39%
Capital Grants and Contributions	11.9	8.5	-	-	11.9	8.5	40%
General Revenues							
Property Tax	55.7	55.4	-	-	55.7	55.4	1%
Income Tax	6.5	6.4	-	-	6.5	6.4	2%
Sales Tax	15.5	16.6	-	-	15.5	16.6	-7%
Coronavirus Relief Fund	87.1	-	-	-	87.1	-	N/A
RTA Sales Tax	17.9	18.3	-	-	17.9	18.3	-2%
Other Taxes	5.5	6.8	-	-	5.5	6.8	-19%
Net Investment Income	3.8	6.6	0.1	0.3	3.9	6.9	-43%
Other General Revenues	1.1	1.0	-	-	1.1	1.0	10%
<b>Total Revenues</b>	<b>292.4</b>	<b>194.3</b>	<b>0.2</b>	<b>0.5</b>	<b>292.6</b>	<b>194.8</b>	<b>50%</b>
Expenses							
General Government	99.0	33.3	-	-	99.0	33.3	197%
Public Safety	35.0	52.5	-	-	35.0	52.5	-33%
Highways and Streets	55.1	38.1	-	-	55.1	38.1	45%
Judicial	22.9	24.3	-	-	22.9	24.3	-6%
Public Service and Records	15.0	12.6	-	-	15.0	12.6	19%
Health and Welfare	13.3	5.7	-	-	13.3	5.7	133%
Environment and Conservation	0.5	0.1	-	-	0.5	0.1	400%
Development	6.7	4.4	-	-	6.7	4.4	52%
Interest on Long-Term Debt	2.0	2.5	-	-	2.0	2.5	-20%
Solid Waste	-	-	0.9	6.5	0.9	6.5	-86%
<b>Total Expenses</b>	<b>249.5</b>	<b>173.5</b>	<b>0.9</b>	<b>6.5</b>	<b>250.4</b>	<b>180.0</b>	<b>39%</b>
Excess before Transfers	42.9	20.8	(0.7)	(6.0)	42.2	14.8	185%
Transfers	(0.1)	(0.1)	0.1	0.1	-	-	n/a
Change in Net Position	42.8	20.7	(0.6)	(5.9)	42.2	14.8	185%
Net Position Beginning of Year,	735.7	715.0	9.1	15.0	744.8	730.0	2%
<b>Net Position End of Year</b>	<b>\$ 778.5</b>	<b>\$ 735.7</b>	<b>\$ 8.5</b>	<b>\$ 9.1</b>	<b>\$ 787.0</b>	<b>\$ 744.8</b>	<b>6%</b>

**Revenues** - Charges for Services, as a whole, decreased \$3.7 million compared to the prior year. This decrease is primarily the result of decreases in Building and Inspection permits, Stormwater Permits, Zoning Fees, Publication Fees, Back Taxes Interest and Penalties, Court Security Fees, Chancery Foreclosure Fees, Substance Abuse Screening Fees, General Circuit Division Fees, Court Automation Fees, and Court Document Storage Fees. Operating Grants and Reimbursements increased by a net \$16.3 million as a result of increases to Riverboat Proceeds, the Community Development Block Grant, the Home Program

# KANE COUNTY, ILLINOIS

Management's Discussion and Analysis  
As of and for the year ended November 30, 2020  
(Unaudited)

Grant, the Homeless Lodging Grant, the Elgin Community Development Block Grant, Probation Salary Reimbursements, the Bureau of Justice Assistance Grant, State's Attorney's Salary Reimbursements, Public Defender Salary Reimbursements, the Title IV Grant, the Drug Prosecution Grant, Canteen Commission Reimbursements, the VOCA Grant, Vehicle Lease Reimbursement, Motor Fuel Tax, Supplemental State Distributions to KDOT, COVID Contact Tracing Grant, Children's Mental Health Initiative Grant, the Local Health Protect Grant, the State Opioid Response Grant, and the new Rebuild Illinois, COVID-19 Contact Tracing, and COVID-19 Outbreak grants. These increases were offset by decreases in Community Development Block Reimbursements, the County Local Option Tax, the County Engineer Salary Reimbursement and Workforce Development grants. Capital Grants increased by \$3.4 million, primarily within the Highway and Streets function.



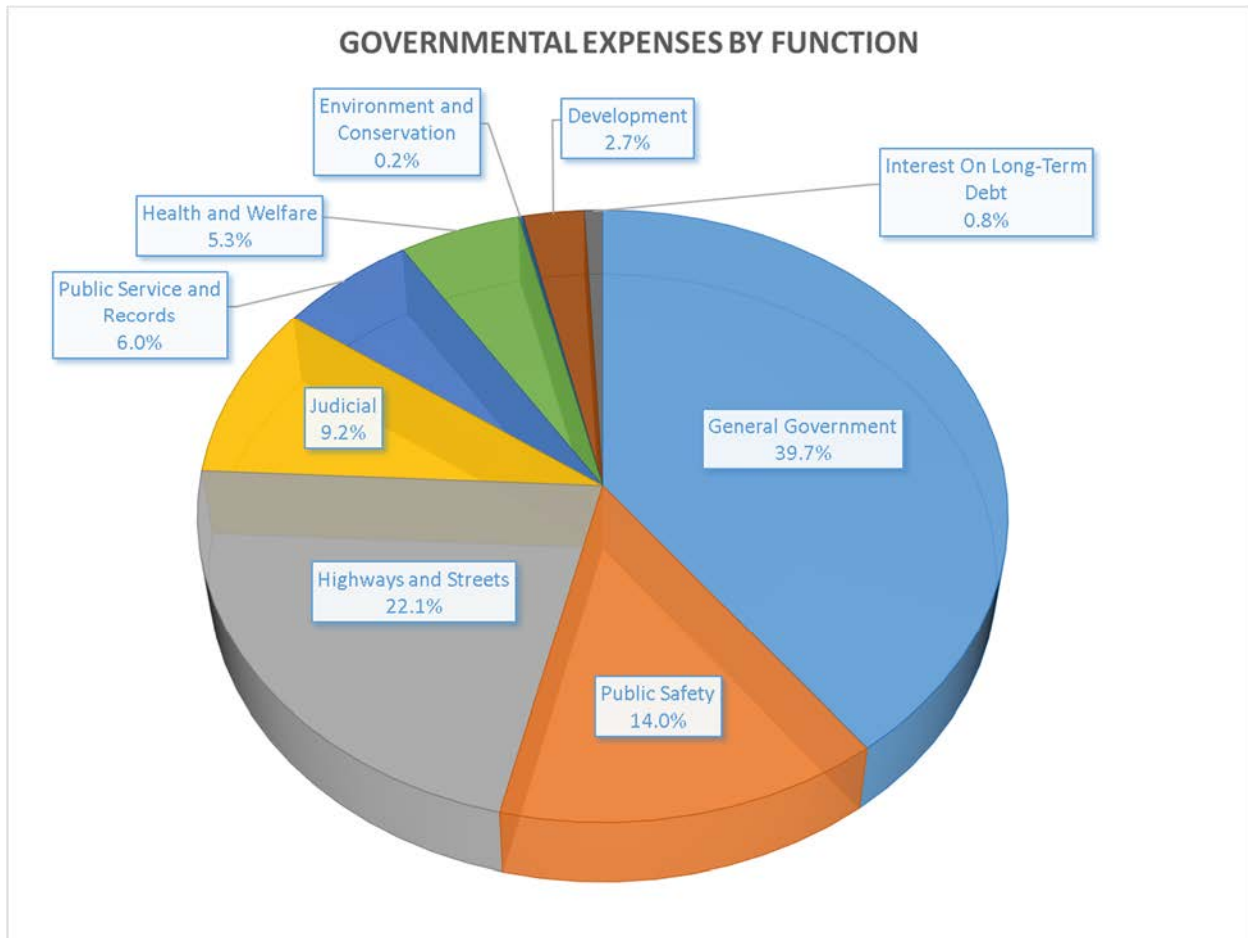
General revenues increased or decreased as follows: Property Taxes increased \$0.3 million, which was the net result of capturing \$538,000 of new construction offset by the delayed distribution of \$249,000 of property tax revenue having been recorded as unavailable revenue; Income Tax revenue increased \$0.1 million; and Sales Tax revenue decreased \$1.1 million. The Coronavirus Relief Fund revenue of \$87.1 million 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 decreased by \$0.4 million; Other Taxes revenue decreased by \$1.3 million; and Net Investment Earnings including market adjustment decreased by \$3.0 million. Other Revenue increased by \$0.1 million, as a net result of a \$0.2

# KANE COUNTY, ILLINOIS

## Management's Discussion and Analysis As of and for the year ended November 30, 2020 (Unaudited)

million increase in Sheriff's unclaimed foreclosure surplus funds and a \$0.1 million reduction of insurance recovery revenue.

*Expense* - General Government expense was up \$65.7 million compared to Fiscal Year 2019 primarily as a result of the additional expenses incurred related to the countywide emergency response to and mitigation of the COVID-19 pandemic. (Most of the expense funded by the Coronavirus Relief Fund was charged to the General Government expense function, including \$16.6 million of the expense of Sheriff's personnel who were substantially dedicated to the response to the pandemic.) An increase of \$1.5 million in IMRF expense related to the IMRF and SLEP rate increases also contributed to the change in General Government expense. The \$17.5 million decrease in Public Safety expense is primarily due to the \$16.6 million shift of personnel expense from Public Safety to General Government mentioned above, as well as to vacancies resulting from retirements and to the reduction of detainees in both the juvenile and adult detention centers related to the pandemic. Highways and Streets expense increased by \$17.0 million, nearly all of which was due to the timing of road projects, especially involving engineering services, bridge and road repairs, and bridge and road construction. Judicial expense decreased by \$1.4 million as a result of the temporary shutdown of the Court System during the pandemic. Public Service and Records expense increased \$2.4 million due to the additional expense of the biennial election and accommodating the increase in mail-in ballots with automated solutions.



## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis As of and for the year ended November 30, 2020 (Unaudited)

The \$7.6 million increase in Health and Welfare expense was the direct result of the emergency response to the COVID-19 pandemic, including testing, contact tracing, quarantine management, and the provision of countywide guidance, supplies and equipment. Environment and Conservation expense increased \$0.4 million as a result of the creation of its own department in 2020, as well as a shift of personnel expense from the Solid Waste function. The increase of \$2.3 million in Development expense is attributable to increased activity in the Community Development Block Grant program, the HOME program and the OCR and Recovery Act programs. There was \$0.5 million less interest expense on long term debt as expected per the debt service schedules. The decrease of \$5.6 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 2019, coupled with the shift of personnel expense to Environment and Conservation in 2020 mentioned above.

### GOVERNMENTAL FUNDS FINANCIAL STATEMENT ANALYSIS

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

#### Comparative Summary of Revenues For the Governmental Funds

	2020	2019	Increase	%
	Governmental	Governmental	(Decrease)	%
	Funds	Funds	2019 to 2020	Change
<b>Revenues</b>				
Property taxes	\$ 56,402,163	\$ 56,083,061	\$ 319,102	1%
Other taxes	40,410,194	38,830,617	1,579,577	4%
Intergovernmental	23,770,360	24,799,098	(1,028,738)	-4%
Grants	110,795,514	11,511,140	99,284,374	863%
Licenses and permits	2,745,175	2,982,097	(236,922)	-8%
Fines	3,130,732	4,281,998	(1,151,266)	-27%
Charges for services	22,269,826	26,996,800	(4,726,974)	-18%
Reimbursements	11,053,467	10,386,357	667,110	6%
Net investment income	3,691,125	6,465,872	(2,774,747)	-43%
Miscellaneous	5,141,297	4,336,079	805,218	19%
<b>Total Revenues</b>	<b>\$ 279,409,853</b>	<b>\$ 186,673,119</b>	<b>\$ 92,736,734</b>	<b>50%</b>

*Revenues* - The most significant revenue source in Fiscal Year 2020 was Grant revenue. \$87.1 million of the increase was due to the federal CARES Act Grant restricted in use to the emergency response to the COVID-19 pandemic. The remaining \$12.2 million increase in Grant revenue is primarily due to the following new grants: the Rebuild Illinois Grant, the CARES Act Election Grant, the COVID-19 Contact Tracing Grant, the COVID-19 Outbreak Grant and the Homeless Lodging Grant, as well as increases to the Community Development Block Grant, the Home Program Grant, the State Opioid Response Grant, the Local Health Protect Grant, the Children's Mental Health Initiative Grant, and the Immunization Coverage Level Grant.

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The property tax levy was held flat for existing property. The slight increase of \$319 thousand is primarily due to \$538 thousand more in property tax revenue attributable to new construction being collected in 2020 as compared to 2019, offset by a delay in the distribution of \$249 thousand of property tax revenue, causing it to be recorded as revenue in the next fiscal year. 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 \$1.6 million increase in Other Tax revenue is the net result of the following: RTA Sales Tax revenue decreased \$0.4 million, Local Use Tax revenue increased \$0.5 million, Transportation Motor Fuel Tax revenue increased \$0.6 million, Motor Fuel Local Option decreased \$1.0 million and the Supplemental State Distribution to the Division of Transportation increased by \$2.0 million. Video Gaming Tax revenue declined by \$69 thousand and TIF Distribution Tax increased by \$65 thousand.

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 \$134 thousand in Fiscal Year 2020. The County's share of State Sales Tax declined by \$1.0 million compared to 2019, and the County's share of Personal Property Replacement Tax declined by \$193 thousand.

License and Permit revenue is down by \$237 thousand due to reductions in Building and Inspection Permit revenue, Food Permit revenue, Marriage License revenue and Publication Permit revenue as a result of the economic impact of the COVID-19 pandemic. The \$1.2 million decrease in fine revenue is mainly attributable to decreases in Back Taxes Interest and Penalty revenue, Eviction fines, Drug fines, and Traffic Violation fines.

The \$4.7 million net decrease in Charges for Services revenue is primarily the result of increases in revenue collection of the following fees: Recording Fees, GIS Fees, State's Attorney Prosecution Fees and Court Facility Construction Fees. These revenue increases were offset by the following revenue decreases: General Circuit Division Fees, Additional Circuit Division Fees, Revenue Stamp Tax Fees, 10% Bond Fees, Chancery Foreclosure Fees, Court Security Fees, Impact Fees and Miscellaneous Fees.

The \$667 thousand increase in reimbursement revenue is the net result of an increase in Probation Salary reimbursements offset by decreases in Community Development Block Grant reimbursements, KDOT service reimbursements and Public Safety reimbursements. Net investment revenue is down 43% as a result of falling interest rates. The \$805 thousand increase in Miscellaneous Revenue is primarily attributable to an increase in Riverboat proceeds.

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Comparative Summary of Revenues  
General Fund

	2020	2019	Increase	
	General Fund	General Fund	(Decrease) 2019 to 2020	% Change
<b>Revenues</b>				
Property taxes	\$ 32,806,621	\$ 34,733,716	\$ (1,927,095)	-6%
Other taxes	4,333,901	2,557,692	1,776,209	69%
Intergovernmental	23,770,360	24,799,098	(1,028,738)	-4%
Grants	487,889	294,929	192,960	65%
Licenses and permits	1,087,169	1,281,202	(194,033)	-15%
Fines	1,939,143	2,329,797	(390,654)	-17%
Charges for services	12,306,182	13,867,115	(1,560,933)	-11%
Reimbursements	7,291,241	5,423,680	1,867,561	34%
Net investment income	867,023	1,470,954	(603,931)	-41%
Miscellaneous	291,464	364,469	(73,005)	-20%
<b>Total Revenues</b>	<b>\$ 85,180,993</b>	<b>\$ 87,122,652</b>	<b>\$ (1,941,659)</b>	<b>-2%</b>

The General Fund's share of Property Tax revenue declined \$1.9 million (despite the \$538 thousand increase generated by new construction) as a result of the shift of Property Tax revenue to the IMRF, FICA and Insurance Liability Funds in order to balance their budgets which are entirely dependent upon property tax revenue. The \$1.8 million increase in Other Taxes revenue is due to increasing the General Fund's share of RTA Sales Tax from 3% to 10%, combined with the \$0.5 million increase in Local Use Tax revenue.

Intergovernmental revenue decreased \$1.0 million as a result of the County's share of State Sales Tax revenue declining by \$970 thousand and of Personal Property Replacement Tax revenue declining by \$193 thousand, offset by an increase in the County's share of State Income tax revenue of \$134 thousand.

Grant revenue increased by \$193 thousand due to receiving the new CARES Act Election Grant. Licenses and Permits revenue was down \$194 thousand due to declines in Building and Permit revenue, Publication Permit revenue and Marriage License revenue. Fine revenue was down \$391 thousand as a result of decreases in Back Taxes Interest and Penalties revenue and Eviction Fines revenue, offset by increases in Bond Forfeiture Fines revenue and Judicial Technology Fines revenue.

Charges for Services revenue decreased \$1.6 million as a consequence of shutting down the Court System during the pandemic, as well as suspending Chancery Foreclosure activity. Reimbursement revenue increased \$1.9 million primarily as a result of a substantial increase in Probation Salary Reimbursement revenue.

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 41% decline in investment revenue is attributable to the falling interest rates.

Miscellaneous Revenue decreased \$73 thousand as a result of the absence of one-time reimbursements received from the Forest Preserve in 2019 for special Information Technology services provided.

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### Comparative Summary of Revenues For the Total Nonmajor Governmental Funds

	2020		2019		Increase (Decrease) 2019 to 2020	% Change
	Nonmajor Governmental Funds	Nonmajor Governmental Funds	Nonmajor Governmental Funds	Nonmajor Governmental Funds		
<b>Revenues</b>						
Property taxes	\$ 23,595,542	\$ 21,349,345	\$ 2,246,197	11%		
Other taxes	22,710,734	21,249,653	1,461,081	7%		
Grants	23,178,765	11,216,211	11,962,554	107%		
Licenses and permits	1,658,006	1,700,895	(42,889)	-3%		
Fines	1,191,589	1,952,201	(760,612)	-39%		
Charges for services	9,963,644	13,129,685	(3,166,041)	-24%		
Reimbursements	3,364,634	4,296,282	(931,648)	-22%		
Net investment income	2,194,717	3,922,049	(1,727,332)	-44%		
Miscellaneous	4,849,833	3,971,610	878,223	22%		
<b>Total Revenues</b>	<b>\$ 92,707,464</b>	<b>\$ 82,787,931</b>	<b>\$ 9,919,533</b>	<b>12%</b>		

The share of Property Tax revenue for the Nonmajor Governmental Funds increased by 11% resulting from increases in the allocations of Property Tax revenue to the IMRF, FICA and Insurance Liability Funds. The increase to the IMRF Fund was related to IMRF and SLEP rate increases, as well as wage increases. 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 \$1.5 million increase in Other Taxes revenue is the net result of the \$2.0 million increase to the Supplemental State Distribution to the Division of Transportation and the \$0.6 million increase in Transportation Motor Fuel Tax revenue, offset by the \$1.1 million decrease to Motor Fuel Local Option revenue. The \$12.0 million increase in Grant revenue is primarily due to the following new grants: the Rebuild Illinois Grant, the COVID-19 Contact Tracing Grant, the COVID-19 Outbreak Grant and the Homeless Lodging Grant, as well as increases to the Community Development Block Grant, the Home Program Grant, the State Opioid Response Grant, the Local Health Protect Grant, the Children's Mental Health Initiative Grant, and the Immunization Coverage Level Grant.

Licenses and Permits revenue is down \$43 thousand as a result of declines in Food Permit revenue, Oversized Moving Permits, and Septic and Well Permits, offset by an increase in Roadway Access Permits. Fine Revenue is down \$761 thousand due to declines in Traffic Violation Fines, Drug Fines, and DUI Fines. The \$3.2 million decrease in Charges for Services revenue is primarily the net result of decreases in Court Security Fees, Impact Fees, and Miscellaneous Fees offset by increases in Recording Fees, GIS Fees, and Court Facility Construction Fees. Reimbursements revenue decreased \$0.9 million as a result of decreases in Community Development Block Grant reimbursements, KDOT service reimbursements and Public Safety reimbursements. The 44% decline in Investment Income is attributable to falling interest rates.

The \$878 thousand increase in Miscellaneous revenues is almost entirely due to the increase in the Grand Victoria Casino Elgin riverboat contribution. The proceeds from the casino are based on a contractual percentage of adjusted revenue.

## KANE COUNTY, ILLINOIS

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### Comparative Summary of Expenditures by Classification For the Total Governmental Funds

	2020	2019	Increase	%
	Governmental	Governmental	(Decrease)	%
	Funds	Funds	2019 to 2020	Change
<b>Expenditures</b>				
Personnel Wages & Salaries	\$ 75,603,330	\$ 71,267,209	\$ 4,336,121	6%
Personnel Benefits	28,364,194	26,351,718	2,012,476	8%
Contractual Services	103,793,763	47,145,983	56,647,780	120%
Commodities	14,725,886	9,489,462	5,236,424	55%
Capital Outlay	41,004,502	33,756,099	7,248,403	21%
Debt Service	8,315,782	7,999,407	316,375	4%
Contingency and Other	(323,966)	(390,177)	66,211	17%
<b>Total Expenditures</b>	<b>\$ 271,483,491</b>	<b>\$ 195,619,701</b>	<b>\$ 75,863,790</b>	<b>39%</b>

*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 \$4.3 million from 2019 levels. Several factors contributed to this change: 1) an average 2% wage increase for most employees, 2) fewer vacancies in Information Technology, 3) additional election worker expenditures related to the biennial election, 4) additional staffing and temporary assignment pay increases in the Health Department in response to the COVID-19 pandemic, 5) the shift of personnel expenditures from the Environmental Surcharge Proprietary Fund to the General Fund, and 6) early retirement incentives paid out in the Sheriff's Department. FICA and IMRF expenditures were affected accordingly.

Near the end of 2018, the Illinois Municipal Retirement Fund chose to lower the expected rate of return on their investments from 7.5% to 7.25%. This resulted in a 15.7% average rate increase to Kane County, which caused the County's IMRF expenditures to increase \$1.7 million. The contribution rate for regular IMRF was raised from 7.31% to 8.08%, and the contribution rate for SLEP was raised 18.62% to 22.66%.

Near the end of Fiscal Year 2015, the County joined the Intergovernmental Personnel Benefit Cooperative (IPBC) in order to purchase health insurance at a lower rate with lower risk. As of January 1, 2016, the County was no longer self-insured, but began paying IPBC a fixed monthly payment sufficient to cover the County's maximum exposure. However, the administrative costs associated with belonging to the IPBC had proven to exceed the savings achieved by pooling risk. Therefore, the County chose to once again become self-insured beginning July 1, 2019. The savings achieved allowed the overall average health insurance contribution rate to remain the same in Fiscal Year 2020 as it had been in Fiscal Year 2019.

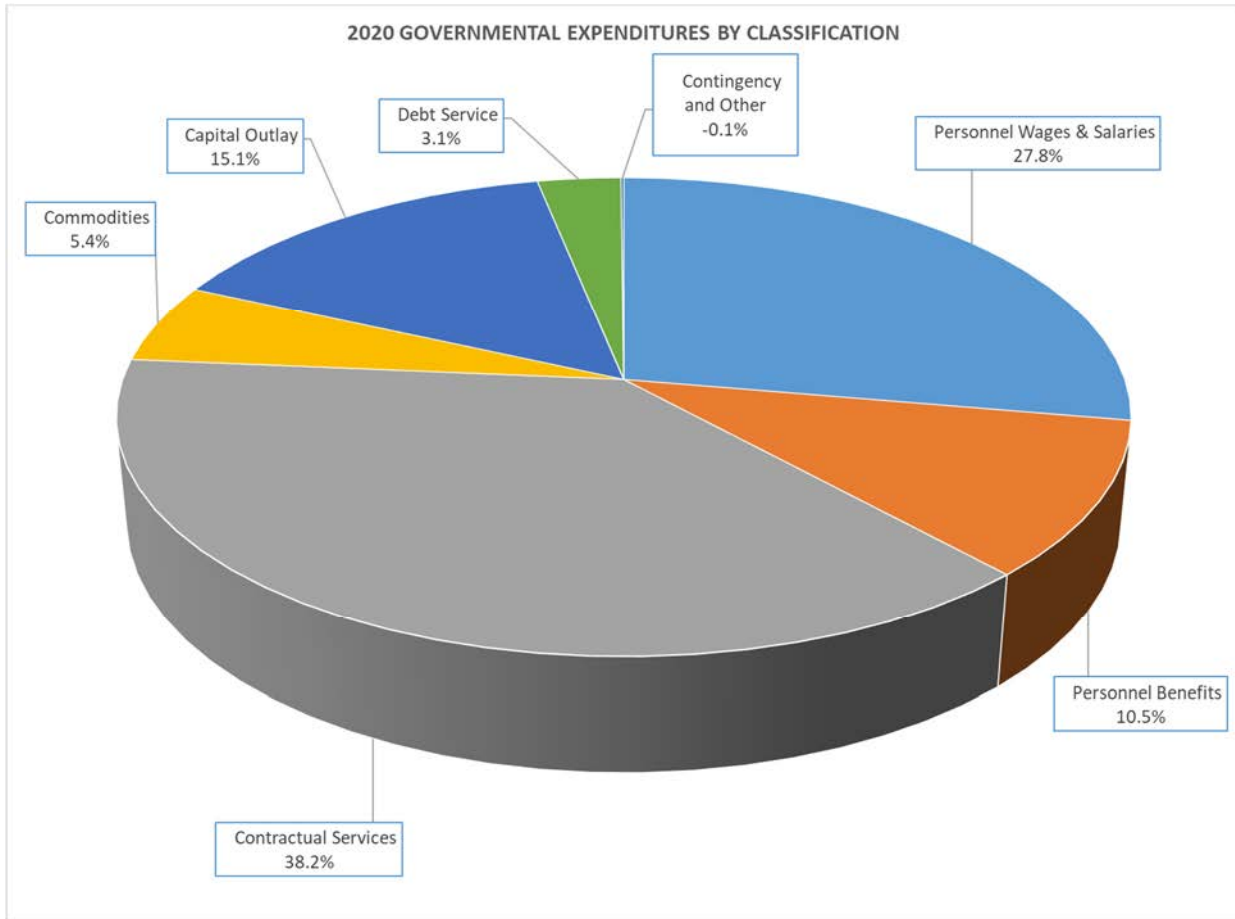
Contractual Services increased 120% or \$56.6 million in 2020. \$44.7 million of this increase is directly related to the external grants funded by the CARES Act in response to and mitigation of the COVID-19 pandemic. These external grants were awarded to the following categories of recipients:

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Category	Total Awarded
Municipalities	\$27,470,000
Small Businesses	8,872,000
Fire Protection Districts	4,647,000
Non-Profits	1,681,000
Townships, Park Districts, Forest Preserves, Library Districts	1,392,000
Performing & Visual Arts Venues and Amusement Parks	573,000
Historical Societies and Museums	59,000
<b>Total Awarded</b>	<b><u><u>\$44,694,000</u></u></b>

An additional \$2.0 million of CARES Act Funding was utilized by the County to provide services such as cleaning, disinfection, COVID Testing, temporary staffing, interpreter services, software subscriptions related to provision of remote access (meetings, document signing), hazardous waste disposal, architectural services to design building improvements related to air purification systems and social distancing, and accounting services related to the administration of the CARES Act funding.



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\$5.2 million of the increase was related to additional expenditures incurred by the Health Department for temporary staffing to assist with contact tracing and managing the response to the pandemic. There was also a net \$609 thousand increase in liability and worker's comp insurance expenditures and a \$304 thousand increase in external Riverboat Grants. Significant increases in contractual services for the Community Development Block Grant, HOME Program, OCR & Recovery Act, and Elgin Community Development Block Grant programs also contributed to the variance. The remainder of the increase is attributable to engineering services, election services provided for the biennial election, and contractual increases in software license expenditures and janitorial services.

Commodity expenditures increased about 55% or \$5.2 million in 2020. \$4.0 million of the variance was due to commodities 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. \$1.1 million of the variance was related to the purchase of voting systems and accessories to accommodate mail-in ballots. The remaining variance can be attributed to the purchase of additional supplies by the Sheriff such as for the bomb squad and S.W.A.T.

The change in debt service expenditures is as expected according to the debt amortization schedules. 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.

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

	2020	2019	Increase	%
	General	General	(Decrease)	%
	Fund	Fund	2019 to 2020	Change
<b>Expenditures</b>				
General Government	\$ 13,028,565	\$ 12,977,498	\$ 51,067	0%
Public Safety	28,843,309	42,031,481	(13,188,172)	-31%
Judicial	15,680,497	16,260,110	(579,613)	-4%
Public Service and Records	6,403,335	5,523,658	879,677	16%
Environment and Conservation	511,762	-	511,762	n/a
Development, Housing and Economic Development	1,367,959	1,647,069	(279,110)	-17%
Capital Outlay	280,299	340,436	(60,137)	-18%
<b>Total Expenditures</b>	<b>\$ 66,115,726</b>	<b>\$ 78,780,252</b>	<b>\$ (12,664,526)</b>	<b>-16%</b>

Expenditures in the General Fund decreased in total by \$12.7 million or about 16% in 2020. The overall decrease can be attributed to the 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 COVID-19 pandemic. This decrease in expenditures was offset by an overall average 2% wage increase, and the additional expenditures of the biennial election that occurred in 2020.

## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis As of and for the year ended November 30, 2020 (Unaudited)

General Government expenditures increased only \$51 thousand. This is attributable to the average 2% wage increase and increases in janitorial and software license expenditures being offset by vacancies in the County Board Office and Building management, reductions in utilities expenditures and the shift of personnel expenditures from Information Technology to the Coronavirus Relief Fund.

Public Safety expenditures decreased 31% (\$13.2 million) primarily as a result of the shift of expenditures to the Coronavirus Relief Fund related to personnel who were substantially dedicated to responding to and mitigating the COVID-19 pandemic, as well as vacancies in the Sheriff's Office and Court Services. This decrease in expenditures was offset by an overall average 2% wage increase, as well as increases in medical, dental, psychological and autopsy services. There was also the additional expenditures of Drug Court that had been moved to the General Fund from its own special revenue fund, and of five additional months of Court Security expenditures that had been moved to the General Fund in July of 2019 from its special revenue fund.

Judicial expenditures decreased 4% or (\$580,000) primarily as a result of the Court rooms being closed during the pandemic. Public Service and Records expenditures increased 16% (\$880,000) as a result of the biennial election and increased expenditures for voting equipment.

The 17% (\$279,000) reduction in expenditures of Development, Housing and Economic Development is related to the Environment and Conservation Department having been separated from the Development Department and established as its own General Fund department in 2020. Environment and Conservation expenditures were also moved from the Enterprise Surcharge Proprietary Fund to the General Fund in 2020, resulting in a total of \$512,000 of expenditures. Capital Outlay expenditures decreased by \$60 thousand (18%).

#### Comparative Summary of Expenditures For the Total Nonmajor Government Funds

	2020		2019	
	Nonmajor Governmental Funds	Nonmajor Governmental Funds	Increase (Decrease) 2019 to 2020	% Change
<b>Expenditures</b>				
General Government	\$ 13,828,959	\$ 15,861,177	\$ (2,032,218)	-13%
Public Safety	5,555,650	7,764,502	(2,208,852)	-28%
Highway and streets	23,269,666	22,067,733	1,201,933	5%
Judicial	7,590,262	7,318,788	271,474	4%
Public Service and Records	8,622,590	6,891,141	1,731,449	25%
Health and welfare	13,426,912	5,550,588	7,876,324	142%
Environment and Conservation	74,344	149,462	(75,118)	-50%
Development, Housing and Economic Development	5,295,945	2,668,898	2,627,047	98%
Debt Service	8,315,782	7,999,407	316,375	4%
Capital Outlay	22,054,506	23,637,122	(1,582,616)	-7%
<b>Total Expenditures</b>	<b>\$ 108,034,616</b>	<b>\$ 99,908,818</b>	<b>\$ 8,125,798</b>	<b>8%</b>

## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis As of and for the year ended November 30, 2020 (Unaudited)

Expenditures in the Nonmajor Governmental funds increased in total by 15% or \$8.1 million in 2020.

General Government expenditures decreased \$2.0 million primarily as a result of the shift of \$4.2 million of IMRF, SLEP and FICA expenditures to the Coronavirus Relief Fund related to General Fund personnel expenditures substantially dedicated to the response to and mitigation of the COVID-19 pandemic. Other decreases include a \$0.2 million decrease in GIS contractual expenditures, a \$0.2 million decrease in legal fees, and a \$0.1 million decrease in Mill Creek expenditures. These decreases were offset by a \$1.5 million increase in IMRF contributions (as a result of the 15.7% average rate increase), and a \$0.3 million increase in FICA expenditures associated with General Fund wage increases. There was also a \$0.6 million net increase in Liability and workers compensation expenditures and a \$0.3 million increase to external Riverboat grants.

The \$2.2 million decrease in Public Safety expenditures is primarily the result of the Court Security Department having been moved from its own special revenue fund to the General Fund in July of 2019 and the Drug Court having been moved to the General Fund in 2020. There were also decreases in Canteen Commission expenditures and psychological services expenditures for Probation Services.

Expenditures for Highways & Streets increased \$1.2 million as a result of a \$2.5 million increase in road resurfacing, pavement marking, bridge inspection, bridge repairs and crack filling and a \$0.1 million increase for rock salt, offset by a \$0.9 million decrease in road repairs and pavement preservation, a \$0.2 million decrease in overtime, a \$0.2 million decrease in intersection lighting and a \$0.1 million reduction in fuel expenditures.

The \$0.3 million increase in Judicial expenditures can be attributed to the increased personnel expenditures of the State's Attorney's Office Civil Division and the increased software license expenditures related to the Court Case Management System.

Public Service and Records expenditures increased \$1.7 million as a result of a \$1.1 million increase in voting systems and accessories and an \$0.8 million increase in services provided by Workforce Development, offset by reductions in personnel expenditures in Tax Sale Automation, Vital Records Automation and Recorder's Automation.

Health & Welfare expenditures increased \$7.9 million primarily in response to and mitigation of the COVID-19 pandemic.

The \$75 thousand decrease in expenditures for Environment and Conservation was due to less stormwater management program activity. Expenditures for Development, Housing and Economic Development increased \$2.6 million as a result of increases in the Community Development Block Grant, the Home Program and the Elgin Community Development Block Grant programs.

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

Capital Outlay decreased \$1.6 million as the net result of an \$11.5 million decrease in bridge construction, a \$0.8 million decrease in computers, communication and office equipment, and a \$0.4 million decrease in building improvements, offset by an \$8.8 million increase in building construction, a \$2.0 million increase in road construction and a \$0.1 million increase in automotive equipment.

*Major Special Revenue Funds* – In 2020, the Coronavirus Relief Fund replaced the IMRF Fund as a major special revenue fund. The Transportation Sales Tax Fund continues to be a major special revenue fund.

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*Coronavirus Relief Fund* – On April 23, 2020 the County received \$92,962,702 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. \$87.1 million was expended and recognized as revenue in Fiscal Year 2020. The County allocated the funds to the following uses:

<b>Allocation Category</b>	<b>Amount</b>
<b>External Allocations</b>	
Municipalities	\$27,469,648
Small Businesses	8,872,007
Fire Protection Districts	4,647,334
Non-Profits	1,680,936
Townships, Park Districts, Forest Preserves, Library Districts	1,392,119
Performing & Visual Arts Venues and Amusement Parks	573,402
Historical Societies and Museums	59,337
Subtotal external allocations	44,694,783
<b>Internal Allocations</b>	
County Personnel	22,966,859
County Contractual Services	1,859,663
County Commodities	2,524,535
County Capital	5,626,625
Health Department	9,198,899
Administration	257,496
Subtotal internal allocations	42,434,077
<b>Total</b>	<b>\$87,128,860</b>

Most of the remaining \$5,833,842 of the grant is expected to be expended in the first quarter of 2021.

*Transportation Sales Tax Fund* – The \$2.5 million decrease in the Transportation Sales Tax Fund revenue is primarily due to the reduction of the allocation of RTA Sales Tax revenue from 82% to 75%. There was also a 51.8% decrease in investment revenue and a 40.3% decrease in reimbursement revenue. The \$2.5 million increase in Transportation Sales Tax Fund expenditures is simply the result of timing of road construction projects, particularly pertaining to the Longmeadow Parkway and bridge construction project.

*Business-type Activities* - Combined operating revenues for the Enterprise Surcharge Fund and the Enterprise General Fund decreased from \$156 thousand in Fiscal Year 2019 to \$85 thousand in Fiscal Year 2020 as a result of a decrease in recycling revenue. The main source of revenue in prior years had been derived from waste dumped at Settler's Hill Landfill. The landfill closed on December 29, 2006. Investment revenue decreased \$202 thousand.

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

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### Comparative Summary of Expenses For the Total Proprietary Enterprise Funds

	2020	2019	Increase	
	Proprietary Funds	Proprietary Funds	(Decrease) 2019 to 2020	% Change
<b>Expenses</b>				
Personnel Services	\$ 92,273	\$ 151,169	\$ (58,896)	-39%
Benefits	27,486	44,700	(17,214)	-39%
Contractual Services	778,573	6,225,180	(5,446,607)	-87%
Commodities	14,006	17,593	(3,587)	-20%
Depreciation	2,691	6,457	(3,766)	-58%
<b>Total Expenses</b>	<b>\$ 915,029</b>	<b>\$ 6,445,099</b>	<b>\$ (5,530,070)</b>	<b>-86%</b>

Personnel Services decreased by \$59 thousand due to changes in personnel allocation and a vacancy. The 39% or \$17 thousand decrease in benefit expense reflects the decrease in personnel allocation, as well as the increase in IMRF rates. Contractual Services decreased by \$5.4 million as a result of construction of the cross country course on Settler's Hill having been substantially completed in 2019. Commodities expense decreased slightly by \$4 thousand. Depreciation expense for the dedicated vehicle decreased \$4 thousand as a result of it being the final year of depreciation (half year convention).

### 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, 2020, the County's governmental funds reported combined ending fund balances of \$274.9 million, an increase of \$21.3 million in comparison with the prior year. The \$112 thousand fund balance in the Coronavirus Relief Fund is the investment revenue that accumulated in the fund. The Transportation Sales Tax Fund experienced a \$5.1 million decrease in fund balance simply due to the timing of the construction projects that will be funded by the Transportation Sales Tax collected. The increase in the fund balance of the General Fund will be discussed separately below.

Approximately 18.6% (\$51.0 million) of the total governmental funds balance is unassigned fund balance, which is available to meet the County's current and future needs for any purpose. The remainder of the fund balance is available only for specific purposes: nonspendable (\$1.4 million), restricted (\$109.7 million), committed (\$47.8 million) or assigned (\$65.0 million).

## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis As of and for the year ended November 30, 2020 (Unaudited)

The General Fund is the chief operating fund of the County. At November 30, 2020, unassigned fund balance of the General Fund was \$51.8 million, while total fund balance reached \$81.6 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 78% of total fund expenditures, while total fund balance represents 123% of that same amount. During 2020, revenues exceeded expenditures by \$19.1 million. After taking into account interfund transfers, the General Fund's fund balance increased by \$16.3 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 \$3.5 million less than the final budgeted amount primarily due to the economic impact of the pandemic, as well as the temporary shutdown of the court system and County Clerk office. With the notable exceptions of Local Use Tax, State Income Tax, Recording Fees, Revenue Tax Stamps, State's Attorney's Prosecution Fees, and reimbursements, less than budgeted revenues were collected from nearly all revenue sources including Other Taxes, Intergovernmental, Grants, Licenses and Permits, Fines, Charges for Services, and Miscellaneous revenues. Total expenditures were \$19.6 million less than the final budget. Explanations of the areas where expenditures differed significantly from budget are discussed below.

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

Unrestricted net position of the Proprietary Funds totaled \$6.4 million at November 30, 2020, of which \$0.3 million relates to the Enterprise General Fund and \$6.1 million relates to the Internal Service Health Insurance Fund. The unrestricted net position for the Enterprise General Fund decreased by \$0.6 million as a result of expenses related to the construction of the cross country course. The unrestricted net position for the Internal Service Health Insurance Fund increased by \$1.5 million as a result of a refund from the Intergovernmental Personnel Benefit Cooperative of the County's \$1.0 million reserve that had accumulated while we were members, in addition to \$0.5 million less than expected medical and dental expenses related to the pandemic. The Enterprise Surcharge Fund experienced a decrease in net position of \$22 thousand, most of which was due to the cost of administration and recycling. Factors concerning the financing of the proprietary funds were addressed in the discussion of the County's business-type activities.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

Budget to actual statements and schedules for the General Fund are provided later in this Comprehensive Annual Financial Report. Budget columns are provided for both the original budget adopted for Fiscal Year 2020 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 \$1,176,654 increase. The major reasons for the increase were the funding of unbudgeted collective bargaining wage increases from the Property Tax Freeze Protection Fund, and the receipt of a variety of new grants, including the CARES Act Elections Grant, Child Protection Data Grant, State Alien Assistance Grant, and an additional Emergency Management Assistance Grant.

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

## KANE COUNTY, ILLINOIS

Management's Discussion and Analysis  
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(Unaudited)

General Fund Department	Budget Amendments Increase/(Decrease)	Reason for Variance
Elections Expense	\$ 217,706	The County Clerk's Office received a CARES Act grant to reimburse the County for COVID-19 expenses such as PPE, disinfection supplies and postage for mail-in ballots.
Sheriff's Office	\$ 682,157	The wages, overtime and uniform allowance budgets were increased by a total of \$585,684 as a result of collective bargaining agreements reached with Sheriff's Office civilians, deputies and sergeants and was funded by the Property Tax Freeze Protection Fund. The Sheriff's Administration/Deputies budget was increased by \$96,473 from savings in Court Security so as to eliminate the unallocated budget reduction embedded in the FY2020 budget.
Court Security	\$ 106,662	The wages and uniform allowance budgets were increased by a total of \$306,285 as a result of a collective bargaining agreement reached with Sheriff's Office court security officers and was funded by the Property Tax Freeze Protection Fund. Operational savings totaling \$199,623 were transferred to the Sheriff's Administration/Deputies budget and Capital Outlay to offset overages in those line items.
Court Services Administration	\$ 152,530	Savings totaling \$152,530 from other Court Services sub-departments were transferred to this sub-department to eliminate the unallocated budget reduction embedded in the FY2020 budget.
Juvenile Custody	\$ (247,909)	\$247,909 savings from Juvenile Board & Care were transferred out of this subdepartment to cover overages in other Court Services sub-departments.
Juvenile Justice Center	\$ 244,746	The medical/dental/hospital services budget was increased by \$123,770 and the psychological/psychiatric services budget was increased by \$52,000. Both increases were funded by the contingency. Savings totaling \$68,976 from other Court Services sub-departments were transferred to this sub-department to offset overages in this sub-department.
Coroner	\$ 368,733	The Coroner's budget was increased by \$368,733 from the contingency to fund autopsy related expenditures.

## KANE COUNTY, ILLINOIS

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General Fund Department	Budget Amendments Increase/(Decrease)	Reason for Variance
Other Contingency	\$ (641,523)	In general, the contingency budget is used to fund unanticipated expenditures. \$123,770 was used to fund a JJC medical/dental/hospital services contractual increase; \$52,000 funded a JJC psychological/psychiatric services contractual increase; \$5,000 funded new County Board member professional and continuing education budget; \$47,000 funded an Environmental Management refund of stormwater deposit as well as a benefit expense overage; \$368,733 funded increased Coroner's autopsy related expenses; and \$45,020 funded Building Management utilities expense overages.
Capital Outlay	\$ 180,729	Savings from the Sheriff's Office budget funded the purchase of a \$42,623 vehicle for the Drug Task Force and \$110,041 for a bomb bunker. Savings from postage were used to purchase a new \$28,065 postage meter.

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

Revenues	Variance with Final Budget Positive/(Negative)	Reason for Variance
Local Use Tax	\$ 536,630	The budget was based on the Illinois Municipal League (IML) forecast. The higher than expected revenue collection is most likely due to increased internet sales during the pandemic shutdown.
State Sales Tax	\$ (935,478)	State Sales Tax declined as a result of the pandemic shutdown.
State Income Tax	\$ 143,173	Budgets are based on IML forecast and are difficult to project since there are so many variables.
Personal Property Replacement Tax	\$ (178,335)	
Back Taxes - Interest and Penalty	\$ (322,580)	Treasurer provided extended grace period due to pandemic.
Tax Redemption Fees	\$ (102,804)	Tax sale was delayed due to pandemic.
Election Fees	\$ 142,400	Increase related to biennial election.
Recording Fees	\$ 556,177	Demand for housing in collar counties increased; the Recorder budgets this revenue conservatively.
Revenue Tax Stamp Fees	\$ 108,053	
General Circuit Division Fees	\$ (1,215,294)	
County Court System Fees	\$ (341,519)	Court related fees declined as a direct result of the court system being shut down during the pandemic.
Court Security Fees	\$ (575,142)	
States Attorney Prosecution Fees	\$ 179,596	Budget was fairly conservative.
Net Civil Processing Fees	\$ (130,298)	These activities were reduced while the Sheriff focused on responding to the pandemic.
Electronic Monitoring Fees	\$ (305,998)	

## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis As of and for the year ended November 30, 2020 (Unaudited)

Revenues	Variance with Final Budget Positive/(Negative)	Reason for Variance
Cable Franchise Fees	\$ (164,180)	This revenue is less than expected due to the economic impact of the pandemic.
Probation Salary Reimbursement	\$ 525,761	The Administrative Office of the Illinois Courts increased its reimbursement of salaries for 2020.
Miscellaneous Reimbursement	\$ (103,216)	Due to the pandemic, less expense was incurred for which the County was reimbursed.
Net Investment Income	\$ (453,491)	The average rate of return used for budgeting purposes was 2.1%. The actual average rate of return was 1.1%, only half of what was expected.

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
Information Technologies	\$ 741,675	Savings from reimbursement of personnel expense of staff dedicated to providing remote access in response to pandemic shutdown. There were also savings in contractual services and conferences, as well as from vacancies and health insurance coverage chosen by employees different than budgeted.
Supervisor of Assessments	\$ 152,745	Savings from reimbursement of personnel expense of staff for COVID-19 related paid time off. There was also savings in legal printing, and from health insurance coverage chosen by employees different than budgeted.
Elections Expense	\$ 148,261	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 from health insurance coverage chosen by employees different than budgeted.
Recorder of Deeds	\$ 146,337	Savings from reimbursement of personnel expense of staff for COVID-19 related paid time off, as well as vacancies.
Judiciary and Courts	\$ 502,364	Savings from reimbursement of personnel expense of staff for COVID-19 related paid time off, as well as from less juror's expense related to the closing of the court rooms during the shutdown.

## KANE COUNTY, ILLINOIS

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General Fund Sub-Department	Variance with Final Budget Positive/(Negative)	Reason for Variance
Circuit Clerk Administration	\$ 601,336	Savings from reimbursement of personnel expense of staff for COVID-19 related paid time off, especially that related to the closing of court rooms.
States Attorney	\$ 181,427	Savings from vacancies, and from court related expenses being lower than anticipated due to closing of the court rooms.
Public Defender	\$ 244,142	
Sheriff	\$ 6,931,765	Savings from reimbursement of personnel expense of staff who were substantially dedicated to responding to and mitigating the COVID-19 health emergency.
Adult Corrections	\$ 8,721,091	Savings from reimbursement of personnel expense of staff who were substantially dedicated to responding to and mitigating the COVID-19 health emergency, as well as savings related to a lower detainee population.
Court Security	\$ 1,719,358	Savings from reimbursement of personnel expense of staff who were substantially dedicated to responding to and mitigating the COVID-19 health emergency.
Adult Court Services	\$ 316,741	Savings from reimbursement of personnel expense of staff for COVID-19 related paid time off, especially that related to the closing of court rooms.
Juvenile Court Services	\$ 155,238	Savings from reimbursement of personnel expense of staff for COVID-19 related paid time off, especially that related to the closing of court rooms.
Juvenile Custody	\$ 111,220	Less Juvenile Board & Care expense than anticipated, likely due to the pandemic.
Juvenile Justice Center	\$ 498,237	Savings from reimbursement of personnel expense of staff who were substantially dedicated to responding to and mitigating the COVID-19 health emergency, as well as savings related to a lower detainee population.
Diagnostic Center	\$ 318,548	Savings from reimbursement of personnel expense of staff for COVID-19 related paid time off, as well as vacancies.
Communication/Technology	\$ 613,652	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 shutdown.

## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis As of and for the year ended November 30, 2020 (Unaudited)

General Fund Sub-Department	Variance with Final Budget Positive/(Negative)	Reason for Variance
Other Contingency	\$ 408,477	The \$50,000 contingency budget for Corrections adult board and care was not utilized. There was also \$358,477 remaining of the general contingency budget, indicating the operating budget was more than sufficient for the year.

### CAPITAL ASSETS AND DEBT ADMINISTRATION

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

The County's balance of capital assets for its governmental and business-type activities, net of accumulated depreciation at November 30, 2020, totals \$626.9 million, compared to \$588.3 million at November 30, 2019. 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 \$585.4 million in 2019 to \$624.0 million in 2020, a 6.6% or \$38.6 million increase. Total new additions (net of transfers from construction-in-progress) were \$54.2 million. The new assets can be attributed to transportation projects, construction of a Multi-Use Facility, completion of elevator renovations, roof replacement, HVAC improvements, energy efficiency program initiatives, carpet replacement, parking lot repairs, sidewalk repairs, and new vehicles. Seventy-Nine (79) transportation projects account for nearly \$34.7 million of the total and include expenditures for right-of-way, roads, bridges, street lights, traffic signals, and construction-in-progress. The County received capital contributions in the form of infrastructure and land (right-of-way) in the amount of \$9.2 million.

Current commitments for which the County has entered into contracts for future construction total approximately \$69.0 million for road and bridge projects, including construction of the Longmeadow Parkway Bridge. The work is expected to be completed over the next two years.

Capital assets in proprietary funds were unchanged during the year.

Additional information on the County's capital assets can be found in Note III C. on pages 67-68 of this report.

*Long-Term Debt* – A comparative summary of long-term debt appears below. At November 30, 2020, the County had total long-term debt outstanding of \$129.7 million for governmental activities. 25.4% (\$33.0 million) was comprised of General Obligation Bonds along with related premium amounts. The total debt for governmental activities decreased \$16.0 million (11%) during the current fiscal year.

## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis As of and for the year ended November 30, 2020 (Unaudited)

	2020	2019	Increase (Decrease) 2019 to 2020	% Change
<b>Governmental Activities</b>				
General Obligation Bonds	\$ 32,976,768	\$ 26,436,076	\$ 6,540,692	25%
Revenue Bonds	27,729,248	27,752,325	(23,077)	0%
Accrued Claims and Judgments	4,058,338	4,648,784	(590,446)	-13%
Compensated Absences	6,437,653	5,076,238	1,361,415	27%
Other Postemployment Benefits	10,618,922	9,659,855	959,067	10%
Net Pension Liability	20,780,530	59,130,992	(38,350,462)	-65%
Long-Term Construction Payable	27,115,346	13,024,733	14,090,613	108%
<b>Total Governmental Activities</b>	<b>\$ 129,716,805</b>	<b>\$ 145,729,003</b>	<b>\$ (16,012,198)</b>	<b>-11%</b>

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 down approximately \$0.6 million from the prior year due to lesser claims outstanding at the end of the current year. Compensated Absences include accrued vacation and certain compensatory time and sick leave relating to the plan in effect prior to December 1, 1989. Compensated Absences are calculated on current wages. The significant increase from Fiscal Year 2019 reflects both the increase in current wages as well as the fact that many employees were not able to take their vacation as they normally would have due to the pandemic.

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 2019 to 2020 by \$1.0 million as a result of the reduction of the discount rate from 3.22% to 2.03%. (The interest rate used is the S&P Municipal Bond 20-Year High-Grade Rate Index as of November 30, 2020.)

The Net Pension Liability represents liability related to the IMRF and SLEP pension plans, and decreased significantly between 2019 (valuation date 12/31/2018) and 2020 (valuation date 12/31/2019) as a result of the extraordinary market return on IMRF's investments.

The Long Term Construction Payable is a liability arising from road construction projects and increased by \$14.1 million.

The County's most recent general obligation bond rating is AA+, a rating that was affirmed by Standard and Poor's Rating Group in November of 2018. Moody's reaffirmed its Aa1 rating in November of 2020. Additional information on the County's long-term debt can be found in Note III E. on pages 70-75 of this report.

### **ECONOMIC FACTORS AND FISCAL YEAR 2021 BUDGETS AND RATES**

Kane County has experienced substantial growth in the last decade and a half, aided by its accessibility to Chicago and other suburbs. The population of Kane County was estimated at 532,403 and is anticipated

## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis As of and for the year ended November 30, 2020 (Unaudited)

to climb to over 750,000 by 2030. The unemployment rate for Kane County in November 2020 was 6.1%, which is 2.4% higher than the previous year's rate of 3.7%.

The County's portion of state-based revenue has been affected by poor economic conditions over the past few years as many state reimbursements and pass-throughs have been reduced, delayed or eliminated. Of recent concern is the fact that the County's share of state income tax was reduced by 5% for the period of July 1, 2018 through June 30 2019, and again for the period of July 1, 2019 through June 30, 2020. The County has prepared for the possibility of state revenue being reduced further by reserving a total of \$5.2 million in the Emergency Reserve Fund, which may be drawn upon to ease the transition to a reduced operating budget if a further reduction in state tax revenue were to occur.

The County has received RTA Mass Transit Sales Tax revenue from the State of Illinois since 2008. It has been increasing an average rate of approximately \$0.5 million per year, and reached a peak of \$18.3 million in 2019. In 2020, RTA Sales Tax revenue dropped 2.7% to \$17.8 million as a result of the economic impact of the pandemic and related shutdown. 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 has funded the implementation of the Court Case Management system, which was purchased in 2014, was substantially implemented in 2016, and has continued to be refined, enhanced and optimized. Beginning July 2017, the state imposed a 2% administrative fee for collecting and distributing the tax. As of July 2018, the administrative fee was lowered to 1.5%, and continues to remain in place.

Interest earned by the County's investments has significantly declined this past year as a result of falling interest rates. As a result, the County decreased the budgeted rate of return for Fiscal Year 2021 from 2.1% to 0.4%. The County's actual average rate of return on investments is hovering around 0.5%.

The County Board levied an additional \$700 thousand of property tax for tax year 2020 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 \$525,078. The County then lowered the tax levy by \$174,922 so as to capture the full amount of increased property tax revenue attributable to new property and nothing more.

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 expires in June of 2021.) All wage increases governed by current contracts were built into the Fiscal Year 2021 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.

As of July 1, 2019 the County left the Intergovernmental Personnel Benefit Cooperative (IPBC) so as to save the cost of the administrative fees associated with belonging to the cooperative which had exceeded the savings achieved by pooling stop loss insurance. The savings achieved enabled the County to hold the health insurance contribution rates flat for Fiscal Year 2020 as well as for Fiscal Year 2021.

At the time of writing this report, the County continues to cope with the impact of the COVID-19 pandemic. In hindsight, the economically sensitive revenue streams were not impacted as severely as originally estimated. General Fund revenue reductions attributable to the COVID-19 pandemic and related

## KANE COUNTY, ILLINOIS

Management's Discussion and Analysis  
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“shutdowns” were estimated to be only \$3.4 million in Fiscal Year 2020 as opposed to the \$6.2 million originally forecasted.

As mentioned above, in April of 2020 the County received \$93 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. The County dedicated \$47 million of these funds to external grants to municipalities, small businesses, non-profits, fire protection districts, park districts, forest preserves, library districts, townships, performing and visual arts, amusement parks, historical societies and museums. The County used the remaining funds to reimburse itself for COVID-19 related expenditures, as well as administrative expenditures. The County was also allowed to reimburse itself for the payroll expenditures of personnel substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Since the expenditures of such personnel had been budgeted, the reimbursement generated \$22.6 million of savings in the General Fund in Fiscal Year 2020. The County drew upon those savings to replace the \$3.4 million of lost revenue in 2020. \$18.6 million of those savings was carried forward to Fiscal Year 2021, where the use of \$5.7 million was budgeted to replace the estimated revenue loss for Fiscal Year 2021, and the use of an additional \$2.3 million was budgeted to close the gap between budgeted revenue and expenditures. The County will use the remainder of the reserve to reimburse itself for any ongoing additional expenditures related to COVID-19, such as PPE, disinfection services, HVAC improvements or social distancing accommodations.

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 May 2021 is compared to the prior year and to the budget.

### Shared and Direct State Taxes Collection YTD May 2021

	Prior Year	Change from Prior Year	Current Year	Variance from Budget	Budget
Sales Tax	\$5,083,986	\$313,875	\$5,397,861	\$466,528	\$4,931,333
Local Use Tax	751,913	192,334	944,248	157,581	786,667
RTA Sales Tax	586,080	31,168	617,248	72,581	544,667
State Income Tax	2,767,955	765,500	3,533,455	1,204,288	2,329,167
Personal Property Replacement Tax	915,440	542,683	1,458,123	1,233,899	224,224
<b>Total</b>	<b>\$10,105,374</b>	<b>\$1,845,561</b>	<b>\$11,950,935</b>	<b>\$3,134,877</b>	<b>\$8,816,058</b>

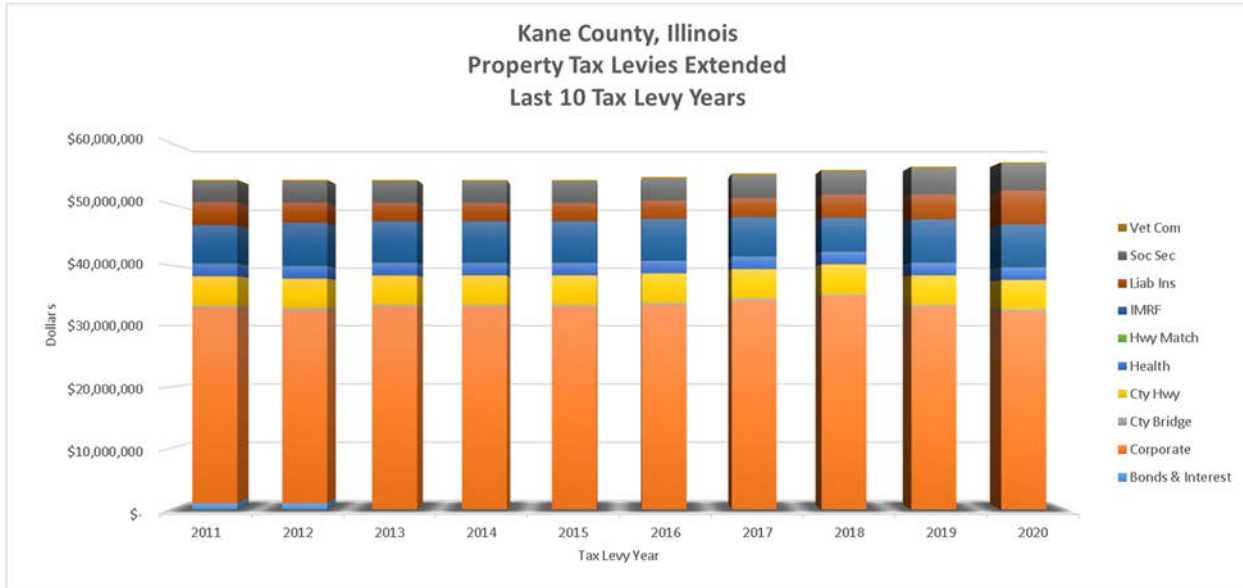
Therefore, the County is optimistic regarding its financial performance for the remainder of Fiscal Year 2021. In the event the economy worsens, revenue reductions will be offset by reductions in expenditures to the greatest degree possible, with any remaining variance being absorbed by the County's 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

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Despite rising costs of wages, benefits, contractual services and commodities, the County 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. The County will continue to explore all viable alternatives.

## 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, 2020

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Component Unit Kane County Forest Preserve</u>
<b>Assets and Deferred Outflows of Resources</b>				
<b>Assets</b>				
Cash and investments	\$ 315,089,113	\$ 5,594,005	\$ 320,683,118	\$ 63,780,104
Restricted cash and investments	8,352,087	-	8,352,087	-
Property tax receivable	57,899,645	-	57,899,645	13,888,137
Intergovernmental receivable	22,311,495	-	22,311,495	2,333,868
Interest receivable	856,563	19,146	875,709	17,325
Loans receivable	1,651,145	-	1,651,145	-
Other receivable	3,207,808	-	3,207,808	310,437
Due from fiduciary funds	26,272	-	26,272	-
Prepaid items	339,456	-	339,456	7,828
Deposits	20,000	-	20,000	-
Land held for resale	-	-	-	334,160
Capital assets not being depreciated	178,073,719	2,883,454	180,957,173	417,816,477
Capital assets, being depreciated, net	445,921,068	-	445,921,068	34,684,254
Total Assets	<u>1,033,748,371</u>	<u>8,496,605</u>	<u>1,042,244,976</u>	<u>533,172,590</u>
<b>Deferred Outflows of Resources</b>				
Deferred outflows related to pensions	22,247,136	-	22,247,136	917,526
Deferred charge on refunding	805,425	-	805,425	2,109,817
Deferred outflows related to OPEB	3,217,657	-	3,217,657	24,330
Total Deferred Outflows of Resources	<u>26,270,218</u>	<u>-</u>	<u>26,270,218</u>	<u>3,051,673</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$1,060,018,589</u>	 <u>\$ 8,496,605</u>	 <u>\$1,068,515,194</u>	 <u>\$ 536,224,263</u>

See accompanying notes to basic financial statements.

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Component Unit Kane County Forest Preserve</u>
<b>Liabilities, Deferred Inflows of Resources, and Net Position</b>				
<b>Liabilities</b>				
Accounts payable	\$ 50,489,434	\$ 26,368	\$ 50,515,802	\$ 2,021,223
Health claims payable	1,057,467	-	1,057,467	-
Accrued payroll	5,782,640	4,636	5,787,276	230,087
Interest payable	957,669	-	957,669	205,248
Unearned revenue	6,540,816	-	6,540,816	-
Deposits	443,931	-	443,931	-
Long-Term Obligations, due within one year:				
Bonds	6,555,000	-	6,555,000	12,660,467
Accrued claims and judgments	2,025,000	-	2,025,000	-
Compensated absences	5,236,011	-	5,236,011	93,475
Long-Term Obligations, due in more than one year:				
Bonds	54,151,016	-	54,151,016	126,920,916
Accrued claims and judgments	2,033,338	-	2,033,338	-
Compensated absences	1,201,642	-	1,201,642	373,898
Long-term construction payable	27,115,346	-	27,115,346	-
Net pension liability - IMRF	3,097,725	-	3,097,725	1,667,665
Net pension liability - SLEP	17,682,805	-	17,682,805	-
Total OPEB liability	<u>10,618,922</u>	<u>-</u>	<u>10,618,922</u>	<u>148,794</u>
Total Liabilities	<u>194,988,762</u>	<u>31,004</u>	<u>195,019,766</u>	<u>144,321,773</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for future periods	57,727,554	-	57,727,554	23,225,157
Deferred inflows related to pensions	22,508,957	-	22,508,957	1,027,205
Deferred inflows related to OPEB	<u>6,258,544</u>	<u>-</u>	<u>6,258,544</u>	<u>311,136</u>
Total Deferred Inflows of Resources	<u>86,495,055</u>	<u>-</u>	<u>86,495,055</u>	<u>24,563,498</u>
<b>Net Position</b>				
Net investment in capital assets	548,432,361	2,883,454	551,315,815	336,271,317
Restricted for:				
Tort immunity	6,776,549	-	6,776,549	135,569
Employee benefits	-	-	-	390,426
Public service and record maintenance	3,030,179	-	3,030,179	-
Judicial purposes	3,372,116	-	3,372,116	-
Public safety	5,637,901	-	5,637,901	-
Highway projects	60,896,559	-	60,896,559	-
Health and welfare	9,813,089	-	9,813,089	-
County development	644,452	-	644,452	-
Debt service	7,353,331	-	7,353,331	3,551,618
Capital projects	4,367,551	5,272,755	9,640,306	192,038
Other purposes	695,153	-	695,153	385,831
Permanent fund - nonspendable	1,150,000	-	1,150,000	-
Unrestricted	<u>126,365,531</u>	<u>309,392</u>	<u>126,674,923</u>	<u>26,412,193</u>
Total Net Position	<u>778,534,772</u>	<u>8,465,601</u>	<u>787,000,373</u>	<u>367,338,992</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$1,060,018,589</u>	<u>\$ 8,496,605</u>	<u>\$1,068,515,194</u>	<u>\$ 536,224,263</u>

See accompanying notes to basic financial statements.

# KANE COUNTY, ILLINOIS

Statement of Activities  
For the Year Ended November 30, 2020

Functions/Programs	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government:</b>				
Governmental Activities				
General government	\$ 98,999,491	\$ 5,842,264	\$ 4,409,207	\$ -
Public safety	35,064,790	5,038,826	7,979,431	-
Highway and streets	55,177,967	463,011	25,894,591	11,898,283
Judicial	22,844,062	9,622,703	1,813,385	-
Public services and records	15,002,009	5,563,975	7,906,490	-
Health and welfare	13,259,450	1,276,437	4,904,846	-
Environment and conservation	579,875	65,682	152,725	-
Development, housing and economic development	6,660,523	1,673,011	4,790,271	-
Interest and fiscal charges	<u>2,020,016</u>	<u>54,570</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>249,608,183</u>	<u>29,600,479</u>	<u>57,850,946</u>	<u>11,898,283</u>
Business Type Activities				
Solid waste	<u>915,029</u>	<u>84,942</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>915,029</u>	<u>84,942</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 250,523,212</u>	<u>\$ 29,685,421</u>	<u>\$ 57,850,946</u>	<u>\$ 11,898,283</u>
<b>Component Unit:</b>				
Forest Preserve District	<u>\$ 18,570,046</u>	<u>\$ 3,371,090</u>	<u>\$ -</u>	<u>\$ 788,599</u>

General revenues:

Taxes

    Property tax

    RTA sales tax

    Other taxes

Intergovernmental - unrestricted

    State income tax

    State sales tax

    Coronavirus Relief Fund

Net investment income

Gain on disposal of assets

Miscellaneous

Transfers

Total general revenues and transfers

Change in net position

Net position - beginning

Net position - ending

See accompanying notes to basic financial statements.

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

<b>Primary Government</b>			<b>Component Unit</b>
<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Kane County Forest Preserve</b>
\$ (88,748,020)	\$ -	\$ (88,748,020)	\$ -
(22,046,533)	-	(22,046,533)	-
(16,922,082)	-	(16,922,082)	-
(11,407,974)	-	(11,407,974)	-
(1,531,544)	-	(1,531,544)	-
(7,078,167)	-	(7,078,167)	-
(361,468)	-	(361,468)	-
(197,241)	-	(197,241)	-
<u>(1,965,446)</u>	<u>-</u>	<u>(1,965,446)</u>	<u>-</u>
<u>(150,258,475)</u>	<u>-</u>	<u>(150,258,475)</u>	<u>-</u>
<u>-</u>	<u>(830,087)</u>	<u>(830,087)</u>	<u>-</u>
<u>-</u>	<u>(830,087)</u>	<u>(830,087)</u>	<u>-</u>
<u>(150,258,475)</u>	<u>(830,087)</u>	<u>(151,088,562)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,410,357)</u>
55,706,507	-	55,706,507	22,954,225
17,935,560	-	17,935,560	-
5,485,599	-	5,485,599	307,425
6,543,173	-	6,543,173	-
15,533,833	-	15,533,833	-
87,128,860	-	87,128,860	-
3,753,107	97,462	3,850,569	1,195,944
167,699	-	167,699	-
937,565	-	937,565	4,853,030
<u>(112,000)</u>	<u>112,000</u>	<u>-</u>	<u>-</u>
<u>193,079,903</u>	<u>209,462</u>	<u>193,289,365</u>	<u>29,310,624</u>
42,821,428	(620,625)	42,200,803	14,900,267
<u>735,713,344</u>	<u>9,086,226</u>	<u>744,799,570</u>	<u>352,438,725</u>
<u>\$ 778,534,772</u>	<u>\$ 8,465,601</u>	<u>\$ 787,000,373</u>	<u>\$ 367,338,992</u>

See accompanying notes to basic financial statements.

# KANE COUNTY, ILLINOIS

Governmental Funds  
Balance Sheet  
As of November 30, 2020

	Major Funds				
	General Fund	Coronavirus Relief Fund	Transportation Sales Tax Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and investments	\$ 83,313,571	\$ 32,994,025	\$ 32,678,670	\$ 159,769,730	\$ 308,755,996
Restricted cash and investments	-	-	-	8,352,087	8,352,087
Property tax receivable	32,523,099	-	-	25,376,546	57,899,645
Intergovernmental receivable	8,170,125	-	5,260,236	8,881,134	22,311,495
Interest receivable	263,969	-	107,956	465,136	837,061
Loans receivable	-	-	-	1,651,145	1,651,145
Other receivables	520,177	-	1,590	1,291,497	1,813,264
Prepaid items	37,838	-	-	221,645	259,483
Deposits	20,000	-	-	-	20,000
Due from other funds	326,551	-	-	968,010	1,294,561
Total Assets	\$ 125,175,330	\$ 32,994,025	\$ 38,048,452	\$ 206,976,930	\$ 403,194,737
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ 5,642,038	\$ 27,110,798	\$ 2,653,620	\$ 13,748,482	\$ 49,154,938
Accrued payroll	3,082,989	-	-	2,698,982	5,781,971
Due to other funds	617,389	-	-	1,294,561	1,911,950
Unearned revenue	-	5,771,358	-	769,458	6,540,816
Deposits payable	-	-	-	443,931	443,931
Total Liabilities	9,342,416	32,882,156	2,653,620	18,955,414	63,833,606
<b>Deferred Inflows of Resources</b>					
Property taxes levied for future periods	32,422,217	-	-	25,305,337	57,727,554
Unavailable revenue	1,835,017	-	2,596,055	2,284,690	6,715,762
Total Deferred Inflows of Resources	34,257,234	-	2,596,055	27,590,027	64,443,316
<b>Fund Balances</b>					
Nonspendable	37,838	-	-	1,371,645	1,409,483
Restricted	-	-	-	109,686,412	109,686,412
Committed	5,236,530	-	29,729,253	12,844,967	47,810,750
Assigned	24,463,152	111,869	3,069,524	37,368,990	65,013,535
Unassigned	51,838,160	-	-	(840,525)	50,997,635
Total Fund Balances	81,575,680	111,869	32,798,777	160,431,489	274,917,815
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 125,175,330	\$ 32,994,025	\$ 38,048,452	\$ 206,976,930	\$ 403,194,737

See accompanying notes to basic financial statements.

# KANE COUNTY, ILLINOIS

## Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position As of November 30, 2020

Total fund balances - governmental funds		\$ 274,917,815
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
<p>Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds:</p>		
Capital assets	\$ 868,367,237	
Accumulated depreciation	<u>(244,372,450)</u>	623,994,787
<p>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.</p>		
		805,425
<p>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:</p>		
Interest payable on debt	(957,669)	
General obligation bonds and debt certificates	(60,706,016)	
Accrued claims and judgments	(4,058,338)	
Net pension liability	(20,780,530)	
Total other postemployment benefits liability	(10,618,922)	
Long-term construction payable	(27,115,346)	
Compensated absences	<u>(6,437,653)</u>	(130,674,474)
<p>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.</p>		
		6,715,762
<p>Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.</p>		
		22,247,136
<p>Deferred outflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.</p>		
		3,217,657
<p>Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.</p>		
		(22,508,957)
<p>Deferred inflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.</p>		
		(6,258,544)
<p>Internal services funds are reported in the Statement of Net Position as governmental activities.</p>		
		<u>6,078,165</u>
Net position of governmental activities		<u>\$ 778,534,772</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, 2020

	Major Funds				
	General Fund	Coronavirus Relief Fund	Transportation Sales Tax Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Property taxes	\$ 32,806,621	\$ -	\$ -	\$ 23,595,542	\$ 56,402,163
Other taxes	4,333,901	-	13,365,559	22,710,734	40,410,194
Licenses and permits	1,087,169	-	-	1,658,006	2,745,175
Grants	487,889	87,128,860	-	23,178,765	110,795,514
Intergovernmental	23,770,360	-	-	-	23,770,360
Fines	1,939,143	-	-	1,191,589	3,130,732
Charges for services	12,306,182	-	-	9,963,644	22,269,826
Reimbursements	7,291,241	-	397,592	3,364,634	11,053,467
Net investment income	867,023	111,871	517,514	2,194,717	3,691,125
Miscellaneous	291,464	-	-	4,849,833	5,141,297
Total Revenues	<u>85,180,993</u>	<u>87,240,731</u>	<u>14,280,665</u>	<u>92,707,464</u>	<u>279,409,853</u>
<b>Expenditures</b>					
Current:					
General government	13,028,565	72,303,338	-	13,828,959	99,160,862
Public safety	28,843,309	-	-	5,555,650	34,398,959
Highways and streets	-	-	6,360,114	23,269,666	29,629,780
Judicial	15,680,497	-	-	7,590,262	23,270,759
Public services and records	6,403,335	-	-	8,622,590	15,025,925
Health and welfare	-	-	-	13,426,912	13,426,912
Environment and conservation	511,762	-	-	74,344	586,106
Development, housing and economic development	1,367,959	-	-	5,295,945	6,663,904
Debt Service					
Principal	-	-	-	6,200,000	6,200,000
Interest and fiscal charges	-	-	-	2,115,782	2,115,782
Capital outlay	280,299	5,626,625	13,043,072	22,054,506	41,004,502
Total Expenditures	<u>66,115,726</u>	<u>77,929,963</u>	<u>19,403,186</u>	<u>108,034,616</u>	<u>271,483,491</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>19,065,267</u>	<u>9,310,768</u>	<u>(5,122,521)</u>	<u>(15,327,152)</u>	<u>7,926,362</u>
<b>Other Financing Sources (Uses)</b>					
Insurance recovery	-	-	-	176,526	176,526
Proceeds from sale of property	-	-	-	205,800	205,800
Principal on bonds sold	-	-	-	13,130,000	13,130,000
Transfers in	5,993,866	-	-	24,400,569	30,394,435
Transfers out	(8,776,527)	(9,198,899)	-	(12,531,009)	(30,506,435)
Total Other Financing Sources (Uses)	<u>(2,782,661)</u>	<u>(9,198,899)</u>	<u>-</u>	<u>25,381,886</u>	<u>13,400,326</u>
Net Change in Fund Balances	16,282,606	111,869	(5,122,521)	10,054,734	21,326,688
<b>Fund Balances, Beginning of Year</b>	<u>65,293,074</u>	<u>-</u>	<u>37,921,298</u>	<u>150,376,755</u>	<u>253,591,127</u>
<b>Fund Balances, End of Year</b>	<u>\$ 81,575,680</u>	<u>\$ 111,869</u>	<u>\$ 32,798,777</u>	<u>\$ 160,431,489</u>	<u>\$ 274,917,815</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, 2020

Net change in total governmental fund balances		\$ 21,326,688
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
<p>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.</p>		
Capital expenditures	\$ 44,996,792	
Depreciation	(15,180,156)	
Net book value of assets retired and transferred	<u>(461,331)</u>	
Capital expenditures in excess of depreciation		29,355,305
<p>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.</p>		
		9,241,383
<p>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.</p>		
		1,854,222
<p>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.</p>		
Decrease in accrued interest on debt	25,082	
Increase in long-term construction payable	(14,090,613)	
Decrease in accrued claims and judgments	590,446	
Decrease in net pension liability	38,350,462	
Increase in total other postemployment liability	(959,067)	
Decrease in deferred outflows of resources related to pensions	(24,290,136)	
Increase in deferred outflows of resources related to OPEB	1,159,792	
Increase in deferred inflows of resources related to pensions	(13,030,072)	
Increase in deferred inflows of resources related to OPEB	(32,631)	
Increase in compensated absences	(1,361,415)	
Amortization of bond premium	412,385	
Amortization of deferred amount on refunding	<u>(341,701)</u>	
		(13,567,468)
<p>Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position.</p>		
Principal on bonds sold	<u>(13,130,000)</u>	
		(13,130,000)
<p>Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.</p>		
		6,200,000
<p>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.</p>		
		<u>1,541,298</u>
Change in net position of governmental activities		<u>\$ 42,821,428</u>

See accompanying notes to basic financial statements.

# KANE COUNTY, ILLINOIS

Statement of Net Position  
Proprietary Funds  
As of November 30, 2020

	Enterprise Funds		Total	Internal Service Fund
	Enterprise Surcharge Fund	Enterprise General Fund		
<b>Assets</b>				
Current Assets:				
Cash and investments	\$ 5,286,493	\$ 307,512	\$ 5,594,005	\$ 6,333,117
Prepaid items	-	-	-	79,973
Accounts receivable	-	-	-	1,394,544
Interest receivable	17,266	1,880	19,146	19,502
Due from fiduciary funds	-	-	-	26,272
Due from other funds	-	-	-	617,389
Total Current Assets	5,303,759	309,392	5,613,151	8,470,797
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	(32,287)	-	(32,287)	-
Total Noncurrent Assets	-	2,883,454	2,883,454	-
Total Assets	\$ 5,303,759	\$ 3,192,846	\$ 8,496,605	\$ 8,470,797
<b>Liabilities and Net Position</b>				
<b>Liabilities</b>				
Current Liabilities:				
Accounts payable	\$ 26,368	\$ -	\$ 26,368	\$ 1,334,496
Health claims payable	-	-	-	1,057,467
Accrued payroll	4,636	-	4,636	669
Total Liabilities	31,004	-	31,004	2,392,632
<b>Net Position</b>				
Net investment in capital assets	-	2,883,454	2,883,454	-
Restricted for capital projects	5,272,755	-	5,272,755	-
Unrestricted net position	-	309,392	309,392	6,078,165
Total Net Position	5,272,755	3,192,846	8,465,601	6,078,165
Total Liabilities and Net Position	\$ 5,303,759	\$ 3,192,846	\$ 8,496,605	\$ 8,470,797

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, 2020

	<u>Enterprise Funds</u>		<u>Total</u>	<u>Internal Service Fund</u>
	<u>Enterprise Surcharge Fund</u>	<u>Enterprise General Fund</u>		
<b>Operating Revenues</b>				
Contributions - employer	\$ -	\$ -	\$ -	\$ 13,746,056
Contributions - employee	-	-	-	2,908,214
Contributions - retirees	-	-	-	559,083
Contributions - other	-	-	-	66,481
Waste disposal fees	12,295	-	12,295	-
Miscellaneous	72,647	-	72,647	979,966
<b>Total Operating Revenues</b>	<u>84,942</u>	<u>-</u>	<u>84,942</u>	<u>18,259,800</u>
<b>Operating Expenses</b>				
Healthcare claims	-	-	-	12,641,850
Dental insurance	-	-	-	693,615
Life insurance	-	-	-	34,951
Vision insurance	-	-	-	82,582
Healthcare taxes	-	-	-	12,491
Personnel services	92,273	-	92,273	-
Benefits	27,486	-	27,486	-
Contractual services	165,069	613,504	778,573	3,339,411
Commodities	14,006	-	14,006	-
Depreciation	2,691	-	2,691	-
<b>Total Operating Expenses</b>	<u>301,525</u>	<u>613,504</u>	<u>915,029</u>	<u>16,804,900</u>
Operating Income (Loss)	<u>(216,583)</u>	<u>(613,504)</u>	<u>(830,087)</u>	<u>1,454,900</u>
<b>Nonoperating Revenues</b>				
Net investment income	82,562	14,900	97,462	86,398
<b>Total Nonoperating Revenues</b>	<u>82,562</u>	<u>14,900</u>	<u>97,462</u>	<u>86,398</u>
Income (Loss) Before Transfers	<u>(134,021)</u>	<u>(598,604)</u>	<u>(732,625)</u>	<u>1,541,298</u>
<b>Transfers</b>				
Transfers in	112,000	-	112,000	-
<b>Total Transfers</b>	<u>112,000</u>	<u>-</u>	<u>112,000</u>	<u>-</u>
Change in Net Position	(22,021)	(598,604)	(620,625)	1,541,298
<b>Net Position at Beginning of Year</b>	<u>5,294,776</u>	<u>3,791,450</u>	<u>9,086,226</u>	<u>4,536,867</u>
<b>Net Position at End of Year</b>	<u>\$ 5,272,755</u>	<u>\$ 3,192,846</u>	<u>\$ 8,465,601</u>	<u>\$ 6,078,165</u>

See accompanying notes to basic financial statements.

# KANE COUNTY, ILLINOIS

Statement of Cash Flows  
Proprietary Funds  
For the Year Ended November 30, 2020

	Enterprise Funds			Internal Service Fund
	Enterprise Surcharge Fund	Enterprise General Fund	Total	
<b>Cash Flows From Operating Activities</b>				
Cash received from customers	\$ 84,942	\$ -	\$ 84,942	\$ 17,616,457
Cash payments for goods and services	(1,669,946)	(3,133,112)	(4,803,058)	(17,091,673)
Cash payments to employees	(122,539)	-	(122,539)	669
Net cash provided by (used in) operating activities	(1,707,543)	(3,133,112)	(4,840,655)	525,453
<b>Cash Flows from Noncapital Financing Activities</b>				
Transfers in	112,000	-	112,000	-
Net cash provided by (used in) noncapital financing activities	112,000	-	112,000	-
<b>Cash Flows from Investing Activities</b>				
Income received on investments	89,930	28,077	118,007	85,938
Net cash provided by investing activities	89,930	28,077	118,007	85,938
Net increase (decrease) in cash	(1,505,613)	(3,105,035)	(4,610,648)	611,391
Cash and cash equivalents, beginning of the year	6,792,106	3,412,547	10,204,653	5,721,726
Cash and cash equivalents, end of year	\$ 5,286,493	\$ 307,512	\$ 5,594,005	\$ 6,333,117
<b>Reconciliation of Operating Income (Loss) to Net Cash (Used in) Operating Activities:</b>				
Operating income (loss)	\$ (216,583)	\$ (613,504)	\$ (830,087)	\$ 1,454,900
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	2,691	-	2,691	-
Change in operating assets and liabilities:				
Accounts receivable	-	-	-	(698,236)
Other receivables	-	-	-	2,920
Due from other funds	-	-	-	78,245
Due from fiduciary funds	-	-	-	(26,272)
Prepaid items	-	-	-	(69,095)
Accounts payable	(1,490,871)	(2,519,608)	(4,010,479)	(365,536)
Claims payable	-	-	-	147,858
Accrued payroll	(2,780)	-	(2,780)	669
Total adjustments	(1,490,960)	(2,519,608)	(4,010,568)	(929,447)
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>\$ (1,707,543)</b>	<b>\$ (3,133,112)</b>	<b>\$ (4,840,655)</b>	<b>\$ 525,453</b>

See accompanying notes to basic financial statements.

# KANE COUNTY, ILLINOIS

Statement of Fiduciary Assets and Liabilities  
Agency Funds  
As of November 30, 2020

	<b>Agency Funds</b>
<b>Assets</b>	
Cash and investments	\$ 23,406,150
Interest receivable	19,771
Accounts receivable	<u>1,481,238</u>
 Total Assets	 <u>\$ 24,907,159</u>
 <b>Liabilities</b>	
Due to others	\$ 24,880,887
Due to primary government	<u>26,272</u>
 Total Liabilities	 <u>\$ 24,907,159</u>

See accompanying notes to basic financial statements.

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# KANE COUNTY, ILLINOIS

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# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

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### **NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

---

Kane County, Illinois (the County) was organized in 1836. The County is a non-home-rule county, under the 1970 Illinois Constitution. The County is located approximately 40 miles west of downtown Chicago and comprised of 16 townships covering approximately 524 square miles. The County is the fifth largest county in Illinois with an estimated population of 532,403. The County operates under a Township form of government and provides the following services as authorized by its charter: corrections and rehabilitation, county development, public health, judiciary, human services, public safety, public service, transportation and general administrative services. The Kane County Board (the "Board") is the designated governing body of the County. The County's structure and legal activities are controlled by state statute. The primary function of the Board is to establish the various budgets for County funds and to levy taxes for County purposes. In addition, the Board adopts ordinances and rules pertaining to the management and operations of County departments. One Board member is elected from each of the 24-member districts for a four-year term. The Chairman of the Board is elected at large by the voters of the County. The Board is comprised of 24 Board members plus the Chairman of the Board.

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

#### **A. REPORTING ENTITY**

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

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

---

### 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, 2020. Separately issued financial statements of the Forest Preserve District of Kane County may be obtained from the District's office. Contact the District office located at 1996 South Kirk Road, Suite 320, Geneva, IL, 60134.

#### **B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

##### ***Government-Wide Financial Statements***

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

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

---

### 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, 2020

---

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

---

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

##### ***Fund Financial Statements (cont.)***

The County reports the following major governmental funds:

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

Coronavirus Relief 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 Coronavirus Relief Fund established by the CARES Act.

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

The County reports the following major enterprise funds:

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

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

The County reports the following nonmajor governmental funds:

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

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

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

---

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

---

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

##### ***Fund Financial Statements (cont.)***

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

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

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

In addition, the County reports the following fund types:

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

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

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

##### ***Government-Wide Financial Statements***

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

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

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

---

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

---

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

##### *Fund Financial Statements*

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

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

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

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

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

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

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

---

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

---

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

##### ***All Financial Statements***

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

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

##### ***1. Deposits and Investments***

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

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

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

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

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

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### 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, 2020

---

### 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 2019 tax levy is reflected as revenue in fiscal year 2020 to the extent available. Forfeited, objected, and delinquent tax distributions are recognized as revenues when collected. Property taxes levied in 2020 have been recognized as assets (property taxes receivable) and deferred inflows as these taxes are budgeted to be used in 2021.

Tax bills for levy year 2020 are prepared by the County Treasurer and issued on or about May 1, 2021 and are payable in two installments, on June 1, 2021 and September 1, 2021.

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, 2020

---

### 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, 2020

---

### 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, 2020 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, 2020

---

### 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, 2020

---

### 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, 2020

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

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#### *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, 2020

### NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

#### A. EXCESS EXPENDITURES OVER BUDGET

Funds	Final Budgeted Expenditures / Operating Expenses	Actual Expenditures / Operating Expenses	Excess Expenditures / Operating Expenses Over Final Budget
Cost Share Drainage Account (accounts of the General Fund)	\$ 292,500	\$ 311,263	\$ 18,763
Coronavirus Relief Fund	69,569,458	77,929,963	8,360,505
Grand Victoria Casino Elgin Fund	936,709	1,046,751	110,042
Judicial Technology Sales Tax Fund	905,322	942,100	36,778
Drug Prosecution Fund	273,701	296,294	22,593
State's Attorney Employee Events Fund	10	724	714
KC Emergency Planning Fund	3,100	5,290	2,190
Bomb Squad SWAT Fund	2,100	9,370	7,270
Canteen Commission Fund	200,000	503,625	303,625
County Sheriff DEF Federal Fund	24,000	93,867	69,867
County Sheriff DEF Local Fund	50,000	69,842	19,842
FATS Fund	1,200	10,467	9,267
K-9 Unit Fund	3,000	64,923	61,923
Vehicle Maintenance/Purchase Fund	8,000	9,085	1,085
Sheriff DUI Fund	5,000	75,401	70,401
Sheriff's Office Money Laundering Fund	5,000	5,846	846
AJF Medical Cost Fund	25,425	30,735	5,310
Sheriff Civil Operations Fund	5,500	350,770	345,270
Probation Victim Services Fund	10,000	12,000	2,000
Juvenile Justice Donation Fund	700	1,616	916
County Bridge Fund	410,000	565,263	155,263
Kane Kares Fund	558,617	574,306	15,689
Community Development Block Program Fund	1,891,705	2,048,434	156,729
HOME Program Fund	1,020,914	2,086,483	1,065,569
Homeless Management Information Systems Fund	155,937	187,814	31,877
Elgin CDBG Fund	344,650	441,310	96,660
Campton Hills Impact Fees Fund	574,107	597,125	23,018
Southwest Impact Fees Fund	-	138,196	138,196
North Impact Fees Fund	325,000	801,626	476,626
South Impact Fees Fund	1,025,000	1,321,964	296,964

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, 2020

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

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#### ***B. DEFICIT BALANCES***

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

As of November 30, 2020, the following individual fund held a deficit balance:

<u>Funds</u>	<u>Amount</u>	<u>Reason</u>
Community Development Block Program Fund	\$ 347,887	Timing of when reimbursement revenue received
Homeless Prevention Program Fund	7,187	Timing of when reimbursement revenue received
Workforce Development Fund	485,251	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, 2020

### 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	\$ 176,924,550	\$ 163,571,783	Custodial credit risk
Non-negotiable CDs	6,350,000	6,350,000	Custodial credit risk
Illinois Funds	50,128,866	50,128,866	Credit risk
Municipal bonds	101,102,728	101,102,728	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Home Loan Bank	1,246,489	1,246,489	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Home Loan Mortgage Corporation	7,514,270	7,514,270	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal National Mortgage Association	5,961,456	5,961,456	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Farm Credit Banks	16,547,963	16,547,963	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Petty cash	-	17,800	N/A
Total Deposits and Investments	<u>\$ 365,776,322</u>	<u>\$ 352,441,355</u>	

#### Reconciliation to financial statements

Per statement of net position	
Cash and investments	\$ 320,683,118
Restricted cash and investments	8,352,087
Per statement of fiduciary assets and liabilities - agency funds	
Cash and investments	23,406,150
Total Deposits and Investments	<u>\$ 352,441,355</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, 2020

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

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#### 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, 2020, the County's investments were measured using valuation inputs as follows:

Investment Type	November 30, 2020			
	Level 1	Level 2	Level 3	Total
Municipal bonds	\$ -	\$101,102,728	\$ -	\$101,102,728
Federal Home Loan Bank	-	1,246,489	-	1,246,489
Federal Home Loan Mortgage Corporation	-	7,514,270	-	7,514,270
Federal National Mortgage Association	-	5,961,456	-	5,961,456
Federal Farm Credit Banks	-	16,547,963	-	16,547,963
Total	<u>\$ -</u>	<u>\$132,372,906</u>	<u>\$ -</u>	<u>\$132,372,906</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, 2020, the bank balances of the County's deposits were \$183,274,550 and, of this amount, \$330,258 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, 2020

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

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#### 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, 2020, the County's investments were rated as follows:

<u>Investment Type</u>	<u>Standard &amp; Poors</u>	<u>Moody's Investors Services</u>
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

##### **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, 2020, the County held \$16,547,963 in Federal Farm Credit Banks Funding Corporation securities, representing 12.50% of the County's investment portfolio, and \$7,514,270 in Federal Home Loan Mortgage Corporation securities, representing 5.68% of the County's investment portfolio.

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

### 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, 2020, the County's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)			
		Less than 1	1 - 5	6 - 10	> 10
Municipal bonds	\$101,102,728	\$ 19,499,100	\$ 81,603,628	\$ -	\$ -
Federal Home Loan Bank	1,246,489	256,214	990,275	-	-
Federal Home Loan Mortgage Corporation	7,514,270	1,316,228	6,198,042	-	-
Federal National Mortgage Association	5,961,456	-	5,961,456	-	-
Federal Farm Credit Banks	<u>16,547,963</u>	<u>-</u>	<u>16,547,963</u>	<u>-</u>	<u>-</u>
Totals	<u>\$132,372,906</u>	<u>\$ 21,071,542</u>	<u>\$111,301,364</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, 2020

### 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>Transportation Sales Tax Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Totals</u>
Intergovernmental receivables				
State sales tax	\$ 4,207,034	\$ -	\$ -	\$ 4,207,034
Local use tax	719,384	-	-	719,384
RTA sales tax	482,078	3,615,586	723,117	4,820,781
Income tax	400,714	-	-	400,714
Personal property replacement tax	58,676	-	-	58,676
Probation salaries	2,271,825	-	-	2,271,825
Motor fuel tax	-	-	827,265	827,265
Motor fuel local option tax	-	-	2,172,179	2,172,179
Other grants and reimbursements	<u>30,414</u>	<u>1,644,650</u>	<u>5,158,573</u>	<u>6,833,637</u>
Total intergovernmental receivables	<u>\$ 8,170,125</u>	<u>\$ 5,260,236</u>	<u>\$ 8,881,134</u>	<u>\$ 22,311,495</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, 2020, 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 \$1,651,145.

Scheduled repayment amounts as of November 30, 2020 for each of the next five years and thereafter:

	<u>Amount Due</u>
2021	\$ 714,136
2022	91,144
2023	70,561
2024	71,940
2025	76,076
2026-2030	455,675
2031-2032	<u>171,613</u>
Total loans receivable	<u>\$ 1,651,145</u>

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

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

#### C. CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2020, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 93,296,799	\$ 2,769,865	\$ -	\$ 96,066,664
Construction in progress	63,351,608	30,988,635	12,333,188	82,007,055
Total Capital Assets Not Being Depreciated	156,648,407	33,758,500	12,333,188	178,073,719
Capital assets being depreciated				
Infrastructure	471,052,559	23,102,888	435,132	493,720,315
Building and improvements	147,299,051	1,374,218	-	148,673,269
Fixtures and equipment	42,505,535	8,335,757	2,941,358	47,899,934
Total Capital Assets Being Depreciated	660,857,145	32,812,863	3,376,490	690,293,518
Total Capital Assets	817,505,552	66,571,363	15,709,678	868,367,237
Less: Accumulated depreciation for				
Infrastructure	149,231,967	8,228,159	11,902	157,448,224
Building and improvements	53,461,250	4,325,586	-	57,786,836
Fixtures and equipment	29,414,236	2,626,411	2,903,257	29,137,390
Total Accumulated Depreciation	232,107,453	15,180,156	2,915,159	244,372,450
Net Capital Assets Being Depreciated	428,749,692	17,632,707	461,331	445,921,068
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation	\$ 585,398,099	\$ 51,391,207	\$ 12,794,519	\$ 623,994,787

Depreciation expense was charged to functions as follows:

<b>Governmental Activities</b>	
General government	\$ 2,912,084
Public safety	2,565,384
Highway and streets	8,838,929
Judicial	647,133
Public services and records	123,048
Health and welfare	69,647
Environment and conservation	19,494
Development, housing and economic development	4,437
Total Governmental Activities Depreciation Expense	\$ 15,180,156

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

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

#### C. CAPITAL ASSETS (cont.)

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Business-type Activities</b>				
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	29,596	2,691	-	32,287
Total Accumulated Depreciation	29,596	2,691	-	32,287
Net Capital Assets Being Depreciated	2,691	(2,691)	-	-
Business-type Capital Assets, Net of Accumulated Depreciation	\$ 2,886,145	\$ (2,691)	\$ -	\$ 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	\$ 326,551
Nonmajor Governmental	Nonmajor Governmental	968,010
Internal Service	General	617,389
Total - Fund Financial Statements		1,911,950
Less: Government-wide eliminations		(1,911,950)
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, 2020

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

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#### *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	\$ 5,993,866	\$ 8,776,527
Coronavirus Relief	-	9,198,899
Nonmajor Governmental	24,400,569	12,531,009
Enterprise Surcharge	<u>112,000</u>	<u>-</u>
Total Transfers	<u>\$ 30,506,435</u>	<u>\$ 30,506,435</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, 2020

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

#### *E. LONG-TERM OBLIGATIONS*

Long-term obligations activity for the year ended November 30, 2020, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>Governmental Activities</b>					
Bonds					
Alternative revenue bonds	\$ 25,240,000	\$ 13,130,000	\$ 6,200,000	\$ 32,170,000	\$ 6,555,000
Revenue bonds	27,060,000	-	-	27,060,000	-
Premiums	1,888,401	-	412,385	1,476,016	-
Total Bonds	<u>54,188,401</u>	<u>13,130,000</u>	<u>6,612,385</u>	<u>60,706,016</u>	<u>6,555,000</u>
Other Long-Term Liabilities					
Accrued claims and judgments	4,648,784	2,295,448	2,885,894	4,058,338	2,025,000
Other postemployment benefits	9,659,855	2,275,463	1,316,396	10,618,922	-
Compensated absences	5,076,238	7,652,456	6,291,041	6,437,653	5,236,011
Long-term construction payable	13,024,733	16,626,422	2,535,809	27,115,346	-
Net pension liability - IMRF	28,865,462	26,671,863	52,439,600	3,097,725	-
Net pension liability - SLEP	30,265,530	18,665,596	31,248,321	17,682,805	-
Total Other Long-Term Liabilities	<u>91,540,602</u>	<u>74,187,248</u>	<u>96,717,061</u>	<u>69,010,789</u>	<u>7,261,011</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 145,729,003</u>	<u>\$ 87,317,248</u>	<u>\$103,329,446</u>	<u>\$129,716,805</u>	<u>\$ 13,816,011</u>

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, 2020, the statutory debt limit for the County was \$862,390,669, providing a debt margin of \$862,390,669. 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, 2020

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

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#### *E. LONG-TERM OBLIGATIONS (cont.)*

##### **General Obligation Bonds**

###### *General Obligation Refunding Bonds, Series 2004*

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

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

###### *Taxable General Obligation Alternate Bonds, Series 2010*

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

The Bonds were issued as Build America Bonds (Direct Payment) as authorized under the American Recovery and Reinvestment Act of 2009. These Build America Bonds in turn were designated as Recovery Zone Economic Development Bonds. This Recovery Zone Economic Development Bonds program provides for a Federal subsidy through a refundable tax credit to be paid to the County by the U.S. Department of the Treasury in an amount equal to 45 percent of the total interest payable to investors in the taxable bonds (the 2019 refundable tax credit was reduced by 6.2 percent due to the federal government's sequestration policy).

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

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

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

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#### *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.

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

### 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 2004		Taxable General Obligation Alternate Bonds Series 2010		General Obligation Refunding Bonds Series 2013	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 3,320,000	\$ 87,150	\$ 780,000	\$ 72,585	\$ 2,455,000	\$ 385,275
2022	-	-	70,000	51,853	2,620,000	309,150
2023	-	-	75,000	47,684	2,805,000	227,775
2024	-	-	80,000	43,228	2,995,000	140,775
2025	-	-	80,000	38,628	3,195,000	47,925
2026-2030	-	-	460,000	111,667	-	-
2031	-	-	105,000	3,439	-	-
Totals	<u>\$ 3,320,000</u>	<u>\$ 87,150</u>	<u>\$ 1,650,000</u>	<u>\$ 369,084</u>	<u>\$ 14,070,000</u>	<u>\$ 1,110,900</u>

Years	General Obligation Revenue Bonds Series 2020		Alternate Governmental Activities General Obligation Bonds	
	Principal	Interest	Principal	Interest
2021	\$ -	\$ 200,517	\$ 6,555,000	\$ 745,527
2022	-	202,202	2,690,000	563,205
2023	-	202,202	2,880,000	477,661
2024	-	202,202	3,075,000	386,205
2025	-	202,202	3,275,000	288,755
2026-2030	13,130,000	441,210	13,590,000	552,877
2031	-	-	105,000	3,439
Totals	<u>\$ 13,130,000</u>	<u>\$ 1,450,535</u>	<u>\$ 32,170,000</u>	<u>\$ 3,017,669</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, 2020

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

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#### *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 \$48,552,589. 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
2021	\$ -	\$ 1,218,769
2022	-	1,218,769
2023	510,000	1,206,019
2024	540,000	1,179,769
2025	565,000	1,152,144
2026-2030	3,275,000	5,296,470
2031-2035	4,180,000	4,369,345
2036-2040	5,270,000	3,269,641
2041-2045	6,480,000	2,037,450
2046-2049	6,240,000	544,213
Totals	<u>\$ 27,060,000</u>	<u>\$ 21,492,589</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, 2020

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

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#### *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 \$3,592,870. 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, 2020, includes the following:

##### **Governmental Activities**

Net Investment in Capital Assets	
Land	\$ 96,066,664
Construction in progress	82,007,055
Other capital assets, net of accumulated depreciation	445,921,068
Less: Long-term debt outstanding	(49,252,505)
Plus: Deferred amount on refunding	805,425
Less: Long-term construction payable	<u>(27,115,346)</u>
Total Net Investment in Capital Assets	<u>\$ 548,432,361</u>

As of November 30, 2020, net position that is restricted by enabling legislation totaled \$6,389,246.

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

### 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, 2020, include the following:

	General Fund	Coronavirus Relief Fund	Transportation Sales Tax Fund	Nonmajor Governmental Funds	Totals
<b>Fund Balances</b>					
<b>Nonspendable:</b>					
Prepaid items	\$ 37,838	\$ -	\$ -	\$ 221,645	\$ 259,483
Permanent fund principal	-	-	-	1,150,000	1,150,000
<b>Restricted for:</b>					
Tort liability	-	-	-	6,776,549	6,776,549
Employee benefits	-	-	-	8,120,121	8,120,121
Public services	-	-	-	3,030,179	3,030,179
Judicial purposes	-	-	-	3,372,116	3,372,116
Public safety	-	-	-	5,637,901	5,637,901
Highway projects	-	-	-	58,918,300	58,918,300
Health and welfare	-	-	-	9,813,089	9,813,089
County development	-	-	-	644,451	644,451
Debt service	-	-	-	8,311,001	8,311,001
Capital projects	-	-	-	4,367,551	4,367,551
Other purposes	-	-	-	695,154	695,154
<b>Committed to:</b>					
Judicial purposes	-	-	-	788,022	788,022
Public safety	-	-	-	2,274,987	2,274,987
Highway projects	-	-	29,729,253	-	29,729,253
County development	-	-	-	5,891,325	5,891,325
Debt service	-	-	-	3,890,633	3,890,633
Other purposes	5,236,530	-	-	-	5,236,530
<b>Assigned to:</b>					
Tort liability	-	-	-	1,005,642	1,005,642
Employee benefits	-	-	-	2,032,764	2,032,764
Public services	25,000	-	-	2,589,156	2,614,156
Judicial purposes	299,542	-	-	1,053,564	1,353,106
Public safety	238,959	-	-	2,181,912	2,420,871
Highway projects	-	-	3,069,524	7,413,691	10,483,215
Health and welfare	-	111,869	-	1,693,815	1,805,684
County development	338,254	-	-	5,292,419	5,630,673
Environment and conservation	-	-	-	1,193,821	1,193,821
Capital projects	125,000	-	-	10,396,550	10,521,550
Other purposes	23,436,397	-	-	2,515,656	25,952,053
<b>Unassigned:</b>	51,838,160	-	-	(840,525)	50,997,635
<b>Total Fund Balances</b>	\$ 81,575,680	\$ 111,869	\$ 32,798,777	\$ 160,431,489	\$ 274,917,815

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

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

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#### *H. COMPONENT UNIT*

##### ***Forest Preserve District of Kane County***

This report contains the Forest Preserve District of Kane County (District), which is included as a discretely presented component unit. The financial statements of the District are as of and for the fiscal year ended June 30, 2020.

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

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

##### ***Summary of Significant Accounting Policies***

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

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

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

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

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

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

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

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#### H. COMPONENT UNIT (cont.)

##### *Forest Preserve District of Kane County* (cont.)

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

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

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

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

All vacation pay is accrued when incurred.

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

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

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

#### ***Deposits and Investments***

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

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

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

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#### H. COMPONENT UNIT (cont.)

##### **Forest Preserve District of Kane County (cont.)**

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

*Deposits* - At year-end, the carrying amount of the District's deposits totaled \$20,581,384 and the bank balances totaled \$20,845,779. In addition, the District has \$42,085,781 invested in the Illinois Metropolitan Investment Fund (IMET) at year-end, with an average maturity of less than one year to three years, and \$394,800 invested in an investment pool held by the Kane County Treasurer's Office, consisting of money markets, certificates of deposit, and other deposits with financial institutions.

*Interest Rate Risk* - In accordance with its investment policy, the District limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for short and long-term cash flow needs while providing a reasonable rate of return based on the current market. As of June 30, 2020, the District holds \$52,375 in U.S. Treasury note securities, \$416,588 in U.S. agency obligation securities, and \$643,976 in municipal bonds, of which \$414,905 matures in less than one year and \$229,071 matures within one to five years.

The District has the following recurring fair value measurements as of June 30, 2020: U.S. Treasury note securities are valued using quoted market prices (Level 1 inputs), U.S. agency obligation securities are valued using quoted market prices (Level 2 inputs), and IMET investments (a 2a7-like investment pool) measured at the net asset value per share determined by the pool.

*Credit Risk* - The District limits its exposure to credit risk by primarily investing in external investment pools. As of June 30, 2020, 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, 2020

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

#### H. COMPONENT UNIT (cont.)

#### Forest Preserve District of Kane County (cont.)

#### Capital Assets

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

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	\$411,641,040	\$ 3,663,534	\$ 165,301	\$415,139,273
Construction in progress	<u>3,071,978</u>	<u>1,732,605</u>	<u>2,127,379</u>	<u>2,677,204</u>
Total Capital Assets Not Being Depreciated	<u>414,713,018</u>	<u>5,396,139</u>	<u>2,292,680</u>	<u>417,816,477</u>
Capital assets being depreciated				
Buildings and improvements	36,859,446	2,127,379	-	38,986,825
Machinery and equipment	1,901,135	64,703	213,198	1,752,640
Infrastructure	25,548,251	-	-	25,548,251
Land improvements	<u>2,216,335</u>	<u>-</u>	<u>-</u>	<u>2,216,335</u>
Total Capital Assets Being Depreciated	<u>66,525,167</u>	<u>2,192,082</u>	<u>213,198</u>	<u>68,504,051</u>
Total Capital Assets	<u>481,238,185</u>	<u>7,588,221</u>	<u>2,505,878</u>	<u>486,320,528</u>
Less: Accumulated depreciation for				
Buildings and improvements	15,400,935	1,169,508	-	16,570,443
Machinery and equipment	1,246,883	120,146	213,198	1,153,831
Infrastructure	13,527,298	-	-	13,527,298
Land improvements	<u>1,867,355</u>	<u>700,870</u>	<u>-</u>	<u>2,568,225</u>
Total Accumulated Depreciation	<u>32,042,471</u>	<u>1,990,524</u>	<u>213,198</u>	<u>33,819,797</u>
Net Capital Assets Being Depreciated	<u>34,482,696</u>	<u>201,558</u>	<u>-</u>	<u>34,684,254</u>
Total District Capital Assets, Net of Accumulated Depreciation	<u>\$449,195,714</u>	<u>\$ 5,597,697</u>	<u>\$ 2,292,680</u>	<u>\$452,500,731</u>

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

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

#### H. COMPONENT UNIT (cont.)

##### Forest Preserve District of Kane County (cont.)

##### Long-Term Obligations

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

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Bonds					
General obligation bonds	\$ 144,415,000	\$ -	\$ 11,200,000	\$ 133,215,000	\$ 11,625,000
Premium / (discount)	7,401,850	-	1,035,467	6,366,383	1,035,467
Total Bonds	<u>151,816,850</u>	<u>-</u>	<u>12,235,467</u>	<u>139,581,383</u>	<u>12,660,467</u>
Compensated absences	334,464	265,818	132,909	467,373	93,475
Total OPEB liability	197,192	-	48,398	148,794	-
Net pension liability	<u>2,686,363</u>	<u>-</u>	<u>1,018,698</u>	<u>1,667,665</u>	<u>-</u>
Total District Long- Term Liabilities	<u>\$ 155,034,869</u>	<u>\$ 265,818</u>	<u>\$ 13,435,472</u>	<u>\$ 141,865,215</u>	<u>\$ 12,753,942</u>

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

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

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

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

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

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

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

#### H. COMPONENT UNIT (cont.)

##### *Forest Preserve District of Kane County (cont.)*

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

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

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

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

Debt service requirements to maturity are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2021	\$ 11,625,000	\$ 4,690,523	\$ 16,315,523
2022	12,110,000	4,202,212	16,312,212
2023	12,620,000	3,687,297	16,307,297
2024	13,150,000	3,129,291	16,279,291
2025	13,690,000	2,599,541	16,289,541
2026-2030	41,005,000	7,664,603	48,669,603
2031-2035	18,905,000	3,222,488	22,127,488
2036-2038	<u>10,110,000</u>	<u>540,403</u>	<u>10,650,403</u>
Totals	<u>\$ 133,215,000</u>	<u>\$ 29,736,358</u>	<u>\$ 162,951,358</u>

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

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

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#### *H. COMPONENT UNIT (cont.)*

##### *Forest Preserve District of Kane County (cont.)*

##### *Net Position*

Net investment in capital assets was comprised of the following:

Capital assets not being depreciated	\$ 417,816,477
Capital assets, being depreciated	34,684,254
Less: Long-term debt outstanding (excluding unspent capital related debt proceeds)	(133,215,000)
Plus: Noncapital debt proceeds	21,242,152
Plus: Unamortized debt discount	15,712
Less: Unamortized debt premium	(6,382,095)
Plus: Deferred amount on refunding	<u>2,109,817</u>
Total District Net Investment in Capital Assets	<u>\$ 336,271,317</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, 2020

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

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#### H. COMPONENT UNIT (cont.)

##### **Forest Preserve District of Kane County (cont.)**

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

##### **Contingent Liabilities**

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

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

##### **Cultural and Events Center**

The District owns and operates an event stadium (the Cultural and Events Center). The Kane County Cougars, a minor league baseball team, (the Cougars) is the primary licensee at the stadium. In May 2014, the District entered into a new license agreement with the Cougars for use of the stadium and into an agreement to resolve the dispute with minority owners. This lease was amended in August 2019. Under the amended lease agreement, the District receives a base quarterly fee of \$125,000 for a total annual amount of \$500,000. The agreement expires in December 2034. The District began receiving payments from the minority owners' dispute agreement beginning in December 2014 and will continue until December 2033. The two minority owners will each pay \$12,500 annually. This results in total payments from each minority owner of \$250,000. These agreements relieved any receivable balances owed to the District from past license agreements.

The minimum future payments under this agreement are as follows:

<u>Fiscal Year</u>	<u>Minimum License Fees</u>	<u>Minority Owner Fees</u>
2021	\$ 500,000	\$ 25,000
2022	500,000	25,000
2023	500,000	25,000
2024	500,000	25,000
2025	500,000	25,000
2026 - 2030	2,500,000	125,000
2031 - 2035	2,275,000	100,000

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

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

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#### *H. COMPONENT UNIT (cont.)*

##### *Forest Preserve District of Kane County (cont.)*

##### *Service Concession Arrangement For Golf Courses*

Effective April 1, 2002, the District entered into two agreements with management companies for the District's three golf courses, under which the companies will operate and collect user fees through March 31, 2018. The District will receive installment payments over the course of the arrangement; the present value of these installment payments was estimated to be \$4,227,814 as of the inception of the agreement. The management companies will pay the District 14.5% percent of the revenues earned from the operation of the golf courses or \$190,000 per agreement, whichever is greater. Any excess revenue beyond the minimum payments is considered revenue when collected. The management companies are required to operate and maintain the golf course in accordance with the agreements. The District reports the golf courses and related assets as a capital asset with a carrying amount of \$5,687,812 as of June 30, 2020.

##### *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](http://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, 2020

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

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#### H. COMPONENT UNIT (cont.)

##### *Forest Preserve District of Kane County (cont.)*

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

**Plan membership.** At December 31, 2019, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	73
Inactive, non-retired members	87
Active members	<u>78</u>
Total	<u><u>238</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, 2020, The District's contribution was 8.92% of covered payroll.

**Net pension liability/(asset).** The net pension liability/(asset) was measured as of December 31, 2019, 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, 2020

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

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#### H. COMPONENT UNIT (cont.)

##### *Forest Preserve District of Kane County* (cont.)

**Actuarial assumptions.** The total pension liability for the IMRF plan was determined by an actuarial valuation performed as of December 31, 2019 using the following actuarial methods and assumptions:

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value
Actuarial assumptions	
Interest Rate	7.25%
Inflation	2.75%
Salary increases	3.35% to 14.25%, including inflation
Cost of Living Adjustment	2.50%

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

**Long-term expected real rate of return.** See Note IV.A for further information on IMRF's target allocation and long-term expected real rate of return as of December 31, 2019.

**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.

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

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

#### H. COMPONENT UNIT (cont.)

##### Forest Preserve District of Kane County (cont.)

**Discount rate sensitivity.** The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability of the District calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using discount rates that are 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rates:

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability/(asset)	\$ 20,976,632	\$ 18,232,274	\$ 16,016,647
Plan fiduciary net pension	16,564,609	16,564,609	16,564,609
Net pension liability/(asset)	\$ 4,412,023	\$ 1,667,665	\$ (547,962)

**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, 2019 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at December 31, 2018	\$ 16,658,478	\$ 13,972,115	\$ 2,686,363
Service cost	421,717	-	421,717
Interest on total pension liability	1,201,411	-	1,201,411
Differences between expected and actual experience of the total pension liability	546,964	-	546,964
Benefit payments, including refunds of employee contributions	(596,296)	(596,296)	-
Contributions - employer	-	363,673	(363,673)
Contributions - employee	-	205,673	(205,673)
Net investment income	-	2,550,254	(2,550,254)
Other (net transfer)	-	69,190	(69,190)
Balances at December 31, 2019	\$ 18,232,274	\$ 16,564,609	\$ 1,667,665

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

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

#### H. COMPONENT UNIT (cont.)

##### *Forest Preserve District of Kane County (cont.)*

**Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions.** For the year ended June 30, 2020, the District recognized pension expense of \$390,799 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	\$ 416,474	\$ 218,660
Assumption changes	272,401	188,997
Net difference between projected and actual earnings on pension plan investments	-	619,548
Contributions subsequent to the measurement date	228,651	-
Total	\$ 917,526	\$ 1,027,205

The amounts reported as deferred outflows of resources from contributions subsequent to the measurement date in the above table will be recognized as reductions in the net pension liability/(asset) for the year ending June 30, 2020. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$338,330) will be recognized in pension expense in future periods as follows:

Fiscal Year	Regular Plan
2021	\$ (135,087)
2022	(89,362)
2023	193,267
2024	(307,148)
Total	\$ (338,330)

#### **Other Postemployment Benefits**

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

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

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

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

#### H. COMPONENT UNIT (cont.)

##### *Forest Preserve District of Kane County* (cont.)

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

**Plan membership.** As of June 30, 2020, 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	77
Total	80

**Total OPEB liability.** The District's total OPEB liability of \$197,192 was measured as of June 30, 2020 and was determined by an actuarial valuation as of that date.

**Actuarial assumptions and other inputs.** The total OPEB liability in the June 30, 2020 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	2.66%
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, 2019	\$ 197,192
Service cost	8,808
Interest on the total OPEB liability	5,348
Difference between expected and actual experience	(29,665)
Changes of assumptions or other inputs	(21,054)
Benefit payments	(11,112)
Other changes	(723)
Balance at June 30, 2020	\$ 148,794

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

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

#### H. COMPONENT UNIT (cont.)

##### Forest Preserve District of Kane County (cont.)

**Sensitivity of the total OPEB liability to changes in the discount rate.** The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.66%) or 1-percentage-point higher (3.66%) than the current discount rate:

	1% Decrease (1.98%)	Discount Rate (2.98%)	1% Increase (3.98%)
Total OPEB liability	\$ 159,306	\$ 148,794	\$ 139,200

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

	1% Decrease (3.50% Decreasing to 3.00%)	Discount Rate (4.50% Decreasing to 4.00%)	1% Increase (5.50% Decreasing to 5.00%)
Total OPEB liability	\$ 135,639	\$ 148,794	\$ 164,496

**OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB.** For the year ended June 30, 2020, the District recognized OPEB revenue of \$13,042. At June 30, 2020, 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	\$ -	\$ 68,408
Assumption changes	24,330	242,728
Total	\$ 24,330	\$ 311,136

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

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

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#### *H. COMPONENT UNIT (cont.)*

##### *Forest Preserve District of Kane County (cont.)*

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

<u>Fiscal Year</u>	<u>Amount</u>
2021	\$ (27,196)
2022	(27,196)
2023	(27,196)
2024	(27,196)
2025	(27,196)
Thereafter	<u>(150,826)</u>
Total	<u>\$ (286,806)</u>

#### *Subsequent Event*

On August 5, 2020, the District issued \$19,065,000 of General Obligation Refunding Bonds, due in annual installments of \$1,220,000 to \$1,950,000, plus interest at 2.00% to 5.00% through December 15, 2031.

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### NOTE IV - OTHER INFORMATION

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#### *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](http://www.imrf.org).

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

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### NOTE IV - OTHER INFORMATION (cont.)

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#### 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, 2019, the measurement date, membership in the plan was as follows:

	<u>Regular Plan</u>	<u>SLEP</u>
Retirees and beneficiaries	903	132
Inactive, non-retired members	913	44
Active members	<u>966</u>	<u>206</u>
Total	<u><u>2,782</u></u>	<u><u>382</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 2019 were 7.37% and 18.84%, 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, 2020

### 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, 2019, 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, 2019 using the following actuarial methods and assumptions:

	Regular Plan	SLEP
Actuarial cost method	Entry Age Normal	Entry Age Normal
Asset valuation method	Market Value	Market Value
Actuarial assumptions		
Investment Rate of Return	7.25%	7.25%
Salary increases	3.35% to 14.25%, including inflation	3.35% to 14.25%, including inflation
Price inflation	2.50%	2.50%

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

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

### 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%	7.05%	5.75%
International equities	18.00%	8.10%	6.50%
Fixed income	28.00%	3.70%	3.25%
Real estate	9.00%	6.35%	5.20%
Alternatives	7.00%		
Private equity		11.30%	7.60%
Hedge funds		N/A	N/A
Commodities		4.65%	3.60%
Cash equivalents	1.00%	1.85%	1.85%

**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, 2018 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, 2020

### 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:

	1% Decrease	Current Discount Rate	1% Increase
<i>Regular Plan:</i>			
Total pension liability	\$ 322,894,123	\$ 286,002,159	\$ 255,964,452
Plan fiduciary net pension	282,904,434	282,904,434	282,904,434
Net pension liability/(asset)	\$ 39,989,689	\$ 3,097,725	\$ (26,939,982)
<i>SLEP:</i>			
Total pension liability	\$ 200,253,844	\$ 176,077,853	\$ 156,373,707
Plan fiduciary net pension	158,395,048	158,395,048	158,395,048
Net pension liability/(asset)	\$ 41,858,796	\$ 17,682,805	\$ (2,021,341)

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

### 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, 2019 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, 2018	\$ 271,835,922	\$ 242,970,460	\$ 28,865,462
Service cost	4,963,670	-	4,963,670
Interest on total pension liability	19,434,708	-	19,434,708
Differences between expected and actual experience of the total pension liability	2,273,485	-	2,273,485
Benefit payments, including refunds of employee contributions	(12,505,626)	(12,505,626)	-
Contributions - employer	-	3,677,633	(3,677,633)
Contributions - employee	-	2,308,899	(2,308,899)
Net investment income	-	44,970,112	(44,970,112)
Other (net transfer)	-	1,482,956	(1,482,956)
Balances at December 31, 2019	\$ 286,002,159	\$ 282,904,434	\$ 3,097,725
Plan fiduciary net position as a percentage of the total pension liability			98.92 %
<i>SLEP:</i>			
Balances at December 31, 2018	\$ 164,605,422	\$ 134,339,892	\$ 30,265,530
Service cost	3,274,536	-	3,274,536
Interest on total pension liability	11,791,843	-	11,791,843
Differences between expected and actual experience of the total pension liability	3,599,217	-	3,599,217
Benefit payments, including refunds of employee contributions	(7,193,165)	(7,193,165)	-
Contributions - employer	-	3,295,128	(3,295,128)
Contributions - employee	-	1,391,242	(1,391,242)
Net investment income	-	25,718,389	(25,718,389)
Other (net transfer)	-	843,562	(843,562)
Balances at December 31, 2019	\$ 176,077,853	\$ 158,395,048	\$ 17,682,805
Plan fiduciary net position as a percentage of the total pension liability			89.96 %

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

### 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, 2020, the County recognized pension expense of \$7,390,516 (\$2,601,724 and \$4,788,792 for the Regular and SLEP plans, respectively). The County reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Regular Plan:</i>		
Difference between expected and actual experience	\$ 1,784,134	\$ 661,130
Assumption changes	3,896,328	2,309,278
Net difference between projected and actual earnings on pension plan investments	-	11,159,948
Contributions subsequent to the measurement date	3,803,813	-
Total	\$ 9,484,275	\$ 14,130,356
<i>SLEP:</i>		
Difference between expected and actual experience	\$ 5,061,829	\$ 1,875,440
Assumption changes	3,817,057	574,715
Net difference between projected and actual earnings on pension plan investments	-	5,928,446
Contributions subsequent to the measurement date	3,883,975	-
Total	\$ 12,762,861	\$ 8,378,601

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, 2021. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$8,449,894) for Regular and \$500,285 for SLEP) will be recognized in pension expense as follows:

Year Ending November 30,	Regular Plan	SLEP
2021	\$ (2,937,480)	\$ 53,332
2022	(1,505,125)	(206,284)
2023	1,500,173	1,753,834
2024	(5,507,462)	(1,846,227)
2025	-	745,630
Total	\$ (8,449,894)	\$ 500,285

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

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### NOTE IV - OTHER INFORMATION (cont.)

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#### ***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, 2020 and 2019 for workers' compensation and general liability is as follows:

	<u>Prior Year</u>	<u>Current Year</u>
Unpaid claims - Beginning of Year	\$ 5,627,585	\$ 4,648,784
Current year claims and changes in estimates	1,749,140	2,295,448
Claim payments	<u>(2,727,941)</u>	<u>(2,885,894)</u>
Unpaid Claims - End of Year	<u>\$ 4,648,784</u>	<u>\$ 4,058,338</u>

#### ***Claims Liability - Employee Healthcare***

A reconciliation of claims payable for the fiscal year ended November 30, 2020 and 2019 for self-insured employee healthcare is as follows:

	<u>Prior Year</u>	<u>Current Year</u>
Unpaid claims - Beginning of Year	\$ -	\$ 909,609
Current year claims and changes in estimates	5,357,355	13,245,544
Claim payments	<u>(4,447,746)</u>	<u>(13,097,686)</u>
Unpaid Claims - End of Year	<u>\$ 909,609</u>	<u>\$ 1,057,467</u>

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

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### NOTE IV - OTHER INFORMATION (cont.)

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#### **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, 2020. 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, 2020

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### NOTE IV - OTHER INFORMATION (cont.)

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#### *D. OTHER POSTEMPLOYMENT BENEFITS* (cont.)

**Employees covered by benefit terms.** At November 30, 2020, 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 \$10,618,922 was measured as of November 30, 2020, and was determined by an actuarial valuation as of December 1, 2019.

**Actuarial assumptions and other inputs.** The total OPEB liability in the November 30, 2020 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, 2020.

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, 2020 valuation were based on the results of an actuarial experience study conducted by the independent actuary.

**Discount rate.** At November 30, 2020, the discount rate used to measure the total OPEB liability was a blended rate of 2.03%, which was a change from the November 30, 2019 rate of 3.22%. 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, 2020

### NOTE IV - OTHER INFORMATION (cont.)

#### D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

##### Change in the total OPEB liability.

	Total OPEB Liability
Balances at November 30, 2019	\$ 9,659,855
Service cost	414,963
Interest	303,208
Differences between expected and actual experience	(714,095)
Changes in assumptions or other inputs	1,557,292
Benefit payments	(486,907)
Other changes	(115,394)
Balances at November 30, 2020	\$ 10,618,922

**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 (1.03%) or 1-percentage-point higher (3.03%) than the current discount rate:

	1% Decrease (1.03%)	Discount Rate (2.03%)	1% Increase (3.03%)
Total OPEB liability	\$ 11,420,244	\$ 10,618,922	\$ 9,873,337

**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	\$ 9,595,000	\$ 10,618,922	\$ 11,810,300

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

### 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, 2020, the County recognized OPEB expense of \$318,813. At November 30, 2020, 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	\$ 562,176	\$ 631,318
Changes of assumptions or other inputs	2,655,481	5,627,226
Total	\$ 3,217,657	\$ 6,258,544

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
2021	\$ (399,359)
2022	(399,359)
2023	(399,359)
2024	(399,359)
2025	(399,359)
Thereafter	(1,044,092)
Total	\$ (3,040,887)

#### ***E. SUBSEQUENT EVENT***

The federal government passed the American Rescue Plan Act on March 11, 2021 to respond to the COVID-19 public health emergency and its negative economic impacts. Amounts were appropriated for fiscal year 2021 to units of local government to mitigate the fiscal effects stemming from the public health emergency. The County's estimated award is \$103,260,000, which will be used to combat the negative effects of the public health emergency in the local economy. The County will receive 50% of the funds in 2021, with the remaining expected a year later. The funds are to cover costs incurred by December 31, 2024.

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

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### NOTE IV - OTHER INFORMATION (cont.)

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#### *F. RELATED PARTIES*

The County provides general governmental services to the Kane County Forest Preserve, the discretely presented component unit. These services include postage, mail services, photocopying, computer services, and emergency dispatching services. For the year ended November 30, 2020, the County received \$130,030 from the Forest Preserve as reimbursement for these services.

Other payments to the Forest Preserve included: an external riverboat grant in the amount of \$81,003 paid to the Forest Preserve to fund construction on the Fabyan Forest Preserve Pedestrian Bridge, a payment of \$495,182 by KDOT for reimbursement of Cougars Stadium road improvements, payments made by KDOT with impact fees totaling \$249,800 for tree planting for the Bliss/Fabyan/Main construction project, and a payment made from water resources for the Binnie Forest Preserve Cost Share Project totaling \$10,000.

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, 2020, the County did not incur costs to the Forest Preserve for Settler's Hill Golf Course. There is \$300,000 remaining from the intergovernmental agreement.

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2020

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### NOTE IV - OTHER INFORMATION (cont.)

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

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

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

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

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

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**REQUIRED SUPPLEMENTARY INFORMATION**

# KANE COUNTY, ILLINOIS

## Required Supplementary Information

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

	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Total pension liability</b>			
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>
<b>Net change in total pension liability</b>	19,171,545	16,872,682	8,503,733
<b>Total pension liability - beginning</b>	<u>203,002,575</u>	<u>222,174,120</u>	<u>239,046,802</u>
<b>Total pension liability - ending (a)</b>	<u>\$ 222,174,120</u>	<u>\$ 239,046,802</u>	<u>\$ 247,550,535</u>
<b>Plan fiduciary net position</b>			
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>
<b>Net change in plan fiduciary net position</b>	10,990,670	(2,588,387)	13,747,103
<b>Plan fiduciary net position - beginning</b>	<u>203,607,741</u>	<u>214,598,411</u>	<u>212,010,024</u>
<b>Plan fiduciary net position - ending (b)</b>	<u>\$ 214,598,411</u>	<u>\$ 212,010,024</u>	<u>\$ 225,757,127</u>
<b>Employer's net pension liability/(asset) - ending (a) - (b)</b>	<u>\$ 7,575,709</u>	<u>\$ 27,036,778</u>	<u>\$ 21,793,408</u>
<b>Plan fiduciary net position as a percentage of the total pension liability/(asset)</b>	96.59%	88.69%	91.20%
<b>Covered payroll</b>	\$ 45,972,769	\$ 50,140,406	\$ 49,419,262
<b>Employer's net pension liability/(asset) as a percentage of covered payroll</b>	16.48%	53.92%	44.10%

**Notes to Schedule:**

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

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

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 Six Fiscal Years

	2015	2016	2017	2018	2019
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%
	<b><u>2020</u></b>				
Actuarially determined contribution	\$ 3,649,705				
Contributions in relation to the actuarially determined contribution	<u>(3,677,633)</u>				
Contribution deficiency (excess)	<u>\$ (27,928)</u>				
Covered payroll	\$49,927,568				
Contributions as a percentage of covered payroll	7.37%				

**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	24 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	7.50%
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 Six Fiscal Years

	2015	2016	2017
<b>Total pension liability</b>			
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	(4,110,663)	(4,785,308)	(5,291,136)
<b>Net change in total pension liability</b>	9,108,653	13,010,844	4,502,058
<b>Total pension liability - beginning</b>	116,737,756	125,846,409	138,857,253
<b>Total pension liability - ending (a)</b>	\$ 125,846,409	\$ 138,857,253	\$ 143,359,311
<b>Plan fiduciary net position</b>			
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)	(71,712)	(957,228)	2,550,518
<b>Net change in plan fiduciary net position</b>	7,862,932	129,404	9,838,496
<b>Plan fiduciary net position - beginning</b>	105,478,958	113,341,890	113,471,294
<b>Plan fiduciary net position - ending (b)</b>	\$ 113,341,890	\$ 113,471,294	\$ 123,309,790
<b>Employer's net pension liability - ending (a) - (b)</b>	\$ 12,504,519	\$ 25,385,959	\$ 20,049,521
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	90.06%	81.72%	86.01%
<b>Covered payroll</b>	\$ 15,708,645	\$ 17,183,684	\$ 16,560,248
<b>Employer's net pension liability as a percentage of covered payroll</b>	79.60%	147.73%	121.07%

**Notes to Schedule:**

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

<u>2018</u>	<u>2019</u>	<u>2020</u>
\$ 3,147,816	\$ 3,152,448	\$ 3,274,536
10,661,689	11,280,480	11,791,843
1,148,191	(515,009)	3,599,217
(764,009)	5,025,409	-
<u>(5,554,732)</u>	<u>(6,336,172)</u>	<u>(7,193,165)</u>
8,638,955	12,607,156	11,472,431
<u>143,359,311</u>	<u>151,998,266</u>	<u>164,605,422</u>
<u>\$ 151,998,266</u>	<u>\$ 164,605,422</u>	<u>\$ 176,077,853</u>
\$ 3,591,796	\$ 3,303,658	\$ 3,295,128
1,294,884	1,255,164	1,391,242
22,150,171	(9,161,405)	25,718,389
(5,554,732)	(6,336,172)	(7,193,165)
<u>(1,634,844)</u>	<u>2,121,582</u>	<u>843,562</u>
19,847,275	(8,817,173)	24,055,156
<u>123,309,790</u>	<u>143,157,065</u>	<u>134,339,892</u>
<u>\$ 143,157,065</u>	<u>\$ 134,339,892</u>	<u>\$ 158,395,048</u>
<u>\$ 8,841,201</u>	<u>\$ 30,265,530</u>	<u>\$ 17,682,805</u>
94.18%	81.61%	89.96%
\$ 16,998,048	\$ 16,735,506	\$ 17,494,397
52.01%	180.85%	101.08%

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 Six Fiscal Years

	2015	2016	2017	2018	2019
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%
	<b><u>2020</u></b>				
Actuarially determined contribution	\$ 3,257,457				
Contributions in relation to the actuarially determined contribution	<u>(3,295,128)</u>				
Contribution deficiency (excess)	<u>\$ (37,671)</u>				
Covered payroll	\$ 17,494,397				
Contributions as a percentage of covered payroll	18.84%				

**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	24 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	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 CHBCA

**Other information:**

There were no benefit changes during the year.

# KANE COUNTY, ILLINOIS

## Required Supplementary Information

Retiree Healthcare Plan

Schedule of Changes in the Total OPEB Liability and Related Ratios  
Last Three Fiscal Years

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

**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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ 32,880,128	\$ 32,880,128	\$ 32,806,621	\$ (73,507)
Other taxes	3,807,000	3,807,000	4,333,901	526,901
Intergovernmental	24,741,000	24,741,000	23,770,360	(970,640)
Grants	236,150	491,505	487,889	(3,616)
Licenses and permits	1,248,490	1,248,490	1,087,169	(161,321)
Fines	2,171,000	2,171,000	1,939,143	(231,857)
Charges for services	14,679,024	14,679,024	12,306,182	(2,416,090)
Reimbursements	6,904,330	6,918,843	7,291,241	372,399
Net investment income	1,253,529	1,253,529	867,023	(386,506)
Miscellaneous	384,502	384,502	291,464	(93,119)
Total revenues	<u>88,305,153</u>	<u>88,575,021</u>	<u>85,180,993</u>	<u>(3,437,356)</u>
<b>EXPENDITURES</b>				
General Fund Departments				
County Board/Liquor	1,325,823	1,330,823	1,261,629	69,194
Finance Administration	1,076,883	1,076,883	1,029,706	47,177
Information Technologies	4,190,803	4,190,803	3,449,128	741,675
Building Management:				
Building Management - Government Center	1,549,123	1,601,631	1,555,254	46,377
Building Management - Judicial Center	924,255	914,205	995,346	(81,141)
Building Management - Juvenile Justice Center	266,874	285,054	281,754	3,300
Building Management - North Campus	242,153	268,271	226,143	42,128
Building Management - Aurora Health Department	83,372	91,793	77,508	14,285
Building Management - Old Courthouse	294,337	259,664	248,440	11,224
Building Management - Sheriff Facility	1,158,230	1,142,746	1,158,360	(15,614)
Building Management - ROE Office	130,000	130,000	130,000	-
Total Building Management	<u>4,648,344</u>	<u>4,693,364</u>	<u>4,672,805</u>	<u>20,559</u>
Human Resources	298,687	298,687	248,652	50,035
County Auditor	296,321	296,321	276,677	19,644
Treasurer/Collector	729,810	730,600	684,604	45,996
Supervisor of Assessments:				
Supervisor of Assessments	1,065,319	1,065,319	912,574	152,745
Board of Review	167,364	167,364	118,486	48,878
Total Supervisor of Assessments	<u>1,232,683</u>	<u>1,232,683</u>	<u>1,031,060</u>	<u>201,623</u>
County Clerk:				
County Clerk	1,005,035	1,005,035	1,038,410	(33,375)
Elections Expense	2,548,255	2,765,961	2,617,700	148,261
Alternative Language Coordination	81,687	81,687	52,308	29,379
Total County Clerk	<u>3,634,977</u>	<u>3,852,683</u>	<u>3,708,418</u>	<u>144,265</u>

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

## KANE COUNTY, ILLINOIS

### Required Supplementary Information

Budgetary Comparison Information - General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Recorder of Deeds	\$ 809,639	\$ 809,639	\$ 663,302	\$ 146,337
Regional Office of Education	315,952	315,952	315,952	-
Judiciary and Courts	3,677,298	3,685,598	3,009,446	502,364
Circuit Clerk:				
Circuit Clerk Administration	3,762,537	3,762,537	3,161,201	601,336
Circuit Clerk COO Support	2,631	2,631	1,574	1,057
Circuit Clerk File Lib/Records	10,767	10,767	1,007	9,760
Circuit Clerk Civil	19,177	19,177	4,895	14,282
Circuit Clerk Criminal	29,301	29,301	14,943	14,358
Circuit Clerk Records Support	25,905	25,905	25,075	830
Circuit Clerk Chief Deputy	28,840	28,840	10,179	18,661
Circuit Clerk Human Resource	9,797	9,797	2,297	7,500
Circuit Clerk Customer Service	12,414	12,414	3,949	8,465
Total Circuit Clerk	<u>3,901,369</u>	<u>3,901,369</u>	<u>3,225,120</u>	<u>676,249</u>
States Attorney:				
States Attorney	5,673,367	5,673,367	5,491,940	181,427
JJC Council	49,374	49,374	18,980	30,394
Total Sates Attorney	<u>5,722,741</u>	<u>5,722,741</u>	<u>5,510,920</u>	<u>211,821</u>
Public Defender	4,179,151	4,179,151	3,935,009	244,142
Sheriff:				
Sheriff	12,468,816	13,150,973	6,219,208	6,931,765
Adult Corrections	17,193,770	17,158,283	8,437,192	8,721,091
Court Security	2,575,259	2,681,921	962,563	1,719,358
Emergency Management Services	207,124	221,637	176,438	45,199
Total Sheriff	<u>32,444,969</u>	<u>33,212,814</u>	<u>15,795,401</u>	<u>17,417,413</u>
Merit Commission	98,578	98,578	74,033	24,545
Court Services:				
Court Services Administration	599,641	752,171	680,058	72,113
Adult Court Services	3,996,658	4,010,418	3,693,677	316,741
Treatment Alternative Court	297,447	297,447	259,465	37,982
Juvenile Court Services	1,326,739	1,339,213	1,183,975	155,238
Juvenile Custody	402,951	155,042	43,822	111,220
Juvenile Justice Center	4,871,437	5,116,183	4,617,946	498,237
KIDS Education Program	90,059	90,059	28,317	61,742
Diagnostic Center	1,040,920	1,041,089	722,541	318,548
Veteran's Court	73,955	73,955	75,965	(2,010)
Drug Court	267,315	267,315	291,209	(23,894)
Total Court Services	<u>12,967,122</u>	<u>13,142,892</u>	<u>11,596,975</u>	<u>1,545,917</u>
County Coroner	1,020,385	1,389,118	1,376,901	12,217
Environmental Management:				
Environmental Management - Water Resources & Subdivisions	440,025	489,538	489,589	(51)
Electrical Aggregation	25,444	22,931	22,173	758
Total Environmental Management	<u>465,469</u>	<u>512,469</u>	<u>511,762</u>	<u>707</u>

(Continued)

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

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# 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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Development:				
County Development	\$ 1,467,461	\$ 1,467,461	\$ 1,365,159	\$ (1,415)
Administrative Adjudication Program	8,294	8,294	2,800	5,494
Total Development	1,475,755	1,475,755	1,367,959	4,079
Internal Services:				
Internal Services	502,094	474,029	526,625	(52,596)
Communication/Technology	2,147,646	2,147,646	1,533,994	613,652
Operational Support	-	29,349	29,349	-
Other Contingency	1,050,000	408,477	-	408,477
Total Internal Services	3,699,740	3,059,501	2,089,968	969,533
Total Capital Outlay	81,000	261,729	280,299	51,688
Total expenditures	88,293,499	89,470,153	66,115,726	23,147,180
Excess (deficiency) of revenues over expenditures	11,654	(895,132)	19,065,267	(26,584,536)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	4,536,254	26,706,365	5,993,866	(20,712,499)
Transfers out	(7,503,606)	(29,472,359)	(8,776,527)	20,695,832
Total other financing sources (uses)	(2,967,352)	(2,765,994)	(2,782,661)	(16,667)
Net change in fund balances	\$ (2,955,698)	\$ (3,661,126)	16,282,606	\$ (26,601,203)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			65,293,074	
<b>FUND BALANCE, END OF YEAR</b>			\$ 81,575,680	

(Concluded)

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

# KANE COUNTY, ILLINOIS

## Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Coronavirus Relief Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ -	\$ 92,900,218	\$ 87,128,860	\$ (5,771,358)
Net investment income	-	120,000	111,871	(8,129)
Total revenues	<u>-</u>	<u>93,020,218</u>	<u>87,240,731</u>	<u>(5,779,487)</u>
<b>EXPENDITURES</b>				
<b>General Government</b>				
Personnel Services				
Salaries and wages	-	14,833,294	15,998,826	(1,165,532)
Overtime salaries	-	-	630,089	(630,089)
Total Personnel Services	<u>-</u>	<u>14,833,294</u>	<u>16,628,915</u>	<u>(1,795,621)</u>
Benefits				
Healthcare contribution	-	2,121,672	2,102,502	19,170
Dental contribution	-	71,709	66,188	5,521
FICA/SS contribution	-	1,015,358	1,152,525	(137,167)
IMRF contribution	-	215,227	233,417	(18,190)
SLEP contribution	-	2,595,519	2,849,018	(253,499)
Total Benefits	<u>-</u>	<u>6,019,485</u>	<u>6,403,650</u>	<u>(384,165)</u>
Contractual Services				
Contractual/consulting services	-	184,692	184,692	-
Public health services - Coronavirus	-	1,267,135	1,859,664	(592,529)
Software licensing cost	-	4,000	4,000	-
Professional services	-	2	2	-
Janitorial services	-	182	182	-
Building space rental	-	2,461	2,461	-
External grants	-	38,626,037	44,694,783	(6,068,746)
Total Contractual Services	<u>-</u>	<u>40,084,509</u>	<u>46,745,784</u>	<u>(6,661,275)</u>
Commodities				
Office supplies	-	64	64	-
Public health commodities - Coronavirus	-	1,722,381	2,524,535	(802,154)
Utilities - natural gas	-	17	17	-
Utilities - electric	-	24	24	-
Telephone	-	118	118	-
Cellular phone	-	167	167	-
Internet	-	64	64	-
Total Commodities	<u>-</u>	<u>1,722,835</u>	<u>2,524,989</u>	<u>(802,154)</u>
Total General Government	<u>-</u>	<u>62,660,123</u>	<u>72,303,338</u>	<u>(9,643,215)</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 - Coronavirus Relief Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Capital Outlay</b>				
Computers	\$ -	\$ 368,833	\$ 533,171	\$ (164,338)
Computer software - capital	-	101,148	88,050	13,098
Printers	-	16,172	-	16,172
Communication equipment	-	4,038,263	3,934,434	103,829
Automotive equipment	-	352,158	757,882	(405,724)
Office furniture	-	65,600	-	65,600
Special purpose equipment	-	607,161	313,088	294,073
Building improvements	-	1,360,000	-	1,360,000
Total Capital Outlay	-	6,909,335	5,626,625	1,282,710
 Total expenditures	-	69,569,458	77,929,963	(8,360,505)
 Excess (deficiency) of revenues over expenditures	-	23,450,760	9,310,768	(14,139,992)
 <b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	(9,198,899)	(9,198,899)	-
Total other financing sources (uses)	-	(9,198,899)	(9,198,899)	-
 Net change in fund balances	\$ -	\$ 14,251,861	111,869	\$ (14,139,992)
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			-	
 <b>FUND BALANCE, END OF YEAR</b>			\$ 111,869	

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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Other taxes	\$ 13,701,000	\$ 13,701,000	\$ 13,365,559	\$ (335,441)
Reimbursements	1,274,180	1,274,180	397,592	(876,588)
Net investment income	200,000	200,000	517,514	317,514
Total revenues	<u>15,175,180</u>	<u>15,175,180</u>	<u>14,280,665</u>	<u>(894,515)</u>
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Contractual Services				
Engineering services	5,706,496	5,706,496	4,607,985	1,098,511
Contractual/consulting services	1,000,000	1,000,000	9,250	990,750
Repairs and Maintenance - bridges	-	-	730,357	(730,357)
Repairs and Maintenance - resurfacing	-	-	877,522	(877,522)
External grants	135,000	135,000	135,000	-
Total Contractual Services	<u>6,841,496</u>	<u>6,841,496</u>	<u>6,360,114</u>	<u>481,382</u>
Total Highway and Streets	<u>6,841,496</u>	<u>6,841,496</u>	<u>6,360,114</u>	<u>481,382</u>
<b>Capital Outlay</b>				
Road construction	15,368,714	15,368,714	3,660,899	11,707,815
Bridge construction	6,742,739	6,742,739	2,239,257	4,503,482
Highway right of way	450,000	450,000	7,142,916	(6,692,916)
Total Capital Outlay	<u>22,561,453</u>	<u>22,561,453</u>	<u>13,043,072</u>	<u>9,518,381</u>
Total expenditures	<u>29,402,949</u>	<u>29,402,949</u>	<u>19,403,186</u>	<u>9,999,763</u>
Net change in fund balances	<u>\$ (14,227,769)</u>	<u>\$ (14,227,769)</u>	(5,122,521)	<u>\$ 9,105,248</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>37,921,298</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 32,798,777</u>	

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

# KANE COUNTY, ILLINOIS

## Notes to Required Supplementary Information For the Year Ended November 30, 2020

### **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, Cannabis Regulation Fund, Unincorporated Stormwater Management Fund, Workforce Development Fund, and Transit Sales Tax Debt Service 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 2020 budget was passed by resolution on November 12, 2019. Several budget amendments were approved by the County Board throughout the fiscal year.

### **EXCESS EXPENDITURES OVER BUDGET**

Excess expenditures over budget are as follows:

	<u>Final Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Excess Expenditures Over Final Budget</u>
Coronavirus Relief Fund	\$ 69,569,458	\$ 77,929,963	\$ 8,360,505

See independent auditors' report.

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**SUPPLEMENTARY INFORMATION**

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# KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2020

## MAJOR GOVERNMENTAL FUND

### General Fund

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

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

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

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

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

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

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

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

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

# KANE COUNTY, ILLINOIS

General Fund  
Combining Balance Sheet by Account  
November 30, 2020

	<u>General</u>	<u>Special Reserve</u>	<u>Emergency Reserve</u>	<u>Property Tax Freeze Protection</u>
<b>ASSETS</b>				
Cash and investments	\$ 52,387,274	\$ 19,081,139	\$ 5,226,086	\$ 4,749,381
Property tax receivable	32,523,099	-	-	-
Intergovernmental receivable	8,170,125	-	-	-
Interest receivable	216,260	13,053	16,803	11,040
Other receivables	520,177	-	-	-
Prepaid items	37,838	-	-	-
Deposits	20,000	-	-	-
Due from other funds	316,324	-	-	-
Total assets	<u>\$ 94,191,097</u>	<u>\$ 19,094,192</u>	<u>\$ 5,242,889</u>	<u>\$ 4,760,421</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 5,525,724	\$ -	\$ -	\$ -
Accrued payroll	3,068,611	-	-	-
Due to other funds	617,389	-	-	-
Total liabilities	<u>9,211,724</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for future periods	32,422,217	-	-	-
Unavailable Revenue	1,797,126	23,217	6,359	6,040
Total deferred inflow of resources	<u>34,219,343</u>	<u>23,217</u>	<u>6,359</u>	<u>6,040</u>
<b>FUND BALANCES</b>				
Nonspendable	37,838	-	-	-
Committed	-	-	5,236,530	-
Assigned	-	19,070,975	-	4,754,381
Unassigned	50,722,192	-	-	-
Total fund balances	<u>50,760,030</u>	<u>19,070,975</u>	<u>5,236,530</u>	<u>4,754,381</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 94,191,097</u>	<u>\$ 19,094,192</u>	<u>\$ 5,242,889</u>	<u>\$ 4,760,421</u>

<b>Domestic Violence</b>	<b>Environmental Prosecution</b>	<b>Economic Development</b>	<b>Cost Share Drainage</b>	<b>Public Building Commission</b>	<b>Total</b>
\$ 310,503	\$ -	\$ 186,920	\$ 259,006	\$ 1,113,262	\$ 83,313,571
-	-	-	-	-	32,523,099
-	-	-	-	-	8,170,125
1,205	-	642	905	4,061	263,969
-	-	-	-	-	520,177
-	-	-	-	-	37,838
-	-	-	-	-	20,000
-	-	-	10,227	-	326,551
<u>\$ 311,708</u>	<u>\$ -</u>	<u>\$ 187,562</u>	<u>\$ 270,138</u>	<u>\$ 1,117,323</u>	<u>\$ 125,175,330</u>
\$ -	\$ -	\$ -	\$ 116,314	\$ -	\$ 5,642,038
11,788	-	2,590	-	-	3,082,989
-	-	-	-	-	617,389
<u>11,788</u>	<u>-</u>	<u>2,590</u>	<u>116,314</u>	<u>-</u>	<u>9,342,416</u>
-	-	-	-	-	32,422,217
378	-	227	315	1,355	1,835,017
<u>378</u>	<u>-</u>	<u>227</u>	<u>315</u>	<u>1,355</u>	<u>34,257,234</u>
-	-	-	-	-	37,838
-	-	-	-	-	5,236,530
299,542	-	184,745	153,509	-	24,463,152
-	-	-	-	1,115,968	51,838,160
<u>299,542</u>	<u>-</u>	<u>184,745</u>	<u>153,509</u>	<u>1,115,968</u>	<u>81,575,680</u>
<u>\$ 311,708</u>	<u>\$ -</u>	<u>\$ 187,562</u>	<u>\$ 270,138</u>	<u>\$ 1,117,323</u>	<u>\$ 125,175,330</u>

# KANE COUNTY, ILLINOIS

## General Fund

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances by Account  
For the Year Ended November 30, 2020

	General	Special Reserve	Emergency Reserve	Property Tax Freeze Protection	Domestic Violence
<b>REVENUES</b>					
Property taxes	\$ 32,806,621	\$ -	\$ -	\$ -	\$ -
Other taxes	4,333,901	-	-	-	-
Intergovernmental	23,770,360	-	-	-	-
Grants	487,889	-	-	-	-
Licenses and permits	1,087,169	-	-	-	-
Fines	1,939,143	-	-	-	-
Charges for services	12,262,935	-	-	-	-
Reimbursements	7,291,241	-	-	-	-
Net investment income	638,891	50,185	78,477	58,749	6,829
Miscellaneous	291,383	-	-	-	-
Total revenues	84,909,533	50,185	78,477	58,749	6,829
<b>EXPENDITURES</b>					
Current					
General Government	13,028,565	-	-	-	-
Public Safety	28,843,309	-	-	-	-
Judicial	15,372,128	-	-	-	308,369
Public Service and Records	6,403,335	-	-	-	-
Environmental Management	511,762	-	-	-	-
Development Housing and Economic Development	1,118,357	-	-	-	-
Capital outlay	129,041	-	-	-	-
Total expenditures	65,406,497	-	-	-	308,369
Excess (deficiency) of revenues over expenditures	19,503,036	50,185	78,477	58,749	(301,540)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	4,877,640	19,014,633	-	2,185,000	330,014
Transfers out	(24,377,779)	(315,000)	-	(3,676,794)	-
Total other financing sources (uses)	(19,500,139)	18,699,633	-	(1,491,794)	330,014
Net change in fund balances	2,897	18,749,818	78,477	(1,433,045)	28,474
<b>FUND BALANCES, BEGINNING OF YEAR</b>	50,757,133	321,157	5,158,053	6,187,426	271,068
<b>FUND BALANCES, END OF YEAR</b>	\$ 50,760,030	\$ 19,070,975	\$ 5,236,530	\$ 4,754,381	\$ 299,542

<b>Environmental Prosecution</b>	<b>Economic Development</b>	<b>Cost Share Drainage</b>	<b>Public Building Commission</b>	<b>Intrafund Eliminations</b>	<b>Total</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,806,621
-	-	-	-	-	4,333,901
-	-	-	-	-	23,770,360
-	-	-	-	-	487,889
-	-	-	-	-	1,087,169
-	-	-	-	-	1,939,143
-	-	43,247	-	-	12,306,182
-	-	-	-	-	7,291,241
1	3,307	5,061	25,523	-	867,023
-	-	81	-	-	291,464
<u>1</u>	<u>3,307</u>	<u>48,389</u>	<u>25,523</u>	<u>-</u>	<u>85,180,993</u>
-	-	-	-	-	13,028,565
-	-	-	-	-	28,843,309
-	-	-	-	-	15,680,497
-	-	-	-	-	6,403,335
-	-	-	-	-	511,762
-	89,597	160,005	-	-	1,367,959
-	-	151,258	-	-	280,299
<u>-</u>	<u>89,597</u>	<u>311,263</u>	<u>-</u>	<u>-</u>	<u>66,115,726</u>
<u>1</u>	<u>(86,290)</u>	<u>(262,874)</u>	<u>25,523</u>	<u>-</u>	<u>19,065,267</u>
-	91,000	192,000	-	(20,696,421)	5,993,866
(589)	-	-	(1,102,786)	20,696,421	(8,776,527)
<u>(589)</u>	<u>91,000</u>	<u>192,000</u>	<u>(1,102,786)</u>	<u>-</u>	<u>(2,782,661)</u>
(588)	4,710	(70,874)	(1,077,263)	-	16,282,606
<u>588</u>	<u>180,035</u>	<u>224,383</u>	<u>2,193,231</u>	<u>-</u>	<u>65,293,074</u>
<u>\$ -</u>	<u>\$ 184,745</u>	<u>\$ 153,509</u>	<u>\$ 1,115,968</u>	<u>\$ -</u>	<u>\$ 81,575,680</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Property taxes	\$ 32,880,128	\$ 32,880,128	\$ 32,806,621	\$ (73,507)
Other taxes				
Local use tax	1,970,000	1,970,000	2,506,630	536,630
RTA sales tax	1,827,000	1,827,000	1,782,075	(44,925)
TIF distribution tax	10,000	10,000	45,196	35,196
Total Other Taxes	<u>3,807,000</u>	<u>3,807,000</u>	<u>4,333,901</u>	<u>526,901</u>
Intergovernmental				
State sales tax	16,541,000	16,541,000	15,605,522	(935,478)
State income tax	6,400,000	6,400,000	6,543,173	143,173
Personal property replacement tax	1,800,000	1,800,000	1,621,665	(178,335)
Total Intergovernmental	<u>24,741,000</u>	<u>24,741,000</u>	<u>23,770,360</u>	<u>(970,640)</u>
Grants				
CARES ACT - Elections	-	217,706	217,706	-
JJC council grant	50,000	50,000	34,207	(15,793)
State alien assistance grant	150,000	179,349	202,448	23,099
Justice assistance grant	32,000	32,000	6,342	(25,658)
Child protection data court grant	4,150	12,450	1,361	(11,089)
Miscellaneous grants	-	-	25,825	25,825
Total Grants	<u>236,150</u>	<u>491,505</u>	<u>487,889</u>	<u>(3,616)</u>
Licenses and permits				
Liquor licenses	94,450	94,450	89,118	(5,332)
Marriage licenses	93,940	93,940	61,722	(32,218)
Civil union licenses	500	500	162	(338)
Building and inspection permits	1,000,000	1,000,000	908,729	(91,271)
Residential grading plan permits	3,500	3,500	3,850	350
Stormwater permits	50,000	50,000	23,288	(26,712)
Wetland permits	2,000	2,000	-	(2,000)
Publication permits	100	100	150	50
Gathering permits	2,500	2,500	150	(2,350)
Firework permits	1,500	1,500	-	(1,500)
Total Licenses and Permits	<u>1,248,490</u>	<u>1,248,490</u>	<u>1,087,169</u>	<u>(161,321)</u>
Fines				
Back taxes - interest and penalty	1,500,000	1,500,000	1,177,420	(322,580)
Judicial technology fine	-	-	99,639	99,639
State's attorney fines	230,000	230,000	178,720	(51,280)
Bond forfeiture fines	150,000	150,000	206,648	56,648
Second chance fines	-	-	1	1
DUI fines	20,500	20,500	29,668	9,168
Traffic violation fines	150,000	150,000	209,749	59,749
Eviction fines	120,000	120,000	36,298	(83,702)
Adjudication fines	500	500	1,000	500
Total Fines	<u>2,171,000</u>	<u>2,171,000</u>	<u>1,939,143</u>	<u>(231,857)</u>

(Continued)

## 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Charges for services				
Off track wagering fees	\$ 50,000	\$ 50,000	\$ 13,607	\$ (36,393)
Computer services fees	73,964	73,964	125,935	51,971
Mapping royalties fees	2,500	2,500	-	(2,500)
Assessor fees	20,000	20,000	21,750	1,750
Notary fees	24,100	24,100	18,436	(5,664)
Business fees	8,500	8,500	3,375	(5,125)
Passport fees	110,000	110,000	84,542	(25,458)
Certified copy fees	551,520	551,520	466,606	(84,914)
Tax redemption fees	200,000	200,000	97,196	(102,804)
Election fees	116,900	116,900	259,300	142,400
Tax extension fees	66,690	66,690	18,715	(47,975)
Financing statements fees	7,000	7,000	15,795	8,795
Recording fees	1,240,000	1,240,000	1,796,177	556,177
Certified record copy fees	18,000	18,000	9,182	(8,818)
Revenue tax stamp fees	1,500,000	1,500,000	1,608,053	108,053
General circuit division fees	4,640,000	4,640,000	3,424,706	(1,215,294)
10% bond fees	500,000	500,000	420,949	(79,051)
Mailing fees	25,000	25,000	45,597	20,597
County court system fees	920,000	920,000	578,481	(341,519)
State's attorney prosecution fees	200,000	200,000	379,596	179,596
Detail fees	95,000	95,000	52,850	(42,150)
Net civil processing fees	200,000	200,000	69,702	(130,298)
Chancery foreclosure fees	200,000	200,000	112,200	(87,800)
Body writ fees	30,000	30,000	13,171	(16,829)
Accident copy fees	2,000	2,000	2,155	155
Weekend prisoner fees	30,000	30,000	11,847	(18,153)
Inmate telephone fees - adult	450,000	450,000	376,640	(73,360)
Fingerprinting fees	2,500	2,500	940	(1,560)
Bond fees	90,000	90,000	52,900	(37,100)
Court security fees	1,330,000	1,330,000	754,858	(575,142)
KIDS program fees	100,000	100,000	107,730	7,730
Electronic monitoring fees	375,000	375,000	69,002	(305,998)
JCS custody parental support fees	1,000	1,000	352	(648)
Mental health/specialty court fees	215,000	215,000	156,203	(58,797)
Cable franchise fees	800,000	800,000	635,820	(164,180)
Zoning fees	40,000	40,000	39,550	(450)
Subdivision approval fees	500	500	12,400	11,900
Development/planning services fees	100	100	-	(100)
Adjudication hearing fees	500	500	300	(200)
Public defender fees	7,000	7,000	9,696	2,696
Interstate compact fees	1,500	1,500	942	(558)
Indemnity fees	45,000	45,000	14,890	(30,110)

## 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Default fees	\$ 100,000	\$ 100,000	\$ 130,051	\$ 30,051
Domestic violence GPS fees	5,000	5,000	18	(4,982)
Domestic violence diversion program fee	65,000	65,000	47,572	(17,428)
Additional circuit division fees	-	-	81	81
Drug testing administrative fee	10,000	10,000	6,264	(3,736)
Drug diversion program fee	47,000	47,000	65,741	18,741
Deferred prosecution fee	100,000	100,000	78,915	(21,085)
D/A deferred prosecution fee	5,000	5,000	3,671	(1,329)
P/S deferred prosecution fee	500	500	-	(500)
Vacant dwelling fees	250	250	150	(100)
Coin operating amusement fees	-	-	5,100	5,100
Electrical aggregation administrative fee	26,000	26,000	26,169	169
KEEP/C-PACE administrative fee	-	-	3,509	3,509
Miscellaneous fees	31,000	31,000	13,548	(17,452)
Total Charges for Services	<u>14,679,024</u>	<u>14,679,024</u>	<u>12,262,935</u>	<u>(2,416,089)</u>
Reimbursements				
Forest preserve reimbursement	65,225	65,225	64,654	(571)
Workforce development reimbursements	-	-	1,981	1,981
Supervisor of assessments salary reimbursement	66,467	66,467	66,468	1
State's attorney salary reimbursement	180,203	180,203	188,597	8,394
Public defender salary reimbursement	104,000	104,000	105,846	1,846
Prisoner transfer reimbursement	8,500	8,500	2,892	(5,608)
Probation salary reimbursement	5,097,935	5,097,935	5,623,696	525,761
Youth home reimbursement	950,000	950,000	875,427	(74,573)
Emergency management reimbursement	100,000	114,513	114,169	(344)
Sheriff training reimbursement	8,000	8,000	27,988	19,988
Victim impact panel reimbursement	20,000	20,000	-	(20,000)
Treatment alternative court reimbursement	2,500	2,500	5,450	2,950
IL State Board of Education reimbursement	60,000	60,000	78,636	18,636
Death surcharge reimbursement	15,000	15,000	15,077	77
SVP reimbursement	20,000	20,000	17,077	(2,923)
Miscellaneous reimbursement	206,500	206,500	103,283	(103,217)
Total Reimbursements	<u>6,904,330</u>	<u>6,918,843</u>	<u>7,291,241</u>	<u>372,398</u>
Net investment income	1,092,369	1,092,369	638,891	(453,478)
Miscellaneous				
Rental income	51,847	51,847	44,983	(6,864)
Auction sales	35,000	35,000	32,982	(2,018)
Refunds	-	-	694	694
Cell tower lease	24,558	24,558	24,943	385
Miscellaneous other	273,097	273,097	187,773	(85,324)
State's attorney refunds	-	-	8	8
Total Miscellaneous	<u>384,502</u>	<u>384,502</u>	<u>291,383</u>	<u>(93,119)</u>
Total revenues	<u>88,143,993</u>	<u>88,413,861</u>	<u>84,909,533</u>	<u>(3,504,328)</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>EXPENDITURES</b>				
<b>County Board/Liquor</b>				
Personnel Services				
Salaries and wages	\$ 942,839	\$ 942,839	\$ 921,519	\$ 21,320
Benefits				
Healthcare contribution	306,819	306,819	291,081	15,738
Dental contribution	10,998	10,998	9,229	1,769
Total Benefits	<u>317,817</u>	<u>317,817</u>	<u>300,310</u>	<u>17,507</u>
Contractual Services				
Contractual/consulting services	17,850	17,850	2,690	15,160
Repairs and maintenance - copiers	500	500	87	413
Conferences and meetings	2,167	2,167	-	2,167
Conferences and meetings - board members	-	5,000	-	5,000
Employee mileage expense	750	750	-	750
General association dues	36,400	36,400	32,047	4,353
Total Contractual Services	<u>57,667</u>	<u>62,667</u>	<u>34,824</u>	<u>27,843</u>
Commodities				
Office supplies	6,000	6,000	4,503	1,497
Operating supplies	500	500	473	27
Computer related supplies	500	500	-	500
Books and subscriptions	500	500	-	500
Total Commodities	<u>7,500</u>	<u>7,500</u>	<u>4,976</u>	<u>2,524</u>
<b>Total County Board/Liquor</b>	<u>1,325,823</u>	<u>1,330,823</u>	<u>1,261,629</u>	<u>69,194</u>
<b>Finance Administration</b>				
Personnel Services				
Salaries and wages	770,524	776,140	744,961	31,179
Benefits				
Healthcare contribution	179,682	169,747	168,058	1,689
Dental contribution	5,289	4,608	4,127	481
Total Benefits	<u>184,971</u>	<u>174,355</u>	<u>172,185</u>	<u>2,170</u>
Contractual Services				
Certified audit contract	99,150	99,150	98,978	172
Contractual/consulting services	3,300	8,300	2,925	5,375
Repairs and maintenance - copiers	700	700	767	(67)
General printing	-	-	356	(356)
Legal printing	260	260	465	(205)
Conferences and meetings	2,300	2,300	-	2,300
Employee training	5,159	5,159	514	4,645
Employee mileage expense	290	290	8	282
General association dues	5,379	5,379	4,275	1,104
Total Contractual Services	<u>116,538</u>	<u>121,538</u>	<u>108,288</u>	<u>13,250</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities				
Office supplies	\$ 2,350	\$ 2,350	\$ 2,066	\$ 284
Computer related supplies	2,500	2,500	1,900	600
Postage	-	-	306	(306)
Total Commodities	<u>4,850</u>	<u>4,850</u>	<u>4,272</u>	<u>578</u>
<b>Total Finance Administration</b>	<u>1,076,883</u>	<u>1,076,883</u>	<u>1,029,706</u>	<u>47,177</u>
<b>Information Technologies</b>				
Personnel Services				
Salaries and wages	2,836,498	2,836,498	2,595,933	240,565
Overtime salaries	60,532	60,532	43,504	17,028
Total Personnel Services	<u>2,897,030</u>	<u>2,897,030</u>	<u>2,639,437</u>	<u>257,593</u>
Benefits				
Healthcare contribution	622,794	622,794	417,426	205,368
Dental contribution	17,999	17,999	12,115	5,884
Total Benefits	<u>640,793</u>	<u>640,793</u>	<u>429,541</u>	<u>211,252</u>
Contractual Services				
Contractual/consulting services	251,751	251,751	142,705	109,046
Software licensing cost	-	-	1,883	(1,883)
Repairs and maintenance - computers	131,092	131,092	34,043	97,049
Repairs and maintenance - copiers	7,500	7,500	-	7,500
Repairs and maintenance - communication equipment	68,000	68,000	51,205	16,795
Repairs and maintenance - vehicles	4,000	4,000	2,731	1,269
Repairs and maintenance - office equipment	500	500	-	500
General advertising	1,500	1,500	-	1,500
Conferences and meetings	57,200	57,200	7,645	49,555
Employee training	41,001	41,001	52,629	(11,628)
Employee mileage expense	3,000	3,000	934	2,066
General association dues	4,000	4,000	120	3,880
Total Contractual Services	<u>569,544</u>	<u>569,544</u>	<u>293,895</u>	<u>275,649</u>
Commodities				
Office supplies	13,000	13,000	12,984	16
Computer related supplies	33,000	33,000	29,655	3,345
Books and subscriptions	2,000	2,000	1,510	490
Computer software - non-capital	-	-	1,212	(1,212)
Printing supplies	31,686	31,686	36,360	(4,674)
Office furniture - non-capital	2,000	2,000	3,450	(1,450)
Fuel - vehicles	1,750	1,750	1,084	666
Total Commodities	<u>83,436</u>	<u>83,436</u>	<u>86,255</u>	<u>(2,819)</u>
<b>Total Information Technologies</b>	<u>4,190,803</u>	<u>4,190,803</u>	<u>3,449,128</u>	<u>741,675</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Building Management - Government Center</b>				
Personnel Services				
Salaries and wages	\$ 789,882	\$ 819,082	\$ 812,425	\$ 6,657
Overtime salaries	10,558	1,358	1,289	69
Total Personnel Services	<u>800,440</u>	<u>820,440</u>	<u>813,714</u>	<u>6,726</u>
Benefits				
Healthcare contribution	160,645	147,845	145,190	2,655
Dental contribution	4,869	4,869	4,214	655
Total Benefits	<u>165,514</u>	<u>152,714</u>	<u>149,404</u>	<u>3,310</u>
Contractual Services				
Disposal and water softener services	8,000	8,000	5,202	2,798
Janitorial services	50,000	73,723	82,874	(9,151)
Repairs and maintenance - roads	45,000	45,000	40,646	4,354
Repairs and maintenance - buildings	90,000	90,000	98,016	(8,016)
Repairs and maintenance - grounds	21,000	21,000	19,289	1,711
Repairs and maintenance - equipment	21,000	21,000	6,729	14,271
Equipment rental	500	500	-	500
Building lease	-	-	53	(53)
Repairs and maintenance - vehicles	26,000	26,000	18,474	7,526
General printing	60,000	60,000	53,965	6,035
Employee mileage expense	400	400	-	400
Total Contractual Services	<u>321,900</u>	<u>345,623</u>	<u>325,248</u>	<u>20,375</u>
Commodities				
Operating supplies	6,000	6,000	7,930	(1,930)
Computer related supplies	500	500	-	500
Postage	300	300	-	300
Utilities - sewer	1,500	1,500	4,287	(2,787)
Utilities - water	6,000	6,000	5,733	267
Printing supplies	65,000	65,000	42,236	22,764
Cleaning supplies	11,000	11,000	14,434	(3,434)
Uniform supplies	3,500	3,500	2,997	503
Medical supplies and drugs	128	128	-	128
Utilities - natural gas	17,341	24,183	26,387	(2,204)
Utilities - electric	130,000	144,743	149,492	(4,749)
Fuel - vehicles	20,000	20,000	13,392	6,608
Total Commodities	<u>261,269</u>	<u>282,854</u>	<u>266,888</u>	<u>15,966</u>
<b>Total Building Management - Government Center</b>	<u>1,549,123</u>	<u>1,601,631</u>	<u>1,555,254</u>	<u>46,377</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Building Management - Judicial Center</b>				
Personnel Services				
Salaries and wages	\$ 167,818	\$ 89,418	\$ 89,379	\$ 39
Overtime salaries	7,872	1,472	1,379	93
Total Personnel Services	<u>175,690</u>	<u>90,890</u>	<u>90,758</u>	<u>132</u>
Benefits				
Healthcare contribution	53,341	28,541	28,502	39
Dental contribution	2,724	1,524	1,524	-
Total Benefits	<u>56,065</u>	<u>30,065</u>	<u>30,026</u>	<u>39</u>
Contractual Services				
Disposal and water softener services	5,000	5,000	8,008	(3,008)
Janitorial services	135,000	140,148	156,325	(16,177)
Repairs and maintenance - roads	47,000	47,000	25,577	21,423
Repairs and maintenance - buildings	107,000	107,000	156,399	(49,399)
Repairs and maintenance - grounds	32,000	32,000	11,953	20,047
Repairs and maintenance - equipment	35,000	47,070	83,113	(36,043)
Total Contractual Services	<u>361,000</u>	<u>378,218</u>	<u>441,375</u>	<u>(63,157)</u>
Commodities				
Operating supplies	3,400	3,400	-	3,400
Utilities - sewer	6,500	17,774	21,405	(3,631)
Utilities - water	10,000	16,897	19,119	(2,222)
Cleaning supplies	11,000	11,000	9,129	1,871
Uniform supplies	600	600	-	600
Utilities - natural gas	30,000	36,421	38,490	(2,069)
Utilities - electric	270,000	328,940	345,044	(16,104)
Total Commodities	<u>331,500</u>	<u>415,032</u>	<u>433,187</u>	<u>(18,155)</u>
<b>Total Building Management - Judicial Center</b>	<u>924,255</u>	<u>914,205</u>	<u>995,346</u>	<u>(81,141)</u>
<b>Building Management - Juvenile Justice Center</b>				
Personnel Services				
Salaries and wages	39,940	38,040	37,462	578
Overtime salaries	429	298	206	92
Total Personnel Services	<u>40,369</u>	<u>38,338</u>	<u>37,668</u>	<u>670</u>
Benefits				
Healthcare contribution	6,171	6,171	6,367	(196)
Dental contribution	261	261	181	80
Total Benefits	<u>6,432</u>	<u>6,432</u>	<u>6,548</u>	<u>(116)</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Contractual Services</b>				
Disposal and water softener services	\$ 5,400	\$ 5,400	\$ 4,333	\$ 1,067
Janitorial services	50,000	50,000	53,748	(3,748)
Repairs and maintenance - roads	20,000	20,000	6,375	13,625
Repairs and maintenance - buildings	38,000	38,000	35,429	2,571
Repairs and maintenance - grounds	6,000	6,000	5,832	168
Repairs and maintenance - equipment	7,500	7,500	12,866	(5,366)
Grease trap - septic services	2,700	2,700	2,340	360
<b>Total Contractual Services</b>	<u>129,600</u>	<u>129,600</u>	<u>120,923</u>	<u>8,677</u>
<b>Commodities</b>				
Operating supplies	1,000	1,000	-	1,000
Utilities - sewer	291	291	-	291
Cleaning supplies	7,000	7,000	7,893	(893)
Uniform supplies	182	182	-	182
Utilities - natural gas	22,000	27,598	29,401	(1,803)
Utilities - electric	60,000	74,613	79,321	(4,708)
<b>Total Commodities</b>	<u>90,473</u>	<u>110,684</u>	<u>116,615</u>	<u>(5,931)</u>
<b>Total Building Management - Juvenile Justice Center</b>	<u>266,874</u>	<u>285,054</u>	<u>281,754</u>	<u>3,300</u>
<b>Building Management - North Campus</b>				
<b>Contractual Services</b>				
Disposal and water softener services	2,853	2,853	1,373	1,480
Janitorial services	48,000	60,606	65,469	(4,863)
Repairs and maintenance - roads	30,000	30,000	-	30,000
Repairs and maintenance - buildings	30,000	30,000	21,831	8,169
Repairs and maintenance - grounds	2,500	2,500	3,195	(695)
Repairs and maintenance - equipment	10,000	10,000	11,481	(1,481)
<b>Total Contractual Services</b>	<u>123,353</u>	<u>135,959</u>	<u>103,349</u>	<u>32,610</u>
<b>Commodities</b>				
Operating supplies	-	-	141	(141)
Utilities - sewer	3,100	3,100	1,357	1,743
Utilities - water	15,000	15,000	1,056	13,944
Cleaning supplies	4,500	4,500	6,176	(1,676)
Utilities - natural gas	3,600	8,066	9,504	(1,438)
Utilities - electric	92,600	101,646	104,560	(2,914)
<b>Total Commodities</b>	<u>118,800</u>	<u>132,312</u>	<u>122,794</u>	<u>9,518</u>
<b>Total Building Management - North Campus</b>	<u>242,153</u>	<u>268,271</u>	<u>226,143</u>	<u>42,128</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Building Management - Aurora Health Department</b>				
Contractual Services				
Disposal and water softener services	\$ 1,500	\$ 1,500	\$ 1,204	\$ 296
Janitorial services	20,000	23,573	24,951	(1,378)
Repairs and maintenance - roads	6,500	6,500	-	6,500
Repairs and maintenance - buildings	18,000	18,000	8,559	9,441
Repairs and maintenance - grounds	2,500	2,500	3,470	(970)
Repairs and maintenance - equipment	2,872	2,872	1,145	1,727
<b>Total Contractual Services</b>	<b>51,372</b>	<b>54,945</b>	<b>39,329</b>	<b>15,616</b>
Commodities				
Operating supplies	200	200	-	200
Utilities - sewer	2,000	2,000	2,424	(424)
Utilities - water	2,500	2,500	2,787	(287)
Cleaning supplies	800	800	58	742
Utilities - natural gas	4,500	7,406	8,342	(936)
Utilities - electric	22,000	23,942	24,568	(626)
<b>Total Commodities</b>	<b>32,000</b>	<b>36,848</b>	<b>38,179</b>	<b>(1,331)</b>
<b>Total Building Management - Aurora Health Department</b>	<b>83,372</b>	<b>91,793</b>	<b>77,508</b>	<b>14,285</b>
<b>Building Management - Old Courthouse</b>				
Personnel Services				
Salaries and wages	40,532	16,432	15,835	597
Overtime salaries	5,028	28	-	28
<b>Total Personnel Services</b>	<b>45,560</b>	<b>16,460</b>	<b>15,835</b>	<b>625</b>
Benefits				
Healthcare contribution	26,660	60	-	60
Dental contribution	681	681	67	614
<b>Total Benefits</b>	<b>27,341</b>	<b>741</b>	<b>67</b>	<b>674</b>
Contractual Services				
Disposal and water softener services	6,000	6,000	1,356	4,644
Janitorial services	60,000	78,746	85,978	(7,232)
Repairs and maintenance - roads	9,500	9,500	1,142	8,358
Repairs and maintenance - buildings	35,000	35,000	37,180	(2,180)
Repairs and maintenance - grounds	3,500	3,500	6,768	(3,268)
Repairs and maintenance - equipment	9,000	9,000	5,419	3,581
<b>Total Contractual Services</b>	<b>123,000</b>	<b>141,746</b>	<b>137,843</b>	<b>3,903</b>

## 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities				
Operating supplies	\$ 500	\$ 500	\$ -	\$ 500
Utilities - sewer	3,200	3,200	4,087	(887)
Utilities - water	3,300	3,300	4,416	(1,116)
Cleaning supplies	2,000	2,000	3,821	(1,821)
Utilities - natural gas	29,000	29,000	18,920	10,080
Utilities - electric	60,436	62,717	63,451	(734)
Total Commodities	<u>98,436</u>	<u>100,717</u>	<u>94,695</u>	<u>6,022</u>
<b>Total Building Management - Old Courthouse</b>	<u>294,337</u>	<u>259,664</u>	<u>248,440</u>	<u>11,224</u>
<b>Building Management - Sheriff Facility</b>				
Personnel Services				
Salaries and wages	288,090	220,090	214,219	5,871
Overtime salaries	8,044	15,744	15,821	(77)
Total Personnel Services	<u>296,134</u>	<u>235,834</u>	<u>230,040</u>	<u>5,794</u>
Benefits				
Healthcare contribution	104,474	69,274	67,464	1,810
Dental contribution	3,462	3,462	2,567	895
Total Benefits	<u>107,936</u>	<u>72,736</u>	<u>70,031</u>	<u>2,705</u>
Contractual Services				
Disposal and water softener services	20,000	20,000	7,048	12,952
Janitorial services	62,160	62,160	57,863	4,297
Repairs and maintenance - roads	25,000	25,000	11,500	13,500
Repairs and maintenance - buildings	125,000	125,000	141,699	(16,699)
Repairs and maintenance - grounds	12,000	12,000	13,590	(1,590)
Repairs and maintenance - equipment	30,000	42,070	72,060	(29,990)
Equipment lease	-	-	187	(187)
Grease trap - septic services	6,000	6,000	6,305	(305)
Total Contractual Services	<u>280,160</u>	<u>292,230</u>	<u>310,252</u>	<u>(18,022)</u>
Commodities				
Operating supplies	300	300	397	(97)
Utilities - sewer	52,000	90,802	103,303	(12,501)
Utilities - water	45,000	69,439	77,311	(7,872)
Cleaning supplies	25,500	25,500	19,493	6,007
Uniform supplies	3,000	3,000	458	2,542
Utilities - natural gas	44,200	44,200	36,855	7,345
Utilities - electric	304,000	308,705	310,220	(1,515)
Total Commodities	<u>474,000</u>	<u>541,946</u>	<u>548,037</u>	<u>(6,091)</u>
<b>Total Building Management - Sheriff Facility</b>	<u>1,158,230</u>	<u>1,142,746</u>	<u>1,158,360</u>	<u>(15,614)</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Building Management - ROE Office</b>				
Contractual Services				
Building space rental	\$ 130,000	\$ 130,000	\$ 130,000	\$ -
Total Contractual Services	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>-</u>
<b>Total Building Management - ROE Office</b>	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>-</u>
<b>Human Resources</b>				
Personnel Services				
Salaries and wages	193,199	193,199	181,652	11,547
Total Personnel Services	<u>193,199</u>	<u>193,199</u>	<u>181,652</u>	<u>11,547</u>
Benefits				
Healthcare contribution	54,860	54,860	34,158	20,702
Dental contribution	1,978	1,978	1,419	559
Total Benefits	<u>56,838</u>	<u>56,838</u>	<u>35,577</u>	<u>21,261</u>
Contractual Services				
Project Administration services	1,000	1,000	-	1,000
Repairs and maintenance - computers	1,500	1,500	-	1,500
Repairs and maintenance - copiers	1,500	1,500	1,282	218
Employment advertising	500	500	-	500
Conferences and meetings	4,500	4,500	-	4,500
Employee mileage expense	150	150	-	150
General association dues	1,200	1,200	-	1,200
Miscellaneous contractual expenses	32,000	32,000	24,882	7,118
Total Contractual Services	<u>42,350</u>	<u>42,350</u>	<u>26,164</u>	<u>16,186</u>
Commodities				
Office supplies	4,200	4,200	5,029	(829)
Operating supplies	1,600	1,600	-	1,600
Employee recognition supplies	500	500	230	270
Total Commodities	<u>6,300</u>	<u>6,300</u>	<u>5,259</u>	<u>1,041</u>
<b>Total Human Resources</b>	<u>298,687</u>	<u>298,687</u>	<u>248,652</u>	<u>50,035</u>
<b>County Auditor</b>				
Personnel Services				
Salaries and wages	238,315	238,315	237,987	328
Total Personnel Services	<u>238,315</u>	<u>238,315</u>	<u>237,987</u>	<u>328</u>
Benefits				
Healthcare contribution	34,050	34,050	34,510	(460)
Dental contribution	681	681	640	41
Total Benefits	<u>34,731</u>	<u>34,731</u>	<u>35,150</u>	<u>(419)</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Contractual Services</b>				
Contractual/consulting services	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Repairs and maintenance - copiers	400	400	240	160
Conferences and meetings	1,800	1,800	-	1,800
Employee training	6,249	6,249	137	6,112
Employee mileage expense	566	566	-	566
General association dues	2,510	2,510	2,459	51
<b>Total Contractual Services</b>	<u>21,525</u>	<u>21,525</u>	<u>2,836</u>	<u>18,689</u>
<b>Commodities</b>				
Office supplies	1,750	1,750	579	1,171
Operating supplies	-	-	26	(26)
Books and subscriptions	-	-	99	(99)
<b>Total Commodities</b>	<u>1,750</u>	<u>1,750</u>	<u>704</u>	<u>1,046</u>
<b>Total County Auditor</b>	<u>296,321</u>	<u>296,321</u>	<u>276,677</u>	<u>19,644</u>
<b>Treasurer/Collector</b>				
<b>Personnel Services</b>				
Salaries and wages	586,751	586,751	581,099	5,652
<b>Total Personnel Services</b>	<u>586,751</u>	<u>586,751</u>	<u>581,099</u>	<u>5,652</u>
<b>Benefits</b>				
Healthcare contribution	110,728	110,728	82,639	28,089
Dental contribution	4,449	4,449	2,886	1,563
<b>Total Benefits</b>	<u>115,177</u>	<u>115,177</u>	<u>85,525</u>	<u>29,652</u>
<b>Contractual Services</b>				
Repairs and maintenance - computers	-	-	2,280	(2,280)
Repairs and maintenance - copiers	-	-	128	(128)
General printing	21,000	21,000	10,043	10,957
Employee mileage expense	2,500	2,500	357	2,143
<b>Total Contractual Services</b>	<u>23,500</u>	<u>23,500</u>	<u>12,808</u>	<u>10,692</u>
<b>Commodities</b>				
Office supplies	1,500	2,290	2,385	(95)
Operating supplies	1,000	1,000	1,113	(113)
Computer related supplies	1,882	1,882	1,674	208
<b>Total Commodities</b>	<u>4,382</u>	<u>5,172</u>	<u>5,172</u>	<u>-</u>
<b>Total Treasurer/Collector</b>	<u>729,810</u>	<u>730,600</u>	<u>684,604</u>	<u>45,996</u>
<b>Supervisor of Assessments</b>				
<b>Personnel Services</b>				
Salaries and wages	748,712	748,712	691,200	57,512
Overtime salaries	10,285	10,285	-	10,285
<b>Total Personnel Services</b>	<u>758,997</u>	<u>758,997</u>	<u>691,200</u>	<u>67,797</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Benefits</b>				
Healthcare contribution	\$ 201,102	\$ 201,102	\$ 158,777	\$ 42,325
Dental contribution	7,333	7,333	5,338	1,995
<b>Total Benefits</b>	<b>208,435</b>	<b>208,435</b>	<b>164,115</b>	<b>44,320</b>
<b>Contractual Services</b>				
Repairs and maintenance - computers	512	512	-	512
Repairs and maintenance - copiers	7,500	7,500	5,718	1,782
Legal printing	44,000	44,000	27,188	16,812
Conferences and meetings	5,000	5,000	836	4,164
Employee training	14,000	14,000	6,516	7,484
Employee mileage expense	4,200	4,200	926	3,274
General association dues	3,000	3,000	1,641	1,359
<b>Total Contractual Services</b>	<b>78,212</b>	<b>78,212</b>	<b>42,825</b>	<b>35,387</b>
<b>Commodities</b>				
Office supplies	9,000	9,000	3,834	5,166
Computer related supplies	9,275	9,275	9,172	103
Books and subscriptions	1,400	1,400	1,428	(28)
<b>Total Commodities</b>	<b>19,675</b>	<b>19,675</b>	<b>14,434</b>	<b>5,241</b>
<b>Total Supervisor of Assessments</b>	<b>1,065,319</b>	<b>1,065,319</b>	<b>912,574</b>	<b>152,745</b>
<b>Board of Review</b>				
<b>Personnel Services</b>				
Salaries and wages	67,702	67,702	66,374	1,328
Employee per diem	32,500	32,500	20,544	11,956
<b>Total Personnel Services</b>	<b>100,202</b>	<b>100,202</b>	<b>86,918</b>	<b>13,284</b>
<b>Benefits</b>				
Healthcare contribution	50,481	50,481	24,357	26,124
Dental contribution	681	681	-	681
<b>Total Benefits</b>	<b>51,162</b>	<b>51,162</b>	<b>24,357</b>	<b>26,805</b>
<b>Contractual Services</b>				
Appraisal services	16,000	16,000	7,211	8,789
<b>Total Contractual Services</b>	<b>16,000</b>	<b>16,000</b>	<b>7,211</b>	<b>8,789</b>
<b>Total Board of Review</b>	<b>167,364</b>	<b>167,364</b>	<b>118,486</b>	<b>48,878</b>
<b>County Clerk</b>				
<b>Personnel Services</b>				
Salaries and wages	787,242	787,242	821,891	(34,649)
Overtime salaries	7,039	7,039	13,563	(6,524)
<b>Total Personnel Services</b>	<b>794,281</b>	<b>794,281</b>	<b>835,454</b>	<b>(41,173)</b>
<b>Benefits</b>				
Healthcare contribution	174,432	174,432	167,220	7,212
Dental contribution	5,732	5,732	5,111	621
<b>Total Benefits</b>	<b>180,164</b>	<b>180,164</b>	<b>172,331</b>	<b>7,833</b>

# 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Contractual Services</b>				
Notary services	\$ 90	\$ 90	\$ 105	\$ (15)
General printing	450	450	262	188
Legal printing	2,300	2,300	3,130	(830)
Conferences and meetings	6,600	6,600	4,603	1,997
Employee training	750	750	175	575
Employee mileage expense	3,000	3,000	1,424	1,576
General association dues	800	800	950	(150)
<b>Total Contractual Services</b>	<u>13,990</u>	<u>13,990</u>	<u>10,649</u>	<u>3,341</u>
<b>Commodities</b>				
Office supplies	5,000	5,000	4,066	934
Operating supplies	6,000	6,000	9,952	(3,952)
Computer related supplies	5,000	5,000	5,481	(481)
Books and subscriptions	600	600	477	123
<b>Total Commodities</b>	<u>16,600</u>	<u>16,600</u>	<u>19,976</u>	<u>(3,376)</u>
<b>Total County Clerk</b>	<u>1,005,035</u>	<u>1,005,035</u>	<u>1,038,410</u>	<u>(33,375)</u>
<b>Elections Expense</b>				
<b>Personnel Services</b>				
Salaries and wages	1,470,767	1,470,767	1,260,652	210,115
Overtime salaries	52,286	52,286	109,020	(56,734)
<b>Total Personnel Services</b>	<u>1,523,053</u>	<u>1,523,053</u>	<u>1,369,672</u>	<u>153,381</u>
<b>Benefits</b>				
Healthcare contribution	113,098	113,098	103,203	9,895
Dental contribution	5,004	5,004	3,849	1,155
<b>Total Benefits</b>	<u>118,102</u>	<u>118,102</u>	<u>107,052</u>	<u>11,050</u>
<b>Contractual Services</b>				
Election judges and workers	85,000	85,000	93,559	(8,559)
Election services	30,000	247,706	274,329	(26,623)
Software licensing cost	180,000	180,000	180,911	(911)
Security services	60,000	60,000	19,034	40,966
Repairs and maintenance - computers	3,000	3,000	-	3,000
Repairs and maintenance - copiers	3,000	3,000	4,322	(1,322)
Polling place rental	22,000	22,000	17,320	4,680
Equipment rental	60,000	60,000	70,426	(10,426)
Repairs and maintenance - vehicles	10,000	10,000	905	9,095
Repairs and maintenance - voting system equipment	20,000	20,000	82,457	(62,457)

## 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
General advertising	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
General printing	18,000	18,000	22,671	(4,671)
Legal printing	50,000	50,000	67,408	(17,408)
Conferences and meetings	6,000	6,000	4,128	1,872
Employee mileage expense	8,000	8,000	12,111	(4,111)
General association dues	600	600	850	(250)
<b>Total Contractual Services</b>	<u>558,600</u>	<u>776,306</u>	<u>850,431</u>	<u>(74,125)</u>
Commodities				
Office supplies	9,000	9,000	8,519	481
Operating supplies	55,000	55,000	64,229	(9,229)
Computer related supplies	4,000	4,000	907	3,093
Books and subscriptions	500	500	402	98
Voting systems and accessories	280,000	280,000	216,488	63,512
<b>Total Commodities</b>	<u>348,500</u>	<u>348,500</u>	<u>290,545</u>	<u>57,955</u>
<b>Total Elections Expense</b>	<u>2,548,255</u>	<u>2,765,961</u>	<u>2,617,700</u>	<u>148,261</u>
<b>Alternative Language Coordination</b>				
Personnel Services				
Salaries and wages	68,249	68,249	44,075	24,174
Overtime salaries	4,022	4,022	2,393	1,629
<b>Total Personnel Services</b>	<u>72,271</u>	<u>72,271</u>	<u>46,468</u>	<u>25,803</u>
Benefits				
Healthcare contribution	9,155	9,155	5,700	3,455
Dental contribution	261	261	140	121
<b>Total Benefits</b>	<u>9,416</u>	<u>9,416</u>	<u>5,840</u>	<u>3,576</u>
<b>Total Alternative Language Coordination</b>	<u>81,687</u>	<u>81,687</u>	<u>52,308</u>	<u>29,379</u>
<b>Recorder of Deeds</b>				
Personnel Services				
Salaries and wages	657,747	657,747	562,043	95,704
<b>Total Personnel Services</b>	<u>657,747</u>	<u>657,747</u>	<u>562,043</u>	<u>95,704</u>
Benefits				
Healthcare contribution	141,537	141,537	95,224	46,313
Dental contribution	5,942	5,942	3,569	2,373
<b>Total Benefits</b>	<u>147,479</u>	<u>147,479</u>	<u>98,793</u>	<u>48,686</u>
Contractual Services				
Employee mileage expense	1,293	1,293	391	902
General association dues	1,050	1,050	950	100
<b>Total Contractual Services</b>	<u>2,343</u>	<u>2,343</u>	<u>1,341</u>	<u>1,002</u>
Commodities				
Office supplies	2,070	2,070	1,125	945
<b>Total Commodities</b>	<u>2,070</u>	<u>2,070</u>	<u>1,125</u>	<u>945</u>
<b>Total Recorder of Deeds</b>	<u>809,639</u>	<u>809,639</u>	<u>663,302</u>	<u>146,337</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Regional Office of Education</b>				
Personnel Services				
Salaries and wages	\$ 263,892	\$ 263,892	\$ 270,614	\$ (6,722)
Total Personnel Services	<u>263,892</u>	<u>263,892</u>	<u>270,614</u>	<u>(6,722)</u>
Benefits				
Healthcare contribution	46,702	46,702	44,708	1,994
Dental contribution	783	783	630	153
Total Benefits	<u>47,485</u>	<u>47,485</u>	<u>45,338</u>	<u>2,147</u>
Contractual Services				
Contractual/consulting services	4,575	4,575	-	4,575
Total Contractual Services	<u>4,575</u>	<u>4,575</u>	<u>-</u>	<u>4,575</u>
<b>Total Regional Office of Education</b>	<u>315,952</u>	<u>315,952</u>	<u>315,952</u>	<u>-</u>
<b>Judiciary and Courts</b>				
Personnel Services				
Salaries and wages	1,523,143	1,523,143	1,341,754	181,389
Overtime salaries	10,055	10,055	2,536	7,519
Employee per diem	500	500	-	500
Bond call	44,000	44,000	11,943	32,057
Total Personnel Services	<u>1,577,698</u>	<u>1,577,698</u>	<u>1,356,233</u>	<u>221,465</u>
Benefits				
Healthcare contribution	379,294	379,294	274,787	104,507
Dental contribution	12,256	12,256	9,510	2,746
Uniform allowance	2,400	2,400	-	2,400
Total Benefits	<u>393,950</u>	<u>393,950</u>	<u>284,297</u>	<u>109,653</u>
Contractual Services				
State of Illinois salaries	16,000	16,000	-	16,000
Jurors - circuit court	245,000	138,593	117,436	21,157
Jurors - grand jury	1,000	1,000	3,378	(2,378)
Jurors' expense	175,000	175,000	106,365	68,635
Per diem expense	125,000	125,000	126,248	(1,248)
Contractual/consulting services	411,000	411,000	400,352	10,648
Court appointed counsel	180,000	180,000	191,916	(11,916)
Psychological/psychiatric services	35,000	35,000	11,850	23,150
Repairs and maintenance - equipment	12,500	12,500	4,784	7,716
Equipment rental	17,500	17,500	5,647	11,853
Liability insurance	2,500	2,500	1,984	516
General printing	1,000	1,000	350	650
Conferences and meetings	5,500	5,500	3,365	2,135
Employee training	500	500	-	500
Employee mileage expense	3,000	3,000	439	2,561
General association dues	500	500	70	430
Miscellaneous contractual expenses	21,650	24,956	4,119	20,837
Total Contractual Services	<u>1,252,650</u>	<u>1,149,549</u>	<u>978,303</u>	<u>171,246</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Commodities</b>				
Office supplies	\$ 13,500	\$ 13,500	\$ 8,231	\$ 5,269
Operating supplies	14,000	14,000	14,183	(183)
Computer related supplies	1,000	1,000	171	829
Postage	250	250	-	250
Books and subscriptions	45,000	49,994	56,624	(6,630)
Employee recognition supplies	2,500	2,500	494	2,006
Uniform supplies	-	-	886	(886)
Office furniture - non-capital	-	-	1,655	(1,655)
Telephone	1,000	1,000	-	1,000
<b>Total Commodities</b>	<u>77,250</u>	<u>82,244</u>	<u>82,244</u>	<u>-</u>
<b>Services</b>				
Unallocated reduction in budget request	(106,407)	-	-	-
<b>Total Services</b>	<u>(106,407)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Judiciary and Courts</b>	<u>3,195,141</u>	<u>3,203,441</u>	<u>2,701,077</u>	<u>502,364</u>
<b>Circuit Clerk Administration</b>				
<b>Personnel Services</b>				
Salaries and wages	2,937,105	2,937,105	2,537,404	399,701
Overtime salaries	65,179	65,179	32,696	32,483
Bond call	32,799	32,799	22,339	10,460
<b>Total Personnel Services</b>	<u>3,035,083</u>	<u>3,035,083</u>	<u>2,592,439</u>	<u>442,644</u>
<b>Benefits</b>				
Healthcare contribution	669,154	669,154	521,564	147,590
Dental contribution	24,882	24,882	17,069	7,813
<b>Total Benefits</b>	<u>694,036</u>	<u>694,036</u>	<u>538,633</u>	<u>155,403</u>
<b>Contractual Services</b>				
Repairs and maintenance - equipment	2,500	2,500	1,359	1,141
General printing	2,075	2,075	1,380	695
Conferences and meetings	17,800	17,800	17,700	100
Employee training	1,300	1,300	1,300	-
Employee mileage expense	3,835	3,835	-	3,835
General association dues	1,810	1,810	1,250	560
<b>Total Contractual Services</b>	<u>29,320</u>	<u>29,320</u>	<u>22,989</u>	<u>6,331</u>
<b>Commodities</b>				
Office supplies	2,598	2,598	7,140	(4,542)
Books and subscriptions	1,500	1,500	-	1,500
<b>Total Commodities</b>	<u>4,098</u>	<u>4,098</u>	<u>7,140</u>	<u>(3,042)</u>
<b>Total Circuit Clerk Administration</b>	<u>3,762,537</u>	<u>3,762,537</u>	<u>3,161,201</u>	<u>601,336</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Circuit Clerk COO Support</b>				
Contractual Services				
Employee training	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Employee mileage expense	1,400	1,400	421	979
Total Contractual Services	<u>2,400</u>	<u>2,400</u>	<u>1,421</u>	<u>979</u>
Commodities				
Office supplies	231	231	153	78
Total Commodities	<u>231</u>	<u>231</u>	<u>153</u>	<u>78</u>
<b>Total Circuit Clerk COO Support</b>	<u>2,631</u>	<u>2,631</u>	<u>1,574</u>	<u>1,057</u>
<b>Circuit Clerk File Lib/Records</b>				
Contractual Services				
Repairs and maintenance - equipment	675	675	-	675
Repairs and maintenance - vehicles	1,000	1,000	-	1,000
Employee training	150	150	-	150
Employee mileage expense	500	500	-	500
Total Contractual Services	<u>2,325</u>	<u>2,325</u>	<u>-</u>	<u>2,325</u>
Commodities				
Office supplies	5,942	5,942	962	4,980
Fuel - vehicles	2,500	2,500	45	2,455
Total Commodities	<u>8,442</u>	<u>8,442</u>	<u>1,007</u>	<u>7,435</u>
<b>Total Circuit Clerk File Lib/Records</b>	<u>10,767</u>	<u>10,767</u>	<u>1,007</u>	<u>9,760</u>
<b>Circuit Clerk Civil</b>				
Contractual Services				
Repairs and maintenance - equipment	7,250	7,250	-	7,250
Employee training	1,000	1,000	1,000	-
Employee mileage expense	9,884	9,884	3,318	6,566
Total Contractual Services	<u>18,134</u>	<u>18,134</u>	<u>4,318</u>	<u>13,816</u>
Commodities				
Office supplies	1,043	1,043	577	466
Total Commodities	<u>1,043</u>	<u>1,043</u>	<u>577</u>	<u>466</u>
<b>Total Circuit Clerk Civil</b>	<u>19,177</u>	<u>19,177</u>	<u>4,895</u>	<u>14,282</u>
<b>Circuit Clerk Criminal</b>				
Contractual Services				
Employee training	4,400	4,400	4,400	-
Employee mileage expense	19,698	19,698	9,898	9,800
Employee medical expense	100	100	-	100
Total Contractual Services	<u>24,198</u>	<u>24,198</u>	<u>14,298</u>	<u>9,900</u>
Commodities				
Office supplies	5,103	5,103	645	4,458
Total Commodities	<u>5,103</u>	<u>5,103</u>	<u>645</u>	<u>4,458</u>
<b>Total Circuit Clerk Criminal</b>	<u>29,301</u>	<u>29,301</u>	<u>14,943</u>	<u>14,358</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Circuit Clerk Records Support</b>				
Contractual Services				
General printing	\$ 25,000	\$ 25,000	\$ 24,900	\$ 100
Employee training	500	500	175	325
Employee mileage expense	405	405	-	405
Total Contractual Services	<u>25,905</u>	<u>25,905</u>	<u>25,075</u>	<u>830</u>
<b>Total Circuit Clerk Records Support</b>	<u>25,905</u>	<u>25,905</u>	<u>25,075</u>	<u>830</u>
<b>Circuit Clerk Chief Deputy</b>				
Contractual Services				
Legal services	5,400	5,400	2,169	3,231
Repairs and maintenance - equipment	6,140	6,140	2,175	3,965
Conferences and meetings	2,600	2,600	-	2,600
Employee mileage expense	100	100	-	100
Total Contractual Services	<u>14,240</u>	<u>14,240</u>	<u>4,344</u>	<u>9,896</u>
Commodities				
Office supplies	14,600	14,600	5,835	8,765
Total Commodities	<u>14,600</u>	<u>14,600</u>	<u>5,835</u>	<u>8,765</u>
<b>Total Circuit Clerk Chief Deputy</b>	<u>28,840</u>	<u>28,840</u>	<u>10,179</u>	<u>18,661</u>
<b>Circuit Clerk Human Resources</b>				
Contractual Services				
Repairs and maintenance - equipment	4,180	4,180	-	4,180
Employee training	2,740	2,740	1,740	1,000
Employee mileage expense	100	100	-	100
General association dues	149	149	156	(7)
Total Contractual Services	<u>7,169</u>	<u>7,169</u>	<u>1,896</u>	<u>5,273</u>
Commodities				
Office supplies	2,628	2,628	401	2,227
Total Commodities	<u>2,628</u>	<u>2,628</u>	<u>401</u>	<u>2,227</u>
<b>Total Circuit Clerk Human Resource</b>	<u>9,797</u>	<u>9,797</u>	<u>2,297</u>	<u>7,500</u>
<b>Circuit Clerk Customer Service</b>				
Contractual Services				
Conferences and meetings	2,600	2,600	2,600	-
Employee mileage expense	50	50	-	50
Total Contractual Services	<u>2,650</u>	<u>2,650</u>	<u>2,600</u>	<u>50</u>
Commodities				
Office supplies	691	691	10	681
Telephone	9,073	9,073	1,339	7,734
Total Commodities	<u>9,764</u>	<u>9,764</u>	<u>1,349</u>	<u>8,415</u>
<b>Total Circuit Clerk Customer Service</b>	<u>12,414</u>	<u>12,414</u>	<u>3,949</u>	<u>8,465</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>States Attorney</b>				
Personnel Services				
Salaries and wages	\$ 4,372,802	\$ 4,372,802	\$ 4,326,979	\$ 45,823
Bond call	104,400	104,400	38,411	65,989
Total Personnel Services	<u>4,477,202</u>	<u>4,477,202</u>	<u>4,365,390</u>	<u>111,812</u>
Benefits				
Healthcare contribution	787,750	787,750	821,660	(33,910)
Dental contribution	23,190	23,190	24,268	(1,078)
Total Benefits	<u>810,940</u>	<u>810,940</u>	<u>845,928</u>	<u>(34,988)</u>
Contractual Services				
Contractual/consulting services	50,000	10,000	7,031	2,969
Trials and costs of hearing	35,000	35,000	17,840	17,160
Legal trial notices	13,000	13,000	6,831	6,169
Witness costs	13,750	13,750	16,278	(2,528)
Court reporter costs	70,000	70,000	58,530	11,470
Legal process server costs	15,000	5,194	-	5,194
Extradition costs	26,785	26,785	9,172	17,613
Repairs and maintenance - copiers	17,000	17,000	9,378	7,622
Repairs and maintenance - equipment	1,000	1,000	178	822
Repairs and maintenance - vehicles	9,000	9,000	6,104	2,896
General printing	1,350	1,350	-	1,350
Conferences and meetings	6,300	6,300	8,605	(2,305)
Employee training	12,340	12,340	183	12,157
Law enforcement training	20,000	20,000	5,135	14,865
Employee mileage expense	1,500	1,500	180	1,320
General association dues	26,000	26,000	21,674	4,326
Total Contractual Services	<u>318,025</u>	<u>268,219</u>	<u>167,119</u>	<u>101,100</u>
Commodities				
Office supplies	9,000	9,000	21,355	(12,355)
Operating supplies	2,000	2,000	3,140	(1,140)
Books and subscriptions	6,500	56,306	65,422	(9,116)
Computer software - non-capital	38,000	38,000	19,624	18,376
Computer hardware - non-capital	3,700	3,700	998	2,702
Fuel - vehicles	8,000	8,000	2,964	5,036
Total Commodities	<u>67,200</u>	<u>117,006</u>	<u>113,503</u>	<u>3,503</u>
<b>Total States Attorney</b>	<u>5,673,367</u>	<u>5,673,367</u>	<u>5,491,940</u>	<u>181,427</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>JJC Council</b>				
Personnel Services				
Salaries and wages	\$ 29,743	\$ 29,743	\$ 14,762	\$ 14,981
Total Personnel Services	<u>29,743</u>	<u>29,743</u>	<u>14,762</u>	<u>14,981</u>
Contractual Services				
Employee training	18,131	18,131	125	18,006
Employee mileage expense	1,000	1,000	92	908
Total Contractual Services	<u>19,131</u>	<u>19,131</u>	<u>217</u>	<u>18,914</u>
Commodities				
Operating supplies	500	500	4,001	(3,501)
Total Commodities	<u>500</u>	<u>500</u>	<u>4,001</u>	<u>(3,501)</u>
<b>Total JJC Council</b>	<u>49,374</u>	<u>49,374</u>	<u>18,980</u>	<u>30,394</u>
<b>Public Defender</b>				
Personnel Services				
Salaries and wages	3,296,329	3,296,329	3,174,475	121,854
Bond call	33,800	33,800	25,514	8,286
Total Personnel Services	<u>3,330,129</u>	<u>3,330,129</u>	<u>3,199,989</u>	<u>130,140</u>
Benefits				
Healthcare contribution	654,574	654,574	608,469	46,105
Dental contribution	21,148	21,148	18,695	2,453
Total Benefits	<u>675,722</u>	<u>675,722</u>	<u>627,164</u>	<u>48,558</u>
Contractual Services				
Trials and costs of hearing	45,000	45,000	11,761	33,239
Repairs and maintenance - computers	-	-	113	(113)
Repairs and maintenance - copiers	2,500	2,500	2,277	223
Equipment rental	-	-	3	(3)
Conferences and meetings	1,000	1,000	-	1,000
Employee training	20,000	20,000	3,185	16,815
Employee mileage expense	4,500	4,500	1,219	3,281
Attorney association dues	21,000	21,000	17,386	3,614
Miscellaneous contractual expenses	7,800	7,800	6,405	1,395
Total Contractual Services	<u>101,800</u>	<u>101,800</u>	<u>42,349</u>	<u>59,451</u>
Commodities				
Office supplies	10,000	10,000	6,885	3,115
Books and subscriptions	61,500	61,500	58,622	2,878
Total Commodities	<u>71,500</u>	<u>71,500</u>	<u>65,507</u>	<u>5,993</u>
<b>Total Public Defender</b>	<u>4,179,151</u>	<u>4,179,151</u>	<u>3,935,009</u>	<u>244,142</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Sheriff</b>				
Personnel Services				
Salaries and wages	\$ 10,319,708	\$ 10,339,861	\$ 3,392,156	\$ 6,947,705
Overtime salaries	218,311	228,114	624,721	(396,607)
Merit employee longevity	182,880	182,880	148,645	34,235
Total Personnel Services	<u>10,720,899</u>	<u>10,750,855</u>	<u>4,165,522</u>	<u>6,585,333</u>
Benefits				
Healthcare contribution	1,720,494	1,684,494	887,362	797,132
Dental contribution	55,989	55,989	24,465	31,524
Uniform allowance	134,600	192,150	144,850	47,300
Total Benefits	<u>1,911,083</u>	<u>1,932,633</u>	<u>1,056,677</u>	<u>875,956</u>
Contractual Services				
Contractual/consulting services	-	-	194,376	(194,376)
Medical/dental/hospital services	-	-	17,655	(17,655)
Investigations	-	-	14,732	(14,732)
Extradition costs	-	-	400	(400)
Drug testing and Lab services	-	-	65	(65)
Repairs and maintenance - computers	-	-	17	(17)
Repairs and maintenance - copiers	-	-	7,849	(7,849)
Repairs and maintenance - communication equipment	-	-	3,462	(3,462)
Repairs and maintenance - equipment	-	-	520	(520)
Repairs and maintenance - vehicles	20,000	20,000	133,108	(113,108)
Conferences and meetings	2,000	2,000	2,963	(963)
Employee training	20,000	20,000	26,538	(6,538)
General association dues	-	-	2,501	(2,501)
Total Contractual Services	<u>42,000</u>	<u>42,000</u>	<u>404,186</u>	<u>(362,186)</u>
Commodities				
Office supplies	2,000	2,000	10,629	(8,629)
Operating supplies	30,000	71,485	152,834	(81,349)
Employee recognition supplies	-	-	171	(171)
S.W.A.T. supplies	10,000	10,000	44,569	(34,569)
Bomb squad supplies	50,000	50,000	51,598	(1,598)
Uniform supplies	2,000	2,000	18,760	(16,760)
Weapons and ammunition	10,000	10,000	29,859	(19,859)
Fuel - vehicles	280,000	280,000	284,403	(4,403)
Total Commodities	<u>384,000</u>	<u>425,485</u>	<u>592,823</u>	<u>(167,338)</u>
Services				
Unallocated reduction in budget request	(589,166)	-	-	-
Total Services	<u>(589,166)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Sheriff</b>	<u>12,468,816</u>	<u>13,150,973</u>	<u>6,219,208</u>	<u>6,931,765</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Adult Corrections</b>				
Personnel Services				
Salaries and wages	\$ 10,640,475	\$ 10,600,502	\$ 3,232,389	\$ 7,368,113
Overtime salaries	450,000	450,000	536,601	(86,601)
Merit employee longevity	195,000	195,000	176,425	18,575
Total Personnel Services	<u>11,285,475</u>	<u>11,245,502</u>	<u>3,945,415</u>	<u>7,300,087</u>
Benefits				
Healthcare contribution	1,912,780	1,875,780	776,669	1,099,111
Dental contribution	63,129	63,129	21,818	41,311
Uniform allowance	186,000	186,000	163,650	22,350
Total Benefits	<u>2,161,909</u>	<u>2,124,909</u>	<u>962,137</u>	<u>1,162,772</u>
Contractual Services				
Medical/dental/hospital services	2,577,440	2,577,440	2,478,189	99,251
Disposal and water softener services	21,290	21,290	22,514	(1,224)
Repairs and maintenance - copiers	-	-	1,205	(1,205)
Repairs and maintenance - communication equipment	4,500	4,500	5,112	(612)
Repairs and maintenance - equipment	5,000	5,000	34,269	(29,269)
Employee training	25,000	25,000	29,029	(4,029)
General association dues	400	400	-	400
Miscellaneous contractual expenses	-	-	19,459	(19,459)
Total Contractual Services	<u>2,633,630</u>	<u>2,633,630</u>	<u>2,589,777</u>	<u>43,853</u>
Commodities				
Office supplies	1,350	1,350	2,462	(1,112)
Operating supplies	105,000	146,486	233,542	(87,056)
Computer hardware - non capital	-	-	1,195	(1,195)
Uniform supplies	7,050	7,050	6,737	313
Weapons and ammunition	2,400	2,400	4,608	(2,208)
Food	971,956	971,956	668,576	303,380
Clothing supplies	25,000	25,000	22,743	2,257
Total Commodities	<u>1,112,756</u>	<u>1,154,242</u>	<u>939,863</u>	<u>214,379</u>
<b>Total Adult Corrections</b>	<u>17,193,770</u>	<u>17,158,283</u>	<u>8,437,192</u>	<u>8,721,091</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Court Security</b>				
Personnel Services				
Salaries and wages	\$ 1,699,784	\$ 1,872,046	\$ 614,616	\$ 1,257,430
Overtime salaries	90,292	90,292	19,602	70,690
Bond call	10,000	10,000	11,464	(1,464)
Total Personnel Services	<u>1,800,076</u>	<u>1,972,338</u>	<u>645,682</u>	<u>1,326,656</u>
Benefits				
Healthcare contribution	647,754	561,754	73,902	487,852
Dental contribution	20,589	20,589	2,222	18,367
Uniform allowance	36,000	56,400	25,896	30,504
Total Benefits	<u>704,343</u>	<u>638,743</u>	<u>102,020</u>	<u>536,723</u>
Contractual Services				
Contractual/consulting services	7,000	7,000	4,563	2,437
Medical/dental/hospital services	-	-	190	(190)
Repairs and maintenance - communication equipment	4,000	4,000	10,504	(6,504)
Repairs and maintenance - equipment	15,000	15,000	94,749	(79,749)
Conferences and meetings	500	500	-	500
Employee training	15,000	15,000	21,362	(6,362)
Employee mileage expense	1,000	1,000	-	1,000
Pre-employ drug testing and labs	2,500	2,500	4,647	(2,147)
Pre-employment physicals	3,000	3,000	4,973	(1,973)
Total Contractual Services	<u>48,000</u>	<u>48,000</u>	<u>140,988</u>	<u>(92,988)</u>
Commodities				
Office supplies	2,750	2,750	3,724	(974)
Operating supplies	7,390	7,390	3,935	3,455
Employee recognition supplies	1,500	1,500	-	1,500
Uniform supplies	-	-	32,926	(32,926)
Weapons and ammunition	10,000	10,000	27,974	(17,974)
Medical supplies and drugs	1,200	1,200	190	1,010
Telephone	-	-	5,124	(5,124)
Total Commodities	<u>22,840</u>	<u>22,840</u>	<u>73,873</u>	<u>(51,033)</u>
<b>Total Court Security</b>	<u>2,575,259</u>	<u>2,681,921</u>	<u>962,563</u>	<u>1,719,358</u>
<b>Emergency Management Services</b>				
Personnel Services				
Salaries and wages	157,028	157,028	120,421	36,607
Overtime salaries	-	-	1,744	(1,744)
Total Personnel Services	<u>157,028</u>	<u>157,028</u>	<u>122,165</u>	<u>34,863</u>
Benefits				
Healthcare contribution	24,481	24,481	21,567	2,914
Dental contribution	635	635	443	192
Total Benefits	<u>25,116</u>	<u>25,116</u>	<u>22,010</u>	<u>3,106</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Contractual Services</b>				
Repairs and maintenance - communication equipment	\$ 2,000	\$ 2,000	\$ 1,669	\$ 331
Repairs and maintenance - equipment	3,055	3,055	1,918	1,137
Equipment rental	2,880	2,880	2,619	261
Repairs and maintenance - vehicles	-	-	132	(132)
Employee training	2,275	2,275	1,147	1,128
Miscellaneous contractual expenses	2,520	2,520	2,010	510
<b>Total Contractual Services</b>	<u>12,730</u>	<u>12,730</u>	<u>9,495</u>	<u>3,235</u>
<b>Commodities</b>				
Office supplies	1,500	1,500	1,412	88
Operating supplies	10,750	25,263	21,356	3,907
<b>Total Commodities</b>	<u>12,250</u>	<u>26,763</u>	<u>22,768</u>	<u>3,995</u>
<b>Total Emergency Management Services</b>	<u>207,124</u>	<u>221,637</u>	<u>176,438</u>	<u>45,199</u>
<b>Merit Commission</b>				
<b>Personnel Services</b>				
Salaries and wages	30,109	30,109	31,548	(1,439)
Employee per diem	45,248	45,248	27,309	17,939
<b>Total Personnel Services</b>	<u>75,357</u>	<u>75,357</u>	<u>58,857</u>	<u>16,500</u>
<b>Benefits</b>				
Healthcare contribution	6,171	6,171	6,151	20
Dental contribution	-	-	224	(224)
<b>Total Benefits</b>	<u>6,171</u>	<u>6,171</u>	<u>6,375</u>	<u>(204)</u>
<b>Contractual Services</b>				
Employment advertising	500	500	894	(394)
Employee mileage expense	6,000	6,000	2,617	3,383
Physical agility testing	2,550	2,550	-	2,550
Entrance/promotional testing	7,500	7,500	4,768	2,732
<b>Total Contractual Services</b>	<u>16,550</u>	<u>16,550</u>	<u>8,279</u>	<u>8,271</u>
<b>Commodities</b>				
Office supplies	500	500	522	(22)
<b>Total Commodities</b>	<u>500</u>	<u>500</u>	<u>522</u>	<u>(22)</u>
<b>Total Merit Commission</b>	<u>98,578</u>	<u>98,578</u>	<u>74,033</u>	<u>24,545</u>
<b>Court Services Administration</b>				
<b>Personnel Services</b>				
Salaries and wages	651,785	651,785	596,139	55,646
<b>Total Personnel Services</b>	<u>651,785</u>	<u>651,785</u>	<u>596,139</u>	<u>55,646</u>
<b>Benefits</b>				
Healthcare contribution	89,928	89,928	76,985	12,943
Dental contribution	3,358	3,358	2,370	988
<b>Total Benefits</b>	<u>93,286</u>	<u>93,286</u>	<u>79,355</u>	<u>13,931</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Contractual Services</b>				
Legal services	\$ -	\$ -	\$ 450	\$ (450)
Repairs and maintenance - copiers	1,000	1,000	1,003	(3)
Repairs and maintenance - office equipment	300	300	124	176
Conferences and meetings	2,500	2,500	235	2,265
Employee training	500	500	1,395	(895)
Employee mileage expense	500	500	-	500
General association dues	300	300	400	(100)
<b>Total Contractual Services</b>	<u>5,100</u>	<u>5,100</u>	<u>3,607</u>	<u>1,493</u>
<b>Commodities</b>				
Office supplies	500	500	700	(200)
Operating supplies	-	-	-	-
Computer related supplies	500	500	48	452
Books and subscriptions	1,000	1,000	209	791
Computer Hardware - non-capital	-	-	-	-
<b>Total Commodities</b>	<u>2,000</u>	<u>2,000</u>	<u>957</u>	<u>1,043</u>
<b>Services</b>				
Unallocated reduction in budget request - services	(120,493)	-	-	-
Unallocated reduction in budget request - commodities	(32,037)	-	-	-
<b>Total Services</b>	<u>(152,530)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Court Services Administration</b>	<u>599,641</u>	<u>752,171</u>	<u>680,058</u>	<u>72,113</u>
<b>Adult Court Services</b>				
<b>Personnel Services</b>				
Salaries and wages	3,168,728	3,168,728	2,912,038	256,690
Overtime salaries	1,006	1,006	2,397	(1,391)
<b>Total Personnel Services</b>	<u>3,169,734</u>	<u>3,169,734</u>	<u>2,914,435</u>	<u>255,299</u>
<b>Benefits</b>				
Healthcare contribution	721,567	721,567	663,060	58,507
Dental contribution	23,507	23,507	20,837	2,670
<b>Total Benefits</b>	<u>745,074</u>	<u>745,074</u>	<u>683,897</u>	<u>61,177</u>
<b>Contractual Services</b>				
Contractual/consulting services	12,750	12,750	-	12,750
Software licensing cost	-	-	160	(160)
Destruction of Records Services	-	-	1,855	(1,855)
Janitorial services	7,500	7,500	8,105	(605)
Repairs and maintenance - copiers	1,500	1,500	1,416	84
Repairs and maintenance - equipment	-	-	185	(185)
Building space rental	32,000	32,000	31,484	516
Equipment rental	1,600	1,600	1,779	(179)
Repairs and maintenance - vehicles	3,200	3,200	5,312	(2,112)
Repairs and maintenance - office equipment	500	500	499	1
General advertising	-	-	56	(56.00)

## 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Conferences and meetings	\$ 1,500	\$ 1,500	\$ 909	\$ 591
Employee training	1,000	1,000	60	940
Employee mileage expense	2,500	2,500	695	1,805
General association dues	200	200	50	150
Miscellaneous contractual expenses	3,000	3,000	8,245	(5,245)
<b>Total Contractual Services</b>	<u>67,250</u>	<u>67,250</u>	<u>60,810</u>	<u>6,440</u>
<b>Commodities</b>				
Office supplies	3,000	3,000	3,299	(299)
Operating supplies	1,000	1,000	1,754	(754)
Computer related supplies	5,000	5,000	4,288	712
Books and subscriptions	500	500	737	(237)
Office equipment - non-capital	-	13,760	13,760	-
Uniform supplies	500	500	7,319	(6,819)
Weapons and ammunition	500	500	420	80
Medical supplies and drugs	100	100	-	100
Fuel - vehicles	4,000	4,000	2,574	1,426
Miscellaneous supplies	-	-	384	(384)
<b>Total Commodities</b>	<u>14,600</u>	<u>28,360</u>	<u>34,535</u>	<u>(6,175)</u>
<b>Total Adult Court Services</b>	<u>3,996,658</u>	<u>4,010,418</u>	<u>3,693,677</u>	<u>316,741</u>
<b>Treatment Alternative Court</b>				
<b>Personnel Services</b>				
Salaries and wages	185,415	185,415	160,519	24,896
Overtime salaries	-	-	982	(982)
<b>Total Personnel Services</b>	<u>185,415</u>	<u>185,415</u>	<u>161,501</u>	<u>23,914</u>
<b>Benefits</b>				
Healthcare contribution	37,033	37,033	29,450	7,583
Dental contribution	1,884	1,884	1,531	353
<b>Total Benefits</b>	<u>38,917</u>	<u>38,917</u>	<u>30,981</u>	<u>7,936</u>
<b>Contractual Services</b>				
Psychological/psychiatric services	60,000	60,000	55,923	4,077
Lab services	2,500	2,500	3,514	(1,014)
Repairs and maintenance - office equipment	-	-	124	(124)
Conferences and meetings	3,000	3,000	2,980	20
Employee training	500	500	-	500
Employee mileage expense	200	200	23	177
<b>Total Contractual Services</b>	<u>66,200</u>	<u>66,200</u>	<u>62,564</u>	<u>3,636</u>
<b>Commodities</b>				
Office supplies	100	100	-	100
Books and subscriptions	315	315	209	106
Medical supplies and drugs	-	-	10	(10)
Drug court graduation supplies	-	-	383	(383)
Incentives	6,500	6,500	3,651	2,849
Peer group activities supplies	-	-	166	(166)
<b>Total Commodities</b>	<u>6,915</u>	<u>6,915</u>	<u>4,419</u>	<u>2,496</u>
<b>Total Treatment Alternative Court</b>	<u>297,447</u>	<u>297,447</u>	<u>259,465</u>	<u>37,982</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Juvenile Court Services</b>				
Personnel Services				
Salaries and wages	\$ 968,065	\$ 968,065	\$ 874,142	\$ 93,923
Overtime salaries	2,514	2,514	-	2,514
Total Personnel Services	<u>970,579</u>	<u>970,579</u>	<u>874,142</u>	<u>96,437</u>
Benefits				
Healthcare contribution	278,684	278,684	228,671	50,013
Dental contribution	10,461	10,461	7,815	2,646
Total Benefits	<u>289,145</u>	<u>289,145</u>	<u>236,486</u>	<u>52,659</u>
Contractual Services				
Destruction of records services	-	-	790	(790)
Janitorial services	7,500	7,500	9,350	(1,850)
Repairs and maintenance - buildings	1,000	1,000	1,169	(169)
Repairs and maintenance - copiers	500	500	242	258
Building space rental	32,000	32,000	31,484	516
Equipment rental	5,000	5,000	5,433	(433)
Repairs and maintenance - vehicles	1,500	1,500	821	679
Repairs and maintenance - office equipment	1,000	1,000	499	501
Conferences and meetings	1,000	1,000	359	641
Employee training	800	800	700	100
Employee mileage expense	4,000	4,000	1,265	2,735
General association dues	150	150	-	150
Miscellaneous contractual expenses	2,500	2,500	371	2,129
Total Contractual Services	<u>56,950</u>	<u>56,950</u>	<u>52,483</u>	<u>4,467</u>
Commodities				
Office supplies	2,000	2,000	1,803	197
Operating supplies	1,000	1,000	1,370	(370)
Computer related supplies	4,000	4,000	3,197	803
Books and subscriptions	315	315	209	106
Office equipment - non-capital	-	5,802	5,802	-
Cleaning Supplies	200	200	-	200
Uniform supplies	50	6,722	7,319	(597)
Weapons and ammunition	-	-	104	(104)
Medical supplies and drugs	500	500	240	260
Fuel - vehicles	2,000	2,000	436	1,564
Miscellaneous supplies	-	-	384	(384)
Total Commodities	<u>10,065</u>	<u>22,539</u>	<u>20,864</u>	<u>1,675</u>
<b>Total Juvenile Court Services</b>	<u>1,326,739</u>	<u>1,339,213</u>	<u>1,183,975</u>	<u>155,238</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Juvenile Custody</b>				
Contractual Services				
Juvenile board and care	\$ 402,036	\$ 154,127	\$ 42,000	\$ 112,127
Employee training	100	100	-	100
Employee mileage expense	500	500	-	500
Miscellaneous contractual expenses	-	-	1,822	(1,822)
Total Contractual Services	<u>402,636</u>	<u>154,727</u>	<u>43,822</u>	<u>110,905</u>
Commodities				
Books and subscriptions	315	315	-	315
Total Commodities	<u>315</u>	<u>315</u>	<u>-</u>	<u>315</u>
<b>Total Juvenile Custody</b>	<u>402,951</u>	<u>155,042</u>	<u>43,822</u>	<u>111,220</u>
<b>Juvenile Justice Center</b>				
Personnel Services				
Salaries and wages	3,452,427	3,452,427	3,193,944	258,483
Overtime salaries	35,193	35,193	31,285	3,908
Total Personnel Services	<u>3,487,620</u>	<u>3,487,620</u>	<u>3,225,229</u>	<u>262,391</u>
Benefits				
Healthcare contribution	721,248	721,248	546,976	174,272
Dental contribution	21,719	21,719	17,698	4,021
Total Benefits	<u>742,967</u>	<u>742,967</u>	<u>564,674</u>	<u>178,293</u>
Contractual Services				
Contractual/consulting services	5,000	5,000	-	5,000
Legal services	-	-	2,183	(2,183)
Psychological/psychiatric services	5,000	57,000	34,917	22,083
Medical/dental/hospital services	331,000	454,770	414,361	40,409
Juvenile board and care	25,000	25,000	26,126	(1,126)
Lab services	2,400	2,400	1,275	1,125
Repairs and maintenance - copiers	2,000	2,000	237	1,763
Repairs and maintenance - communication equipment	25,000	25,000	24,304	696
Repairs and maintenance - equipment	10,000	10,000	18,530	(8,530)
Equipment rental	100	100	-	100
Repairs and maintenance - vehicles	2,500	2,500	2,361	139
Repairs and maintenance - office equipment	1,000	1,000	124	876
General advertising	-	-	51	(51)
Conferences and meetings	5,000	5,000	117	4,883
Employee training	10,000	10,000	2,762	7,238
Employee mileage expense	600	600	-	600
General association dues	400	400	242	158
Miscellaneous contractual expenses	2,500	2,500	8,152	(5,652)
Total Contractual Services	<u>427,500</u>	<u>603,270</u>	<u>535,742</u>	<u>67,528</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Commodities</b>				
Office supplies	\$ 5,500	\$ 5,500	\$ 10,630	\$ (5,130)
Operating supplies	22,000	42,000	42,206	(206)
Computer related supplies	8,000	8,000	9,731	(1,731)
Postage	-	-	7	(7)
Books and subscriptions	-	-	209	(209)
Office equipment - non capital	-	12,976	12,976	-
Utilities - water	13,000	13,000	14,143	(1,143)
Uniform supplies	6,000	6,000	6,399	(399)
Food	150,000	186,000	186,364	(364)
Medical supplies and drugs	5,000	5,000	6,665	(1,665)
Occupational therapy supplies	250	250	-	250
Incentives	3,000	3,000	2,467	533
Fuel - vehicles	600	600	504	96
<b>Total Commodities</b>	<u>213,350</u>	<u>282,326</u>	<u>292,301</u>	<u>(9,975)</u>
<b>Total Juvenile Justice Center</b>	<u>4,871,437</u>	<u>5,116,183</u>	<u>4,617,946</u>	<u>498,237</u>
<b>KIDS Education Program</b>				
<b>Personnel Services</b>				
Salaries and wages	35,657	35,657	6,138	29,519
Kids First stipend	25,000	25,000	15,071	9,929
<b>Total Personnel Services</b>	<u>60,657</u>	<u>60,657</u>	<u>21,209</u>	<u>39,448</u>
<b>Benefits</b>				
Healthcare contribution	9,341	9,341	1,742	7,599
Dental contribution	261	261	48	213
<b>Total Benefits</b>	<u>9,602</u>	<u>9,602</u>	<u>1,790</u>	<u>7,812</u>
<b>Contractual Services</b>				
Contractual/consulting services	5,000	5,000	1,500	3,500
Security services	10,000	10,000	2,275	7,725
Repairs and maintenance - copiers	1,500	1,500	-	1,500
Employee mileage expense	-	-	15	(15)
<b>Total Contractual Services</b>	<u>16,500</u>	<u>16,500</u>	<u>3,790</u>	<u>12,710</u>
<b>Commodities</b>				
Office supplies	1,300	1,300	537	763
Operating supplies	500	500	426	74
Computer related supplies	1,000	1,000	465	535
Books and subscriptions	500	500	100	400
<b>Total Commodities</b>	<u>3,300</u>	<u>3,300</u>	<u>1,528</u>	<u>1,772</u>
<b>Total KIDS Education Program</b>	<u>90,059</u>	<u>90,059</u>	<u>28,317</u>	<u>61,742</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Diagnostic Center</b>				
Personnel Services				
Salaries and wages	\$ 790,356	\$ 790,356	\$ 582,323	\$ 208,033
Total Personnel Services	<u>790,356</u>	<u>790,356</u>	<u>582,323</u>	<u>208,033</u>
Benefits				
Healthcare contribution	166,207	166,207	111,010	55,197
Dental contribution	5,557	5,557	3,760	1,797
Total Benefits	<u>171,764</u>	<u>171,764</u>	<u>114,770</u>	<u>56,994</u>
Contractual Services				
Contractual/consulting services	38,000	38,000	600	37,400
Destruction of records services	-	-	652	(652)
Repairs and maintenance - computers	750	750	-	750
Repairs and maintenance - copiers	2,000	2,000	277	1,723
Repairs and maintenance - equipment	750	750	447	303
Equipment rental	2,000	2,000	1,900	100
Repairs and maintenance - office equipment	-	-	124	(124)
General advertising	-	-	1,069	(1,069)
General printing	50	50	-	50
Conferences and meetings	4,000	4,000	1,500	2,500
Employee training	4,500	4,500	3,643	857
Employee mileage expense	2,500	2,500	224	2,276
General association dues	1,000	1,000	850	150
Miscellaneous contractual expenses	200	200	-	200
Total Contractual Services	<u>55,750</u>	<u>55,750</u>	<u>11,286</u>	<u>44,464</u>
Commodities				
Office supplies	1,000	1,000	669	331
Operating supplies	-	-	144	(144)
Computer related supplies	-	-	1,149	(1,149)
Books and subscriptions	2,000	2,000	1,138	862
Office equipment - non capital	-	169	169	-
Medical supplies and drugs	50	50	58	(8)
Testing materials	20,000	20,000	8,070	11,930
Cellular phone	-	-	2,765	(2,765)
Total Commodities	<u>23,050</u>	<u>23,219</u>	<u>14,162</u>	<u>9,057</u>
<b>Total Diagnostic Center</b>	<u>1,040,920</u>	<u>1,041,089</u>	<u>722,541</u>	<u>318,548</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Veteran's Court</b>				
Personnel Services				
Salaries and wages	\$ 55,655	\$ 55,655	\$ 57,932	\$ (2,277)
Total Personal Services	<u>55,655</u>	<u>55,655</u>	<u>57,932</u>	<u>(2,277)</u>
Benefits				
Healthcare contribution	15,800	15,800	15,684	116
Total Benefits	<u>15,800</u>	<u>15,800</u>	<u>15,684</u>	<u>116</u>
Contractual Services				
Lab services	2,500	2,500	1,814	686
Repairs and maintenance - office equipment	-	-	124	(124)
Conferences and meetings	-	-	202	(202)
Total Contractual Services	<u>2,500</u>	<u>2,500</u>	<u>2,140</u>	<u>360</u>
Commodities				
Books and subscriptions	-	-	209	(209)
Total Commodities	<u>-</u>	<u>-</u>	<u>209</u>	<u>(209)</u>
<b>Total Veteran's Court</b>	<u>73,955</u>	<u>73,955</u>	<u>75,965</u>	<u>(2,010)</u>
<b>Drug Court</b>				
Personnel Services				
Salaries and wages	232,162	232,162	255,745	(23,583)
Overtime	-	-	324	(324)
Total Personal Services	<u>232,162</u>	<u>232,162</u>	<u>256,069</u>	<u>(23,907)</u>
Benefits				
Healthcare contribution	33,819	33,819	33,840	(21)
Dental contribution	1,334	1,334	1,300	34
Total Benefits	<u>35,153</u>	<u>35,153</u>	<u>35,140</u>	<u>13</u>
<b>Total Drug Court</b>	<u>267,315</u>	<u>267,315</u>	<u>291,209</u>	<u>(23,894)</u>
<b>County Coroner</b>				
Personnel Services				
Salaries and wages	516,834	562,409	551,561	10,848
Overtime salaries	75,413	86,582	85,608	974
Total Personnel Services	<u>592,247</u>	<u>648,991</u>	<u>637,169</u>	<u>11,822</u>
Benefits				
Healthcare contribution	153,785	156,104	155,718	386
Dental contribution	4,640	4,821	4,145	676
Total Benefits	<u>158,425</u>	<u>160,925</u>	<u>159,863</u>	<u>1,062</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Contractual Services</b>				
Contractual/consulting services	\$ -	\$ 127	\$ 126	\$ 1
Autopsies/consulting	173,813	456,650	455,700	950
Forensic expense	5,000	-	-	-
Toxicology expense	63,800	101,049	102,672	(1,623)
X-rays	-	1,328	1,327	1
Repairs and maintenance - vehicles	6,000	6,260	6,260	-
Conferences and meetings	1,000	802	801	1
Employee mileage expense	500	347	346	1
General association dues	3,200	2,070	2,070	-
Miscellaneous contractual expenses	10,000	6,022	6,021	1
<b>Total Contractual Services</b>	<u>263,313</u>	<u>574,655</u>	<u>575,323</u>	<u>(668)</u>
<b>Commodities</b>				
Books and subscriptions	400	386	385	1
Fuel - vehicles	6,000	4,161	4,161	-
<b>Total Commodities</b>	<u>6,400</u>	<u>4,547</u>	<u>4,546</u>	<u>1</u>
<b>Total County Coroner</b>	<u>1,020,385</u>	<u>1,389,118</u>	<u>1,376,901</u>	<u>12,217</u>
<b>Environmental Management - Water Resources &amp; Subdivisions</b>				
<b>Personnel Services</b>				
Salaries and wages	386,477	379,477	379,442	35
<b>Total Personnel Services</b>	<u>386,477</u>	<u>379,477</u>	<u>379,442</u>	<u>35</u>
<b>Benefits</b>				
Healthcare contribution	46,660	67,660	67,490	170
Dental contribution	1,238	1,838	1,687	151
<b>Total Benefits</b>	<u>47,898</u>	<u>69,498</u>	<u>69,177</u>	<u>321</u>
<b>Contractual Services</b>				
Contractual/consulting services	-	34,913	37,467	(2,554)
Repairs and maintenance - copiers	350	350	-	350
Repairs and maintenance - equipment	100	100	-	100
Repairs and maintenance - vehicles	200	200	60	140
Legal printing	250	250	336	(86)
Conferences and meetings	3,000	3,000	2,601	399
Employee training	250	250	-	250
Employee mileage expense	100	100	-	100
General association dues	400	400	100	300
<b>Total Contractual Services</b>	<u>4,650</u>	<u>39,563</u>	<u>40,564</u>	<u>(1,001)</u>
<b>Commodities</b>				
Office supplies	400	400	60	340
Operating supplies	100	100	35	65
Computer related supplies	200	200	-	200
Fuel - vehicles	300	300	311	(11)
<b>Total Commodities</b>	<u>1,000</u>	<u>1,000</u>	<u>406</u>	<u>594</u>
<b>Total Environmental Management - Water Resources &amp; Subdivisions</b>	<u>440,025</u>	<u>489,538</u>	<u>489,589</u>	<u>(51)</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Electrical Aggregation</b>				
Personnel Services				
Salaries and wages	\$ 22,764	\$ 20,764	\$ 20,564	\$ 200
Total Personnel Services	<u>22,764</u>	<u>20,764</u>	<u>20,564</u>	<u>200</u>
Benefits				
Healthcare contribution	2,184	1,671	1,547	124
Dental contribution	89	89	62	27
Total Benefits	<u>2,273</u>	<u>1,760</u>	<u>1,609</u>	<u>151</u>
Commodities				
Operating supplies	407	407	-	407
Total Commodities	<u>407</u>	<u>407</u>	<u>-</u>	<u>407</u>
<b>Total Electrical Aggregation</b>	<u>25,444</u>	<u>22,931</u>	<u>22,173</u>	<u>758</u>
<b>County Development</b>				
Personnel Services				
Salaries and wages	818,115	818,167	825,023	(6,856)
Overtime	-	-	83	(83)
Employee per diem	4,440	4,440	6,789	(2,349)
Total Personnel Services	<u>822,555</u>	<u>822,607</u>	<u>831,895</u>	<u>(9,288)</u>
Benefits				
Healthcare contribution	198,886	198,886	190,590	8,296
Dental contribution	6,069	6,069	5,078	991
Total Benefits	<u>204,955</u>	<u>204,955</u>	<u>195,668</u>	<u>9,287</u>
Contractual Services				
Contractual/consulting services	42,152	42,152	66,473	(24,321)
Repairs and maintenance - copiers	1,000	1,000	1,058	(58)
Repairs and maintenance - vehicles	5,000	5,000	3,202	1,798
General printing	2,000	2,000	373	1,627
Legal printing	3,000	3,000	4,263	(1,263)
Conferences and meetings	4,000	4,000	883	3,117
Employee training	500	500	-	500
Employee mileage expense	1,500	1,500	708	792
General association dues	4,000	4,000	3,464	536
Miscellaneous contractual expenses	500	500	-	500
Total Contractual Services	<u>63,652</u>	<u>63,652</u>	<u>80,424</u>	<u>(16,772)</u>
Commodities				
Office supplies	3,500	3,500	2,188	1,312
Operating supplies	3,000	3,000	1,613	1,387
Computer related supplies	1,000	1,000	-	1,000
Books and subscriptions	500	500	-	500
Computer software - non-capital	2,000	1,948	198	1,750
Computer hardware - non-capital	980	980	-	980
Fuel - vehicles	12,000	12,000	3,571	8,429
Total Commodities	<u>22,980</u>	<u>22,928</u>	<u>7,570</u>	<u>15,358</u>
<b>Total County Development</b>	<u>1,114,142</u>	<u>1,114,142</u>	<u>1,115,557</u>	<u>(1,415)</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Administrative Adjudication Program</b>				
Contractual Services	\$ 8,294	\$ 8,294	\$ 2,800	\$ 5,494
Total Contractual Services	<u>8,294</u>	<u>8,294</u>	<u>2,800</u>	<u>5,494</u>
<b>Total Administrative Adjudication Program</b>	<u>8,294</u>	<u>8,294</u>	<u>2,800</u>	<u>5,494</u>
<b>Internal Services</b>				
Contractual Services				
Software licensing cost	-	-	37,127	(37,127)
Total Contractual Services	<u>-</u>	<u>-</u>	<u>37,127</u>	<u>(37,127)</u>
Commodities				
Self-mailer	8,000	8,000	3,050	4,950
Postage	494,094	466,029	486,448	(20,419)
Total Commodities	<u>502,094</u>	<u>474,029</u>	<u>489,498</u>	<u>(15,469)</u>
<b>Total Internal Services</b>	<u>502,094</u>	<u>474,029</u>	<u>526,625</u>	<u>(52,596)</u>
<b>Communication/Technology</b>				
Contractual Services				
Software licensing cost	939,037	939,037	722,376	216,661
Repairs and maintenance - computers	245,009	245,009	245,009	-
Miscellaneous contractual expenses	288,600	288,600	37,053	251,547
Total Contractual Services	<u>1,472,646</u>	<u>1,472,646</u>	<u>1,004,438</u>	<u>468,208</u>
Commodities				
Telephone	284,639	284,639	152,252	132,387
Cellular phone	259,200	259,200	279,144	(19,944)
Internet	116,161	116,161	95,912	20,249
Miscellaneous supplies	15,000	15,000	2,248	12,752
Total Commodities	<u>675,000</u>	<u>675,000</u>	<u>529,556</u>	<u>145,444</u>
<b>Total Communication/Technology</b>	<u>2,147,646</u>	<u>2,147,646</u>	<u>1,533,994</u>	<u>613,652</u>
<b>Operational Support</b>				
Contractual Services				
Contractual/consulting services	-	29,349	29,349	-
Total Contractual Services	<u>-</u>	<u>29,349</u>	<u>29,349</u>	<u>-</u>
<b>Total Operational Support</b>	<u>-</u>	<u>29,349</u>	<u>29,349</u>	<u>-</u>
<b>Other Contingency</b>				
Other Expenditures				
Allowance for budget expense	1,000,000	358,477	-	358,477
Allowance for adult board and care	50,000	50,000	-	50,000
Total Other Expenditures	<u>1,050,000</u>	<u>408,477</u>	<u>-</u>	<u>408,477</u>
<b>Total Other Contingency</b>	<u>1,050,000</u>	<u>408,477</u>	<u>-</u>	<u>408,477</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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Capital Outlay</b>				
Sheriff				
Automotive equipment	\$ -	\$ 42,623	\$ 19,000	\$ 23,623
Total Sheriff	-	42,623	19,000	23,623
Sheriff Court Security				
Building improvements	-	110,041	110,041	-
Total Sheriff Court Security	-	110,041	110,041	-
Internal Service				
Office equipment	-	28,065	-	28,065
Total Internal Service	-	28,065	-	28,065
<b>Total Capital Outlay</b>	-	180,729	129,041	51,688
 Total expenditures	 87,377,023	 88,553,677	 65,406,497	 23,147,180
 Excess (deficiency) of revenues over expenditures	 766,970	 (139,816)	 19,503,036	 19,642,852
 <b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	3,905,947	4,877,640	4,877,640	-
Transfers out	(4,672,917)	(24,377,779)	(24,377,779)	-
Total other financing sources (uses)	(766,970)	(19,500,139)	(19,500,139)	-
 Net change in fund balances	 \$ -	 \$ (19,639,955)	 2,897	 \$ 19,642,852
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 50,757,133	
 <b>FUND BALANCE, END OF YEAR</b>			 \$ 50,760,030	

## 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, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Net investment income	\$ -	\$ -	\$ 50,185	\$ 50,185
Total revenues	-	-	50,185	50,185
<b>EXPENDITURES</b>				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	50,185	50,185
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	19,014,633	19,014,633	-
Transfers out	(315,000)	(315,000)	(315,000)	-
Total other financing sources (uses)	(315,000)	18,699,633	18,699,633	-
Net change in fund balances	\$ (315,000)	\$ 18,699,633	18,749,818	\$ 50,185
<b>FUND BALANCE, BEGINNING OF YEAR</b>			321,157	
<b>FUND BALANCE, END OF YEAR</b>			\$ 19,070,975	

## 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, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Net investment income	\$ 113,300	\$ 113,300	\$ 78,477	\$ (34,823)
Total revenues	113,300	113,300	78,477	(34,823)
<b>EXPENDITURES</b>				
Total expenditures	-	-	-	-
Net change in fund balances	\$ 113,300	\$ 113,300	78,477	\$ (34,823)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			5,158,053	
<b>FUND BALANCE, END OF YEAR</b>			\$ 5,236,530	

## 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, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Net investment income	\$ -	\$ -	\$ 58,749	\$ 58,749
Total revenues	-	-	58,749	58,749
<b>EXPENDITURES</b>				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	58,749	58,749
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	2,185,000	2,185,000	-
Transfers out	(2,062,000)	(3,676,794)	(3,676,794)	-
Total other financing sources (uses)	(2,062,000)	(1,491,794)	(1,491,794)	-
Net change in fund balances	\$ (2,062,000)	\$ (1,491,794)	(1,433,045)	\$ 58,749
<b>FUND BALANCE, BEGINNING OF YEAR</b>			6,187,426	
<b>FUND BALANCE, END OF YEAR</b>			\$ 4,754,381	

## 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Net investment income	\$ -	\$ -	\$ 6,829	\$ 6,829
Total revenues	<u>-</u>	<u>-</u>	<u>6,829</u>	<u>6,829</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Personnel Services				
Salaries and wages	333,940	333,940	226,926	107,014
Benefits				
Healthcare contribution	68,784	68,784	29,099	39,685
Dental contribution	2,145	2,145	590	1,555
FICA/SS contribution	25,546	25,546	16,947	8,599
IMRF contribution	26,849	26,849	18,304	8,545
Total Benefits	<u>123,324</u>	<u>123,324</u>	<u>64,940</u>	<u>58,384</u>
Contractual Services				
Trials and costs of hearings	1,500	1,500	-	1,500
Liability insurance	6,980	6,980	6,980	-
Workers compensation	8,516	8,516	8,516	-
Unemployment claims	202	202	202	-
Conferences and meetings	2,000	2,000	-	2,000
Employee training	2,000	2,000	-	2,000
General association dues	2,080	2,080	805	1,275
Total Contractual Services	<u>23,278</u>	<u>23,278</u>	<u>16,503</u>	<u>6,775</u>
Commodities				
Books and subscriptions	215	215	-	215
Telephone	1,400	1,400	-	1,400
Total Commodities	<u>1,615</u>	<u>1,615</u>	<u>-</u>	<u>1,615</u>
Total Judicial	<u>482,157</u>	<u>482,157</u>	<u>308,369</u>	<u>173,788</u>
Total expenditures	<u>482,157</u>	<u>482,157</u>	<u>308,369</u>	<u>173,788</u>
Excess (deficiency) of revenues over expenditures	<u>(482,157)</u>	<u>(482,157)</u>	<u>(301,540)</u>	<u>180,617</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	330,014	330,014	330,014	-
Total other financing sources (uses)	<u>330,014</u>	<u>330,014</u>	<u>330,014</u>	<u>-</u>
Net change in fund balances	<u>\$ (152,143)</u>	<u>\$ (152,143)</u>	28,474	<u>\$ 180,617</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>271,068</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 299,542</u>	

## 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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ 500	\$ 500	\$ 3,307	\$ 2,807
Total revenues	500	500	3,307	2,807
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Personnel Services				
Salaries and wages	42,236	42,236	40,221	2,015
Benefits				
Healthcare contribution	11,365	11,365	11,108	257
Dental contribution	427	427	372	55
FICA/SS contribution	3,231	3,231	2,886	345
IMRF contribution	3,396	3,396	3,025	371
Total Benefits	18,419	18,419	17,391	1,028
Contractual Services				
Contractual/consulting services	52,962	52,962	-	52,962
Liability insurance	883	883	883	-
Workers compensation	1,077	1,077	1,077	-
Unemployment claims	25	25	25	-
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	16,000	15,000	1,000
Miscellaneous contractual expenses	7,067	7,067	15,000	(7,933)
Total Contractual Services	80,764	80,764	31,985	48,779
Commodities				
Office supplies	100	100	-	100
Books and subscriptions	200	200	-	200
Photography supplies	100	100	-	100
Total Commodities	400	400	-	400
Total Development Housing and Economic Development	141,819	141,819	89,597	52,222
Total expenditures	141,819	141,819	89,597	52,222
Excess (deficiency) of revenues over expenditures	(141,319)	(141,319)	(86,290)	55,029
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 91,000	\$ 91,000	\$ 91,000	\$ -
Total other financing sources (uses)	91,000	91,000	91,000	-
Net change in fund balances	\$ (50,319)	\$ (50,319)	4,710	\$ 55,029
<b>FUND BALANCE, BEGINNING OF YEAR</b>			180,035	
<b>FUND BALANCE, END OF YEAR</b>			\$ 184,745	

# 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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ -	\$ -	\$ 43,247	\$ 43,247
Net investment income	500	500	5,061	4,561
Miscellaneous	-	-	81	81
Total revenues	500	500	48,389	47,889
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Contractual Services				
Special studies	20,000	20,000	76,965	(56,965)
Engineering services	45,000	45,000	20,008	24,992
Contractual/consulting services	144,460	144,460	61,920	82,540
General association dues	1,200	1,200	1,000	200
Total Contractual Services	210,660	210,660	159,893	50,767
Commodities				
Operating supplies	840	840	112	728
Total Commodities	840	840	112	728
Total Development Housing and Economic Development	211,500	211,500	160,005	50,767
<b>Capital Outlay</b>				
Highway and street outlay for other local governments	81,000	81,000	151,258	(70,258)
Total Capital Outlay	81,000	81,000	151,258	(70,258)
Total expenditures	292,500	292,500	311,263	(19,491)
Excess (deficiency) of revenues over expenditures	(292,000)	(292,000)	(262,874)	28,398
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	209,293	208,078	192,000	(16,078)
Total other financing sources (uses)	209,293	208,078	192,000	(16,078)
Net change in fund balances	\$ (82,707)	\$ (83,922)	(70,874)	\$ 12,320
<b>FUND BALANCE, BEGINNING OF YEAR</b>			224,383	
<b>FUND BALANCE, END OF YEAR</b>			\$ 153,509	

## 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, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Net investment income	\$ 46,860	\$ 46,860	\$ 25,523	\$ (21,337)
Total revenues	46,860	46,860	25,523	(21,337)
<b>EXPENDITURES</b>				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	46,860	46,860	25,523	(21,337)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer out	(453,689)	(1,102,786)	(1,102,786)	-
Total other financing sources (uses)	(453,689)	(1,102,786)	(1,102,786)	-
Net change in fund balances	\$ (406,829)	\$ (1,055,926)	(1,077,263)	\$ (21,337)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			2,193,231	
<b>FUND BALANCE, END OF YEAR</b>			\$ 1,115,968	

## KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2020

### 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, 2020

### 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, 2020

### 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 Fund** – To account for federal funds for the Sherriff's DEF program.

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

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

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

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

## KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2020

### 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.

**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, 2020

### 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.

**Motor Fuel Tax Fund** – To account for allotments of Motor Fuel taxes. These allotments are received from the Illinois Department of Transportation.

**County Highway Matching Fund** – To account for revenues derived from a separate property tax levy which are matched with State or Federal Funds and are subsequently used to maintain County roads.

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

**County Health Fund** – To account for revenues derived from a separate property tax levy, state grants and various fees which are subsequently used to operate the County Health Department offices.

**Kane Kares Fund** – To account for revenues received from riverboat casino proceeds and grants to provide a public health nurse home visitation program for first time mothers who have high risk factors such as medical, substance abuse, criminal records, etc.

**Veterans' Commission Fund** – To account for revenues derived from a separate property tax levy which are subsequently used to operate the County's Veterans Assistance Programs.

**Illinois Counties Information Management Fund** – To account for revenue received by participating Counties to hold conferences and share information regarding technical issues exclusively related to government information processing and automation.

**Web Technical Services Fund** – To account for revenues and expenses associated with the Information Technologies Department Maintenance and Transparency Initiative Program.

**Community Development Block Program Fund** – To account for revenues received from a Federal grant for projects benefiting low moderate income households in the Kane County CDBG area.

# KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2020

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

**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.

**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.

**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, ILLINOIS

As of and for the Year Ended November 30, 2020

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

**Kane County Law Enforcement Fund** – To account for receipts and disbursements for participation in the area's "DUI" Task Force.

**Marriage Fees Fund** – To account for revenues received from marriage fees to be used for judicial purposes in accordance with Illinois Supreme Court Rule 40.

**Mill Creek Special Service Area Fund** – To account for and to make payments for the reconstruction, maintenance and repair of the roads, alleys, parking lots and other services provided within the boundaries of the Mill Creek Special Service Area, including the cost of administration, legal and management. The funding for these services shall be paid from revenues collected from taxes levied or imposed upon property within that area.

### 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 Fund** – To account for all payments of principal and interest due on the bonds to fund the Longmeadow Parkway Bridge over the Fox River.

**Longmeadow Debt Service – Capitalized Interest Fund** – To account for 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.

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## KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2020

### NONMAJOR GOVERNMENTAL FUNDS

#### 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.

#### Permanent Fund

**Working Cash Fund** – Established by state statute to be used to maintain adequate cash balance to support County operations.

# KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds  
Combining Balance Sheet  
November 30, 2020

## Special Revenue Funds

	Insurance Liability	County Automation	Geographic Information Systems	Illinois Municipal Retirement	FICA/Social Security
<b>ASSETS</b>					
Cash and investments	\$ 7,919,324	\$ 61,323	\$ 1,574,605	\$ 7,873,175	\$ 3,747,671
Restricted cash and investments	-	-	-	-	-
Property tax receivable	5,592,508	-	-	7,043,209	4,316,302
Intergovernmental receivable	-	-	-	-	-
Interest receivable	23,553	192	4,673	26,591	11,729
Loan receivable	-	-	-	-	-
Other receivables	-	611	35,417	-	85,366
Prepaid items	92,500	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 13,627,885</b>	<b>\$ 62,126</b>	<b>\$ 1,614,695</b>	<b>\$ 14,942,975</b>	<b>\$ 8,161,068</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 93,359	\$ -	\$ 609	\$ -	\$ 7,403
Deposits payable	-	-	-	-	-
Accrued payroll	70,188	-	42,255	1,385,949	239,770
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
<b>Total liabilities</b>	<b>163,547</b>	<b>-</b>	<b>42,864</b>	<b>1,385,949</b>	<b>247,173</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for future periods	5,580,013	-	-	7,021,602	4,303,403
Unavailable revenue	9,636	75	1,916	9,580	4,560
<b>Total deferred inflow of resources</b>	<b>5,589,649</b>	<b>75</b>	<b>1,916</b>	<b>7,031,182</b>	<b>4,307,963</b>
<b>FUND BALANCES (DEFICITS)</b>					
Nonspendable	92,500	-	-	-	-
Restricted	6,776,559	37,518	984,145	5,309,551	2,810,571
Committed	-	-	-	-	-
Assigned	1,005,630	24,533	585,770	1,216,293	795,361
Unassigned	-	-	-	-	-
<b>Total fund balances (deficits)</b>	<b>7,874,689</b>	<b>62,051</b>	<b>1,569,915</b>	<b>6,525,844</b>	<b>3,605,932</b>
<b>Total liabilities, deferred inflows of resources, and fund balances (deficits)</b>	<b>\$ 13,627,885</b>	<b>\$ 62,126</b>	<b>\$ 1,614,695</b>	<b>\$ 14,942,975</b>	<b>\$ 8,161,068</b>

<b>Grand Victoria Casino Elgin</b>	<b>Public Safety Sales Tax</b>	<b>Judicial Technology Sales Tax</b>	<b>Tax Sale Automation</b>	<b>Vital Records Automation</b>	<b>Election Equipment</b>	<b>Recorder's Automation</b>
\$ 7,190,075	\$ 2,478,598	\$ 317,836	\$ 601,944	\$ 176,151	\$ 148,804	\$ 1,407,475
-	-	-	-	-	-	-
-	433,870	289,247	-	-	-	-
22,748	4,816	753	1,844	511	854	4,049
-	-	-	-	-	-	-
-	-	-	-	12,611	710,259	21,477
-	30,709	-	-	-	-	-
968,010	-	-	-	-	-	-
<u>\$ 8,180,833</u>	<u>\$ 2,947,993</u>	<u>\$ 607,836</u>	<u>\$ 603,788</u>	<u>\$ 189,273</u>	<u>\$ 859,917</u>	<u>\$ 1,433,001</u>
\$ 375,268	\$ 196,618	\$ 88,662	\$ -	\$ 47	\$ -	\$ 1,794
-	-	-	-	-	-	-
3,182	-	5,373	-	2,062	-	11,597
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>378,450</u>	<u>196,618</u>	<u>94,035</u>	<u>-</u>	<u>2,109</u>	<u>-</u>	<u>13,391</u>
-	-	-	-	-	-	-
8,749	152,871	100,290	732	214	181	1,713
<u>8,749</u>	<u>152,871</u>	<u>100,290</u>	<u>732</u>	<u>214</u>	<u>181</u>	<u>1,713</u>
-	30,709	-	-	-	-	-
-	-	-	487,226	144,670	-	935,407
5,891,324	2,274,988	339,198	-	-	-	-
1,902,310	292,807	74,313	115,830	42,280	859,736	482,490
-	-	-	-	-	-	-
<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>\$ 8,180,833</u>	<u>\$ 2,947,993</u>	<u>\$ 607,836</u>	<u>\$ 603,788</u>	<u>\$ 189,273</u>	<u>\$ 859,917</u>	<u>\$ 1,433,001</u>

(Continued)

# KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds  
Combining Balance Sheet  
November 30, 2020

## Special Revenue Funds (Continued)

	Children's Waiting Room	D.U.I.	Foreclosure Mediation	Court Automation	Court Document Storage
<b>ASSETS</b>					
Cash and investments	\$ 542,471	\$ 194,697	\$ 135,762	\$ 642,442	\$ 308,096
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	1,607	593	484	2,548	1,126
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	69,396	-
Due from other funds	-	-	-	-	-
Total assets	\$ 544,078	\$ 195,290	\$ 136,246	\$ 714,386	\$ 309,222
<b>LIABILITIES</b>					
Accounts payable	\$ 9,752	\$ -	\$ -	\$ 151	\$ 4,098
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	-	31,238	44,289
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	9,752	-	-	31,389	48,387
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	640	235	164	710	307
Total deferred inflow of resources	640	235	164	710	307
<b>FUND BALANCES (DEFICITS)</b>					
Nonspendable	-	-	-	69,396	-
Restricted	54,161	186,224	126,753	425,189	116,520
Committed	448,824	-	-	-	-
Assigned	30,701	8,831	9,329	187,702	144,008
Unassigned	-	-	-	-	-
Total fund balances (deficits)	533,686	195,055	136,082	682,287	260,528
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 544,078	\$ 195,290	\$ 136,246	\$ 714,386	\$ 309,222

<b>Child Support</b>	<b>Circuit Clerk Administrative Services</b>	<b>Circuit Clerk Electronic Citation</b>	<b>Circuit Clerk Operations and Administration</b>	<b>Title IV-D Child Support</b>	<b>Drug Prosecution</b>	<b>Victim Coordinator Services</b>
\$ 402,592	\$ 815,139	\$ 198,728	\$ 61,735	\$ -	\$ 31,789	\$ 43,282
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,277	2,449	646	145	310,287	-	-
-	-	-	-	-	-	-
5,271	-	-	-	-	-	27,708
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 409,140</u>	<u>\$ 817,588</u>	<u>\$ 199,374</u>	<u>\$ 61,880</u>	<u>\$ 310,287</u>	<u>\$ 31,789</u>	<u>\$ 70,990</u>
\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
4,083	12,505	10,374	-	27,979	12,660	8,975
-	-	-	-	90,240	-	-
-	-	-	-	-	-	-
<u>4,083</u>	<u>12,505</u>	<u>10,377</u>	<u>-</u>	<u>118,219</u>	<u>12,660</u>	<u>8,975</u>
-	-	-	-	-	-	-
483	960	226	70	168,270	-	27,708
<u>483</u>	<u>960</u>	<u>226</u>	<u>70</u>	<u>168,270</u>	<u>-</u>	<u>27,708</u>
-	-	-	-	-	-	-
303,994	752,752	174,454	61,368	-	-	-
-	-	-	-	-	-	-
100,580	51,371	14,317	442	23,798	19,129	34,307
-	-	-	-	-	-	-
<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>
\$ 409,140	\$ 817,588	\$ 199,374	\$ 61,880	\$ 310,287	\$ 31,789	\$ 70,990

(Continued)

# KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds  
Combining Balance Sheet  
November 30, 2020

## Special Revenue Funds (Continued)

	Auto Theft Task Force	Weed and Seed	Child Advocacy Center	Equitable Sharing Program	State's Attorney Records Automation
<b>ASSETS</b>					
Cash and investments	\$ 40,023	\$ 32,240	\$ 190,441	\$ 43,194	\$ 184,137
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	130	-	864	139	583
Loan receivable	-	-	-	-	-
Other receivables	-	-	68,734	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	\$ 40,153	\$ 32,240	\$ 260,039	\$ 43,333	\$ 184,720
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ 4,715	\$ -	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	37,326	-	1,211
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	-	-	42,041	-	1,211
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	49	-	40,314	53	222
Total deferred inflow of resources	49	-	40,314	53	222
<b>FUND BALANCES (DEFICITS)</b>					
Nonspendable	-	-	-	-	-
Restricted	-	32,240	-	36,784	180,533
Committed	-	-	-	-	-
Assigned	40,104	-	177,684	6,496	2,754
Unassigned	-	-	-	-	-
Total fund balances (deficits)	40,104	32,240	177,684	43,280	183,287
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 40,153	\$ 32,240	\$ 260,039	\$ 43,333	\$ 184,720

<b>Bad Check Restitution</b>	<b>Drug Asset Forfeiture</b>	<b>State's Attorney Employee Events</b>	<b>Child Advocacy Advisory Board</b>	<b>State's Attorney Money Laundering</b>	<b>Public Defender Records Automation</b>	<b>Employee Events</b>
\$ 45,327	\$ 163,625	\$ 1,566	\$ 28,977	\$ 245,087	\$ 6,347	\$ 21,069
-	-	-	-	-	-	-
-	-	-	-	-	-	-
145	515	6	94	771	15	69
-	-	-	-	1,534	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 45,472</u>	<u>\$ 164,140</u>	<u>\$ 1,572</u>	<u>\$ 29,071</u>	<u>\$ 247,392</u>	<u>\$ 6,362</u>	<u>\$ 21,138</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
55	199	2	35	298	7	26
<u>55</u>	<u>199</u>	<u>2</u>	<u>35</u>	<u>298</u>	<u>7</u>	<u>26</u>
-	-	-	-	-	-	-
42,759	151,234	-	-	243,510	6,304	-
-	-	-	-	-	-	-
2,658	12,707	1,570	29,036	3,584	51	21,112
-	-	-	-	-	-	-
<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>\$ 45,472</u>	<u>\$ 164,140</u>	<u>\$ 1,572</u>	<u>\$ 29,071</u>	<u>\$ 247,392</u>	<u>\$ 6,362</u>	<u>\$ 21,138</u>

(Continued)

# KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds  
Combining Balance Sheet  
November 30, 2020

## Special Revenue Funds (Continued)

	EMA Volunteer	KC Emergency Planning	Bomb Squad SWAT	Law Library	Canteen Commission
<b>ASSETS</b>					
Cash and investments	\$ 24,618	\$ 28,662	\$ -	\$ 293,917	\$ 205,509
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	68	93	-	879	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	412	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	\$ 24,686	\$ 28,755	\$ -	\$ 295,208	\$ 205,509
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ 1,000	\$ -	\$ 32,455	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	-	7,183	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	-	1,000	-	39,638	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	30	35	-	336	-
Total deferred inflow of resources	30	35	-	336	-
<b>FUND BALANCES (DEFICITS)</b>					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	209,281	205,428
Committed	-	-	-	-	-
Assigned	24,656	27,720	-	45,953	81
Unassigned	-	-	-	-	-
Total fund balances (deficits)	24,656	27,720	-	255,234	205,509
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 24,686	\$ 28,755	\$ -	\$ 295,208	\$ 205,509

County Sheriff DEF Federal	County Sheriff DEF Local	FATS	K-9 Unit	Vehicle Maintenance / Purchase	Sheriff DUI	Sheriff's Office Money Laundering
\$ 15,133	\$ 118,572	\$ 253	\$ 28,695	\$ 1,289	\$ 17,412	\$ 591
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 15,133</u>	<u>\$ 118,572</u>	<u>\$ 253</u>	<u>\$ 28,695</u>	<u>\$ 1,289</u>	<u>\$ 17,412</u>	<u>\$ 591</u>
\$ 1,857	\$ 116,400	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,857</u>	<u>116,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
13,276	1,372	253	28,695	1,289	17,412	591
-	-	-	-	-	-	-
-	800	-	-	-	-	-
-	-	-	-	-	-	-
<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>\$ 15,133</u>	<u>\$ 118,572</u>	<u>\$ 253</u>	<u>\$ 28,695</u>	<u>\$ 1,289</u>	<u>\$ 17,412</u>	<u>\$ 591</u>

(Continued)

# KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds  
Combining Balance Sheet  
November 30, 2020

## Special Revenue Funds (Continued)

	Transportation Safety Highway HB	AJF Medical Cost	Sheriff Civil Operations	Cannabis Regulation - Local	Sale & Error
<b>ASSETS</b>					
Cash and investments	\$ 4,007	\$ 30,886	\$ 11,381	\$ 22,434	\$ 503,569
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	2,892	-
Interest receivable	13	84	-	50	1,839
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 4,020</b>	<b>\$ 30,970</b>	<b>\$ 11,381</b>	<b>\$ 25,376</b>	<b>\$ 505,408</b>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ 30,736	\$ -	\$ -	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>30,736</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	5	36	-	27	613
<b>Total deferred inflow of resources</b>	<b>5</b>	<b>36</b>	<b>-</b>	<b>27</b>	<b>613</b>
<b>FUND BALANCES (DEFICITS)</b>					
Nonspendable	-	-	-	-	-
Restricted	3,781	-	11,381	25,207	441,213
Committed	-	-	-	-	-
Assigned	234	198	-	142	63,582
Unassigned	-	-	-	-	-
<b>Total fund balances (deficits)</b>	<b>4,015</b>	<b>198</b>	<b>11,381</b>	<b>25,349</b>	<b>504,795</b>
<b>Total liabilities, deferred inflows of resources, and fund balances (deficits)</b>	<b>\$ 4,020</b>	<b>\$ 30,970</b>	<b>\$ 11,381</b>	<b>\$ 25,376</b>	<b>\$ 505,408</b>

<b>Kane Comm</b>	<b>Probation Services</b>	<b>Substance Abuse Screening</b>	<b>Drug Court Special Resources</b>	<b>Juvenile Drug Court</b>	<b>Probation Victim Services</b>	<b>Victim Impact Panel</b>
\$ 1,199,864	\$ 4,005,225	\$ 545,946	\$ 521,665	\$ -	\$ 14,653	\$ 35,894
-	-	-	-	-	-	-
377,289	-	-	-	-	-	-
3,840	-	1,731	1,567	-	42	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,580,993</u>	<u>\$ 4,005,225</u>	<u>\$ 547,677</u>	<u>\$ 523,232</u>	<u>\$ -</u>	<u>\$ 14,695</u>	<u>\$ 35,894</u>
\$ 380,542	\$ 56,352	\$ 1,760	\$ 17,213	\$ -	\$ 60	\$ -
-	-	-	-	-	-	-
102,875	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>483,417</u>	<u>56,352</u>	<u>1,760</u>	<u>17,213</u>	<u>-</u>	<u>60</u>	<u>-</u>
-	-	-	-	-	-	-
1,460	-	663	627	-	17	-
<u>1,460</u>	<u>-</u>	<u>663</u>	<u>627</u>	<u>-</u>	<u>17</u>	<u>-</u>
-	-	-	-	-	-	-
-	3,948,873	507,005	-	-	12,950	35,712
-	-	-	-	-	-	-
1,096,116	-	38,249	505,392	-	1,668	182
-	-	-	-	-	-	-
<u>1,096,116</u>	<u>3,948,873</u>	<u>545,254</u>	<u>505,392</u>	<u>-</u>	<u>14,618</u>	<u>35,894</u>
\$ 1,580,993	\$ 4,005,225	\$ 547,677	\$ 523,232	\$ -	\$ 14,695	\$ 35,894

(Continued)

# KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds  
Combining Balance Sheet  
November 30, 2020

## Special Revenue Funds (Continued)

	Juvenile Justice Donation	Coroner Administration	Animal Control	County Highway	County Bridge
<b>ASSETS</b>					
Cash and investments	\$ 4,377	\$ 220,722	\$ 804,325	\$ 11,943,762	\$ 248,811
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	5,048,472	315,038
Intergovernmental receivable	-	-	-	40,347	-
Interest receivable	15	649	2,376	37,377	1,127
Loan receivable	-	-	-	-	-
Other receivables	-	78,805	-	74,206	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	\$ 4,392	\$ 300,176	\$ 806,701	\$ 17,144,164	\$ 564,976
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ 8,043	\$ 21,841	\$ 586,135	\$ 2,045
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	21,510	138,725	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	-	8,043	43,351	724,860	2,045
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for future periods	-	-	-	5,033,165	314,083
Unavailable revenue	5	269	978	14,517	303
Total deferred inflow of resources	5	269	978	5,047,682	314,386
<b>FUND BALANCES (DEFICITS)</b>					
Nonspendable	-	-	-	-	-
Restricted	-	276,013	584,374	8,461,328	-
Committed	-	-	-	-	-
Assigned	4,387	15,851	177,998	2,910,294	248,545
Unassigned	-	-	-	-	-
Total fund balances (deficits)	4,387	291,864	762,372	11,371,622	248,545
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 4,392	\$ 300,176	\$ 806,701	\$ 17,144,164	\$ 564,976

<b>Motor Fuel Tax</b>	<b>County Highway Matching</b>	<b>Motor Fuel Local Option</b>	<b>County Health</b>	<b>Kane Kares</b>	<b>Veterans' Commission</b>	<b>Illinois Counties Information Management</b>
\$ 22,775,136	\$ 337,063	\$ 14,132,796	\$ 11,399,280	\$ 499,212	\$ 766,368	\$ 36
5,759,635	-	-	-	-	-	-
-	65,613	-	1,987,240	-	307,689	-
1,623,633	-	2,236,836	1,471,685	-	-	-
79,243	1,015	49,699	32,715	2,020	2,362	-
-	-	-	-	-	-	-
-	-	8,232	-	10,918	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 30,237,647</u>	<u>\$ 403,691</u>	<u>\$ 16,427,563</u>	<u>\$ 14,890,920</u>	<u>\$ 512,150</u>	<u>\$ 1,076,419</u>	<u>\$ 36</u>
\$ 197,094	\$ -	\$ 1,856,687	\$ 2,417,924	\$ 534	\$ 1,159	\$ -
-	-	-	-	-	-	-
133,121	-	-	218,372	19,341	11,881	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>330,215</u>	<u>-</u>	<u>1,856,687</u>	<u>2,636,296</u>	<u>19,875</u>	<u>13,040</u>	<u>-</u>
-	65,414	-	1,981,216	-	306,756	-
34,720	410	687,959	13,867	607	932	-
<u>34,720</u>	<u>65,824</u>	<u>687,959</u>	<u>1,995,083</u>	<u>607</u>	<u>307,688</u>	<u>-</u>
-	-	-	-	-	-	-
29,872,712	312,095	13,882,917	9,238,255	-	574,834	-
-	-	-	-	-	-	-
-	25,772	-	1,021,286	491,668	180,857	36
-	-	-	-	-	-	-
<u>29,872,712</u>	<u>337,867</u>	<u>13,882,917</u>	<u>10,259,541</u>	<u>491,668</u>	<u>755,691</u>	<u>36</u>
<u>\$ 30,237,647</u>	<u>\$ 403,691</u>	<u>\$ 16,427,563</u>	<u>\$ 14,890,920</u>	<u>\$ 512,150</u>	<u>\$ 1,076,419</u>	<u>\$ 36</u>

(Continued)

# KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds  
Combining Balance Sheet  
November 30, 2020

## Special Revenue Funds (Continued)

	Web Technical Services	Community Development Block Program	HOME Program	Unincorporated Stormwater Management	Homeless Management Information Systems
<b>ASSETS</b>					
Cash and investments	\$ 415,820	\$ 70,036	\$ 172,430	\$ 160,712	\$ 35,925
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	352,180	-	-	-
Interest receivable	1,441	-	-	508	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	20,360	-	2,457
Prepaid items	28,840	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	\$ 446,101	\$ 422,216	\$ 192,790	\$ 161,220	\$ 38,382
<b>LIABILITIES</b>					
Accounts payable	\$ 1,820	\$ 410,178	\$ 67,409	\$ -	\$ 2,460
Deposits payable	-	-	-	-	-
Accrued payroll	-	7,745	2,834	-	5,802
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	1,820	417,923	70,243	-	8,262
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	506	352,180	-	196	-
Total deferred inflow of resources	506	352,180	-	196	-
<b>FUND BALANCES (DEFICITS)</b>					
Nonspendable	28,840	-	-	-	-
Restricted	-	-	122,547	139,429	30,120
Committed	-	-	-	-	-
Assigned	414,935	-	-	21,595	-
Unassigned	-	(347,887)	-	-	-
Total fund balances (deficits)	443,775	(347,887)	122,547	161,024	30,120
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 446,101	\$ 422,216	\$ 192,790	\$ 161,220	\$ 38,382

OCR & Recovery Act Programs	Quality of Kane Grants	Neighborhood Stabilization Program	Continuum of Care Planning Grant	Elgin CDBG	Homeless Prevention Program	Stormwater Management
\$ 27,321	\$ 50,342	\$ 52,538	\$ 8,341	\$ -	\$ 141,425	\$ 1,191,897
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	162	-	-	-	-	3,843
-	-	-	-	-	-	-
3,252	-	-	12,150	40,899	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 30,573</u>	<u>\$ 50,504</u>	<u>\$ 52,538</u>	<u>\$ 20,491</u>	<u>\$ 40,899</u>	<u>\$ 141,425</u>	<u>\$ 1,195,740</u>
\$ -	\$ -	\$ -	\$ 2,626	\$ 19,046	\$ 46,081	\$ -
-	-	-	-	-	-	-
499	-	-	1,765	4,736	-	467
-	-	-	-	16,171	-	-
-	-	-	-	-	102,531	-
<u>499</u>	<u>-</u>	<u>-</u>	<u>4,391</u>	<u>39,953</u>	<u>148,612</u>	<u>467</u>
-	-	-	-	-	-	-
-	61	-	-	-	-	1,451
-	<u>61</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,451</u>
-	-	-	-	-	-	-
30,074	47,162	52,538	16,100	946	-	-
-	-	-	-	-	-	-
-	3,281	-	-	-	-	1,193,822
-	-	-	-	-	(7,187)	-
<u>30,074</u>	<u>50,443</u>	<u>52,538</u>	<u>16,100</u>	<u>946</u>	<u>(7,187)</u>	<u>1,193,822</u>
\$ 30,573	\$ 50,504	\$ 52,538	\$ 20,491	\$ 40,899	\$ 141,425	\$ 1,195,740

(Continued)

# KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds  
Combining Balance Sheet  
November 30, 2020

## Special Revenue Funds (Continued)

	Blighted Structure Demolition	Farmland Preservation	Growing for Kane	Workforce Development	Kane County Law Enforcement
<b>ASSETS</b>					
Cash and investments	\$ 208,995	\$ 3,350,195	\$ 22,025	\$ 249	\$ 249,543
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	1,067,747	-
Interest receivable	623	10,860	63	-	803
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	42,987	-
Prepaid items	-	-	-	200	-
Due from other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 209,618</b>	<b>\$ 3,361,055</b>	<b>\$ 22,088</b>	<b>\$ 1,111,183</b>	<b>\$ 250,346</b>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ 254	\$ -	\$ 750,700	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	-	2,404	-	68,518	-
Due to other funds	-	-	-	209,913	-
Unearned revenue	-	-	15,000	82,052	-
<b>Total liabilities</b>	<b>-</b>	<b>2,658</b>	<b>15,000</b>	<b>1,111,183</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	240	4,076	27	485,251	304
<b>Total deferred inflow of resources</b>	<b>240</b>	<b>4,076</b>	<b>27</b>	<b>485,251</b>	<b>304</b>
<b>FUND BALANCES (DEFICITS)</b>					
Nonspendable	-	-	-	200	-
Restricted	199,913	-	5,615	-	222,951
Committed	-	-	-	-	-
Assigned	9,465	3,354,321	1,446	-	27,091
Unassigned	-	-	-	(485,451)	-
<b>Total fund balances (deficits)</b>	<b>209,378</b>	<b>3,354,321</b>	<b>7,061</b>	<b>(485,251)</b>	<b>250,042</b>
<b>Total liabilities, deferred inflows of resources, and fund balances (deficits)</b>	<b>\$ 209,618</b>	<b>\$ 3,361,055</b>	<b>\$ 22,088</b>	<b>\$ 1,111,183</b>	<b>\$ 250,346</b>

**Debt Service Funds**

<b>Marriage Fees</b>	<b>Mill Creek Special Service Area</b>	<b>Total Nonmajor Special Revenue Funds</b>	<b>Capital Improvement Debt Service</b>	<b>Motor Fuel Tax Debt Service</b>	<b>Transit Sales Tax Debt Service</b>	<b>Recovery Zone Bond Debt Service</b>
\$ 9,878	\$ 1,177,205	\$ 115,982,687	\$ 908,224	\$ 3,708,502	\$ 174,328	\$ 1,622,507
-	-	5,759,635	-	-	-	-
-	680,579	25,356,650	-	-	-	-
-	-	8,206,013	-	-	-	-
-	3,415	357,041	-	11,966	561	3,745
-	-	-	-	-	-	1,651,145
-	-	1,263,666	-	-	-	-
-	-	221,645	-	-	-	-
-	-	968,010	-	-	-	-
<b>\$ 9,878</b>	<b>\$ 1,861,199</b>	<b>\$ 158,115,347</b>	<b>\$ 908,224</b>	<b>\$ 3,720,468</b>	<b>\$ 174,889</b>	<b>\$ 3,277,397</b>
\$ -	\$ 172,895	\$ 7,985,785	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	188	2,698,982	-	-	-	-
-	-	316,324	-	-	-	968,010
-	-	199,583	-	-	-	569,875
-	173,083	11,200,674	-	-	-	1,537,885
-	679,957	25,285,609	-	-	-	-
-	1,432	2,135,690	-	4,512	212	108,778
-	681,389	27,421,299	-	4,512	212	108,778
-	-	221,645	-	-	-	-
9,395	695,153	90,618,616	908,224	-	-	1,630,734
-	-	8,954,334	-	3,715,956	174,677	-
483	311,574	20,539,304	-	-	-	-
-	-	(840,525)	-	-	-	-
<b>9,878</b>	<b>1,006,727</b>	<b>119,493,374</b>	<b>908,224</b>	<b>3,715,956</b>	<b>174,677</b>	<b>1,630,734</b>
<b>\$ 9,878</b>	<b>\$ 1,861,199</b>	<b>\$ 158,115,347</b>	<b>\$ 908,224</b>	<b>\$ 3,720,468</b>	<b>\$ 174,889</b>	<b>\$ 3,277,397</b>

(Continued)

# KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds  
Combining Balance Sheet  
November 30, 2020

	<b>Debt Service Funds (Continued)</b>			<b>Capital Projects Funds</b>	
	<b>JJC/AJC Refunding Debt Service</b>	<b>Longmeadow Debt Service</b>	<b>Longmeadow Debt Service Capital Interest</b>	<b>Total Nonmajor Debt Service Funds</b>	<b>Capital Projects</b>
<b>ASSETS</b>					
Cash and investments	\$ 3,173,097	\$ -	\$ -	\$ 9,586,658	\$ 10,760,999
Restricted cash and investments	-	-	2,592,452	2,592,452	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	10,311	-	42	26,625	27,601
Loan receivable	-	-	-	1,651,145	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 3,183,408</b>	<b>\$ -</b>	<b>\$ 2,592,494</b>	<b>\$ 13,856,880</b>	<b>\$ 10,788,600</b>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1,807,287
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	968,010	-
Unearned revenue	-	-	-	569,875	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,537,885</b>	<b>1,807,287</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	3,861	-	-	117,363	13,094
<b>Total deferred inflow of resources</b>	<b>3,861</b>	<b>-</b>	<b>-</b>	<b>117,363</b>	<b>13,094</b>
<b>FUND BALANCES (DEFICITS)</b>					
Nonspendable	-	-	-	-	-
Restricted	3,179,547	-	2,592,494	8,310,999	-
Committed	-	-	-	3,890,633	-
Assigned	-	-	-	-	8,968,219
Unassigned	-	-	-	-	-
<b>Total fund balances (deficits)</b>	<b>3,179,547</b>	<b>-</b>	<b>2,592,494</b>	<b>12,201,632</b>	<b>8,968,219</b>
<b>Total liabilities, deferred inflows of resources, and fund balances (deficits)</b>	<b>\$ 3,183,408</b>	<b>\$ -</b>	<b>\$ 2,592,494</b>	<b>\$ 13,856,880</b>	<b>\$ 10,788,600</b>

Judicial Facility Construction	Capital Improvement Bond Construction	Recovery Zone Bond Construction	Longmeadow Bond Construction	Transportation Capital	Aurora Area Impact Fees	Campton Hills Impact Fees
\$ 848,866	\$ 6,352,202	\$ 44,397	\$ 1,780,046	\$ 1,148,729	\$ 708,392	\$ 112,112
-	-	-	-	-	-	-
-	-	19,896	-	-	-	-
2,186	-	189	-	675,121	-	-
-	-	-	-	4,847	2,279	1,050
-	-	10,253	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 851,052</u>	<u>\$ 6,352,202</u>	<u>\$ 74,735</u>	<u>\$ 1,780,046</u>	<u>\$ 1,828,697</u>	<u>\$ 710,671</u>	<u>\$ 113,162</u>
\$ -	\$ 2,561,276	\$ -	\$ 669,891	\$ 97,157	\$ -	\$ 72,053
-	-	-	-	-	-	-
-	-	10,227	-	-	-	-
-	-	-	-	-	-	-
-	2,561,276	10,227	669,891	97,157	-	72,053
-	-	19,728	-	-	-	-
976	-	54	-	1,398	862	136
976	-	19,782	-	1,398	862	136
-	-	-	-	-	-	-
841,898	2,933,198	40,620	551,835	-	-	-
-	-	-	-	-	-	-
8,178	857,728	4,106	558,320	1,730,142	709,809	40,973
-	-	-	-	-	-	-
<u>850,076</u>	<u>3,790,926</u>	<u>44,726</u>	<u>1,110,155</u>	<u>1,730,142</u>	<u>709,809</u>	<u>40,973</u>
<u>\$ 851,052</u>	<u>\$ 6,352,202</u>	<u>\$ 74,735</u>	<u>\$ 1,780,046</u>	<u>\$ 1,828,697</u>	<u>\$ 710,671</u>	<u>\$ 113,162</u>

(Continued)

# KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds  
Combining Balance Sheet  
November 30, 2020

## Capital Projects Funds (Continued)

	Greater Elgin Impact Fees	Northwest Impact Fees	Southwest Impact Fees	Tri-Cities Impact Fees	Upper Fox Impact Fees
<b>ASSETS</b>					
Cash and investments	\$ 576,265	\$ 357,606	\$ 171,911	\$ 44,785	\$ 346,465
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	1,855	1,165	673	610	1,313
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	\$ 578,120	\$ 358,771	\$ 172,584	\$ 45,395	\$ 347,778
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ 1,640	\$ 1,919	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	-	-	1,640	1,919	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	701	435	209	54	422
Total deferred inflow of resources	701	435	209	54	422
<b>FUND BALANCES (DEFICITS)</b>					
Nonspendable	-	-	-	-	-
Restricted	213,824	179,080	-	-	67,183
Committed	-	-	-	-	-
Assigned	363,595	179,256	170,735	43,422	280,173
Unassigned	-	-	-	-	-
Total fund balances (deficits)	577,419	358,336	170,735	43,422	347,356
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 578,120	\$ 358,771	\$ 172,584	\$ 45,395	\$ 347,778

					Permanent Fund	
West Central Impact Fees	North Impact Fees	Central Impact Fees	South Impact Fees	Total Nonmajor Capital Projects Funds	Working Cash	Total Nonmajor Funds
\$ 40,152	\$ 2,309,451	\$ 2,102,213	\$ 3,148,427	\$ 30,853,018	\$ 3,347,367	\$ 159,769,730
-	-	-	-	-	-	8,352,087
-	-	-	-	19,896	-	25,376,546
-	-	-	-	675,121	-	8,881,134
134	7,009	7,505	12,299	70,715	10,755	465,136
-	-	-	-	-	-	1,651,145
-	14,296	3,282	-	27,831	-	1,291,497
-	-	-	-	-	-	221,645
-	-	-	-	-	-	968,010
<u>\$ 40,286</u>	<u>\$ 2,330,756</u>	<u>\$ 2,113,000</u>	<u>\$ 3,160,726</u>	<u>\$ 31,646,581</u>	<u>\$ 3,358,122</u>	<u>\$ 206,976,930</u>
\$ -	\$ 519,415	\$ 2,258	\$ 29,801	\$ 5,762,697	\$ -	\$ 13,748,482
-	443,931	-	-	443,931	-	443,931
-	-	-	-	-	-	2,698,982
-	-	-	-	10,227	-	1,294,561
-	-	-	-	-	-	769,458
-	963,346	2,258	29,801	6,216,855	-	18,955,414
-	-	-	-	19,728	-	25,305,337
48	2,804	2,540	3,831	27,564	4,073	2,284,690
48	2,804	2,540	3,831	47,292	4,073	27,590,027
-	-	-	-	-	1,150,000	1,371,645
11,151	1,168,934	1,911,089	2,837,985	10,756,797	-	109,686,412
-	-	-	-	-	-	12,844,967
29,087	195,672	197,113	289,109	14,625,637	2,204,049	37,368,990
-	-	-	-	-	-	(840,525)
40,238	1,364,606	2,108,202	3,127,094	25,382,434	3,354,049	160,431,489
<u>\$ 40,286</u>	<u>\$ 2,330,756</u>	<u>\$ 2,113,000</u>	<u>\$ 3,160,726</u>	<u>\$ 31,646,581</u>	<u>\$ 3,358,122</u>	<u>\$ 206,976,930</u>

(Concluded)

## KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds  
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2020

### Special Revenue Funds

	Insurance Liability	County Automation	Geographic Information Systems	Illinois Municipal Retirement	FICA/Social Security
<b>REVENUES</b>					
Property taxes	\$ 4,063,320	\$ -	\$ -	\$ 7,026,372	\$ 4,194,727
Other taxes	5,264	-	-	8,344	5,255
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	7,317	1,500,677	-	-
Reimbursements	52,109	-	-	-	76,159
Net investment income (loss)	96,590	871	21,648	101,486	52,332
Miscellaneous	-	-	-	-	-
Total revenues	<u>4,217,283</u>	<u>8,188</u>	<u>1,522,325</u>	<u>7,136,202</u>	<u>4,328,473</u>
<b>EXPENDITURES</b>					
Current					
General government	3,263,614	-	1,442,933	4,108,268	3,068,927
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	1,332,101	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	120	-	65,729	-	-
Total expenditures	<u>4,595,835</u>	<u>-</u>	<u>1,508,662</u>	<u>4,108,268</u>	<u>3,068,927</u>
Excess (deficiency) of revenues over expenditures	<u>(378,552)</u>	<u>8,188</u>	<u>13,663</u>	<u>3,027,934</u>	<u>1,259,546</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance recovery	176,526	-	-	-	-
Proceeds from sale property	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Transfers in	-	-	-	159,492	69,306
Transfers out	-	-	(42,304)	(3,090,279)	(1,125,929)
Total other financing sources (uses)	<u>176,526</u>	<u>-</u>	<u>(42,304)</u>	<u>(2,930,787)</u>	<u>(1,056,623)</u>
Net change in fund balances	(202,026)	8,188	(28,641)	97,147	202,923
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	<u>8,076,715</u>	<u>53,863</u>	<u>1,598,556</u>	<u>6,428,697</u>	<u>3,403,009</u>
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<u>\$ 7,874,689</u>	<u>\$ 62,051</u>	<u>\$ 1,569,915</u>	<u>\$ 6,525,844</u>	<u>\$ 3,605,932</u>

<b>Grand Victoria Casino Elgin</b>	<b>Public Safety Sales Tax</b>	<b>Judicial Technology Sales Tax</b>	<b>Tax Sale Automation</b>	<b>Vital Records Automation</b>	<b>Election Equipment</b>	<b>Recorder's Automation</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,603,867	1,069,245	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	710,259	-
-	-	-	16,330	170,329	-	909,156
-	-	-	-	-	-	-
86,512	24,039	3,047	8,771	2,165	5,772	17,502
4,207,222	-	-	3,891	-	-	-
<u>4,293,734</u>	<u>1,627,906</u>	<u>1,072,292</u>	<u>28,992</u>	<u>172,494</u>	<u>716,031</u>	<u>926,658</u>
1,046,751	-	-	-	-	-	-
-	819,504	-	-	-	-	-
-	-	-	-	-	-	-
-	-	942,100	-	-	-	-
-	-	-	5,661	60,280	1,055,185	602,064
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	911,092	-	1,834	39,272	-	87,000
<u>1,046,751</u>	<u>1,730,596</u>	<u>942,100</u>	<u>7,495</u>	<u>99,552</u>	<u>1,055,185</u>	<u>689,064</u>
3,246,983	(102,690)	130,192	21,497	72,942	(339,154)	237,594
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,221,437	-	-	-	480,000	-
(2,334,283)	(500,000)	(25,000)	-	-	-	-
<u>(2,334,283)</u>	<u>721,437</u>	<u>(25,000)</u>	<u>-</u>	<u>-</u>	<u>480,000</u>	<u>-</u>
912,700	618,747	105,192	21,497	72,942	140,846	237,594
6,880,934	1,979,757	308,319	581,559	114,008	718,890	1,180,303
<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>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds  
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2020

### Special Revenue Funds (Continued)

	Children's Waiting Room	D.U.I.	Foreclosure Mediation	Court Automation	Court Document Storage
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	43,590	-	-	833,228
Charges for services	336,417	-	25,800	879,278	-
Reimbursements	-	-	-	-	-
Net investment income (loss)	6,843	2,561	2,315	12,797	6,391
Miscellaneous	-	-	-	-	-
Total revenues	343,260	46,151	28,115	892,075	839,619
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	91,692	-	44,378	844,878	1,098,967
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	91,692	-	44,378	844,878	1,098,967
Excess (deficiency) of revenues over expenditures	251,568	46,151	(16,263)	47,197	(259,348)
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance recovery	-	-	-	-	-
Proceeds from sale property	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(12,000)	-	-	(299,000)	-
Total other financing sources (uses)	(12,000)	-	-	(299,000)	-
Net change in fund balances	239,568	46,151	(16,263)	(251,803)	(259,348)
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	294,118	148,904	152,345	934,090	519,876
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	\$ 533,686	\$ 195,055	\$ 136,082	\$ 682,287	\$ 260,528

<b>Child Support</b>	<b>Circuit Clerk Administrative Services</b>	<b>Circuit Clerk Electronic Citation</b>	<b>Circuit Clerk Operations and Administration</b>	<b>Title IV-D Child Support</b>	<b>Drug Prosecution</b>	<b>Victim Coordinator Services</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
19,908	-	-	-	571,532	119,646	10,112
-	-	-	-	-	107,035	-
83,171	482,036	182,744	55,308	-	-	-
-	-	-	-	-	-	13,750
5,969	10,740	3,308	442	-	-	-
-	-	-	-	-	-	-
<u>109,048</u>	<u>492,776</u>	<u>186,052</u>	<u>55,750</u>	<u>571,532</u>	<u>226,681</u>	<u>23,862</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
91,363	307,787	229,308	-	669,183	296,294	200,784
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>91,363</u>	<u>307,787</u>	<u>229,308</u>	<u>-</u>	<u>669,183</u>	<u>296,294</u>	<u>200,784</u>
<u>17,685</u>	<u>184,989</u>	<u>(43,256)</u>	<u>55,750</u>	<u>(97,651)</u>	<u>(69,613)</u>	<u>(176,922)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	103,851
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>103,851</u>
17,685	184,989	(43,256)	55,750	(97,651)	(69,613)	(73,071)
<u>386,889</u>	<u>619,134</u>	<u>232,027</u>	<u>6,060</u>	<u>121,449</u>	<u>88,742</u>	<u>107,378</u>
<u>\$ 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>

(Continued)

# KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds  
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2020

## Special Revenue Funds (Continued)

	Auto Theft Task Force	Weed and Seed	Child Advocacy Center	Equitable Sharing Program	State's Attorney Records Automation
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	153,911	-	-
Fines	-	-	-	-	-
Charges for services	-	-	371,158	-	21,270
Reimbursements	-	-	5,833	-	-
Net investment income (loss)	601	-	6,220	662	2,754
Miscellaneous	-	-	-	-	-
Total revenues	<u>601</u>	<u>-</u>	<u>537,122</u>	<u>662</u>	<u>24,024</u>
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	-	1,100,410	1,748	28,430
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>-</u>	<u>-</u>	<u>1,100,410</u>	<u>1,748</u>	<u>28,430</u>
Excess (deficiency) of revenues over expenditures	<u>601</u>	<u>-</u>	<u>(563,288)</u>	<u>(1,086)</u>	<u>(4,406)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance recovery	-	-	-	-	-
Proceeds from sale property	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Transfers in	-	-	494,310	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>494,310</u>	<u>-</u>	<u>-</u>
Net change in fund balances	601	-	(68,978)	(1,086)	(4,406)
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	<u>39,503</u>	<u>32,240</u>	<u>246,662</u>	<u>44,366</u>	<u>187,693</u>
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<u>\$ 40,104</u>	<u>\$ 32,240</u>	<u>\$ 177,684</u>	<u>\$ 43,280</u>	<u>\$ 183,287</u>

<b>Bad Check Restitution</b>	<b>Drug Asset Forfeiture</b>	<b>State's Attorney Employee Events</b>	<b>Child Advocacy Advisory Board</b>	<b>State's Attorney Money Laundering</b>	<b>Public Defender Records Automation</b>	<b>Employee Events</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,460	15,544	-	-	4,140	-	-
-	-	-	-	-	5,366	-
-	-	-	-	-	-	621
664	2,347	24	433	3,585	51	313
-	-	820	600	-	-	-
<u>3,124</u>	<u>17,891</u>	<u>844</u>	<u>1,033</u>	<u>7,725</u>	<u>5,417</u>	<u>934</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	724	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	724	-	-	-	-
<u>3,124</u>	<u>17,891</u>	<u>120</u>	<u>1,033</u>	<u>7,725</u>	<u>5,417</u>	<u>934</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,124</u>	<u>17,891</u>	<u>120</u>	<u>1,033</u>	<u>7,725</u>	<u>5,417</u>	<u>934</u>
<u>42,293</u>	<u>146,050</u>	<u>1,450</u>	<u>28,003</u>	<u>239,369</u>	<u>938</u>	<u>20,178</u>
<u>\$ 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>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds  
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2020

### Special Revenue Funds (Continued)

	<u>EMA Volunteer</u>	<u>KC Emergency Planning</u>	<u>Bomb Squad SWAT</u>	<u>Law Library</u>	<u>Canteen Commission</u>
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	16	-
Charges for services	-	-	-	246,733	146
Reimbursements	-	5,550	-	1,401	489,116
Net investment income (loss)	322	422	-	4,346	81
Miscellaneous	5,460	-	2,766	29,532	1,063
Total revenues	<u>5,782</u>	<u>5,972</u>	<u>2,766</u>	<u>282,028</u>	<u>490,406</u>
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Public safety	2,675	5,290	9,370	-	495,656
Highways and streets	-	-	-	-	-
Judicial	-	-	-	298,626	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	7,969
Total expenditures	<u>2,675</u>	<u>5,290</u>	<u>9,370</u>	<u>298,626</u>	<u>503,625</u>
Excess (deficiency) of revenues over expenditures	<u>3,107</u>	<u>682</u>	<u>(6,604)</u>	<u>(16,598)</u>	<u>(13,219)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance recovery	-	-	-	-	-
Proceeds from sale property	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3,107	682	(6,604)	(16,598)	(13,219)
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	<u>21,549</u>	<u>27,038</u>	<u>6,604</u>	<u>271,832</u>	<u>218,728</u>
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<u>\$ 24,656</u>	<u>\$ 27,720</u>	<u>\$ -</u>	<u>\$ 255,234</u>	<u>\$ 205,509</u>

County Sheriff DEF Federal	County Sheriff DEF Local	FATS	K-9 Unit	Vehicle Maintenance/ Purchase	Sheriff DUI	Sheriff's Office Money Laundering
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,252	-
71,865	38,300	-	-	-	49,506	3,484
-	-	5,164	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,300	-	74,431	5,201	-	-
<u>71,865</u>	<u>39,600</u>	<u>5,164</u>	<u>74,431</u>	<u>5,201</u>	<u>50,758</u>	<u>3,484</u>
-	-	-	-	-	-	-
93,867	69,842	10,467	59,554	7,517	58,559	5,846
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	5,369	1,568	16,842	-
<u>93,867</u>	<u>69,842</u>	<u>10,467</u>	<u>64,923</u>	<u>9,085</u>	<u>75,401</u>	<u>5,846</u>
<u>(22,002)</u>	<u>(30,242)</u>	<u>(5,303)</u>	<u>9,508</u>	<u>(3,884)</u>	<u>(24,643)</u>	<u>(2,362)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(22,002)</u>	<u>(30,242)</u>	<u>(5,303)</u>	<u>9,508</u>	<u>(3,884)</u>	<u>(24,643)</u>	<u>(2,362)</u>
<u>35,278</u>	<u>32,414</u>	<u>5,556</u>	<u>19,187</u>	<u>5,173</u>	<u>42,055</u>	<u>2,953</u>
<u>\$ 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>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds  
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2020

### Special Revenue Funds (Continued)

	Transportation Safety Highway HB	AJF Medical Cost	Sheriff Civil Operations	Cannabis Regulation - Local	Sale & Error
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	34,945	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	250	-	-	-	-
Charges for services	-	18,977	73,283	-	-
Reimbursements	-	-	-	-	-
Net investment income (loss)	59	368	-	142	8,640
Miscellaneous	-	-	28,460	-	-
Total revenues	<u>309</u>	<u>19,345</u>	<u>101,743</u>	<u>35,087</u>	<u>8,640</u>
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Public safety	-	30,735	350,770	9,738	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>30,735</u>	<u>350,770</u>	<u>9,738</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>309</u>	<u>(11,390)</u>	<u>(249,027)</u>	<u>25,349</u>	<u>8,640</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance recovery	-	-	-	-	-
Proceeds from sale property	-	-	205,800	-	-
Bond proceeds	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	(86,697)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>205,800</u>	<u>-</u>	<u>(86,697)</u>
Net change in fund balances	309	(11,390)	(43,227)	25,349	(78,057)
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	<u>3,706</u>	<u>11,588</u>	<u>54,608</u>	<u>-</u>	<u>582,852</u>
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<u>\$ 4,015</u>	<u>\$ 198</u>	<u>\$ 11,381</u>	<u>\$ 25,349</u>	<u>\$ 504,795</u>

<b>Kane Comm</b>	<b>Probation Services</b>	<b>Substance Abuse Screening</b>	<b>Drug Court Special Resources</b>	<b>Juvenile Drug Court</b>	<b>Probation Victim Services</b>	<b>Victim Impact Panel</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	138,420	-	-	-
-	-	-	945	-	-	-
569,175	1,147,215	51,146	67,673	22,546	9,222	8,840
761,056	13,690	-	-	-	-	-
19,722	-	7,913	5,169	1,617	177	25
-	-	-	-	-	-	-
<u>1,349,953</u>	<u>1,160,905</u>	<u>59,059</u>	<u>212,207</u>	<u>24,163</u>	<u>9,399</u>	<u>8,865</u>
-	-	-	-	-	-	-
2,071,463	428,367	14,082	167,445	-	12,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	13,705	-	-	-	-	-
<u>2,071,463</u>	<u>442,072</u>	<u>14,082</u>	<u>167,445</u>	<u>-</u>	<u>12,000</u>	<u>-</u>
(721,510)	718,833	44,977	44,762	24,163	(2,601)	8,865
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
795,817	-	-	357,303	-	-	-
(110,543)	(245,704)	-	-	(111,486)	-	-
<u>685,274</u>	<u>(245,704)</u>	<u>-</u>	<u>357,303</u>	<u>(111,486)</u>	<u>-</u>	<u>-</u>
(36,236)	473,129	44,977	402,065	(87,323)	(2,601)	8,865
1,132,352	3,475,744	500,277	103,327	87,323	17,219	27,029
<u>\$ 1,096,116</u>	<u>\$ 3,948,873</u>	<u>\$ 545,254</u>	<u>\$ 505,392</u>	<u>\$ -</u>	<u>\$ 14,618</u>	<u>\$ 35,894</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds  
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2020

### Special Revenue Funds (Continued)

	<b>Juvenile Justice Donation</b>	<b>Coroner Administration</b>	<b>Animal Control</b>	<b>County Highway</b>	<b>County Bridge</b>
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ 4,977,653	\$ 310,489
Other taxes	-	-	-	6,671	436
Licenses and permits	-	-	-	449,648	-
Grants	-	4,336	-	-	-
Fines	-	-	1,339	-	-
Charges for services	-	152,667	815,718	11,928	-
Reimbursements	-	-	14,179	461,987	-
Net investment income (loss)	76	2,927	10,850	166,666	6,016
Miscellaneous	248	-	2,913	2,040	-
<b>Total revenues</b>	<b>324</b>	<b>159,930</b>	<b>844,999</b>	<b>6,076,593</b>	<b>316,941</b>
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Public safety	1,616	83,695	739,611	-	-
Highways and streets	-	-	-	5,032,326	565,263
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	-	9,476	-	1,049,580	-
<b>Total expenditures</b>	<b>1,616</b>	<b>93,171</b>	<b>739,611</b>	<b>6,081,906</b>	<b>565,263</b>
Excess (deficiency) of revenues over expenditures	(1,292)	66,759	105,388	(5,313)	(248,322)
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance recovery	-	-	-	-	-
Proceeds from sale property	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(185,260)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(185,260)</b>	<b>-</b>
Net change in fund balances	(1,292)	66,759	105,388	(190,573)	(248,322)
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	<b>5,679</b>	<b>225,105</b>	<b>656,984</b>	<b>11,562,195</b>	<b>496,867</b>
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<b>\$ 4,387</b>	<b>\$ 291,864</b>	<b>\$ 762,372</b>	<b>\$ 11,371,622</b>	<b>\$ 248,545</b>

<b>Motor Fuel Tax</b>	<b>County Highway Matching</b>	<b>Motor Fuel Local Option</b>	<b>County Health</b>	<b>Kane Kares</b>	<b>Veterans' Commission</b>	<b>Illinois Counties Information Management</b>
\$ -	\$ 64,660	\$ -	\$ 1,959,327	\$ -	\$ 303,338	\$ -
11,424,983	102	8,414,019	2,608	-	391	-
-	-	-	1,208,358	-	-	-
5,759,635	-	-	4,768,051	124,420	-	-
-	-	-	-	-	-	-
-	-	-	68,079	-	-	-
-	-	129,277	12,375	-	-	-
311,974	4,405	255,936	114,816	11,243	10,540	1
-	-	-	1,734	1,411	1,098	-
<u>17,496,592</u>	<u>69,167</u>	<u>8,799,232</u>	<u>8,135,348</u>	<u>137,074</u>	<u>315,367</u>	<u>1</u>
-	-	-	-	-	-	127
-	-	-	-	-	-	-
4,116,548	-	11,320,404	-	-	-	-
-	-	-	-	-	-	-
-	-	-	12,561,550	574,306	291,056	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,200	-	783,115	33,120	-	175	-
<u>4,117,748</u>	<u>-</u>	<u>12,103,519</u>	<u>12,594,670</u>	<u>574,306</u>	<u>291,231</u>	<u>127</u>
<u>13,378,844</u>	<u>69,167</u>	<u>(3,304,287)</u>	<u>(4,459,322)</u>	<u>(437,232)</u>	<u>24,136</u>	<u>(126)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	9,198,899	188,145	-	-
<u>(3,599,801)</u>	<u>-</u>	<u>(56,241)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(3,599,801)</u>	<u>-</u>	<u>(56,241)</u>	<u>9,198,899</u>	<u>188,145</u>	<u>-</u>	<u>-</u>
9,779,043	69,167	(3,360,528)	4,739,577	(249,087)	24,136	(126)
<u>20,093,669</u>	<u>268,700</u>	<u>17,243,445</u>	<u>5,519,964</u>	<u>740,755</u>	<u>731,555</u>	<u>162</u>
<u>\$ 29,872,712</u>	<u>\$ 337,867</u>	<u>\$ 13,882,917</u>	<u>\$ 10,259,541</u>	<u>\$ 491,668</u>	<u>\$ 755,691</u>	<u>\$ 36</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds  
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2020

### Special Revenue Funds (Continued)

	<u>Web Technical Services</u>	<u>Community Development Block Program</u>	<u>HOME Program</u>	<u>Unincorporated Stormwater Management</u>	<u>Homeless Management Information Systems</u>
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	1,320,587	1,648,919	-	136,703
Fines	-	-	-	-	-
Charges for services	-	-	-	17,929	-
Reimbursements	-	401,760	-	-	-
Net investment income (loss)	7,255	-	-	2,269	-
Miscellaneous	-	-	394,278	-	24,144
Total revenues	<u>7,255</u>	<u>1,722,347</u>	<u>2,043,197</u>	<u>20,198</u>	<u>160,847</u>
<b>EXPENDITURES</b>					
Current					
General government	180,911	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	2,048,434	2,086,483	-	187,814
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>180,911</u>	<u>2,048,434</u>	<u>2,086,483</u>	<u>-</u>	<u>187,814</u>
Excess (deficiency) of revenues over expenditures	<u>(173,656)</u>	<u>(326,087)</u>	<u>(43,286)</u>	<u>20,198</u>	<u>(26,967)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance recovery	-	-	-	-	-
Proceeds from sale property	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Transfers in	297,500	-	-	-	21,800
Transfers out	-	(21,800)	-	-	-
Total other financing sources (uses)	<u>297,500</u>	<u>(21,800)</u>	<u>-</u>	<u>-</u>	<u>21,800</u>
Net change in fund balances	123,844	(347,887)	(43,286)	20,198	(5,167)
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	<u>319,931</u>	<u>-</u>	<u>165,833</u>	<u>140,826</u>	<u>35,287</u>
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<u>\$ 443,775</u>	<u>\$ (347,887)</u>	<u>\$ 122,547</u>	<u>\$ 161,024</u>	<u>\$ 30,120</u>

<b>OCR &amp; Recovery Act Programs</b>	<b>Quality of Kane Grants</b>	<b>Neighborhood Stabilization Program</b>	<b>Continuum of Care Planning Grant</b>	<b>Elgin CDBG</b>	<b>Homeless Prevention Program</b>	<b>Stormwater Management</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
319,458	-	-	51,550	439,980	42,469	-
-	-	-	-	-	-	-
-	-	27,035	-	-	-	-
-	756	-	-	-	-	17,987
36,921	-	-	24,300	-	-	-
<u>356,379</u>	<u>756</u>	<u>27,035</u>	<u>75,850</u>	<u>439,980</u>	<u>42,469</u>	<u>17,987</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	11,832
359,536	-	-	64,151	441,310	49,656	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>359,536</u>	<u>-</u>	<u>-</u>	<u>64,151</u>	<u>441,310</u>	<u>49,656</u>	<u>11,832</u>
(3,157)	756	27,035	11,699	(1,330)	(7,187)	6,155
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(3,157)</u>	<u>756</u>	<u>27,035</u>	<u>11,699</u>	<u>(1,330)</u>	<u>(7,187)</u>	<u>6,155</u>
33,231	49,687	25,503	4,401	2,276	-	1,187,667
<u>\$ 30,074</u>	<u>\$ 50,443</u>	<u>\$ 52,538</u>	<u>\$ 16,100</u>	<u>\$ 946</u>	<u>\$ (7,187)</u>	<u>\$ 1,193,822</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds  
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2020

### Special Revenue Funds (Continued)

	Blighted Structure Demolition	Farmland Preservation	Growing for Kane	Workforce Development	Kane County Law Enforcement
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	25,880	150,000	23,745	6,637,992	-
Fines	-	-	-	-	19,887
Charges for services	-	-	-	-	-
Reimbursements	-	-	-	-	-
Net investment income (loss)	2,896	51,918	272	-	3,763
Miscellaneous	-	-	-	-	-
Total revenues	<u>28,776</u>	<u>201,918</u>	<u>24,017</u>	<u>6,637,992</u>	<u>23,650</u>
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	7,981
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public service and records	-	-	-	6,899,400	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	62,512	-	-	-
Development, housing and economic development	24,450	-	32,897	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	303,402	-	-	-
Total expenditures	<u>24,450</u>	<u>365,914</u>	<u>32,897</u>	<u>6,899,400</u>	<u>7,981</u>
Excess (deficiency) of revenues over expenditures	<u>4,326</u>	<u>(163,996)</u>	<u>(8,880)</u>	<u>(261,408)</u>	<u>15,669</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance recovery	-	-	-	-	-
Proceeds from sale property	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Transfers in	-	300,000	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	4,326	136,004	(8,880)	(261,408)	15,669
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	<u>205,052</u>	<u>3,218,317</u>	<u>15,941</u>	<u>(223,843)</u>	<u>234,373</u>
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<u>\$ 209,378</u>	<u>\$ 3,354,321</u>	<u>\$ 7,061</u>	<u>\$ (485,251)</u>	<u>\$ 250,042</u>

**Debt Service Funds**

<b>Marriage Fees</b>	<b>Mill Creek Special Service Area</b>	<b>Total Nonmajor Special Revenue Funds</b>	<b>Capital Improvement Debt Service</b>	<b>Motor Fuel Tax Debt Service</b>	<b>Transit Sales Tax Debt Service</b>	<b>Recovery Zone Bond Debt Service</b>
\$ -	\$ 678,154	\$ 23,578,040	\$ -	\$ -	\$ -	\$ -
-	-	22,576,130	-	-	-	-
-	-	1,658,006	-	-	-	-
-	-	23,178,765	-	-	-	-
-	-	1,191,589	-	-	-	-
5,440	-	8,338,238	-	-	-	-
-	-	2,465,898	-	-	-	139,083
-	14,351	1,535,675	-	56,419	2,618	17,267
-	-	4,849,833	-	-	-	-
<u>5,440</u>	<u>692,505</u>	<u>89,372,174</u>	<u>-</u>	<u>56,419</u>	<u>2,618</u>	<u>156,350</u>
-	598,193	13,709,724	-	-	-	-
-	-	5,555,650	-	-	-	-
-	-	21,034,541	-	-	-	-
11,489	-	7,590,262	-	-	-	-
-	-	8,622,590	-	-	-	-
-	-	13,426,912	-	-	-	-
-	-	74,344	-	-	-	-
-	-	5,294,731	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	3,155,000	-	750,000
-	-	-	74,000	257,119	-	108,918
-	-	3,330,568	-	-	-	-
<u>11,489</u>	<u>598,193</u>	<u>78,639,322</u>	<u>74,000</u>	<u>3,412,119</u>	<u>-</u>	<u>858,918</u>
<u>(6,049)</u>	<u>94,312</u>	<u>10,732,852</u>	<u>(74,000)</u>	<u>(3,355,700)</u>	<u>2,618</u>	<u>(702,568)</u>
-	-	176,526	-	-	-	-
-	-	205,800	-	-	-	-
-	-	-	476,719	-	-	-
-	-	13,687,860	505,505	3,494,300	-	70,743
-	(2,400)	(11,848,727)	-	-	-	-
<u>-</u>	<u>(2,400)</u>	<u>2,221,459</u>	<u>982,224</u>	<u>3,494,300</u>	<u>-</u>	<u>70,743</u>
(6,049)	91,912	12,954,311	908,224	138,600	2,618	(631,825)
<u>15,927</u>	<u>914,815</u>	<u>106,539,063</u>	<u>-</u>	<u>3,577,356</u>	<u>172,059</u>	<u>2,262,559</u>
<u>\$ 9,878</u>	<u>\$ 1,006,727</u>	<u>\$ 119,493,374</u>	<u>\$ 908,224</u>	<u>\$ 3,715,956</u>	<u>\$ 174,677</u>	<u>\$ 1,630,734</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds  
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2020

	Debt Service Funds (Continued)			Capital Projects Funds	
	JJC/AJC Refunding Debt Service	Longmeadow Debt Service	Longmeadow Debt Service Capital Interest	Total Nonmajor Debt Service Funds	Capital Projects
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	134,604
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	-	-	-	-
Reimbursements	-	-	-	139,083	-
Net investment income (loss)	49,445	5	15,650	141,404	126,678
Miscellaneous	-	-	-	-	-
Total revenues	49,445	5	15,650	280,487	261,282
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	119,235
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	2,295,000	-	-	6,200,000	-
Interest and fiscal charges	456,975	-	1,218,770	2,115,782	-
Capital outlay	-	-	-	-	1,381,984
Total expenditures	2,751,975	-	1,218,770	8,315,782	1,501,219
Excess (deficiency) of revenues over expenditures	(2,702,530)	5	(1,203,120)	(8,035,295)	(1,239,937)
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance recovery	-	-	-	-	-
Proceeds from sale property	-	-	-	-	-
Bond proceeds	-	-	-	476,719	-
Transfers in	2,877,100	-	-	6,947,648	3,166,743
Transfers out	-	(1,037)	-	(1,037)	-
Total other financing sources (uses)	2,877,100	(1,037)	-	7,423,330	3,166,743
Net change in fund balances	174,570	(1,032)	(1,203,120)	(611,965)	1,926,806
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	3,004,977	1,032	3,795,614	12,813,597	7,041,413
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	\$ 3,179,547	\$ -	\$ 2,592,494	\$ 12,201,632	\$ 8,968,219

Judicial Facility Construction	Capital Improvement Bond Construction	Recovery Zone Bond Construction	Longmeadow Bond Construction	Transportation Capital	Aurora Area Impact Fees	Campton Hills Impact Fees
\$ -	\$ -	\$ 17,502	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
584,483	-	-	-	-	-	-
-	-	-	-	759,653	-	-
8,178	7,023	722	116,565	26,075	10,642	7,161
-	-	-	-	-	-	-
<u>592,661</u>	<u>7,023</u>	<u>18,224</u>	<u>116,565</u>	<u>785,728</u>	<u>10,642</u>	<u>7,161</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,088,946	-	123,972
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,214	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	8,799,916	-	5,199,372	-	-	473,153
-	<u>8,799,916</u>	<u>1,214</u>	<u>5,199,372</u>	<u>1,088,946</u>	-	<u>597,125</u>
<u>592,661</u>	<u>(8,792,893)</u>	<u>17,010</u>	<u>(5,082,807)</u>	<u>(303,218)</u>	<u>10,642</u>	<u>(589,964)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	12,653,281	-	-	-	-	-
-	597,281	-	1,037	-	-	-
-	(666,743)	(14,502)	-	-	-	-
-	<u>12,583,819</u>	<u>(14,502)</u>	<u>1,037</u>	-	-	-
592,661	3,790,926	2,508	(5,081,770)	(303,218)	10,642	(589,964)
257,415	-	42,218	6,191,925	2,033,360	699,167	630,937
<u>\$ 850,076</u>	<u>\$ 3,790,926</u>	<u>\$ 44,726</u>	<u>\$ 1,110,155</u>	<u>\$ 1,730,142</u>	<u>\$ 709,809</u>	<u>\$ 40,973</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds  
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2020

### Capital Projects Funds (Continued)

	Greater Elgin Impact Fees	Northwest Impact Fees	Southwest Impact Fees	Tri-Cities Impact Fees	Upper Fox Impact Fees
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	-	-	-	-
Reimbursements	-	-	-	-	-
Net investment income (loss)	8,658	5,397	3,915	7,421	7,763
Miscellaneous	-	-	-	-	-
Total revenues	8,658	5,397	3,915	7,421	7,763
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	138,196	1,918	-
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	-	-	-	633,956	318,644
Total expenditures	-	-	138,196	635,874	318,644
Excess (deficiency) of revenues over expenditures	8,658	5,397	(134,281)	(628,453)	(310,881)
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance recovery	-	-	-	-	-
Proceeds from sale property	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	8,658	5,397	(134,281)	(628,453)	(310,881)
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	568,761	352,939	305,016	671,875	658,237
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	\$ 577,419	\$ 358,336	\$ 170,735	\$ 43,422	\$ 347,356

					<u>Permanent Fund</u>	
<u>West Central Impact Fees</u>	<u>North Impact Fees</u>	<u>Central Impact Fees</u>	<u>South Impact Fees</u>	<u>Total Nonmajor Capital Projects Funds</u>	<u>Working Cash</u>	<u>Total Nonmajor Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ 17,502	\$ -	\$ 23,595,542
-	-	-	-	134,604	-	22,710,734
-	-	-	-	-	-	1,658,006
-	-	-	-	-	-	23,178,765
-	-	-	-	-	-	1,191,589
-	571,500	276,276	193,147	1,625,406	-	9,963,644
-	-	-	-	759,653	-	3,364,634
622	32,068	37,442	61,217	467,547	50,091	2,194,717
-	-	-	-	-	-	4,849,833
<u>622</u>	<u>603,568</u>	<u>313,718</u>	<u>254,364</u>	<u>3,004,712</u>	<u>50,091</u>	<u>92,707,464</u>
-	-	-	-	119,235	-	13,828,959
-	-	-	-	-	-	5,555,650
-	801,626	75,416	5,051	2,235,125	-	23,269,666
-	-	-	-	-	-	7,590,262
-	-	-	-	-	-	8,622,590
-	-	-	-	-	-	13,426,912
-	-	-	-	-	-	74,344
-	-	-	-	1,214	-	5,295,945
-	-	-	-	-	-	6,200,000
-	-	-	-	-	-	2,115,782
-	-	600,000	1,316,913	18,723,938	-	22,054,506
<u>-</u>	<u>801,626</u>	<u>675,416</u>	<u>1,321,964</u>	<u>21,079,512</u>	<u>-</u>	<u>108,034,616</u>
<u>622</u>	<u>(198,058)</u>	<u>(361,698)</u>	<u>(1,067,600)</u>	<u>(18,074,800)</u>	<u>50,091</u>	<u>(15,327,152)</u>
-	-	-	-	-	-	176,526
-	-	-	-	-	-	205,800
-	-	-	-	12,653,281	-	13,130,000
-	-	-	-	3,765,061	-	24,400,569
-	-	-	-	(681,245)	-	(12,531,009)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,737,097</u>	<u>-</u>	<u>25,381,886</u>
<u>622</u>	<u>(198,058)</u>	<u>(361,698)</u>	<u>(1,067,600)</u>	<u>(2,337,703)</u>	<u>50,091</u>	<u>10,054,734</u>
<u>39,616</u>	<u>1,562,664</u>	<u>2,469,900</u>	<u>4,194,694</u>	<u>27,720,137</u>	<u>3,303,958</u>	<u>150,376,755</u>
<u>\$ 40,238</u>	<u>\$ 1,364,606</u>	<u>\$ 2,108,202</u>	<u>\$ 3,127,094</u>	<u>\$ 25,382,434</u>	<u>\$ 3,354,049</u>	<u>\$ 160,431,489</u>

(Concluded)

# KANE COUNTY, ILLINOIS

Insurance Liability  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Property taxes	\$ 4,074,126	\$ 4,074,126	\$ 4,063,320	\$ (10,806)
Other taxes	-	-	5,264	5,264
Reimbursements	45,000	45,000	52,109	7,109
Net investment income	128,700	128,700	96,590	(32,110)
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	4,247,826	4,247,826	4,217,283	(30,543)
<b>EXPENDITURES</b>				
<b>General Government</b>				
Personnel Services				
Salaries and wages	139,129	139,129	136,111	3,018
Benefits				
Healthcare contribution	21,086	21,086	14,912	6,174
Dental contribution	327	327	749	(422)
FICA/SS contribution	10,644	10,644	10,151	493
IMRF contribution	11,186	11,186	10,631	555
Total Benefits	43,243	43,243	36,443	6,800
Contractual Services				
Project administration services	106,620	106,620	106,928	(308)
Contractual/consulting services	175,000	175,000	182,847	(7,847)
Liability insurance	910,850	1,997,091	1,620,506	376,585
Workers compensation	1,366,741	1,366,741	1,152,118	214,623
Unemployment claims	33,990	33,990	28,648	5,342
Total Contractual Services	2,593,201	3,679,442	3,091,047	588,395
Commodities				
Office supplies	-	-	13	(13)
Total Commodities	-	-	13	(13)
Total General Government	2,775,573	3,861,814	3,263,614	598,200
<b>Judicial</b>				
Personnel Services				
Salaries and wages	822,713	930,713	891,628	39,085
Benefits				
Healthcare contribution	135,701	189,021	151,901	37,120
Dental contribution	5,085	6,447	4,096	2,351
FICA/SS contribution	62,938	71,200	64,338	6,862
IMRF contribution	66,147	74,830	69,397	5,433
Total Benefits	269,871	341,498	289,732	51,766
Contractual Services				
Legal services	400,000	215,297	83,166	132,131
Trials and costs of hearing	40,000	40,000	5,216	34,784
Legal trial notices	-	-	2,382	(2,382)
Court reporter costs	-	-	2,610	(2,610)
Repairs and maintenance - copiers	2,900	2,900	3,582	(682)
Liability insurance	17,195	19,452	19,452	-
Workers compensation	20,980	23,734	23,734	-

## KANE COUNTY, ILLINOIS

Insurance Liability  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Unemployment claims	\$ 494	\$ 559	\$ 559	\$ -
Conferences and meetings	9,000	9,000	410	8,590
Employee training	6,500	6,500	-	6,500
Employee mileage expense	1,500	1,500	39	1,461
General association dues	4,300	4,300	4,730	(430)
<b>Total Contractual Services</b>	<u>502,869</u>	<u>323,242</u>	<u>145,880</u>	<u>177,362</u>
Commodities				
Office supplies	500	500	1,304	(804)
Books and subscriptions	4,900	4,900	3,557	1,343
Telephone	1,400	1,400	-	1,400
<b>Total Commodities</b>	<u>6,800</u>	<u>6,800</u>	<u>4,861</u>	<u>1,939</u>
<b>Total Judicial</b>	<u>1,602,253</u>	<u>1,602,253</u>	<u>1,332,101</u>	<u>270,152</u>
<b>Capital Outlay</b>				
Office equipment	-	-	120	(120)
<b>Total Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>120</u>	<u>(120)</u>
<b>Total expenditures</b>	<u>4,377,826</u>	<u>5,464,067</u>	<u>4,595,835</u>	<u>868,232</u>
Excess (deficiency) of revenues over expenditures	<u>(130,000)</u>	<u>(1,216,241)</u>	<u>(378,552)</u>	<u>837,689</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance recovery	130,000	130,000	176,526	46,526
<b>Total other financing sources (uses)</b>	<u>130,000</u>	<u>130,000</u>	<u>176,526</u>	<u>46,526</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ (1,086,241)</u>	<u>(202,026)</u>	<u>\$ 884,215</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>8,076,715</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 7,874,689</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 6,775	\$ 6,775	\$ 7,317	\$ 542
Net investment income	858	858	871	13
Total revenues	<u>7,633</u>	<u>7,633</u>	<u>8,188</u>	<u>555</u>
<b>EXPENDITURES</b>				
<b>General Government</b>				
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>\$ (7,367)</u>	<u>\$ (7,367)</u>	8,188	<u>\$ 15,555</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>53,863</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 62,051</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 950,500	\$ 950,500	\$ 1,500,677	\$ 550,177
Net investment income	13,000	13,000	21,648	8,648
<b>Total revenues</b>	<b>963,500</b>	<b>963,500</b>	<b>1,522,325</b>	<b>558,825</b>
<b>EXPENDITURES</b>				
<b>General Government</b>				
Personnel Services				
Salaries and wages	735,506	735,506	722,360	13,146
Overtime salaries	2,514	2,514	635	1,879
<b>Total Personnel Services</b>	<b>738,020</b>	<b>738,020</b>	<b>722,995</b>	<b>15,025</b>
Benefits				
Healthcare contribution	128,559	128,559	126,910	1,649
Dental contribution	4,743	4,743	4,140	603
FICA/SS contribution	56,459	56,459	53,256	3,203
IMRF contribution	59,337	59,337	55,664	3,673
<b>Total Benefits</b>	<b>249,098</b>	<b>249,098</b>	<b>239,970</b>	<b>9,128</b>
Contractual Services				
Contractual/consulting services	409,505	409,505	186,471	223,034
Repairs and maintenance - computers	256,220	256,220	238,475	17,745
Liability insurance	15,373	15,373	15,373	-
Workers compensation	18,756	18,756	18,756	-
Unemployment claims	443	443	443	-
Conferences and meetings	7,000	7,000	2,310	4,690
Employee training	5,000	5,000	1,793	3,207
Employee mileage expense	300	300	-	300
General association dues	2,110	2,110	2,495	(385)
<b>Total Contractual Services</b>	<b>714,707</b>	<b>714,707</b>	<b>466,116</b>	<b>248,591</b>
Commodities				
Office supplies	4,500	4,500	2,424	2,076
Computer related supplies	13,500	13,500	3,048	10,452
Books and subscriptions	4,000	4,000	-	4,000
Computer software - non capital	2,500	2,500	3,419	(919)
Computer hardware - non capital	8,500	8,500	298	8,202
Telephone	3,700	3,700	3,168	532
Cellular phone	1,500	1,500	1,495	5
<b>Total Commodities</b>	<b>38,200</b>	<b>38,200</b>	<b>13,852</b>	<b>24,348</b>
<b>Total General Government</b>	<b>1,740,025</b>	<b>1,740,025</b>	<b>1,442,933</b>	<b>297,092</b>

## KANE COUNTY, ILLINOIS

Geographic Information Systems  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Capital Outlay</b>				
Computers	\$ 62,000	\$ 62,000	\$ 65,729	\$ (3,729)
Computer software - capital	24,000	24,000	-	24,000
Total Capital Outlay	86,000	86,000	65,729	20,271
 Total expenditures	 1,826,025	 1,826,025	 1,508,662	 317,363
Excess (deficiency) of revenues over expenditures	(862,525)	(862,525)	13,663	876,188
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(42,304)	(42,304)	(42,304)	-
Total other financing sources (uses)	(42,304)	(42,304)	(42,304)	-
Net change in fund balances	\$ (904,829)	\$ (904,829)	(28,641)	\$ 876,188
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 1,598,556	
<b>FUND BALANCE, END OF YEAR</b>			\$ 1,569,915	

## KANE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ 7,045,094	\$ 7,045,094	\$ 7,026,372	\$ (18,722)
Other taxes	-	-	8,344	8,344
Net investment income	132,880	132,880	101,486	(31,394)
Total revenues	7,177,974	7,177,974	7,136,202	(41,772)
<b>EXPENDITURES</b>				
<b>General Government</b>				
Benefits				
IMRF contributions	2,896,231	2,924,794	2,748,676	176,118
SLEP contributions	4,416,743	4,547,672	1,359,592	3,188,080
Total Benefits	7,312,974	7,472,466	4,108,268	3,364,198
Total General Government	7,312,974	7,472,466	4,108,268	3,364,198
Total expenditures	7,312,974	7,472,466	4,108,268	3,364,198
Excess (deficiency) of revenues over expenditures	(135,000)	(294,492)	3,027,934	3,322,426
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	159,492	159,492	-
Transfers out	-	(3,090,279)	(3,090,279)	-
Total other financing sources (uses)	-	(2,930,787)	(2,930,787)	-
Net change in fund balances	\$ (135,000)	\$ (3,225,279)	97,147	\$ 3,322,426
<b>FUND BALANCE, BEGINNING OF YEAR</b>			6,428,697	
<b>FUND BALANCE, END OF YEAR</b>			\$ 6,525,844	

## KANE COUNTY, ILLINOIS

FICA/Social Security  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Property taxes	\$ 4,205,877	\$ 4,205,877	\$ 4,194,727	\$ (11,150)
Other taxes	-	-	5,255	5,255
Reimbursements	-	293,000	76,159	(216,841)
Net investment income	59,400	59,400	52,332	(7,068)
	<u>4,265,277</u>	<u>4,558,277</u>	<u>4,328,473</u>	<u>(229,804)</u>
Total revenues				
<b>EXPENDITURES</b>				
<b>General Government</b>				
Benefits				
FICA/SS contribution	4,328,277	4,397,583	3,068,927	1,328,656
Payroll taxes	-	225,000	-	225,000
Total Benefits	<u>4,328,277</u>	<u>4,622,583</u>	<u>3,068,927</u>	<u>1,553,656</u>
Total General Government	<u>4,328,277</u>	<u>4,622,583</u>	<u>3,068,927</u>	<u>1,553,656</u>
Total expenditures	<u>4,328,277</u>	<u>4,622,583</u>	<u>3,068,927</u>	<u>1,553,656</u>
Excess (deficiency) of revenues over expenditures	<u>(63,000)</u>	<u>(64,306)</u>	<u>1,259,546</u>	<u>1,553,656</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	69,306	69,306	-
Transfers out	-	(1,125,929)	(1,125,929)	-
Total other financing sources (uses)	<u>-</u>	<u>(1,056,623)</u>	<u>(1,056,623)</u>	<u>-</u>
Net change in fund balances	<u>\$ (63,000)</u>	<u>\$ (1,120,929)</u>	<u>202,923</u>	<u>\$ 1,553,656</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>3,403,009</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 3,605,932</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Net investment income	\$ -	\$ -	\$ 86,512	\$ 86,512
Miscellaneous	3,341,889	3,341,889	4,207,222	865,333
<b>Total revenues</b>	<b>3,341,889</b>	<b>3,341,889</b>	<b>4,293,734</b>	<b>951,845</b>
<b>EXPENDITURES</b>				
<b>General Government</b>				
Personnel Services				
Salaries and wages	53,000	53,000	47,417	5,583
Benefits				
Healthcare contribution	24,422	24,422	19,675	4,747
Dental contribution	635	635	470	165
FICA/SS contribution	4,055	4,055	3,143	912
IMRF contribution	4,262	4,262	3,292	970
Tuition reimbursement	35,000	35,000	15,286	19,714
<b>Total Benefits</b>	<b>68,374</b>	<b>68,374</b>	<b>41,866</b>	<b>26,508</b>
Contractual Services				
Professional services	323	323	1,418	(1,095)
Janitorial services	358	358	137	221
Repairs and maintenance - buildings	39	39	-	39
Repairs and maintenance - copiers	48	48	24	24
Building space rental	4,933	4,933	2,581	2,352
Liability insurance	1,108	1,108	1,108	-
Workers compensation	1,352	1,352	1,352	-
Unemployment claims	32	32	32	-
Conferences and meetings	50	50	-	50
Employee training	15,000	15,000	1,696	13,304
External grants	785,753	785,753	938,354	(152,601)
<b>Total Contractual Services</b>	<b>808,996</b>	<b>808,996</b>	<b>946,702</b>	<b>(137,706)</b>
Commodities				
Office supplies	200	200	5,659	(5,459)
Operating supplies	263	263	1	262
Postage	100	100	-	100
Books and subscriptions	4,500	4,500	4,500	-
Utilities - water	79	79	-	79
Utilities - natural gas	331	331	13	318
Utilities - electric	331	331	25	306
Telephone	217	217	132	85
Cellular phone	45	45	403	(358)
Internet	273	273	33	240
<b>Total Commodities</b>	<b>6,339</b>	<b>6,339</b>	<b>10,766</b>	<b>(4,427)</b>
<b>Total General Government</b>	<b>936,709</b>	<b>936,709</b>	<b>1,046,751</b>	<b>(110,042)</b>
<b>Total expenditures</b>	<b>936,709</b>	<b>936,709</b>	<b>1,046,751</b>	<b>(110,042)</b>

## 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, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Excess (deficiency) of revenues over expenditures	\$ 2,405,180	\$ 2,405,180	\$ 3,246,983	\$ 841,803
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(2,334,283)	(2,334,283)	(2,334,283)	-
Total other financing sources (uses)	(2,334,283)	(2,334,283)	(2,334,283)	-
Net change in fund balances	\$ 70,897	\$ 70,897	912,700	\$ 841,803
<b>FUND BALANCE, BEGINNING OF YEAR</b>			6,880,934	
<b>FUND BALANCE, END OF YEAR</b>			\$ 7,793,634	

## 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Other taxes	\$ 1,644,000	\$ 1,644,000	\$ 1,603,867	\$ (40,133)
Net investment income	6,380	6,380	24,039	17,659
Total revenues	<u>1,650,380</u>	<u>1,650,380</u>	<u>1,627,906</u>	<u>(22,474)</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Contractual/consulting services	200,000	200,000	175,115	24,885
Software licensing cost	626,000	626,000	644,389	(18,389)
Total Contractual Services	<u>826,000</u>	<u>826,000</u>	<u>819,504</u>	<u>6,496</u>
Total Public Safety	<u>826,000</u>	<u>826,000</u>	<u>819,504</u>	<u>6,496</u>
<b>Capital Outlay</b>				
Communications equipment	518,000	518,000	158,534	359,466
Automotive equipment	531,408	764,186	752,558	11,628
Total Capital Outlay	<u>1,049,408</u>	<u>1,282,186</u>	<u>911,092</u>	<u>371,094</u>
Total expenditures	<u>1,875,408</u>	<u>2,108,186</u>	<u>1,730,596</u>	<u>377,590</u>
Excess (deficiency) of revenues over expenditures	<u>(225,028)</u>	<u>(457,806)</u>	<u>(102,690)</u>	<u>355,116</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	1,221,437	1,221,437	-
Transfers out	(500,000)	(500,000)	(500,000)	-
Total other financing sources (uses)	<u>(500,000)</u>	<u>721,437</u>	<u>721,437</u>	<u>-</u>
Net change in fund balances	<u>\$ (725,028)</u>	<u>\$ 263,631</u>	618,747	<u>\$ 355,116</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>1,979,757</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 2,598,504</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Other taxes	\$ 1,096,000	\$ 1,096,000	\$ 1,069,245	\$ (26,755)
Net investment income	-	-	3,047	3,047
Total revenues	<u>1,096,000</u>	<u>1,096,000</u>	<u>1,072,292</u>	<u>(23,708)</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Personnel Services				
Salaries and wages	97,196	97,196	104,015	(6,819)
Overtime salaries	-	-	500	(500)
Total Personnel Services	<u>97,196</u>	<u>97,196</u>	<u>104,515</u>	<u>(7,319)</u>
Benefits				
Healthcare contribution	12,098	12,098	13,686	(1,588)
Dental contribution	682	682	667	15
FICA/SS contribution	7,436	7,436	7,792	(356)
IMRF contribution	7,815	7,815	8,131	(316)
Total Benefits	<u>28,031</u>	<u>28,031</u>	<u>30,276</u>	<u>(2,245)</u>
Contractual Services				
Contractual/consulting services	175,000	175,000	146,321	28,679
Software licensing cost	575,000	575,000	655,188	(80,188)
Liability insurance	2,032	2,032	2,032	-
Workers compensation	2,479	2,479	2,479	-
Unemployment claims	584	584	584	-
Conferences and meetings	25,000	25,000	705	24,295
Total Contractual Services	<u>780,095</u>	<u>780,095</u>	<u>807,309</u>	<u>(27,214)</u>
Total Judicial	<u>905,322</u>	<u>905,322</u>	<u>942,100</u>	<u>(36,778)</u>
Total expenditures	<u>905,322</u>	<u>905,322</u>	<u>942,100</u>	<u>(36,778)</u>
Excess (deficiency) of revenues over expenditures	<u>190,678</u>	<u>190,678</u>	<u>130,192</u>	<u>(60,486)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(25,000)	(25,000)	(25,000)	-
Total other financing sources (uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ 165,678</u>	<u>\$ 165,678</u>	105,192	<u>\$ (60,486)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>308,319</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 413,511</u>	

## KANE COUNTY, ILLINOIS

Tax Sale Automation  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 67,000	\$ 67,000	\$ 16,330	\$ (50,670)
Net investment income	6,000	6,000	8,771	2,771
Miscellaneous	4,000	4,000	3,891	(109)
<b>Total revenues</b>	<u>77,000</u>	<u>77,000</u>	<u>28,992</u>	<u>(48,008)</u>
<b>EXPENDITURES</b>				
<b>Public Service and Records</b>				
Personnel Services				
Salaries and wages	35,000	35,000	-	35,000
<b>Total Personnel Services</b>	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>35,000</u>
Benefits				
FICA/SS contribution	2,680	2,680	-	2,680
<b>Total Benefits</b>	<u>2,680</u>	<u>2,680</u>	<u>-</u>	<u>2,680</u>
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	732	-
Workers compensation	893	893	893	-
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	-	4,000
Employee training	2,500	2,500	1,101	1,399
Employee mileage expense	3,000	3,000	47	2,953
General association dues	4,000	4,000	1,450	2,550
Miscellaneous contractual expenses	4,159	4,159	-	4,159
<b>Total Contractual Services</b>	<u>67,015</u>	<u>67,015</u>	<u>4,244</u>	<u>62,771</u>
Commodities				
Office supplies	3,000	3,000	1,417	1,583
Operating supplies	2,500	2,500	-	2,500
Computer related supplies	2,500	2,500	-	2,500
Books and subscriptions	2,000	2,000	-	2,000
<b>Total Commodities</b>	<u>10,000</u>	<u>10,000</u>	<u>1,417</u>	<u>8,583</u>
<b>Total Public Service and Records</b>	<u>114,695</u>	<u>114,695</u>	<u>5,661</u>	<u>109,034</u>

## KANE COUNTY, ILLINOIS

Tax Sale Automation  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Capital Outlay</b>				
Printers	\$ 10,000	\$ 10,000	\$ 1,834	\$ 8,166
Office furniture	3,500	3,500	-	3,500
Office equipment	11,000	11,000	-	11,000
Copiers	9,000	9,000	-	9,000
Total capital outlay	33,500	33,500	1,834	31,666
 Total expenditures	 148,195	 148,195	 7,495	 140,700
 Net change in fund balances	 \$ (71,195)	 \$ (71,195)	 21,497	 \$ 92,692
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 581,559	
 <b>FUND BALANCE, END OF YEAR</b>			 \$ 603,056	

## KANE COUNTY, ILLINOIS

Vital Records Automation  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 173,500	\$ 173,500	\$ 170,329	\$ (3,171)
Net investment income	1,400	1,400	2,165	765
<b>Total revenues</b>	<b>174,900</b>	<b>174,900</b>	<b>172,494</b>	<b>(2,406)</b>
<b>EXPENDITURES</b>				
<b>Public Service and Records</b>				
Personnel Services				
Salaries and wages	41,419	41,419	34,559	6,860
Overtime salaries	-	-	635	(635)
<b>Total Personnel Services</b>	<b>41,419</b>	<b>41,419</b>	<b>35,194</b>	<b>6,225</b>
Benefits				
Healthcare contribution	6,159	6,159	3,473	2,686
Dental contribution	239	239	117	122
FICA/SS contribution	3,169	3,169	2,618	551
IMRF contribution	3,331	3,331	2,733	598
<b>Total Benefits</b>	<b>12,898</b>	<b>12,898</b>	<b>8,941</b>	<b>3,957</b>
Contractual Services				
Repairs and maintenance - computers	1,000	1,000	-	1,000
Repairs and maintenance - copiers	6,000	6,000	305	5,695
Repairs and maintenance - office equipment	4,000	4,000	497	3,503
Liability insurance	866	866	866	-
Workers compensation	1,057	1,057	1,057	-
Unemployment claims	25	25	25	-
General printing	10,000	10,000	13,158	(3,158)
Conferences and meetings	4,000	4,000	-	4,000
Employee training	2,000	2,000	-	2,000
<b>Total Contractual Services</b>	<b>28,948</b>	<b>28,948</b>	<b>15,908</b>	<b>13,040</b>
Commodities				
Operating supplies	8,000	8,000	237	7,763
Computer related supplies	8,000	8,000	-	8,000
<b>Total Commodities</b>	<b>16,000</b>	<b>16,000</b>	<b>237</b>	<b>15,763</b>
<b>Total Public Service and Records</b>	<b>99,265</b>	<b>99,265</b>	<b>60,280</b>	<b>38,985</b>

## KANE COUNTY, ILLINOIS

Vital Records Automation  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Capital Outlay</b>				
Computer software - capital	\$ 25,000	\$ 25,000	\$ 39,272	\$ -
Total Capital Outlay	25,000	25,000	39,272	-
 Total expenditures	 124,265	 124,265	 99,552	 38,985
 Net change in fund balances	 \$ 50,635	 \$ 50,635	 72,942	 \$ 36,579
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 114,008	
 <b>FUND BALANCE, END OF YEAR</b>			 \$ 186,950	

## KANE COUNTY, ILLINOIS

Election Equipment  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ -	\$ 710,259	\$ 710,259	\$ -
Net investment income (loss)	425,346	-	5,772	5,772
Total revenues	<u>425,346</u>	<u>710,259</u>	<u>716,031</u>	<u>5,772</u>
<b>EXPENDITURES</b>				
<b>Public Service and Records</b>				
Commodities				
Voting systems and accessories	425,346	1,615,605	1,055,185	560,420
Total Commodities	<u>425,346</u>	<u>1,615,605</u>	<u>1,055,185</u>	<u>560,420</u>
Total Public Services and Records	<u>425,346</u>	<u>1,615,605</u>	<u>1,055,185</u>	<u>560,420</u>
Total expenditures	<u>425,346</u>	<u>1,615,605</u>	<u>1,055,185</u>	<u>560,420</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(905,346)</u>	<u>(339,154)</u>	<u>566,192</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	480,000	480,000	-
Total other financing sources (uses)	<u>-</u>	<u>480,000</u>	<u>480,000</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ (425,346)</u>	140,846	<u>\$ 566,192</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>718,890</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 859,736</u>	

# KANE COUNTY, ILLINOIS

Recorder's Automation  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 566,500	\$ 566,500	\$ 909,156	\$ 342,656
Net investment income	-	-	17,502	17,502
<b>Total revenues</b>	<b>566,500</b>	<b>566,500</b>	<b>926,658</b>	<b>360,158</b>
<b>EXPENDITURES</b>				
<b>Public Service and Records</b>				
Personnel Services				
Salaries and wages	212,201	212,201	150,358	61,843
Benefits				
Healthcare contribution	46,594	46,594	27,379	19,215
Dental contribution	1,754	1,754	925	829
FICA/SS contribution	16,234	16,234	11,092	5,142
IMRF contribution	17,061	17,061	11,594	5,467
<b>Total Benefits</b>	<b>81,643</b>	<b>81,643</b>	<b>50,990</b>	<b>30,653</b>
Contractual Services				
Contractual/consulting services	402,360	402,360	363,860	38,500
Repairs and maintenance - computers	4,000	4,000	-	4,000
Repairs and maintenance - copiers	6,150	6,150	2,373	3,777
Liability insurance	4,435	4,435	4,435	-
Workers compensation	5,412	5,412	5,412	-
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
<b>Total Contractual Services</b>	<b>429,985</b>	<b>429,985</b>	<b>376,208</b>	<b>53,777</b>
Commodities				
Office supplies	4,000	4,000	-	4,000
Operating supplies	8,000	8,000	3,955	4,045
Computer related supplies	151,500	151,500	20,088	131,412
Books and subscriptions	800	800	-	800
Telephone	932	932	465	467
<b>Total Commodities</b>	<b>165,232</b>	<b>165,232</b>	<b>24,508</b>	<b>140,724</b>
<b>Total Public Service and Records</b>	<b>889,061</b>	<b>889,061</b>	<b>602,064</b>	<b>286,997</b>
<b>Capital Outlay</b>				
Computer software - capital	\$ 125,000	\$ 125,000	\$ 87,000	\$ 38,000
<b>Total Capital Outlay</b>	<b>125,000</b>	<b>125,000</b>	<b>87,000</b>	<b>38,000</b>
<b>Total expenditures</b>	<b>1,014,061</b>	<b>1,014,061</b>	<b>689,064</b>	<b>324,997</b>
<b>Net change in fund balances</b>	<b>\$ (447,561)</b>	<b>\$ (447,561)</b>	<b>237,594</b>	<b>\$ 685,155</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>1,180,303</b>	
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 1,417,897</b>	

## 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 136,750	\$ 136,750	\$ 336,417	\$ 199,667
Net investment income	250	250	6,843	6,593
Total revenues	<u>137,000</u>	<u>137,000</u>	<u>343,260</u>	<u>206,260</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Contractual Services				
Contractual/consulting services	120,000	120,000	91,692	28,308
Liability insurance	5,000	5,000	-	5,000
Total Contractual Services	<u>125,000</u>	<u>125,000</u>	<u>91,692</u>	<u>33,308</u>
Total Judicial	<u>125,000</u>	<u>125,000</u>	<u>91,692</u>	<u>33,308</u>
Total expenditures	<u>125,000</u>	<u>125,000</u>	<u>91,692</u>	<u>33,308</u>
Excess (deficiency) of revenues over expenditures	<u>12,000</u>	<u>12,000</u>	<u>251,568</u>	<u>239,568</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(12,000)	(12,000)	(12,000)	-
Total other financing sources (uses)	<u>(12,000)</u>	<u>(12,000)</u>	<u>(12,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	239,568	<u>\$ 239,568</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>294,118</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 533,686</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Fines	\$ 12,000	\$ 12,000	\$ 43,590	\$ 31,590
Net investment income	350	350	2,561	2,211
Total revenues	<u>12,350</u>	<u>12,350</u>	<u>46,151</u>	<u>33,801</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Contractual Services				
Contractual/consulting services	5,000	5,000	-	5,000
Total Contractual Services	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Judicial	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Net change in fund balances	<u>\$ 7,350</u>	<u>\$ 7,350</u>	46,151	<u>\$ 38,801</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>148,904</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 195,055</u>	

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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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 58,000	\$ 58,000	\$ 25,800	\$ (32,200)
Net investment income	-	-	2,315	2,315
	58,000	58,000	28,115	(29,885)
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Contractual Services				
Contractual/consulting services	56,000	56,000	44,094	11,906
Total Contractual Services	56,000	56,000	44,094	11,906
Commodities				
Office supplies	2,000	2,000	284	1,716
Total Commodities	2,000	2,000	284	1,716
Total Judicial	58,000	58,000	44,378	13,622
Total expenditures	58,000	58,000	44,378	13,622
Net change in fund balances	\$ -	\$ -	(16,263)	\$ (16,263)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			152,345	
<b>FUND BALANCE, END OF YEAR</b>			\$ 136,082	

# KANE COUNTY, ILLINOIS

Court Automation  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 1,195,000	\$ 1,195,000	\$ 879,278	\$ (315,722)
Net investment income	5,000	5,000	12,797	7,797
<b>Total revenues</b>	<u>1,200,000</u>	<u>1,200,000</u>	<u>892,075</u>	<u>(307,925)</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Circuit Clerk				
Personnel Services				
Salaries and wages	426,290	426,290	421,512	4,778
Benefits				
Healthcare contribution	87,827	87,827	103,629	(15,802)
Dental contribution	3,377	3,377	3,307	70
FICA/SS contribution	32,433	32,433	30,360	2,073
IMRF contribution	34,087	34,087	31,585	2,502
<b>Total Benefits</b>	<u>157,724</u>	<u>157,724</u>	<u>168,881</u>	<u>(11,157)</u>
Contractual Services				
Repairs and maintenance - equipment	137,478	137,478	113,897	23,581
Liability insurance	8,861	8,861	8,861	-
Workers compensation	10,811	10,811	10,811	-
Unemployment claims	255	255	255	-
General printing	33,000	33,000	-	33,000
Conferences and meetings	39,900	39,900	884	39,016
Employee mileage expense	-	-	211	(211)
<b>Total Contractual Services</b>	<u>230,305</u>	<u>230,305</u>	<u>134,919</u>	<u>95,386</u>
Commodities				
Computer related supplies	24,400	24,400	3,413	20,987
Computer hardware - non capital	82,230	82,230	10,296	71,934
<b>Total Commodities</b>	<u>106,630</u>	<u>106,630</u>	<u>13,709</u>	<u>92,921</u>
<b>Total Circuit Clerk</b>	<u>920,949</u>	<u>920,949</u>	<u>739,021</u>	<u>181,928</u>
Chief Judge				
Personnel Services				
Salaries and wages	77,202	77,202	73,815	3,387
Benefits				
Healthcare contribution	17,595	17,595	17,058	537
Dental contribution	293	293	252	41
FICA/SS contribution	5,906	5,906	5,433	473
IMRF contribution	6,207	6,207	5,669	538
<b>Total Benefits</b>	<u>30,001</u>	<u>30,001</u>	<u>28,412</u>	<u>1,589</u>

## KANE COUNTY, ILLINOIS

Court Automation  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Contractual Services				
Liability insurance	\$ 1,614	\$ 1,614	\$ 1,614	\$ -
Workers compensation	1,969	1,969	1,969	-
Unemployment claims	47	47	47	-
Conferences and meetings	3,500	3,500	-	3,500
Employee mileage expense	500	500	-	500
Total Contractual Services	<u>7,630</u>	<u>7,630</u>	<u>3,630</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>119,833</u>	<u>119,833</u>	<u>105,857</u>	<u>13,976</u>
Total Judicial	<u>1,040,782</u>	<u>1,040,782</u>	<u>844,878</u>	<u>195,904</u>
<b>Capital Outlay</b>				
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>1,051,282</u>	<u>1,051,282</u>	<u>844,878</u>	<u>206,404</u>
Excess (deficiency) of revenues over expenditures	<u>148,718</u>	<u>148,718</u>	<u>47,197</u>	<u>(101,521)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(299,000)	(299,000)	(299,000)	-
Total other financing sources (uses)	<u>(299,000)</u>	<u>(299,000)</u>	<u>(299,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ (150,282)</u>	<u>\$ (150,282)</u>	<u>(251,803)</u>	<u>\$ (101,521)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>934,090</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 682,287</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Fines	\$ 1,195,000	\$ 1,195,000	\$ 833,228	\$ (361,772)
Net investment income	3,000	3,000	6,391	3,391
<b>Total revenues</b>	<b>1,198,000</b>	<b>1,198,000</b>	<b>839,619</b>	<b>(358,381)</b>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Circuit Clerk				
Personnel Services				
Salaries and wages	683,121	683,121	649,805	33,316
Overtime salaries	627	627	174	453
<b>Total Personnel Services</b>	<b>683,748</b>	<b>683,748</b>	<b>649,979</b>	<b>33,769</b>
Benefits				
Healthcare contribution	266,509	266,509	225,056	41,453
Dental contribution	9,006	9,006	7,068	1,938
FICA/SS contribution	52,232	52,232	46,054	6,178
IMRF contribution	54,895	54,895	47,804	7,091
<b>Total Benefits</b>	<b>382,642</b>	<b>382,642</b>	<b>325,982</b>	<b>56,660</b>
Contractual Services				
Destruction of records services	8,000	8,000	7,406	594
Repairs and maintenance - copiers	17,646	17,646	9,599	8,047
Repairs and maintenance - equipment	26,335	26,335	18,380	7,955
Liability insurance	14,270	14,270	14,270	-
Workers compensation	17,411	17,411	17,411	-
Unemployment claims	410	410	410	-
Film conversion/book binding	-	-	29,875	(29,875)
<b>Total Contractual Services</b>	<b>84,072</b>	<b>84,072</b>	<b>97,351</b>	<b>(13,279)</b>
Commodities				
Office supplies	10,814	10,814	-	10,814
Computer related supplies	50,800	50,800	25,655	25,145
<b>Total Commodities</b>	<b>61,614</b>	<b>61,614</b>	<b>25,655</b>	<b>35,959</b>
<b>Total Circuit Clerk</b>	<b>1,212,076</b>	<b>1,212,076</b>	<b>1,098,967</b>	<b>113,109</b>
Circuit Clerk Projects				
Contractual Services				
Film conversion/book binding	75,000	75,000	-	75,000
<b>Total Circuit Clerk Projects</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>	<b>75,000</b>
<b>Total Judicial</b>	<b>1,287,076</b>	<b>1,287,076</b>	<b>1,098,967</b>	<b>188,109</b>

## KANE COUNTY, ILLINOIS

Court Document Storage  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Capital Outlay</b>				
Office furniture	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Total Capital Outlay	15,000	15,000	-	15,000
Total expenditures	1,302,076	1,302,076	1,098,967	203,109
Net change in fund balances	\$ (104,076)	\$ (104,076)	(259,348)	\$ (155,272)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			519,876	
<b>FUND BALANCE, END OF YEAR</b>			\$ 260,528	

## KANE COUNTY, ILLINOIS

Child Support  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 75,000	\$ 75,000	\$ 83,171	\$ 8,171
Grants	37,028	37,028	19,908	(17,120)
Net investment income	4,000	4,000	5,969	1,969
	<u>116,028</u>	<u>116,028</u>	<u>109,048</u>	<u>(6,980)</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Personnel Services				
Salaries and wages	110,602	110,602	64,491	46,111
Overtime salaries	1,031	1,031	359	672
Total Personnel Services	<u>111,633</u>	<u>111,633</u>	<u>64,850</u>	<u>46,783</u>
Benefits				
Healthcare contribution	24,477	24,477	11,041	13,436
Dental contribution	844	844	406	438
FICA/SS contribution	8,461	8,461	4,825	3,636
IMRF contribution	8,893	8,893	5,041	3,852
Total Benefits	<u>42,675</u>	<u>42,675</u>	<u>21,313</u>	<u>21,362</u>
Contractual Services				
Liability insurance	2,312	2,312	2,312	-
Workers compensation	2,821	2,821	2,821	-
Unemployment claims	67	67	67	-
General printing	9,988	9,988	-	9,988
Conferences and meetings	1,900	1,900	-	1,900
General association dues	120	120	-	120
Total Contractual Services	<u>17,208</u>	<u>17,208</u>	<u>5,200</u>	<u>12,008</u>
Commodities				
Office supplies	300	300	-	300
Total Commodities	<u>300</u>	<u>300</u>	<u>-</u>	<u>300</u>
Total Judicial	<u>171,816</u>	<u>171,816</u>	<u>91,363</u>	<u>80,453</u>
Total expenditures	<u>171,816</u>	<u>171,816</u>	<u>91,363</u>	<u>80,453</u>
Net change in fund balances	<u>\$ (55,788)</u>	<u>\$ (55,788)</u>	17,685	<u>\$ 73,473</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>386,889</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 404,574</u>	

## 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 189,000	\$ 189,000	\$ 482,036	\$ 293,036
Net investment income	3,500	3,500	10,740	7,240
<b>Total revenues</b>	<u>192,500</u>	<u>192,500</u>	<u>492,776</u>	<u>300,276</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Personnel Services				
Salaries and wages	232,865	232,865	204,355	28,510
Overtime salaries	5,014	5,014	239	4,775
<b>Total Personnel Services</b>	<u>237,879</u>	<u>237,879</u>	<u>204,594</u>	<u>33,285</u>
Benefits				
Healthcare contribution	60,718	60,718	55,437	5,281
Dental contribution	1,916	1,916	1,542	374
FICA/SS contribution	17,815	17,815	14,567	3,248
IMRF contribution	18,723	18,723	15,110	3,613
<b>Total Benefits</b>	<u>99,172</u>	<u>99,172</u>	<u>86,656</u>	<u>12,516</u>
Contractual Services				
Repairs and maintenance - equipment	3,000	3,000	2,359	641
Liability insurance	4,867	4,867	4,867	-
Workers compensation	5,939	5,939	5,939	-
Unemployment claims	140	140	140	-
General printing	5,000	5,000	1,934	3,066
Conferences and meetings	9,300	9,300	308	8,992
Employee training	300	300	-	300
Employee mileage expense	500	500	-	500
<b>Total Contractual Services</b>	<u>29,046</u>	<u>29,046</u>	<u>15,547</u>	<u>13,499</u>
Commodities				
Office supplies	20,000	20,000	990	19,010
<b>Total Commodities</b>	<u>20,000</u>	<u>20,000</u>	<u>990</u>	<u>19,010</u>
<b>Total Judicial</b>	<u>386,097</u>	<u>386,097</u>	<u>307,787</u>	<u>78,310</u>
<b>Total expenditures</b>	<u>386,097</u>	<u>386,097</u>	<u>307,787</u>	<u>78,310</u>
Net change in fund balances	<u>\$ (193,597)</u>	<u>\$ (193,597)</u>	184,989	<u>\$ 378,586</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>619,134</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 804,123</u>	

## 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 375,000	\$ 375,000	\$ 182,744	\$ (192,256)
Net investment income	2,000	2,000	3,308	1,308
<b>Total revenues</b>	<u>377,000</u>	<u>377,000</u>	<u>186,052</u>	<u>(190,948)</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Personnel Services				
Salaries and wages	156,749	156,749	142,573	14,176
Benefits				
Healthcare contribution	62,505	62,505	56,115	6,390
Dental contribution	2,043	2,043	1,626	417
FICA/SS contribution	11,992	11,992	10,028	1,964
IMRF contribution	12,603	12,603	10,436	2,167
<b>Total Benefits</b>	<u>89,143</u>	<u>89,143</u>	<u>78,205</u>	<u>10,938</u>
Contractual Services				
Liability insurance	3,277	3,277	3,277	-
Workers compensation	3,998	3,998	3,998	-
Unemployment claims	95	95	95	-
Conferences and meetings	14,500	14,500	288	14,212
Employee training	1,050	1,050	-	1,050
Employee mileage expense	2,535	2,535	25	2,510
General association dues	250	250	250	-
<b>Total Contractual Services</b>	<u>25,705</u>	<u>25,705</u>	<u>7,933</u>	<u>17,772</u>
Commodities				
Office supplies	631	631	597	34
<b>Total Commodities</b>	<u>631</u>	<u>631</u>	<u>597</u>	<u>34</u>
<b>Total Judicial</b>	<u>272,228</u>	<u>272,228</u>	<u>229,308</u>	<u>42,920</u>
<b>Total expenditures</b>	<u>272,228</u>	<u>272,228</u>	<u>229,308</u>	<u>42,920</u>
<b>Net change in fund balances</b>	<u>\$ 104,772</u>	<u>\$ 104,772</u>	<u>(43,256)</u>	<u>\$ (148,028)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>232,027</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 188,771</u>	

## 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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 150,000	\$ 150,000	\$ 55,308	\$ (94,692)
Net investment income	500	500	442	(58)
<b>Total revenues</b>	<b>150,500</b>	<b>150,500</b>	<b>55,750</b>	<b>(94,750)</b>
<b>EXPENDITURES</b>				
Commodities				
Office supplies	10,000	10,000	-	10,000
<b>Total Commodities</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>
<b>Total Judicial</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>
<b>Total expenditures</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>
<b>Net change in fund balances</b>	<b>\$ 140,500</b>	<b>\$ 140,500</b>	<b>55,750</b>	<b>\$ (84,750)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			6,060	
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 61,810</b>	

## 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 610,000	\$ 610,000	\$ 571,532	\$ (38,468)
Total revenues	<u>610,000</u>	<u>610,000</u>	<u>571,532</u>	<u>(38,468)</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Personnel Services				
Salaries and wages	456,607	456,607	460,543	(3,936)
Benefits				
Healthcare contribution	108,634	108,634	99,315	9,319
Dental contribution	4,976	4,976	3,475	1,501
FICA/SS contribution	34,931	34,931	33,637	1,294
IMRF contribution	36,712	36,712	35,269	1,443
Total Benefits	<u>185,253</u>	<u>185,253</u>	<u>171,696</u>	<u>13,557</u>
Contractual Services				
Trials and costs of hearing	300	300	-	300
Legal process server costs	6,751	6,751	-	6,751
Liability insurance	9,544	9,544	9,544	-
Workers compensation	11,644	11,644	11,644	-
Unemployment claims	274	274	274	-
General association dues	2,125	2,125	1,715	410
Total Contractual Services	<u>30,638</u>	<u>30,638</u>	<u>23,177</u>	<u>7,461</u>
Commodities				
Office supplies	-	-	11,263	(11,263)
Computer software - non capital	-	-	2,504	(2,504)
Total Commodities	<u>-</u>	<u>-</u>	<u>13,767</u>	<u>(13,767)</u>
Total Judicial	<u>672,498</u>	<u>672,498</u>	<u>669,183</u>	<u>3,315</u>
Total expenditures	<u>672,498</u>	<u>672,498</u>	<u>669,183</u>	<u>3,315</u>
Net change in fund balances	<u>\$ (62,498)</u>	<u>\$ (62,498)</u>	(97,651)	<u>\$ (35,153)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>121,449</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 23,798</u>	

## KANE COUNTY, ILLINOIS

Drug Prosecution  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Grants	\$ 115,688	\$ 115,688	\$ 119,646	\$ 3,958
Fines	40,000	40,000	107,035	67,035
	155,688	155,688	226,681	70,993
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Personnel Services				
Salaries and wages	203,071	203,071	208,913	(5,842)
Benefits				
Healthcare contribution	27,405	27,405	44,346	(16,941)
Dental contribution	522	522	469	53
FICA/SS contribution	15,535	15,535	15,385	150
IMRF contribution	16,327	16,327	16,341	(14)
Total Benefits	59,789	59,789	76,541	(16,752)
Contractual Services				
Liability insurance	4,245	4,245	4,245	-
Workers compensation	5,179	5,179	5,179	-
Unemployment claims	122	122	122	-
Conferences and meetings	-	-	244	(244)
General association dues	500	500	1,050	(550)
Total Contractual Services	10,046	10,046	10,840	(794)
Commodities				
Telephone	795	795	-	795
Total Commodities	795	795	-	795
Total Judicial	273,701	273,701	296,294	(22,593)
Total expenditures	273,701	273,701	296,294	(22,593)
Net change in fund balances	\$ (118,013)	\$ (118,013)	(69,613)	\$ 48,400
<b>FUND BALANCE, BEGINNING OF YEAR</b>			88,742	
<b>FUND BALANCE, END OF YEAR</b>			\$ 19,129	

## KANE COUNTY, ILLINOIS

Victim Coordinator Services  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 55,000	\$ 55,000	\$ 10,112	\$ (44,888)
Reimbursements	-	-	13,750	13,750
<b>Total revenues</b>	<u>55,000</u>	<u>55,000</u>	<u>23,862</u>	<u>(31,138)</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Personnel Services				
Salaries and wages	151,230	151,230	138,170	13,060
Benefits				
Healthcare contribution	32,831	32,831	33,860	(1,029)
Dental contribution	942	942	911	31
FICA/SS contribution	11,335	11,335	9,862	1,473
IMRF contribution	11,912	11,912	10,814	1,098
<b>Total Benefits</b>	<u>57,020</u>	<u>57,020</u>	<u>55,447</u>	<u>1,573</u>
Contractual Services				
Contractual/consulting services	1,200	1,200	200	1,000
Liability insurance	3,098	3,098	3,098	-
Workers compensation	3,779	3,779	3,779	-
Unemployment claims	90	90	90	-
<b>Total Contractual Services</b>	<u>8,167</u>	<u>8,167</u>	<u>7,167</u>	<u>1,000</u>
<b>Total Judicial</b>	<u>216,417</u>	<u>216,417</u>	<u>200,784</u>	<u>15,633</u>
<b>Total expenditures</b>	<u>216,417</u>	<u>216,417</u>	<u>200,784</u>	<u>15,633</u>
Excess (deficiency) of revenues over expenditures	<u>(161,417)</u>	<u>(161,417)</u>	<u>(176,922)</u>	<u>(15,505)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	103,851	103,851	103,851	-
<b>Total other financing sources (uses)</b>	<u>103,851</u>	<u>103,851</u>	<u>103,851</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>\$ (57,566)</u>	<u>\$ (57,566)</u>	<u>(73,071)</u>	<u>\$ (15,505)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>107,378</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 34,307</u>	

## 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, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Net investment income	\$ 339	\$ 339	\$ 601	\$ 262
Total revenues	339	339	601	262
<b>EXPENDITURES</b>				
Total expenditures	-	-	-	-
Net change in fund balances	\$ 339	\$ 339	601	\$ 262
<b>FUND BALANCE, BEGINNING OF YEAR</b>			39,503	
<b>FUND BALANCE, END OF YEAR</b>			\$ 40,104	

## KANE COUNTY, ILLINOIS

Child Advocacy Center  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 164,774	\$ 164,774	\$ 153,911	\$ (10,863)
Charges for services	300,150	300,150	371,158	71,008
Reimbursements	35,000	35,000	5,833	(29,167)
Net investment income	5,000	5,000	6,220	1,220
	<u>504,924</u>	<u>504,924</u>	<u>537,122</u>	<u>32,198</u>
Total revenues	<u>504,924</u>	<u>504,924</u>	<u>537,122</u>	<u>32,198</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Personnel Services				
Salaries and wages	731,157	731,157	705,713	25,444
Employee per diem	15,600	15,600	15,686	(86)
Total Personnel Services	<u>746,757</u>	<u>746,757</u>	<u>721,399</u>	<u>25,358</u>
Benefits				
Healthcare contribution	180,251	180,251	158,881	21,370
Dental contribution	4,879	4,879	4,376	503
FICA/SS contribution	55,934	55,934	51,936	3,998
IMRF contribution	58,786	58,786	54,951	3,835
Total Benefits	<u>299,850</u>	<u>299,850</u>	<u>270,144</u>	<u>29,706</u>
Contractual Services				
Contractual/consulting services	2,028	2,028	-	2,028
Examinations	7,800	7,800	-	7,800
Trials and costs of hearing	10,000	10,000	52	9,948
Witness costs	10,000	10,000	-	10,000
Court reporter costs	1,500	1,500	2,137	(637)
Counseling services	38,000	38,000	40,150	(2,150)
Repairs and maintenance - copiers	2,700	2,700	2,249	451
Repairs and maintenance - equipment	-	-	368	(368)
Repairs and maintenance - vehicles	-	-	1,494	(1,494)
Liability insurance	15,282	15,282	15,282	-
Workers compensation	18,645	18,645	18,645	-
Unemployment claims	439	439	439	-
Conferences and meetings	6,875	6,875	5,823	1,052
Employee training	6,875	6,875	1,854	5,021
Employee mileage expense	750	750	46	704
General association dues	3,250	3,250	2,022	1,228
Total Contractual Services	<u>124,144</u>	<u>124,144</u>	<u>90,561</u>	<u>33,583</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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 1,500	\$ 1,500	\$ 1,475	\$ 25
Operating supplies	7,000	7,000	3,336	3,664
Computer related supplies	10,000	10,000	7,434	2,566
Books and subscriptions	300	300	-	300
Photography supplies	2,000	2,000	-	2,000
Fuel - vehicles	3,000	3,000	538	2,462
Telephone	4,000	4,000	5,523	(1,523)
Total Commodities	27,800	27,800	18,306	9,494
Total Judicial	1,198,551	1,198,551	1,100,410	98,141
 Total expenditures	 1,198,551	 1,198,551	 1,100,410	 98,141
 Excess (deficiency) of revenues over expenditures	 (693,627)	 (693,627)	 (563,288)	 130,339
 <b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	493,721	493,721	494,310	589
Total other financing sources (uses)	493,721	493,721	494,310	589
 Net change in fund balances	 \$ (199,906)	 \$ (199,906)	 (68,978)	 \$ 130,928
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 246,662	
 <b>FUND BALANCE, END OF YEAR</b>			 \$ 177,684	

## KANE COUNTY, ILLINOIS

Equitable Sharing Program  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ -	\$ -	\$ 662	\$ 662
Miscellaneous	55,000	55,000	-	(55,000)
<b>Total revenues</b>	55,000	55,000	662	(54,338)
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Contractual Services				
Employee training	20,000	20,000	500	19,500
<b>Total Contractual Services</b>	20,000	20,000	500	19,500
Commodities				
Operating supplies	35,000	35,000	1,248	33,752
<b>Total Commodities</b>	35,000	35,000	1,248	33,752
<b>Total Judicial</b>	55,000	55,000	1,748	53,252
<b>Total expenditures</b>	55,000	55,000	1,748	53,252
Net change in fund balances	\$ -	\$ -	(1,086)	\$ (1,086)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			44,366	
<b>FUND BALANCE, END OF YEAR</b>			\$ 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 95,978	\$ 95,978	\$ 21,270	\$ (74,708)
Net investment income	1,580	1,580	2,754	1,174
<b>Total revenues</b>	<u>97,558</u>	<u>97,558</u>	<u>24,024</u>	<u>(73,534)</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Personnel Services				
Salaries and wages	18,691	18,691	18,691	-
<b>Total Personnel Services</b>	<u>18,691</u>	<u>18,691</u>	<u>18,691</u>	<u>-</u>
Benefits				
Healthcare contribution	5,779	5,779	5,978	(199)
Dental contribution	100	100	89	11
FICA/SS contribution	1,430	1,430	1,351	79
IMRF contribution	1,503	1,503	1,441	62
<b>Total Benefits</b>	<u>8,812</u>	<u>8,812</u>	<u>8,859</u>	<u>(47)</u>
Contractual Services				
Liability insurance	391	391	391	-
Workers compensation	477	477	477	-
Unemployment claims	12	12	12	-
<b>Total Contractual Services</b>	<u>880</u>	<u>880</u>	<u>880</u>	<u>-</u>
Commodities				
Computer hardware - non capital	55,000	55,000	-	55,000
<b>Total Commodities</b>	<u>55,000</u>	<u>55,000</u>	<u>-</u>	<u>55,000</u>
<b>Total Judicial</b>	<u>83,383</u>	<u>83,383</u>	<u>28,430</u>	<u>54,953</u>
<b>Total expenditures</b>	<u>83,383</u>	<u>83,383</u>	<u>28,430</u>	<u>54,953</u>
Net change in fund balances	<u>\$ 14,175</u>	<u>\$ 14,175</u>	(4,406)	<u>\$ (18,581)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>187,693</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 183,287</u>	

## KANE COUNTY, ILLINOIS

Bad Check Restitution  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Fines	\$ 25,000	\$ 25,000	\$ 2,460	\$ (22,540)
Net investment income	-	-	664	664
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>3,124</u>	<u>(21,876)</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Contractual Services				
Contractual/consulting services	<u>25,000</u>	<u>25,000</u>	-	<u>25,000</u>
Total Contractual Services	<u>25,000</u>	<u>25,000</u>	-	<u>25,000</u>
Total Judicial	<u>25,000</u>	<u>25,000</u>	-	<u>25,000</u>
Total expenditures	<u>25,000</u>	<u>25,000</u>	-	<u>25,000</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	3,124	<u>\$ 3,124</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>42,293</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 45,417</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Fines	\$ 85,000	\$ 85,000	\$ 15,544	\$ (69,456)
Net investment income	-	-	2,347	2,347
Total revenues	<u>85,000</u>	<u>85,000</u>	<u>17,891</u>	<u>(67,109)</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Contractual Services				
Contractual/consulting services	85,000	85,000	-	85,000
Total Contractual Services	<u>85,000</u>	<u>85,000</u>	<u>-</u>	<u>85,000</u>
Total Judicial	<u>85,000</u>	<u>85,000</u>	<u>-</u>	<u>85,000</u>
Total expenditures	<u>85,000</u>	<u>85,000</u>	<u>-</u>	<u>85,000</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	17,891	<u>\$ 17,891</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>146,050</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 163,941</u>	

## 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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Reimbursements	\$ 10	\$ 10	\$ -	\$ (10)
Net investment income	-	-	24	24
Miscellaneous	-	-	820	820
	10	10	844	834
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Commodities				
Operating supplies	10	10	-	10
Employee recognition supplies	-	-	724	(724)
Total Judicial	10	10	724	(714)
Total expenditures	10	10	724	(714)
Net change in fund balances	\$ -	\$ -	120	\$ 120
<b>FUND BALANCE, BEGINNING OF YEAR</b>			1,450	
<b>FUND BALANCE, END OF YEAR</b>			\$ 1,570	

## 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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ -	\$ -	\$ 433	\$ 433
Miscellaneous	26,000	26,000	600	(25,400)
Total revenues	26,000	26,000	1,033	(24,967)
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Commodities				
Operating supplies	26,000	26,000	-	26,000
Total Commodities	26,000	26,000	-	26,000
Total Judicial	26,000	26,000	-	26,000
Total expenditures	26,000	26,000	-	26,000
Net change in fund balances	\$ -	\$ -	1,033	\$ 1,033
<b>FUND BALANCE, BEGINNING OF YEAR</b>			28,003	
<b>FUND BALANCE, END OF YEAR</b>			\$ 29,036	

## 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Fines	\$ 85,000	\$ 85,000	\$ 4,140	\$ (80,860)
Net investment income	-	-	3,585	3,585
Total revenues	<u>85,000</u>	<u>85,000</u>	<u>7,725</u>	<u>(77,275)</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Contractual Services				
Contractual/consulting services	145,000	145,000	-	145,000
Conferences and meetings	10,000	10,000	-	10,000
Total Contractual Services	<u>155,000</u>	<u>155,000</u>	<u>-</u>	<u>155,000</u>
Commodities				
Operating supplies	20,000	20,000	-	20,000
Total Commodities	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total Judicial	<u>165,000</u>	<u>165,000</u>	<u>-</u>	<u>165,000</u>
Total expenditures	<u>175,000</u>	<u>175,000</u>	<u>-</u>	<u>175,000</u>
Net change in fund balances	<u>\$ (90,000)</u>	<u>\$ (90,000)</u>	7,725	<u>\$ 97,725</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>239,369</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 247,094</u>	

## 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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 1,000	\$ 1,000	\$ 5,366	\$ 4,366
Net investment income	-	-	51	51
	1,000	1,000	5,417	4,417
<b>EXPENDITURES</b>				
<b>Judicial</b>				
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
	1,000	1,000	-	1,000
Total expenditures	1,000	1,000	-	1,000
Net change in fund balances	\$ -	\$ -	5,417	\$ 5,417
<b>FUND BALANCE, BEGINNING OF YEAR</b>			938	
<b>FUND BALANCE, END OF YEAR</b>			\$ 6,355	

## KANE COUNTY, ILLINOIS

Employee Events  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Reimbursements	\$ 800	\$ 800	\$ 621	\$ (179)
Net investment income	184	184	313	129
<b>Total revenues</b>	<b>984</b>	<b>984</b>	<b>934</b>	<b>(50)</b>
<b>EXPENDITURES</b>				
<b>General Government</b>				
Commodities				
Employee recognition supplies	984	984	-	984
Total Commodities	984	984	-	984
Total General Government	984	984	-	984
<b>Total expenditures</b>	<b>984</b>	<b>984</b>	<b>-</b>	<b>984</b>
Net change in fund balances	\$ -	\$ -	934	\$ 934
<b>FUND BALANCE, BEGINNING OF YEAR</b>			20,178	
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 21,112</b>	

## KANE COUNTY, ILLINOIS

EMA Volunteer  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ -	\$ -	\$ 322	\$ 322
Miscellaneous	3,400	3,400	5,460	2,060
<b>Total revenues</b>	<b>3,400</b>	<b>3,400</b>	<b>5,782</b>	<b>2,382</b>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Miscellaneous contractual expenses	2,500	2,500	968	1,532
<b>Total Contractual Services</b>	<b>2,500</b>	<b>2,500</b>	<b>968</b>	<b>1,532</b>
Commodities				
Operating supplies	540	540	1,707	(1,167)
<b>Total Commodities</b>	<b>540</b>	<b>540</b>	<b>1,707</b>	<b>(1,167)</b>
<b>Total Public Safety</b>	<b>3,040</b>	<b>3,040</b>	<b>2,675</b>	<b>365</b>
<b>Total expenditures</b>	<b>3,040</b>	<b>3,040</b>	<b>2,675</b>	<b>365</b>
Net change in fund balances	\$ 360	\$ 360	3,107	\$ 2,747
<b>FUND BALANCE, BEGINNING OF YEAR</b>			21,549	
<b>FUND BALANCE, END OF YEAR</b>			\$ 24,656	

## KANE COUNTY, ILLINOIS

KC Emergency Planning  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Reimbursements	\$ -	\$ -	\$ 5,550	\$ 5,550
Net investment income	-	-	422	422
Miscellaneous	4,000	4,000	-	(4,000)
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>5,972</u>	<u>1,972</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Legal printing	125	125	-	125
Miscellaneous contractual expenses	2,000	2,000	5,057	(3,057)
Total Contractual Services	<u>2,125</u>	<u>2,125</u>	<u>5,057</u>	<u>(2,932)</u>
Commodities				
Office supplies	175	175	-	175
Operating supplies	400	400	-	400
Miscellaneous supplies	400	400	233	167
Total Commodities	<u>975</u>	<u>975</u>	<u>233</u>	<u>742</u>
Total Public Safety	<u>3,100</u>	<u>3,100</u>	<u>5,290</u>	<u>(2,190)</u>
Total expenditures	<u>3,100</u>	<u>3,100</u>	<u>5,290</u>	<u>(2,190)</u>
Net change in fund balances	<u>\$ 900</u>	<u>\$ 900</u>	682	<u>\$ (218)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>27,038</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 27,720</u>	

## KANE COUNTY, ILLINOIS

Bomb Squad SWAT  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Miscellaneous	\$ 2,100	\$ 2,100	\$ 2,766	\$ 666
Total revenues	<u>2,100</u>	<u>2,100</u>	<u>2,766</u>	<u>666</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Contractual/consulting services	2,100	2,100	1,313	787
Conferences and meetings	-	-	61	(61)
Law enforcement training	-	-	420	(420)
General donations	-	-	1,500	(1,500)
Total Contractual Services	<u>2,100</u>	<u>2,100</u>	<u>3,294</u>	<u>(1,194)</u>
Commodities				
Miscellaneous supplies	-	-	6,076	(6,076)
Total Commodities	<u>-</u>	<u>-</u>	<u>6,076</u>	<u>(6,076)</u>
Total Public Safety	<u>2,100</u>	<u>2,100</u>	<u>9,370</u>	<u>(7,270)</u>
Total expenditures	<u>2,100</u>	<u>2,100</u>	<u>9,370</u>	<u>(7,270)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(6,604)	<u>\$ (6,604)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>6,604</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ -</u>	

# KANE COUNTY, ILLINOIS

Law Library  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Fines	\$ 50	\$ 50	\$ 16	\$ (34)
Charges for services	304,296	304,296	246,733	(57,563)
Reimbursements	-	-	1,401	1,401
Net investment income	1,200	1,200	4,346	3,146
Miscellaneous	10,000	10,000	29,532	19,532
<b>Total revenues</b>	<b>315,546</b>	<b>315,546</b>	<b>282,028</b>	<b>(33,518)</b>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Personnel Services				
Salaries and wages	122,412	122,412	128,856	(6,444)
Benefits				
Healthcare contribution	15,326	15,326	15,296	30
Dental contribution	522	522	469	53
FICA/SS contribution	9,365	9,365	9,465	(100)
IMRF contribution	9,842	9,842	9,914	(72)
<b>Total Benefits</b>	<b>35,055</b>	<b>35,055</b>	<b>35,144</b>	<b>(89)</b>
Contractual Services				
Repairs and maintenance - copiers	1,600	1,600	1,566	34
Liability insurance	2,559	2,559	2,559	-
Workers compensation	3,122	3,122	3,122	-
Unemployment claims	74	74	74	-
Conferences and meetings	1,500	1,500	1,914	(414)
Employee mileage expense	750	750	231	519
General association dues	1,300	1,300	880	420
Miscellaneous contractual expenses	17,800	17,800	19,769	(1,969)
<b>Total Contractual Services</b>	<b>28,705</b>	<b>28,705</b>	<b>30,115</b>	<b>(1,410)</b>
Commodities				
Office supplies	2,000	2,000	5,281	(3,281)
Operating supplies	11,000	11,000	-	11,000
Computer related supplies	11,545	11,545	2,658	8,887
Postage	-	-	18	(18)
Books and subscriptions	102,229	102,229	94,050	8,179
Subscription Databases	-	-	1,146	(1,146)
Telephone	2,600	2,600	1,358	1,242
<b>Total Commodities</b>	<b>129,374</b>	<b>129,374</b>	<b>104,511</b>	<b>24,863</b>
<b>Total Judicial</b>	<b>315,546</b>	<b>315,546</b>	<b>298,626</b>	<b>16,920</b>
<b>Total expenditures</b>	<b>315,546</b>	<b>315,546</b>	<b>298,626</b>	<b>16,920</b>
Net change in fund balances	\$ -	\$ -	(16,598)	\$ (16,598)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			271,832	
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 255,234</b>	

# KANE COUNTY, ILLINOIS

Canteen Commission  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ -	\$ -	\$ 146	\$ 146
Reimbursements	200,000	200,000	489,116	289,116
Net investment income			81	81
Miscellaneous	-	-	1,063	1,063
	<u>200,000</u>	<u>200,000</u>	<u>490,406</u>	<u>290,406</u>
Total revenues	<u>200,000</u>	<u>200,000</u>	<u>490,406</u>	<u>290,406</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Contractual/consulting services	200,000	200,000	314,824	(114,824)
Bond	-	-	46,137	(46,137)
Bond Fee	-	-	1,070	(1,070)
Transportation	-	-	6,201	(6,201)
Total Contractual Services	<u>200,000</u>	<u>200,000</u>	<u>368,232</u>	<u>(168,232)</u>
Commodities				
Office supplies	-	-	10,089	(10,089)
Postage	-	-	2,335	(2,335)
Books and subscriptions	-	-	18,388	(18,388)
Cleaning supplies	-	-	2,223	(2,223)
Food	-	-	48,197	(48,197)
Clothing supplies	-	-	8,895	(8,895)
Cable TV	-	-	2,895	(2,895)
Miscellaneous supplies	-	-	34,402	(34,402)
Total Commodities	<u>-</u>	<u>-</u>	<u>127,424</u>	<u>(127,424)</u>
Total Public Safety	<u>200,000</u>	<u>200,000</u>	<u>495,656</u>	<u>(295,656)</u>
<b>Capital Outlay</b>				
Computers	-	-	7,969	(7,969)
Total capital outlay	<u>-</u>	<u>-</u>	<u>7,969</u>	<u>(7,969)</u>
Total expenditures	<u>200,000</u>	<u>200,000</u>	<u>503,625</u>	<u>(295,656)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(13,219)</u>	<u>\$ (5,250)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>218,728</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 205,509</u>	

## KANE COUNTY, ILLINOIS

County Sheriff DEF Federal  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Fines	\$ -	\$ -	\$ 71,865	\$ 71,865
Miscellaneous	24,000	24,000	-	(24,000)
Total revenues	<u>24,000</u>	<u>24,000</u>	<u>71,865</u>	<u>47,865</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Contractual/consulting services	24,000	24,000	19,635	4,365
Employee training	-	-	15,586	(15,586)
Total Contractual Services	<u>24,000</u>	<u>24,000</u>	<u>35,221</u>	<u>(11,221)</u>
Commodities				
Special purpose equipment - non capital	-	-	35,786	(35,786)
Miscellaneous supplies	-	-	22,860	(22,860)
Total Commodities	<u>-</u>	<u>-</u>	<u>58,646</u>	<u>(58,646)</u>
Total Public Safety	<u>24,000</u>	<u>24,000</u>	<u>93,867</u>	<u>(69,867)</u>
Total expenditures	<u>24,000</u>	<u>24,000</u>	<u>93,867</u>	<u>(69,867)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(22,002)	<u>\$ (22,002)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>35,278</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 13,276</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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Fines	\$ -	\$ -	\$ 38,300	\$ 38,300
Miscellaneous	50,000	50,000	1,300	(48,700)
Total revenues	50,000	50,000	39,600	(10,400)
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Contractual/consulting services	50,000	50,000	18,154	31,846
Conferences and meetings	-	-	279	(279)
Employee training	-	-	1,397	(1,397)
General association dues	-	-	300	(300)
Total Contractual Services	50,000	50,000	20,130	29,870
Commodities				
Miscellaneous supplies	-	-	49,712	(49,712)
Total Commodities	-	-	49,712	(49,712)
Total Public Safety	50,000	50,000	69,842	(19,842)
Total expenditures	50,000	50,000	69,842	(19,842)
Net change in fund balances	\$ -	\$ -	(30,242)	\$ (30,242)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			32,414	
<b>FUND BALANCE, END OF YEAR</b>			\$ 2,172	

# KANE COUNTY, ILLINOIS

## FATS

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 1,200	\$ 1,200	\$ 5,164	\$ 3,964
Total revenues	<u>1,200</u>	<u>1,200</u>	<u>5,164</u>	<u>3,964</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Contractual/consulting services	1,200	1,200	-	1,200
Total Contractual Services	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>
Commodities				
Cleaning supplies	-	-	-	-
Miscellaneous supplies	-	-	10,467	(10,467)
Total Commodities	<u>-</u>	<u>-</u>	<u>10,467</u>	<u>(10,467)</u>
Total Public Safety	<u>1,200</u>	<u>1,200</u>	<u>10,467</u>	<u>(9,267)</u>
Total expenditures	<u>1,200</u>	<u>1,200</u>	<u>10,467</u>	<u>(9,267)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(5,303)	<u>\$ (5,303)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>5,556</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 253</u>	

## KANE COUNTY, ILLINOIS

K-9 Unit  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Miscellaneous	\$ 3,000	\$ 3,000	\$ 74,431	\$ 71,431
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>74,431</u>	<u>71,431</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Contractual/consulting services	3,000	3,000	13,894	(10,894)
General donations	-	-	1,000	(1,000)
Total Contractual Services	<u>3,000</u>	<u>3,000</u>	<u>14,894</u>	<u>(10,894)</u>
Commodities				
Miscellaneous supplies	-	-	44,660	(44,660)
Total Commodities	<u>-</u>	<u>-</u>	<u>44,660</u>	<u>(44,660)</u>
Total Public Safety	<u>3,000</u>	<u>3,000</u>	<u>59,554</u>	<u>(55,554)</u>
<b>Capital Outlay</b>				
Automotive equipment	-	-	5,369	(5,369)
Total capital outlay	<u>-</u>	<u>-</u>	<u>5,369</u>	<u>(5,369)</u>
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>64,923</u>	<u>(60,923)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	9,508	<u>\$ 10,508</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>19,187</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 28,695</u>	

## KANE COUNTY, ILLINOIS

Vehicle Maintenance / Purchase  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Miscellaneous	\$ 8,000	\$ 8,000	\$ 5,201	\$ (2,799)
Total revenues	8,000	8,000	5,201	(2,799)
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Commodities				
Miscellaneous supplies	8,000	8,000	7,517	483
Total Commodities	8,000	8,000	7,517	483
Total Public Safety	8,000	8,000	7,517	483
<b>Capital Outlay</b>				
Automotive equipment	-	-	1,568	(1,568)
Total capital outlay	-	-	1,568	(1,568)
Total expenditures	8,000	8,000	9,085	(1,085)
Net change in fund balances	\$ -	\$ -	(3,884)	\$ (3,884)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			5,173	
<b>FUND BALANCE, END OF YEAR</b>			\$ 1,289	

## KANE COUNTY, ILLINOIS

Sheriff DUI  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ -	\$ -	\$ 1,252	\$ 1,252
Fines	5,000	5,000	49,506	44,506
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>50,758</u>	<u>45,758</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Contractual/consulting services	5,000	5,000	18,540	(13,540)
Conferences and meetings	-	-	1,197	(1,197)
Law enforcement training	-	-	18,032	(18,032)
General association dues	-	-	750	(750)
Total Contractual Services	<u>5,000</u>	<u>5,000</u>	<u>38,519</u>	<u>(33,519)</u>
Commodities				
Miscellaneous supplies	-	-	20,040	(20,040)
Total Commodities	<u>-</u>	<u>-</u>	<u>20,040</u>	<u>(20,040)</u>
Total Public Safety	<u>5,000</u>	<u>5,000</u>	<u>58,559</u>	<u>(53,559)</u>
<b>Capital Outlay</b>				
Special purpose equipment	-	-	16,842	(16,842)
Total capital outlay	<u>-</u>	<u>-</u>	<u>16,842</u>	<u>(16,842)</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>75,401</u>	<u>(70,401)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(24,643)</u>	<u>\$ (24,643)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>42,055</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 17,412</u>	

## 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Fines	\$ 5,000	\$ 5,000	\$ 3,484	\$ (1,516)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>3,484</u>	<u>(1,516)</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Contractual/consulting services	5,000	5,000	855	4,145
Total Contractual Services	<u>5,000</u>	<u>5,000</u>	<u>855</u>	<u>4,145</u>
Commodities				
Operating supplies	-	-	4,991	(4,991)
Total Commodities	<u>-</u>	<u>-</u>	<u>4,991</u>	<u>(4,991)</u>
Total Public Safety	<u>5,000</u>	<u>5,000</u>	<u>5,846</u>	<u>(846)</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>5,846</u>	<u>(846)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(2,362)	<u>\$ (2,362)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>2,953</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 591</u>	

## KANE COUNTY, ILLINOIS

Transportation Safety Highway HB  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Fines	\$ 5,000	\$ 5,000	\$ 250	\$ (4,750)
Net investment income	-	-	59	59
<b>Total revenues</b>	5,000	5,000	309	(4,691)
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
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
<b>Total expenditures</b>	5,000	5,000	-	5,000
Net change in fund balances	\$ -	\$ -	309	\$ 309
<b>FUND BALANCE, BEGINNING OF YEAR</b>			3,706	
<b>FUND BALANCE, END OF YEAR</b>			\$ 4,015	

## KANE COUNTY, ILLINOIS

AJF Medical Cost  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 25,425	\$ 25,425	\$ 18,977	\$ (6,448)
Net investment income	-	-	368	368
	25,425	25,425	19,345	(6,080)
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Medical/dental/hospital services	25,425	25,425	30,735	(5,310)
Total Contractual Services	25,425	25,425	30,735	(5,310)
Total Public Safety	25,425	25,425	30,735	(5,310)
	25,425	25,425	30,735	(5,310)
Total expenditures	25,425	25,425	30,735	(5,310)
Net change in fund balances	\$ -	\$ -	(11,390)	\$ (11,390)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			11,588	
<b>FUND BALANCE, END OF YEAR</b>			\$ 198	

## KANE COUNTY, ILLINOIS

Sheriff Civil Operations  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ -	\$ -	\$ 73,283	\$ 73,283
Miscellaneous	5,500	5,500	28,460	22,960
<b>Total revenues</b>	<b>5,500</b>	<b>5,500</b>	<b>101,743</b>	<b>96,243</b>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Conferences and training	-	-	2,044	(2,044)
Law enforcement training	-	-	17,533	(17,533)
General association dues	-	-	3,038	(3,038)
Miscellaneous contractual expenses	5,500	5,500	18,585	(13,085)
General donations	-	-	9,526	(9,526)
<b>Total Contractual Services</b>	<b>5,500</b>	<b>5,500</b>	<b>50,726</b>	<b>(45,226)</b>
Commodities				
Operating supplies	-	-	241,323	(241,323)
Books and subscriptions	-	-	113	(113)
Employee recognition supplies	-	-	328	(328)
Uniform supplies	-	-	3,850	(3,850)
Miscellaneous supplies	-	-	54,430	(54,430)
<b>Total Commodities</b>	<b>-</b>	<b>-</b>	<b>300,044</b>	<b>(300,044)</b>
<b>Total Public Safety</b>	<b>5,500</b>	<b>5,500</b>	<b>350,770</b>	<b>(345,270)</b>
<b>Total expenditures</b>	<b>5,500</b>	<b>5,500</b>	<b>350,770</b>	<b>(345,270)</b>
Excess (deficiency) of revenues over expenditures	-	-	(249,027)	(345,270)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of property	-	-	205,800	(205,800)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>205,800</b>	<b>(205,800)</b>
<b>Net change in fund balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(43,227)</b>	<b>\$ (249,027)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>54,608</b>	
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 11,381</b>	

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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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 21,000	\$ 21,000	\$ -	\$ (21,000)
Net investment income	-	-	8,640	8,640
<b>Total revenues</b>	<b>21,000</b>	<b>21,000</b>	<b>8,640</b>	<b>(12,360)</b>
<b>EXPENDITURES</b>				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	21,000	21,000	8,640	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(21,000)	(86,697)	(86,697)	-
Total other financing sources (uses)	(21,000)	(86,697)	(86,697)	-
Net change in fund balances	\$ -	\$ (65,697)	(78,057)	\$ -
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>582,852</b>	
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 504,795</b>	

## KANE COUNTY, ILLINOIS

Kane Comm  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Grants	\$ -	\$ 47,219	\$ -	(47,219)
Charges for services	569,407	569,407	569,175	(232)
Reimbursements	860,000	860,000	761,056	(98,944)
Net investment income	-	-	19,722	19,722
	<u>1,429,407</u>	<u>1,476,626</u>	<u>1,349,953</u>	<u>(126,673)</u>
Total revenues				
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Personnel Services				
Salaries and wages	1,379,324	1,379,324	1,221,119	158,205
Overtime salaries	63,347	63,347	176,865	(113,518)
Total Personnel Services	<u>1,442,671</u>	<u>1,442,671</u>	<u>1,397,984</u>	<u>44,687</u>
Benefits				
Healthcare contribution	263,758	263,758	237,146	26,612
Dental contribution	8,942	8,942	6,275	2,667
FICA/SS contribution	110,364	110,364	102,689	7,675
IMRF contribution	115,977	115,977	107,319	8,658
Total Benefits	<u>499,041</u>	<u>499,041</u>	<u>453,429</u>	<u>45,612</u>
Contractual Services				
Contractual/consulting services	39,040	39,040	33,829	5,211
Repairs and maintenance - computers	5,900	5,900	1,820	4,080
Repairs and maintenance - copiers	500	500	76	424
Repairs and maintenance - communication equipment	-	-	3,237	(3,237)
Repairs and maintenance - equipment	10,000	10,000	9,923	77
Equipment rental	27,300	27,300	27,237	63
Liability insurance	28,828	28,828	28,828	-
Workers compensation	35,173	35,173	35,173	-
Unemployment claims	828	828	828	-
Conferences and meetings	9,000	9,000	2,500	6,500
Employee training	3,500	3,500	5,748	(2,248)
Employee mileage expense	3,000	3,000	1,243	1,757
General association dues	1,300	1,300	1,322	(22)
Pre-employment drug testing and labs	600	600	-	600
Pre-employment physicals	600	600	745	(145)
Total Contractual Services	<u>165,569</u>	<u>165,569</u>	<u>152,509</u>	<u>13,060</u>
Commodities				
Office supplies	2,200	2,200	1,097	1,103
Operating supplies	2,200	2,200	2,761	(561)
Computer related supplies	2,400	2,400	2,819	(419)
Employee recognition supplies	600	600	710	(110)
Telephone	-	-	60,154	(60,154)
Total Commodities	<u>7,400</u>	<u>7,400</u>	<u>67,541</u>	<u>(60,141)</u>
Total Public Safety	<u>2,114,681</u>	<u>2,114,681</u>	<u>2,071,463</u>	<u>43,218</u>

## KANE COUNTY, ILLINOIS

Kane Comm  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Capital Outlay</b>				
Special purpose equipment	\$ -	\$ 51,214	\$ -	\$ 51,214
Total capital outlay	-	51,214	-	51,214
 Total expenditures	 2,114,681	 2,165,895	 2,071,463	 94,432
Excess (deficiency) of revenues over expenditures	 (685,274)	 (689,269)	 (721,510)	 (32,241)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	795,817	795,817	795,817	-
Transfers out	(110,543)	(110,543)	(110,543)	-
Total other financing sources (uses)	685,274	685,274	685,274	-
Net change in fund balances	 \$ -	 \$ (3,995)	 (36,236)	 \$ (32,241)
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 1,132,352	
<b>FUND BALANCE, END OF YEAR</b>			\$ 1,096,116	

## KANE COUNTY, ILLINOIS

Probation Services  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 1,078,000	\$ 1,078,000	\$ 1,147,215	\$ 69,215
Reimbursements	36,000	36,000	13,690	(22,310)
<b>Total revenues</b>	<u>1,114,000</u>	<u>1,114,000</u>	<u>1,160,905</u>	<u>46,905</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Contractual/consulting services	200,000	200,000	19,925	180,075
Legal service	25,000	25,000	10,125	14,875
Psychological/psychiatric services	632,572	632,572	305,202	327,370
Software licensing cost	75,000	75,000	60,390	14,610
Polygraph testing	15,000	15,000	4,350	10,650
Juvenile board and care	400,000	400,000	-	400,000
Security services	60,000	60,000	23,048	36,952
Testing services	3,000	3,000	-	3,000
Conferences and meetings	10,000	10,000	-	10,000
Employee training	8,000	8,000	-	8,000
Employee mileage expense	1,500	1,500	-	1,500
General association dues	1,000	1,000	-	1,000
Miscellaneous contractual expenses	25,000	25,000	2,867	22,133
<b>Total Contractual Services</b>	<u>1,456,072</u>	<u>1,456,072</u>	<u>425,907</u>	<u>1,030,165</u>
Commodities				
Office supplies	1,000	1,000	-	1,000
Operating supplies	500	500	-	500
Computer related supplies	1,000	1,000	-	1,000
Books and subscriptions	1,000	1,000	-	1,000
Computer software - non capital	500	500	-	500
Computer hardware - non capital	5,000	5,000	-	5,000
Uniform supplies	2,500	2,500	-	2,500
Weapons and ammunition	500	500	-	500
Medical supplies and drugs	250	250	-	250
Incentives	2,500	2,500	2,460	40
<b>Total Commodities</b>	<u>14,750</u>	<u>14,750</u>	<u>2,460</u>	<u>12,290</u>
<b>Total Public Safety</b>	<u>1,470,822</u>	<u>1,470,822</u>	<u>428,367</u>	<u>1,042,455</u>
<b>Capital Outlay</b>				
Building improvements	-	-	13,705	(13,705)
<b>Total capital outlay</b>	<u>-</u>	<u>-</u>	<u>13,705</u>	<u>(13,705)</u>
<b>Total expenditures</b>	<u>1,470,822</u>	<u>1,470,822</u>	<u>442,072</u>	<u>1,028,750</u>
 Excess (deficiency) of revenues over expenditures	 <u>(356,822)</u>	 <u>(356,822)</u>	 <u>718,833</u>	 <u>1,075,655</u>

## KANE COUNTY, ILLINOIS

Probation Services  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	\$ (245,704)	\$ (245,704)	\$ (245,704)	\$ -
Total other financing sources (uses)	<u>(245,704)</u>	<u>(245,704)</u>	<u>(245,704)</u>	<u>-</u>
Net change in fund balances	<u>\$ (602,526)</u>	<u>\$ (602,526)</u>	473,129	<u>\$ 1,075,655</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>3,475,744</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 3,948,873</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 80,000	\$ 80,000	\$ 51,146	\$ (28,854)
Net investment income	-	-	7,913	7,913
<b>Total revenues</b>	<u>80,000</u>	<u>80,000</u>	<u>59,059</u>	<u>(20,941)</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Lab services	75,000	75,000	14,054	60,946
General advertising	-	-	28	(28)
<b>Total Contractual Services</b>	<u>75,000</u>	<u>75,000</u>	<u>14,082</u>	<u>60,918</u>
Commodities				
Medical supplies and drugs	5,000	5,000	-	5,000
<b>Total Commodities</b>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
<b>Total Public Safety</b>	<u>80,000</u>	<u>80,000</u>	<u>14,082</u>	<u>65,918</u>
<b>Total expenditures</b>	<u>80,000</u>	<u>80,000</u>	<u>14,082</u>	<u>65,918</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	44,977	<u>\$ 44,977</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>500,277</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 545,254</u>	

## 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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Grants	\$ 133,333	\$ 133,333	\$ 138,420	\$ 5,087
Fines	2,500	2,500	945	(1,555)
Charges for services	100,000	100,000	67,673	(32,327)
Net investment income	-	-	5,169	5,169
Total revenues	<u>235,833</u>	<u>235,833</u>	<u>212,207</u>	<u>(23,626)</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Contractual/consulting services	169,463	272,140	34,911	237,229
Lab services	40,000	40,000	18,208	21,792
Halfway house	28,400	28,400	18,595	9,805
Residential treatment	185,787	185,787	67,804	117,983
Repairs and maintenance - vehicles	3,500	3,500	2,707	793
Repairs and maintenance - office equipment	-	-	124	(124)
General advertising	100	100	-	100
Conferences and meetings	33,500	33,500	14,569	18,931
Employee training	500	500	-	500
Employee mileage expense	500	500	619	(119)
General association dues	1,200	1,200	-	1,200
Total Contractual Services	<u>462,950</u>	<u>565,627</u>	<u>157,537</u>	<u>408,090</u>
Commodities				
Office supplies	1,500	1,500	100	1,400
Operating supplies	500	500	598	(98)
Postage	200	200	-	200
Books and subscriptions	-	-	1,763	(1,763)
Medical supplies and drugs	-	-	506	(506)
Drug court graduation supplies	2,000	2,000	940	1,060
Sanction incentives	10,000	10,000	2,746	7,254
Peer group activities supplies	2,000	2,000	1,456	544
Fuel - vehicles	2,500	2,500	1,799	701
Total Commodities	<u>18,700</u>	<u>18,700</u>	<u>9,908</u>	<u>8,792</u>
Total Public Safety	<u>481,650</u>	<u>584,327</u>	<u>167,445</u>	<u>416,882</u>
Total expenditures	<u>481,650</u>	<u>584,327</u>	<u>167,445</u>	<u>416,882</u>
Excess (deficiency) of revenues over expenditures	<u>(245,817)</u>	<u>(348,494)</u>	<u>44,762</u>	<u>393,256</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	245,817	348,494	357,303	8,809
Total other financing sources (uses)	<u>245,817</u>	<u>348,494</u>	<u>357,303</u>	<u>8,809</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>402,065</u>	<u>\$ 402,065</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>103,327</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 505,392</u>	

## KANE COUNTY, ILLINOIS

Juvenile Drug Court  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ -	\$ -	\$ 22,546	\$ (22,546)
Net investment income	-	-	1,617	(1,617)
<b>Total revenues</b>	-	-	24,163	(24,163)
<b>EXPENDITURES</b>				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	24,163	(24,163)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer out	-	(102,677)	(111,486)	(8,809)
Total other financing sources (uses)	-	(102,677)	(111,486)	(8,809)
Net change in fund balances	\$ -	\$ (102,677)	(87,323)	\$ (32,972)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			87,323	
<b>FUND BALANCE, END OF YEAR</b>			\$ -	

## KANE COUNTY, ILLINOIS

Probation Victim Services  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 10,000	\$ 10,000	\$ 9,222	\$ 778
Net investment income	-	-	177	(177)
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>9,399</u>	<u>601</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Professional Services	10,000	10,000	12,000	(2,000)
Total Contractual Services	<u>10,000</u>	<u>10,000</u>	<u>12,000</u>	<u>(2,000)</u>
Total Public Safety	<u>10,000</u>	<u>10,000</u>	<u>12,000</u>	<u>(2,000)</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>12,000</u>	<u>(2,000)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(2,601)	<u>\$ 2,601</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>17,219</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 14,618</u>	

## KANE COUNTY, ILLINOIS

Victim Impact Panel  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 25,000	\$ 25,000	\$ 8,840	\$ (16,160)
Net investment income	-	-	25	25
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>8,865</u>	<u>(16,135)</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Contractual/consulting services	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total Contractual Services	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total Public Safety	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	8,865	<u>\$ 8,865</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>27,029</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 35,894</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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ 125	\$ 125	\$ 76	\$ (49)
Miscellaneous	575	575	248	(327)
Total revenues	700	700	324	(376)
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Books and subscriptions	600	600	-	600
Miscellaneous supplies	100	100	1,616	(1,516)
Total Contractual Services	700	700	1,616	(916)
Total Public Safety	700	700	1,616	(916)
Total expenditures	700	700	1,616	(916)
Net change in fund balances	\$ -	\$ -	(1,292)	\$ 540
<b>FUND BALANCE, BEGINNING OF YEAR</b>			5,679	
<b>FUND BALANCE, END OF YEAR</b>			\$ 4,387	

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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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 4,412	\$ 4,412	\$ 4,336	\$ (76)
Charges for services	109,900	109,900	152,667	42,767
Reimbursements	1,660	1,660	-	(1,660)
Net investment income	-	-	2,927	2,927
	<u>115,972</u>	<u>115,972</u>	<u>159,930</u>	<u>43,958</u>
Total revenues	<u>115,972</u>	<u>115,972</u>	<u>159,930</u>	<u>43,958</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Direct Cremation	1,760	1,760	5,040	(3,280)
Conferences and meeting	4,000	4,000	2,153	1,847
Employee training	6,000	6,000	3,771	2,229
Employee mileage expense	500	500	-	500
General association dues	2,000	2,000	549	1,451
Miscellaneous contractual expenses	15,000	15,000	22,752	(7,752)
Total Contractual Services	<u>29,260</u>	<u>29,260</u>	<u>34,265</u>	<u>(5,005)</u>
Commodities				
Office supplies	3,500	3,500	1,752	1,748
Operating supplies	60,000	60,000	42,402	17,598
Uniform supplies	5,000	5,000	3,115	1,885
Body bags	6,250	6,250	1,361	4,889
Photography supplies	-	-	800	(800)
Total Commodities	<u>74,750</u>	<u>74,750</u>	<u>49,430</u>	<u>25,320</u>
Total Public Safety	<u>104,010</u>	<u>104,010</u>	<u>83,695</u>	<u>20,315</u>
<b>Capital Outlay</b>				
Automotive equipment	35,000	35,000	-	35,000
Special purpose equipment	-	-	9,476	(9,476)
Total capital outlay	<u>35,000</u>	<u>35,000</u>	<u>9,476</u>	<u>25,524</u>
Total expenditures	<u>139,010</u>	<u>139,010</u>	<u>93,171</u>	<u>45,839</u>
Net change in fund balances	<u>\$ (23,038)</u>	<u>\$ (23,038)</u>	66,759	<u>\$ 89,797</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>225,105</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 291,864</u>	

# KANE COUNTY, ILLINOIS

Animal Control  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Fines	\$ 2,500	\$ 2,500	\$ 1,339	\$ (1,161)
Charges for services	856,100	856,100	815,718	(40,382)
Reimbursements	10,000	10,000	14,179	4,179
Net investment income	2,000	2,000	10,850	8,850
Miscellaneous	1,100	1,100	2,913	1,813
	<u>871,700</u>	<u>871,700</u>	<u>844,999</u>	<u>(26,701)</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Personnel Services				
Salaries and wages	424,113	424,113	399,051	25,062
Overtime salaries	22,121	22,121	27,522	(5,401)
Total Personnel Services	<u>446,234</u>	<u>446,234</u>	<u>426,573</u>	<u>19,661</u>
Benefits				
Healthcare contribution	92,516	92,516	43,297	49,219
Dental contribution	3,609	3,609	1,691	1,918
FICA/SS contribution	34,137	34,137	31,513	2,624
IMRF contribution	34,866	34,866	32,122	2,744
Total Benefits	<u>165,128</u>	<u>165,128</u>	<u>108,623</u>	<u>56,505</u>
Contractual Services				
Contractual/consulting services	29,000	29,000	26,291	2,709
Veterinarian services	9,000	9,000	5,627	3,373
Software licensing cost	9,600	9,600	9,600	-
Cremation services	600	600	300	300
Disposal and water softener services	1,700	1,700	1,890	(190)
Janitorial services	3,000	3,000	1,136	1,864
Repairs and maintenance - roads	8,000	8,000	2,113	5,887
Repairs and maintenance - buildings	12,000	12,000	20,690	(8,690)
Repairs and maintenance - grounds	8,000	8,000	6,718	1,282
Repairs and maintenance - computers	2,000	2,000	4,444	(2,444)
Repairs and maintenance - copiers	4,000	4,000	738	3,262
Repairs and maintenance - communication equipment	4,000	4,000	96	3,904
Repairs and maintenance - equipment	6,000	6,000	6,796	(796)
Repairs and maintenance - vehicles	5,000	5,000	612	4,388
Liability insurance	8,864	8,864	8,864	-
Workers compensation	10,815	10,815	10,815	-
Unemployment claims	255	255	255	-
General advertising	4,000	4,000	935	3,065
General printing	500	500	220	280
Conferences and meetings	2,500	2,500	845	1,655
Employee training	7,000	7,000	1,283	5,717

## KANE COUNTY, ILLINOIS

Animal Control  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Employee mileage expense	\$ 2,500	\$ 2,500	\$ 1,200	\$ 1,300
General association dues	150	150	820	(670)
Employee medical expense	8,000	8,000	1,200	6,800
Miscellaneous contractual expense	2,000	2,000	-	2,000
<b>Total Contractual Services</b>	<u>148,484</u>	<u>148,484</u>	<u>113,488</u>	<u>34,996</u>
<b>Commodities</b>				
Office supplies	10,000	10,000	7,320	2,680
Operating supplies	17,000	17,000	30,578	(13,578)
Utilities - water	3,500	3,500	3,232	268
Animal care supplies	15,854	15,854	17,996	(2,142)
Cleaning supplies	5,000	5,000	3,268	1,732
Uniform supplies	4,000	4,000	3,329	671
Medical supplies and drugs	9,000	9,000	4,354	4,646
Utilities - natural gas	7,000	7,000	4,400	2,600
Utilities - electric	10,000	10,000	3,465	6,535
Fuel - vehicles	8,500	8,500	4,037	4,463
Telephone	10,000	10,000	8,948	1,052
<b>Total Commodities</b>	<u>99,854</u>	<u>99,854</u>	<u>90,927</u>	<u>8,927</u>
<b>Total Public Safety</b>	<u>859,700</u>	<u>859,700</u>	<u>739,611</u>	<u>120,089</u>
<b>Capital Outlay</b>				
Automotive equipment	12,000	12,000	-	12,000
<b>Total capital outlay</b>	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
<b>Total expenditures</b>	<u>871,700</u>	<u>871,700</u>	<u>739,611</u>	<u>132,089</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	105,388	<u>\$ 105,388</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>656,984</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 762,372</u>	

# KANE COUNTY, ILLINOIS

County Highway  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ 5,010,909	\$ 5,010,909	\$ 4,977,653	\$ (33,256)
Other taxes	-	-	6,671	6,671
Licenses and permits	365,000	365,000	449,648	84,648
Charges for services	34,750	34,750	11,928	(22,822)
Reimbursements	210,000	210,000	461,987	251,987
Net investment income	70,000	70,000	166,666	96,666
Miscellaneous	7,000	7,000	2,040	(4,960)
<b>Total revenues</b>	<b>5,697,659</b>	<b>5,697,659</b>	<b>6,076,593</b>	<b>378,934</b>
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Personnel Services				
Salaries and wages	2,740,558	2,740,558	2,258,646	481,912
Overtime salaries	50,275	50,275	98,073	(47,798)
<b>Total Personnel Services</b>	<b>2,790,833</b>	<b>2,790,833</b>	<b>2,356,719</b>	<b>434,114</b>
Benefits				
Healthcare contribution	614,093	614,093	404,364	209,729
Dental contribution	17,942	17,942	10,826	7,116
FICA/SS contribution	213,499	213,499	172,443	41,056
IMRF contribution	224,383	224,383	180,561	43,822
<b>Total Benefits</b>	<b>1,069,917</b>	<b>1,069,917</b>	<b>768,194</b>	<b>301,723</b>
Contractual Services				
Engineering services	782,775	782,775	678,369	104,406
Contractual/consulting services	187,617	187,617	210,569	(22,952)
Legal service	101,000	101,000	107,675	(6,675)
Medical/dental/hospital services	5,100	5,100	1,855	3,245
Northeast IL plan and metro services	32,143	32,143	27,143	5,000
Software licensing cost	109,098	109,098	37,906	71,192
Security services	6,000	6,000	20,564	(14,564)
Disposal and water softener services	25,000	25,000	23,944	1,056
Janitorial services	20,000	20,000	25,753	(5,753)
Repairs and maintenance - buildings	30,000	30,000	30,544	(544)
Repairs and maintenance - grounds	8,000	8,000	9,316	(1,316)
Repairs and maintenance - copiers	5,000	5,000	2,820	2,180
Repairs and maintenance - communication equipment	1,000	1,000	7,907	(6,907)
Repairs and maintenance - equipment	15,000	15,000	12,200	2,800
Vehicle lease	100,000	100,000	55,769	44,231
Repairs and maintenance - vehicles	36,000	36,000	27,251	8,749
Repairs and maintenance - office equipment	2,000	2,000	-	2,000
Liability insurance	57,278	57,278	57,278	-
Workers compensation	69,885	69,885	69,885	-
Unemployment claims	1,645	1,645	1,645	-

# KANE COUNTY, ILLINOIS

County Highway  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
General printing	\$ 3,000	\$ 3,000	\$ 150	\$ 2,850
Legal printing	4,000	4,000	2,652	1,348
Mapping	13,000	13,000	-	13,000
Conferences and meetings	28,100	28,100	9,244	18,856
Employee training	18,000	18,000	7,133	10,867
Employee mileage expense	6,500	6,500	1,713	4,787
General association dues	24,000	24,000	19,197	4,803
Miscellaneous contractual expenses	6,000	6,000	16,858	(10,858)
<b>Total Contractual Services</b>	<u>1,697,141</u>	<u>1,697,141</u>	<u>1,465,340</u>	<u>231,801</u>
<b>Commodities</b>				
Office supplies	22,500	22,500	13,850	8,650
Operating supplies	20,000	20,000	16,715	3,285
Postage	2,000	2,000	66	1,934
Books and subscriptions	1,500	1,500	473	1,027
Computer hardware - non capital	39,900	39,900	28,267	11,633
Buildings and grounds supplies	10,300	10,300	13,837	(3,537)
Liquid salt	15,300	15,300	-	15,300
Crushed stone	10,000	10,000	5,278	4,722
Sign material	55,000	55,000	33,533	21,467
Utilities - natural gas	45,000	45,000	25,893	19,107
Utilities - electric	38,000	38,000	21,790	16,210
Utilities - intersection lighting	145,000	145,000	121,724	23,276
Fuel - vehicles	325,000	325,000	120,430	204,570
Telephone	40,000	40,000	23,286	16,714
Cellular phone	22,000	22,000	16,931	5,069
<b>Total Commodities</b>	<u>791,500</u>	<u>791,500</u>	<u>442,073</u>	<u>349,427</u>
<b>Total Highways and Streets</b>	<u>6,349,391</u>	<u>6,349,391</u>	<u>5,032,326</u>	<u>1,317,065</u>
<b>Capital Outlay</b>				
Computer software - capital	425,000	425,000	23,839	401,161
Automotive equipment	676,300	676,300	297,380	378,920
Office furniture	40,000	40,000	80,247	(40,247)
Copiers	12,000	12,000	-	12,000
Machinery and equipment	353,653	353,653	284,890	68,763
Special purpose equipment	30,000	30,000	28,000	2,000
Building improvements	487,586	487,586	316,199	171,387
Road construction	12,473	12,473	2,874	9,599
Highway right of way	100,000	100,000	16,151	83,849
<b>Total capital outlay</b>	<u>2,137,012</u>	<u>2,137,012</u>	<u>1,049,580</u>	<u>1,087,432</u>
<b>Total expenditures</b>	<u>8,486,403</u>	<u>8,486,403</u>	<u>6,081,906</u>	<u>2,404,497</u>
 Excess (deficiency) of revenues over expenditures	 <u>(2,788,744)</u>	 <u>(2,788,744)</u>	 <u>(5,313)</u>	 <u>2,783,431</u>

## KANE COUNTY, ILLINOIS

County Highway  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)
Transfers out	(185,260)	(185,260)	(185,260)	-
Total other financing sources (uses)	(85,260)	(85,260)	(185,260)	(100,000)
Net change in fund balances	\$ (2,874,004)	\$ (2,874,004)	(190,573)	\$ 2,683,431
<b>FUND BALANCE, BEGINNING OF YEAR</b>			11,562,195	
<b>FUND BALANCE, END OF YEAR</b>			\$ 11,371,622	

# KANE COUNTY, ILLINOIS

County Bridge  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ 312,695	\$ 312,695	\$ 310,489	\$ (2,206)
Other taxes	-	-	436	436
Reimbursements	15,000	15,000	-	(15,000)
Net investment income	3,000	3,000	6,016	3,016
	<u>330,695</u>	<u>330,695</u>	<u>316,941</u>	<u>(13,754)</u>
Total revenues				
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Contractual services				
Bridge inspection	410,000	410,000	565,263	(155,263)
Total Contractual services	<u>410,000</u>	<u>410,000</u>	<u>565,263</u>	<u>(155,263)</u>
Total Highways and Streets	<u>410,000</u>	<u>410,000</u>	<u>565,263</u>	<u>(155,263)</u>
Total expenditures	<u>410,000</u>	<u>410,000</u>	<u>565,263</u>	<u>(155,263)</u>
Net change in fund balances	<u>\$ (79,305)</u>	<u>\$ (79,305)</u>	<u>(248,322)</u>	<u>\$ (155,263)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>496,867</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 248,545</u>	

# KANE COUNTY, ILLINOIS

Motor Fuel Tax  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Other taxes	\$ 8,250,000	\$ 8,250,000	\$ 11,424,983	\$ 3,174,983
Grants	-	-	5,759,635	5,759,635
Reimbursements	775,341	775,341	-	(775,341)
Net investment income	175,000	175,000	311,974	136,974
	<u>9,200,341</u>	<u>9,200,341</u>	<u>17,496,592</u>	<u>8,296,251</u>
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Personnel Services				
Salaries and wages	2,418,873	2,418,873	2,137,078	281,795
Overtime salaries	231,265	231,265	91,059	140,206
Total Personnel Services	<u>2,650,138</u>	<u>2,650,138</u>	<u>2,228,137</u>	<u>422,001</u>
Benefits				
Healthcare contribution	71,035	71,035	70,448	587
Dental contribution	2,724	2,724	2,437	287
FICA/SS contribution	202,736	202,736	162,668	40,068
IMRF contribution	213,072	213,072	171,895	41,177
Teamsters contribution	576,810	576,810	464,420	112,390
Total Benefits	<u>1,066,377</u>	<u>1,066,377</u>	<u>871,868</u>	<u>194,509</u>
Contractual Services				
Engineering services	608,000	608,000	902,304	(294,304)
Debt administration costs	550	550	550	-
Liability insurance	50,555	50,555	50,555	-
Workers compensation	61,682	61,682	61,682	-
Unemployment claims	1,452	1,452	1,452	-
Total Contractual Services	<u>722,239</u>	<u>722,239</u>	<u>1,016,543</u>	<u>(294,304)</u>
Total Highway and Streets	<u>4,438,754</u>	<u>4,438,754</u>	<u>4,116,548</u>	<u>322,206</u>
<b>Capital Outlay</b>				
Road construction	5,794,787	5,794,787	1,200	5,793,587
Highway right of way	250,000	250,000	-	250,000
Total Capital Outlay	<u>6,044,787</u>	<u>6,044,787</u>	<u>1,200</u>	<u>6,043,587</u>
Total expenditures	<u>10,483,541</u>	<u>10,483,541</u>	<u>4,117,748</u>	<u>6,365,793</u>
Excess (deficiency) of revenues over expenditures	<u>(1,283,200)</u>	<u>(1,283,200)</u>	<u>13,378,844</u>	<u>14,662,044</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	\$ (3,599,801)	\$ (3,599,801)	\$ (3,599,801)	\$ -
Total other financing sources (uses)	<u>(3,599,801)</u>	<u>(3,599,801)</u>	<u>(3,599,801)</u>	<u>-</u>
Net change in fund balances	<u>\$ (4,883,001)</u>	<u>\$ (4,883,001)</u>	<u>9,779,043</u>	<u>\$ 14,662,044</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>20,093,669</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 29,872,712</u>	

## KANE COUNTY, ILLINOIS

County Highway Matching  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ 65,125	\$ 65,125	\$ 64,660	\$ (465)
Other taxes	-	-	102	102
Net investment income	1,000	1,000	4,405	3,405
	<u>66,125</u>	<u>66,125</u>	<u>69,167</u>	<u>3,042</u>
Total revenues				
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Commodities				
Rock salt	67,270	67,270	-	67,270
Total Commodities	<u>67,270</u>	<u>67,270</u>	<u>-</u>	<u>67,270</u>
Total Highways and Streets	<u>67,270</u>	<u>67,270</u>	<u>-</u>	<u>67,270</u>
Total expenditures	<u>67,270</u>	<u>67,270</u>	<u>-</u>	<u>67,270</u>
Net change in fund balances	<u>\$ (1,145)</u>	<u>\$ (1,145)</u>	<u>69,167</u>	<u>\$ 70,312</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>268,700</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 337,867</u>	

# KANE COUNTY, ILLINOIS

Motor Fuel Local Option  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Other taxes	\$ 9,800,000	\$ 9,800,000	\$ 8,414,019	\$ (1,385,981)
Reimbursements	155,000	155,000	129,277	(25,723)
Net investment income	100,000	100,000	255,936	155,936
	<u>10,055,000</u>	<u>10,055,000</u>	<u>8,799,232</u>	<u>(1,255,768)</u>
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Contractual Services				
Engineering services	1,125,000	1,125,000	850,519	274,481
Repairs and maintenance - roads	30,000	30,000	10,720	19,280
Repairs and maintenance - bridges	2,749,934	2,749,934	1,324,482	1,425,452
Repairs and maintenance - cracksealing	550,000	550,000	431,577	118,423
Repairs and maintenance - pavement mark	1,100,000	1,100,000	928,494	171,506
Repairs and maintenance - resurfacing	6,250,000	6,250,000	5,594,752	655,248
Pavement preservation	750,000	750,000	479,438	270,562
Total Contractual Services	<u>12,554,934</u>	<u>12,554,934</u>	<u>9,619,982</u>	<u>2,934,952</u>
Commodities				
Uniform supplies	22,000	22,000	23,280	(1,280)
Vehicle parts/supplies	120,000	120,000	135,972	(15,972)
Equipment parts/supplies	80,000	80,000	74,063	5,937
Tools	13,000	13,000	13,404	(404)
Rock salt	1,160,000	1,160,000	844,899	315,101
Culverts	12,000	12,000	5,853	6,147
Road material	50,000	50,000	26,621	23,379
Traffic markers and barricades	10,000	10,000	-	10,000
Utilities - intersection lighting	865,000	865,000	576,330	288,670
Total Commodities	<u>2,332,000</u>	<u>2,332,000</u>	<u>1,700,422</u>	<u>631,578</u>
Total Highways and Streets	<u>14,886,934</u>	<u>14,886,934</u>	<u>11,320,404</u>	<u>3,566,530</u>
<b>Capital Outlay</b>				
Road construction	1,350,000	1,350,000	783,115	566,885
Bridge construction	1,000,000	1,000,000	-	1,000,000
Highway right of way	15,000	15,000	-	15,000
Total Capital Outlay	<u>2,365,000</u>	<u>2,365,000</u>	<u>783,115</u>	<u>1,581,885</u>
Total expenditures	<u>17,251,934</u>	<u>17,251,934</u>	<u>12,103,519</u>	<u>5,148,415</u>
Excess (deficiency) of revenues over expenditures	<u>(7,196,934)</u>	<u>(7,196,934)</u>	<u>(3,304,287)</u>	<u>3,892,647</u>

## KANE COUNTY, ILLINOIS

Motor Fuel Local Option  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	\$ (56,242)	\$ (56,242)	\$ (56,241)	\$ 1
Total other financing sources (uses)	(56,242)	(56,242)	(56,241)	1
Net change in fund balances	\$ (7,253,176)	\$ (7,253,176)	(3,360,528)	\$ 3,892,648
<b>FUND BALANCE, BEGINNING OF YEAR</b>			17,243,445	
<b>FUND BALANCE, END OF YEAR</b>			\$ 13,882,917	

# KANE COUNTY, ILLINOIS

County Health  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ 1,972,455	\$ 1,972,455	\$ 1,959,327	\$ (13,128)
Other taxes	-	-	2,608	2,608
Licenses and permits	1,275,978	1,275,978	1,208,358	(67,620)
Grants	2,344,995	4,719,384	4,768,051	48,667
Charges for services	110,840	110,840	68,079	(42,761)
Reimbursements	50,585	277,443	12,375	(265,068)
Net investment income	20,000	20,000	114,816	94,816
Miscellaneous	-	-	1,734	1,734
<b>Total revenues</b>	<b>5,774,853</b>	<b>8,376,100</b>	<b>8,135,348</b>	<b>(240,752)</b>
<b>EXPENDITURES</b>				
<b>Health and Welfare</b>				
Personnel Services				
Salaries and wages	3,596,384	5,607,400	3,405,603	2,201,797
Overtime salaries	-	74,754	69,360	5,394
<b>Total Personnel Services</b>	<b>3,596,384</b>	<b>5,682,154</b>	<b>3,474,963</b>	<b>2,207,191</b>
Benefits				
Healthcare contribution	606,358	919,752	636,489	283,263
Dental contribution	22,030	25,340	20,155	5,185
FICA/SS contribution	275,132	435,102	253,500	181,602
IMRF contribution	282,818	437,624	265,389	172,235
<b>Total Benefits</b>	<b>1,186,338</b>	<b>1,817,818</b>	<b>1,175,533</b>	<b>642,285</b>
Contractual Services				
Contractual/consulting services	354,691	6,988,560	5,304,358	1,684,202
Software licensing cost	92,230	92,230	79,760	12,470
X-rays	1,000	1,000	297	703
Lab services	12,000	12,000	3,116	8,884
Disposal and water softener services	4,500	4,500	2,495	2,005
Janitorial services	7,720	7,720	4,533	3,187
Repairs and maintenance - buildings	31,902	37,902	36,984	918
Repairs and maintenance - grounds	2,500	2,500	-	2,500
Building space rental	18,920	18,920	16,789	2,131
Repairs and maintenance - vehicles	4,000	4,000	7,173	(3,173)
Repairs and maintenance - office equipment	17,100	17,100	11,115	5,985
Liability insurance	75,172	79,463	79,463	-
Workers compensation	91,717	92,146	92,146	-
Unemployment claims	2,166	14,233	14,233	-
General advertising	500	2,500	825	1,675
Conferences and meetings	16,985	44,645	13,446	31,199
Employee training	18,362	18,362	971	17,391
Employee mileage expense	34,338	38,896	6,806	32,090
General association dues	38,550	38,550	24,465	14,085
<b>Total Contractual Services</b>	<b>824,353</b>	<b>7,515,227</b>	<b>5,698,975</b>	<b>1,816,252</b>

# KANE COUNTY, ILLINOIS

County Health  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 8,896	\$ 12,196	\$ 7,969	\$ 4,227
Operating supplies	140,134	2,230,773	1,792,224	438,549
Postage	100	100	-	100
Books and subscriptions	3,685	3,685	2,246	1,439
Computer software - non - capital	4,688	12,688	4,513	8,175
Computer hardware - non - capital	8,200	64,000	77,999	(13,999)
Printing supplies	-	-	2,453	(2,453)
Cleaning supplies	500	500	-	500
Medical supplies and drugs	168,986	384,269	218,614	165,655
Utilities - electric	7,766	7,766	1,850	5,916
Fuel - vehicles	6,950	6,950	2,107	4,843
Telephone	98,251	98,251	102,104	(3,853)
Total Commodities	448,156	2,821,178	2,212,079	609,099
Total Health and Welfare	6,055,231	17,836,377	12,561,550	5,274,827
<b>Capital Outlay</b>				
Automotive Equipment	38,000	38,000	33,120	4,880
Special purpose equipment	-	19,000	-	19,000
Total capital outlay	38,000	57,000	33,120	23,880
 Total expenditures	6,093,231	17,893,377	12,594,670	5,298,707
 Excess (deficiency) of revenues over expenditures	(318,378)	(9,517,277)	(4,459,322)	5,057,955
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	9,198,899	9,198,899	-
Total other financing sources (uses)	-	9,198,899	9,198,899	-
 Net change in fund balances	\$ (318,378)	\$ (318,378)	4,739,577	\$ 5,057,955
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			5,519,964	
 <b>FUND BALANCE, END OF YEAR</b>			\$ 10,259,541	

# KANE COUNTY, ILLINOIS

Kane Kares  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 367,472	\$ 367,472	\$ 124,420	\$ (243,052)
Net investment income	3,000	3,000	11,243	8,243
Miscellaneous	-	-	1,411	1,411
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	370,472	370,472	137,074	(233,398)
<b>EXPENDITURES</b>				
<b>Health and Welfare</b>				
Personnel Services				
Salaries and wages	333,947	320,165	351,421	(31,256)
Overtime salaries	-	-	1,142	(1,142)
Total Personnel Services	<hr/>	<hr/>	<hr/>	<hr/>
	333,947	320,165	352,563	(32,398)
Benefits				
Healthcare contribution	71,344	64,627	62,727	1,900
Dental contribution	2,218	2,218	1,613	605
FICA/SS contribution	25,548	24,494	26,929	(2,435)
IMRF contribution	26,850	25,742	28,212	(2,470)
Total Benefits	<hr/>	<hr/>	<hr/>	<hr/>
	125,960	117,081	119,481	(2,400)
Contractual Services				
Contractual/consulting services	25,365	46,602	46,241	361
Building space rental	24,206	24,206	17,707	6,499
Liability insurance	6,980	6,571	6,571	-
Workers compensation	8,517	8,099	8,099	-
Unemployment claims	202	207	207	-
Conferences and meetings	1,100	6,213	7,642	(1,429)
Employee training	10,056	10,056	5,109	4,947
Employee mileage expense	5,043	5,043	2,497	2,546
General association dues	180	180	585	(405)
Total Contractual Services	<hr/>	<hr/>	<hr/>	<hr/>
	81,649	107,177	94,658	12,519
Commodities				
Office supplies	264	264	-	264
Operating supplies	13,169	10,302	3,976	6,326
Telephone	3,628	3,628	3,628	-
Total Commodities	<hr/>	<hr/>	<hr/>	<hr/>
	17,061	14,194	7,604	6,590
Total Health and Welfare	<hr/>	<hr/>	<hr/>	<hr/>
	558,617	558,617	574,306	(15,689)
Total expenditures	<hr/>	<hr/>	<hr/>	<hr/>
	558,617	558,617	574,306	(15,689)
Excess (deficiency) of revenues over expenditures	<hr/>	<hr/>	<hr/>	<hr/>
	(188,145)	(188,145)	(437,232)	249,087

## KANE COUNTY, ILLINOIS

Kane Kares  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 188,145	\$ 188,145	\$ 188,145	\$ -
Total other financing sources (uses)	<u>188,145</u>	<u>188,145</u>	<u>188,145</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(249,087)	<u>\$ 249,087</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>740,755</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 491,668</u>	

## KANE COUNTY, ILLINOIS

Veterans' Commission  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Property taxes	\$ 305,400	\$ 305,400	\$ 303,338	\$ (2,062)
Other taxes	-	-	391	391
Net investment income	11,115	11,115	10,540	(575)
Miscellaneous	945	945	1,098	153
	<u>317,460</u>	<u>317,460</u>	<u>315,367</u>	<u>(2,093)</u>
Total revenues				
<b>EXPENDITURES</b>				
<b>Health and Welfare</b>				
Personnel Services				
Salaries and wages	194,547	194,547	194,558	(11)
Total Personnel Services	<u>194,547</u>	<u>194,547</u>	<u>194,558</u>	<u>(11)</u>
Benefits				
Healthcare contribution	57,161	57,161	51,495	5,666
Dental contribution	1,623	1,623	1,454	169
FICA/SS contribution	14,883	14,883	14,051	832
IMRF contribution	15,642	15,642	14,716	926
Total Benefits	<u>89,309</u>	<u>89,309</u>	<u>81,716</u>	<u>7,593</u>
Contractual Services				
Repairs and maintenance - copiers	405	405	196	209
Liability insurance	4,067	4,067	4,067	-
Workers compensation	4,961	4,961	4,961	-
Unemployment claims	117	117	117	-
Conferences and meetings	1,312	1,312	91	1,221
Employee training	11,314	11,314	2,647	8,667
Employee mileage expense	887	887	351	536
General association dues	500	500	240	260
Miscellaneous contractual expense	24,000	24,000	-	24,000
Total Contractual Services	<u>47,563</u>	<u>47,563</u>	<u>12,670</u>	<u>34,893</u>
Commodities				
Office supplies	410	410	315	95
Books and subscriptions	246	246	256	(10)
Computer software - non capital	350	350	-	350
Computer hardware - non capital	-	-	146	(146)
Telephone	1,600	1,600	1,395	205
Cellular phone	480	480	-	480
Total Commodities	<u>3,086</u>	<u>3,086</u>	<u>2,112</u>	<u>974</u>
Total Health and Welfare	<u>334,505</u>	<u>334,505</u>	<u>291,056</u>	<u>43,449</u>

## KANE COUNTY, ILLINOIS

Veterans' Commission  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Capital Outlay</b>				
Computer software license cost	\$ -	\$ -	\$ 175	\$ 175
Total capital outlay	-	-	175	175
 Total expenditures	 334,505	 334,505	 291,231	 43,624
 Net change in fund balances	 <u>\$ (17,045)</u>	 <u>\$ (17,045)</u>	 24,136	 <u>\$ (45,717)</u>
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 731,555	
 <b>FUND BALANCE, END OF YEAR</b>			 <u>\$ 755,691</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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 8,000	\$ 8,000	\$ -	\$ (8,000)
Net investment income	-	-	1	1
	8,000	8,000	1	(7,999)
<b>EXPENDITURES</b>				
<b>General Government</b>				
Contractual Services				
Conferences and meetings	8,000	8,000	127	7,873
Total Contractual Services	8,000	8,000	127	7,873
Total General Government	8,000	8,000	127	7,873
Total expenditures	8,000	8,000	127	7,873
Net change in fund balances	\$ -	\$ -	(126)	\$ (126)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			162	
<b>FUND BALANCE, END OF YEAR</b>			\$ 36	

## KANE COUNTY, ILLINOIS

Web Technical Services  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Net investment income	\$ -	\$ -	\$ 7,255	\$ 7,255
Total revenues	-	-	7,255	7,255
<b>EXPENDITURES</b>				
<b>General Government</b>				
Contractual Services				
Contractual/consulting services	140,000	140,000	50,663	89,337
Software licensing cost	157,500	157,500	130,248	27,252
Total Contractual Services	297,500	297,500	180,911	116,589
Total General Government	297,500	297,500	180,911	116,589
Total expenditures	297,500	297,500	180,911	116,589
Excess (deficiency) of revenues over expenditures	(297,500)	(297,500)	(173,656)	116,589
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	297,500	297,500	297,500	-
Total other financing sources (uses)	297,500	297,500	297,500	-
Net change in fund balances	\$ -	\$ -	123,844	\$ 116,589
<b>FUND BALANCE, BEGINNING OF YEAR</b>			319,931	
<b>FUND BALANCE, END OF YEAR</b>			\$ 443,775	

## 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 1,321,505	\$ 1,321,505	\$ 1,320,587	\$ (918)
Reimbursements	592,000	592,000	401,760	(190,240)
Total revenues	<u>1,913,505</u>	<u>1,913,505</u>	<u>1,722,347</u>	<u>(191,158)</u>
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Personnel Services				
Salaries and wages	134,824	134,824	119,444	15,380
Benefits				
Healthcare contribution	15,934	15,934	10,071	5,863
Dental contribution	883	883	541	342
FICA/SS contribution	10,314	10,314	8,781	1,533
IMRF contribution	10,840	10,840	9,190	1,650
Total Benefits	<u>37,971</u>	<u>37,971</u>	<u>28,583</u>	<u>9,388</u>
Contractual Services				
Notary services	50	50	32	18
Professional services	1,040	1,040	3,887	(2,847)
Janitorial services	1,153	1,153	288	865
Repairs and maintenance - buildings	127	127	-	127
Repairs and maintenance - copiers	153	153	88	65
Building space rental	15,888	15,888	5,122	10,766
Repairs and maintenance - vehicles	200	200	134	66
Liability insurance	2,818	2,818	2,810	8
Workers compensation	3,438	3,438	3,418	20
Unemployment claims	81	81	78	3
General printing	1,000	1,000	-	1,000
Legal printing	300	300	142	158
Conferences and meetings	500	500	341	159
Employee training	5,000	5,000	4,116	884
Miscellaneous contractual expense	1,681,395	1,681,395	1,858,055	(176,660)
Total Contractual Services	<u>1,713,143</u>	<u>1,713,143</u>	<u>1,878,511</u>	<u>(165,368)</u>
Commodities				
Office supplies	400	400	21,016	(20,616)
Operating supplies	846	846	3	843
Postage	100	100	66	34
Printing supplies	170	170	-	170
Utilities - water	254	254	-	254
Utilities - natural gas	1,065	1,065	28	1,037
Utilities - electric	1,065	1,065	51	1,014

## 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, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Fuel - vehicles	\$ 125	\$ 125	\$ 104	\$ 21
Telephone	698	698	388	310
Cellular phone	165	165	185	(20)
Internet	879	879	55	824
Total Commodities	5,767	5,767	21,896	(16,129)
Total Development Housing and Economic Development	1,891,705	1,891,705	2,048,434	(156,729)
Total expenditures	1,891,705	1,891,705	2,048,434	(156,729)
 Excess (deficiency) of revenues over expenditures	 21,800	 21,800	 (326,087)	 (347,887)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(21,800)	(21,800)	(21,800)	-
Total other financing sources (uses)	(21,800)	(21,800)	(21,800)	-
 Net change in fund balances	 \$ -	 \$ -	 (347,887)	 \$ (347,887)
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 -	
<b>FUND BALANCE (DEFICIT), END OF YEAR</b>			 \$ (347,887)	

# KANE COUNTY, ILLINOIS

HOME Program  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 845,914	\$ 845,914	\$ 1,648,919	\$ 803,005
Miscellaneous	175,000	175,000	394,278	219,278
Total revenues	<u>1,020,914</u>	<u>1,020,914</u>	<u>2,043,197</u>	<u>1,022,283</u>
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Personnel Services				
Salaries and wages	55,869	55,869	53,225	2,644
Benefits				
Healthcare contribution	3,370	3,370	2,652	718
Dental contribution	296	296	267	29
FICA/SS contribution	4,274	4,274	4,033	241
IMRF contribution	4,492	4,492	4,224	268
Total Benefits	<u>12,432</u>	<u>12,432</u>	<u>11,176</u>	<u>1,256</u>
Contractual Services				
Professional services	221	221	1,055	(834)
Janitorial services	245	245	83	162
Repairs and maintenance - buildings	27	27	-	27
Repairs and maintenance - copiers	33	33	18	15
Building space rental	3,375	3,375	1,571	1,804
Repairs and maintenance - vehicles	200	200	36	164
Liability insurance	1,168	1,168	1,168	-
Workers compensation	1,425	1,425	1,425	-
Unemployment claims	34	34	34	-
General printing	450	450	-	450
Legal printing	300	300	142	158
Conferences and meetings	550	550	138	412
Employee training	5,000	5,000	-	5,000
Miscellaneous contractual expense	938,129	938,129	2,012,192	(1,074,063)
Total Contractual Services	<u>951,157</u>	<u>951,157</u>	<u>2,017,862</u>	<u>(1,066,705)</u>
Commodities				
Office supplies	135	135	4,000	(3,865)
Operating supplies	180	180	1	179
Postage	100	100	-	100
Utilities - water	54	54	-	54
Utilities - natural gas	226	226	8	218
Utilities - electric	226	226	16	210
Fuel - vehicles	125	125	13	112
Telephone	148	148	86	62
Cellular phone	75	75	75	-
Internet	187	187	21	166
Total Commodities	<u>1,456</u>	<u>1,456</u>	<u>4,220</u>	<u>(2,764)</u>

## KANE COUNTY, ILLINOIS

HOME Program  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Total Development Housing and Economic Development	\$ 1,020,914	\$ 1,020,914	\$ 2,086,483	\$ (1,065,569)
Total expenditures	1,020,914	1,020,914	2,086,483	(1,065,569)
Net change in fund balances	\$ -	\$ -	(43,286)	\$ 2,087,852
<b>FUND BALANCE, BEGINNING OF YEAR</b>			165,833	
<b>FUND BALANCE, END OF YEAR</b>			\$ 122,547	

# 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 111,945	\$ 111,945	\$ 136,703	\$ 24,758
Miscellaneous	22,192	22,192	24,144	1,952
Total revenues	<u>134,137</u>	<u>134,137</u>	<u>160,847</u>	<u>26,710</u>
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Personnel Services				
Salaries and wages	57,518	57,518	83,212	(25,694)
Benefits				
Healthcare contribution	7,608	7,608	10,919	(3,311)
Dental contribution	506	506	735	(229)
FICA/SS contribution	4,401	4,401	6,030	(1,629)
IMRF contribution	4,625	4,625	6,322	(1,697)
Total Benefits	<u>17,140</u>	<u>17,140</u>	<u>24,006</u>	<u>(6,866)</u>
Contractual Services				
Contractual/Consulting services	70,751	70,751	31,082	39,669
Software licensing cost	-	-	525	(525)
Professional services	275	275	3,134	(2,859)
Janitorial services	305	305	296	9
Repairs and maintenance - buildings	34	34	-	34
Repairs and maintenance - copiers	41	41	35	6
Building space rental	4,206	4,206	5,385	(1,179)
Liability insurance	1,203	1,203	1,203	-
Workers compensation	1,467	1,467	1,467	-
Unemployment claims	35	35	35	-
Legal printing	50	50	-	50
Conferences and meetings	200	200	3	197
Employee training	1,000	1,000	-	1,000
Total Contractual Services	<u>79,567</u>	<u>79,567</u>	<u>43,165</u>	<u>36,402</u>
Commodities				
Office supplies	274	274	14,231	(13,957)
Operating supplies	224	224	3	221
Computer hardware - non-capital	-	-	2,476	(2,476)
Subscription databases	-	-	20,220	(20,220)
Utilities - water	67	67	-	67
Utilities - natural gas	282	282	29	253
Utilities - electric	282	282	54	228
Telephone	185	185	294	(109)
Cellular phone	165	165	50	115
Internet	233	233	74	159
Total Commodities	<u>1,712</u>	<u>1,712</u>	<u>37,431</u>	<u>(35,719)</u>

## KANE COUNTY, ILLINOIS

Homeless Management Information Systems  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Total Development Housing and Economic Development	\$ 155,937	\$ 155,937	\$ 187,814	\$ (31,877)
Total expenditures	155,937	155,937	187,814	(31,877)
Excess (deficiency) of revenues over expenditures	(21,800)	(21,800)	(26,967)	(5,167)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	21,800	21,800	21,800	-
Total other financing sources (uses)	21,800	21,800	21,800	-
Net change in fund balances	\$ -	\$ -	(5,167)	\$ (5,167)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			35,287	
<b>FUND BALANCE, END OF YEAR</b>			\$ 30,120	

## 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 329,584	\$ 329,584	\$ 319,458	\$ (10,126)
Miscellaneous	-	-	36,921	36,921
<b>Total revenues</b>	<b>329,584</b>	<b>329,584</b>	<b>356,379</b>	<b>26,795</b>
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Lead Hazard Control Program				
Contractual Services				
Grant services	29,621	29,621	-	29,621
<b>Total Contractual Services</b>	<b>29,621</b>	<b>29,621</b>	<b>-</b>	<b>29,621</b>
<b>Total Lead Hazard Control Program</b>	<b>29,621</b>	<b>29,621</b>	<b>-</b>	<b>29,621</b>
Neighborhood Stabilization Program				
Personnel Services				
Salaries and wages	8,504	8,504	4,449	4,055
Benefits				
Dental contribution	55	55	28	27
FICA/SS contribution	651	651	340	311
IMRF contribution	684	684	351	333
<b>Total Benefits</b>	<b>1,390</b>	<b>1,390</b>	<b>719</b>	<b>671</b>
Contractual Services				
Liability insurance	178	178	186	(8)
Workers compensation	217	217	237	(20)
Unemployment claims	6	6	9	(3)
Grant services	69,289	69,289	2	69,287
<b>Total Contractual Services</b>	<b>69,690</b>	<b>69,690</b>	<b>434</b>	<b>69,256</b>
<b>Total Neighborhood Stabilization Program</b>	<b>79,584</b>	<b>79,584</b>	<b>5,602</b>	<b>73,982</b>
National Foreclosure Settlement				
Personnel Services				
Salaries and wages	8,979	8,979	7,234	1,745
Benefits				
Healthcare contribution	309	309	346	(37)
Dental contribution	48	48	28	20
FICA/SS contribution	687	687	549	138
IMRF contribution	722	722	572	150
<b>Total Benefits</b>	<b>1,766</b>	<b>1,766</b>	<b>1,495</b>	<b>271</b>
Contractual Services				
Liability insurance	188	188	188	-
Workers compensation	229	229	229	-
Unemployment claims	6	6	6	-
<b>Total Contractual Services</b>	<b>423</b>	<b>423</b>	<b>423</b>	<b>-</b>
<b>Total National Foreclosure Settlement</b>	<b>11,168</b>	<b>11,168</b>	<b>9,152</b>	<b>2,016</b>

## 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
St. Charles Housing Trust Fund				
Personnel Services				
Salaries and wages	\$ -	\$ -	\$ 1,510	\$ (1,510)
Benefits				
Healthcare contribution	-	-	188	(188)
Dental contribution	-	-	9	(9)
FICA/SS contribution	-	-	115	(115)
IMRF contribution	-	-	121	(121)
Total Benefits	-	-	433	(433)
Contractual Services				
Miscellaneous contractual expenses	240,000	240,000	104,651	135,349
Total Contractual Services	240,000	240,000	104,651	135,349
Total St. Charles Housing Trust Fund	240,000	240,000	106,594	133,406
Homeless Lodging				
Contractual Services				
Miscellaneous contractual expenses	-	-	238,188	(238,188)
Total Contractual Services	-	-	238,188	(238,188)
Total Homeless Lodging	-	-	238,188	(238,188)
Total Development Housing and Economic Development	360,373	360,373	359,536	837
Total expenditures	360,373	360,373	359,536	837
Net change in fund balances	<u>\$ (30,789)</u>	<u>\$ (30,789)</u>	(3,157)	<u>\$ 27,632</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			33,231	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 30,074</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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Grants	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Net investment income	110	110	756	646
<b>Total revenues</b>	<b>10,110</b>	<b>10,110</b>	<b>756</b>	<b>(9,354)</b>
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
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
<b>Total expenditures</b>	<b>30,110</b>	<b>30,110</b>	<b>-</b>	<b>30,110</b>
Net change in fund balances	<b>\$ (20,000)</b>	<b>\$ (20,000)</b>	756	<b>\$ 20,756</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			49,687	
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 50,443</b>	

## KANE COUNTY, ILLINOIS

Neighborhood Stabilization Program  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Reimbursements	\$ 9,497	\$ 9,497	\$ 27,035	\$ 17,538
Total revenues	9,497	9,497	27,035	17,538
<b>EXPENDITURES</b>				
Total expenditures	-	-	-	-
Net change in fund balances	\$ 9,497	\$ 9,497	27,035	\$ 17,538
<b>FUND BALANCE, BEGINNING OF YEAR</b>			25,503	
<b>FUND BALANCE, END OF YEAR</b>			\$ 52,538	

## 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 51,552	\$ 51,552	\$ 51,550	\$ (2)
Miscellaneous	24,300	24,300	24,300	-
<b>Total revenues</b>	<u>75,852</u>	<u>75,852</u>	<u>75,850</u>	<u>(2)</u>
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Personnel Services				
Salaries and wages	33,145	33,145	33,449	(304)
Benefits				
Healthcare contribution	4,035	4,035	4,465	(430)
Dental contribution	262	262	258	4
FICA/SS contribution	2,536	2,536	2,463	73
IMRF contribution	2,665	2,665	2,576	89
<b>Total Benefits</b>	<u>9,498</u>	<u>9,498</u>	<u>9,762</u>	<u>(264)</u>
Contractual Services				
Contractual/consulting services	27,000	27,000	12,750	14,250
Professional services	150	150	751	(601)
Janitorial services	166	166	131	35
Repairs and maintenance - buildings	18	18	-	18
Repairs and maintenance - copiers	22	22	14	8
Building space rental	2,285	2,285	2,353	(68)
Liability insurance	693	693	693	-
Workers compensation	846	846	846	-
Unemployment claims	20	20	20	-
Legal printing	100	100	-	100
Conferences and meetings	150	150	-	150
<b>Total Contractual Services</b>	<u>31,450</u>	<u>31,450</u>	<u>17,558</u>	<u>13,892</u>

## KANE COUNTY, ILLINOIS

Continuum of Care Planning Grant  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities				
Office supplies	\$ 934	\$ 934	\$ 3,149	\$ (2,215)
Operating supplies	122	122	1	121
Utilities - water	36	36	-	36
Utilities - natural gas	153	153	12	141
Utilities - electric	153	153	22	131
Telephone	100	100	115	(15)
Cellular phone	135	135	51	84
Internet	126	126	32	94
Total commodities	<u>1,759</u>	<u>1,759</u>	<u>3,382</u>	<u>(1,623)</u>
Total Development Housing and Economic Development	<u>75,852</u>	<u>75,852</u>	<u>64,151</u>	<u>11,701</u>
Total expenditures	<u>75,852</u>	<u>75,852</u>	<u>64,151</u>	<u>11,701</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	11,699	<u>\$ 11,699</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>4,401</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 16,100</u>	

## KANE COUNTY, ILLINOIS

Elgin CDBG  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 344,650	\$ 344,650	\$ 439,980	\$ 95,330
Total revenues	<u>344,650</u>	<u>344,650</u>	<u>439,980</u>	<u>95,330</u>
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Personnel Services				
Salaries and wages	85,030	85,030	77,909	7,121
Benefits				
Healthcare contribution	10,347	10,347	10,200	147
Dental contribution	584	584	428	156
FICA/SS contribution	6,505	6,505	5,942	563
IMRF contribution	6,837	6,837	6,221	616
Total Benefits	<u>24,273</u>	<u>24,273</u>	<u>22,791</u>	<u>1,482</u>
Contractual Services				
Professional services	377	377	1,804	(1,427)
Janitorial services	418	418	160	258
Repairs and maintenance - buildings	46	46	-	46
Repairs and maintenance - copiers	56	56	31	25
Building space rental	5,763	5,763	2,954	2,809
Repairs and maintenance - vehicles	200	200	74	126
Liability insurance	1,778	1,778	1,778	-
Workers compensation	2,169	2,169	2,169	-
Unemployment claims	52	52	52	-
Legal printing	150	150	330	(180)
Conferences and meetings	100	100	5	95
Miscellaneous contractual expenses	222,009	222,009	323,690	(101,681)
Total Contractual Services	<u>233,118</u>	<u>233,118</u>	<u>333,047</u>	<u>(99,929)</u>
Commodities				
Office supplies	196	196	7,172	(6,976)
Operating supplies	307	307	2	305
Utilities - water	92	92	-	92
Utilities - natural gas	386	386	15	371
Utilities - electric	386	386	28	358
Fuel - vehicles	125	125	47	78
Telephone	253	253	172	81
Cellular phone	165	165	85	80
Internet	319	319	42	277
Total commodities	<u>2,229</u>	<u>2,229</u>	<u>7,563</u>	<u>(5,334)</u>

## KANE COUNTY, ILLINOIS

Elgin CDBG  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Total Development Housing and Economic Development	\$ 344,650	\$ 344,650	\$ 441,310	\$ (96,660)
Total expenditures	344,650	344,650	441,310	(96,660)
Net change in fund balances	\$ -	\$ -	(1,330)	\$ (1,330)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			2,276	
<b>FUND BALANCE, END OF YEAR</b>			\$ 946	

## KANE COUNTY, ILLINOIS

Homeless Prevention Program  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ -	\$ 108,750	\$ 42,469	\$ (66,281)
Total revenues	-	108,750	42,469	(66,281)
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Personnel Services				
Salaries and wages	-	12,730	2,789	9,941
Benefits				
Healthcare contribution	-	1,415	310	1,105
Dental contribution	-	170	38	132
FICA/SS contribution	-	974	213	761
IMRF contribution	-	1,023	225	798
Total Benefits	-	3,582	786	2,796
Contractual Services				
Miscellaneous contractual expenses	-	92,438	46,081	46,357
Total Contractual Services	-	92,438	46,081	46,357
Total Development Housing and Economic Development	-	108,750	49,656	59,094
Total expenditures	-	108,750	49,656	59,094
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(7,187)</u>	<u>\$ (7,187)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			-	
<b>FUND BALANCE (DEFICIT), END OF YEAR</b>			<u>\$ (7,187)</u>	

## KANE COUNTY, ILLINOIS

Stormwater Management  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Net investment income	\$ 15,480	\$ 15,480	\$ 17,987	\$ 2,507
Total revenues	<u>15,480</u>	<u>15,480</u>	<u>17,987</u>	<u>2,507</u>
<b>EXPENDITURES</b>				
<b>Environment &amp; Conservation</b>				
Personnel Services				
Salaries and wages	7,415	7,415	7,415	-
Benefits				
Healthcare contribution	2,400	2,400	2,397	3
Dental contribution	62	62	55	7
FICA/SS contribution	568	568	497	71
IMRF contribution	597	597	520	77
Total Benefits	<u>3,627</u>	<u>3,627</u>	<u>3,469</u>	<u>158</u>
Contractual Services				
Contractual/consulting services	-	-	-	-
Liability insurance	155	155	155	-
Workers compensation	190	190	190	-
Unemployment claims	5	5	5	-
Conferences and meetings	1,000	1,000	62	938
General association dues	-	-	195	(195)
Grant pass thru	100,000	100,000	-	100,000
Total Contractual Services	<u>101,350</u>	<u>101,350</u>	<u>607</u>	<u>100,743</u>
Commodities				
Operating supplies	-	-	341	(341)
Total commodities	<u>-</u>	<u>-</u>	<u>341</u>	<u>(341)</u>
Total Environment & Conservation	<u>112,392</u>	<u>112,392</u>	<u>11,832</u>	<u>100,560</u>
Total expenditures	<u>112,392</u>	<u>112,392</u>	<u>11,832</u>	<u>100,560</u>
Net change in fund balances	<u>\$ (96,912)</u>	<u>\$ (96,912)</u>	6,155	<u>\$ 103,067</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>1,187,667</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 1,193,822</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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Grants	\$ 120,000	\$ 120,000	\$ 25,880	\$ (94,120)
Net investment income	-	-	2,896	2,896
<b>Total revenues</b>	<b>120,000</b>	<b>120,000</b>	<b>28,776</b>	<b>(91,224)</b>
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Contractual Services				
Blighted structure demolition	120,000	120,000	24,450	95,550
<b>Total Contractual Services</b>	<b>120,000</b>	<b>120,000</b>	<b>24,450</b>	<b>95,550</b>
<b>Total Development Housing and Economic Development</b>	<b>120,000</b>	<b>120,000</b>	<b>24,450</b>	<b>95,550</b>
<b>Total expenditures</b>	<b>120,000</b>	<b>120,000</b>	<b>24,450</b>	<b>95,550</b>
Net change in fund balances	\$ -	\$ -	4,326	\$ 4,326
<b>FUND BALANCE, BEGINNING OF YEAR</b>			205,052	
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 209,378</b>	

# KANE COUNTY, ILLINOIS

Farmland Preservation  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 592,552	\$ 592,552	\$ 150,000	\$ (442,552)
Net investment income	5,500	5,500	51,918	46,418
Total revenues	<u>598,052</u>	<u>598,052</u>	<u>201,918</u>	<u>(396,134)</u>
<b>EXPENDITURES</b>				
<b>Environment &amp; Conservation</b>				
Personnel Services				
Salaries and wages	39,735	39,735	39,641	94
Benefits				
Healthcare contribution	1,543	1,543	1,538	5
Dental contribution	66	66	59	7
FICA/SS contribution	3,040	3,040	3,012	28
IMRF contribution	3,195	3,195	957	2,238
Total Benefits	<u>7,844</u>	<u>7,844</u>	<u>5,566</u>	<u>2,278</u>
Contractual Services				
Contractual/consulting services	50,000	50,000	11,174	38,826
Legal services	29,000	29,000	2,091	26,909
Appraisal services	14,326	14,326	1,500	12,826
Liability insurance	831	831	831	-
Workers compensation	1,014	1,014	1,014	-
Unemployment claims	24	24	24	-
Conferences and meetings	13,947	13,947	671	13,276
Total Contractual Services	<u>109,142</u>	<u>109,142</u>	<u>17,305</u>	<u>91,837</u>
Total Environment and Conservation	<u>156,721</u>	<u>156,721</u>	<u>62,512</u>	<u>94,209</u>
<b>Capital Outlay</b>				
Farmland preservation rights	1,160,000	1,160,000	303,402	856,598
Total Capital Outlay	<u>1,160,000</u>	<u>1,160,000</u>	<u>303,402</u>	<u>856,598</u>
Total expenditures	<u>1,316,721</u>	<u>1,316,721</u>	<u>365,914</u>	<u>950,807</u>
Excess (deficiency) of revenues over expenditures	<u>(718,669)</u>	<u>(718,669)</u>	<u>(163,996)</u>	<u>554,673</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
Total other financing sources (uses)	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Net change in fund balances	<u>\$ (418,669)</u>	<u>\$ (418,669)</u>	136,004	<u>\$ 554,673</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>3,218,317</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 3,354,321</u>	

## KANE COUNTY, ILLINOIS

Growing for Kane  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 23,746	\$ 45,619	\$ 23,745	\$ (21,874)
Net investment income	-	-	272	272
Miscellaneous	-	10,000	-	(10,000)
	<u>23,746</u>	<u>55,619</u>	<u>24,017</u>	<u>(31,602)</u>
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Contractual Services				
Contractual/consulting services	21,688	46,190	27,560	18,630
Conferences and meetings	1,843	1,250	25	1,225
External grants	-	10,000	-	10,000
Grant services	3,625	1,250	-	1,250
Total Contractual Services	<u>27,156</u>	<u>58,690</u>	<u>27,585</u>	<u>31,105</u>
Commodities				
Office supplies	250	250	-	250
Operating supplies	-	-	149	(149)
Grant supplies	1,340	11,780	5,163	6,617
Total Commodities	<u>1,590</u>	<u>12,030</u>	<u>5,312</u>	<u>6,468</u>
Total Development Housing and Economic Development	<u>28,746</u>	<u>70,720</u>	<u>32,897</u>	<u>37,573</u>
Total expenditures	<u>28,746</u>	<u>70,720</u>	<u>32,897</u>	<u>37,573</u>
Net change in fund balances	<u>\$ (5,000)</u>	<u>\$ (15,101)</u>	(8,880)	<u>\$ 5,971</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>15,941</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 7,061</u>	

# KANE COUNTY, ILLINOIS

Workforce Development  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<b>Actual</b>
<b>REVENUES</b>	
Grants	
Workforce Investment Act Title I Grant 2018	\$ 589,830
Workforce Investment Act Title I Grant 2019	5,102,695
Workforce Investment Act Title I Grant 2020	48,241
Workforce Investment Act IL Tollway WFD TA Initiative	17,823
Trade Adjustment Assistance Program Grant 2018	450,502
WIOA Local Incentive 2017	37,708
WIOA Rapid Response 2019	116,870
One-Stop Shared Costs	274,323
Total revenues	6,637,992
<b>EXPENDITURES</b>	
<b>Public Service and Records</b>	
Administration	573,466
Administration - COVID	5,231
Youth activities	1,782,869
Adult activities	1,420,255
Dislocated worker activities	2,081,923
Other grants	1,035,656
Total Public Service and Records	6,899,400
Total expenditures	6,899,400
Net change in fund balances	(261,408)
<b>FUND BALANCE (DEFICIT), BEGINNING OF YEAR</b>	<b>(223,843)</b>
<b>FUND BALANCE (DEFICIT), END OF YEAR</b>	<b>(485,251)</b>

**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, 2020 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, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Fines	\$ 85,000	\$ 85,000	\$ 19,887	\$ (65,113)
Net investment income	2,000	2,000	3,763	1,763
Total revenues	87,000	87,000	23,650	(63,350)
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Personnel Services				
Salaries and wages	-	-	2,100	(2,100)
Benefits				
FICA/SS contribution	-	-	156	(156)
Contractual Services				
Contractual/consulting services	87,000	87,000	5,725	81,275
Total Contractual Services	87,000	87,000	5,725	81,275
Total Public Safety	87,000	87,000	7,981	79,019
Total expenditures	87,000	87,000	7,981	79,019
Net change in fund balances	\$ -	\$ -	15,669	\$ 15,669
<b>FUND BALANCE, BEGINNING OF YEAR</b>			234,373	
<b>FUND BALANCE, END OF YEAR</b>			\$ 250,042	

## KANE COUNTY, ILLINOIS

Marriage Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 14,630	\$ 14,630	\$ 5,440	\$ (9,190)
Total revenues	14,630	14,630	5,440	(9,190)
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Contractual Services				
General association dues	-	-	10,085	(10,085)
Total Contractual Services	-	-	10,085	(10,085)
Commodities				
Operating supplies	14,630	14,630	1,404	13,226
Total Commodities	14,630	14,630	1,404	13,226
Total Judicial	14,630	14,630	11,489	3,141
Total expenditures	14,630	14,630	11,489	3,141
Net change in fund balances	\$ -	\$ -	(6,049)	\$ (6,049)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			15,927	
<b>FUND BALANCE, END OF YEAR</b>			\$ 9,878	

## 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Property taxes	\$ 679,496	\$ 679,496	\$ 678,154	\$ (1,342)
Net investment income	4,344	4,344	14,351	10,007
<b>Total revenues</b>	<b>683,840</b>	<b>683,840</b>	<b>692,505</b>	<b>8,665</b>
<b>EXPENDITURES</b>				
<b>General Government</b>				
Personnel Services				
Salaries and wages	53,354	53,354	45,013	8,341
Benefits				
Healthcare contribution	730	730	729	1
Dental contribution	709	709	495	214
FICA/SS contribution	4,082	4,082	3,421	661
IMRF contribution	4,290	4,290	3,580	710
<b>Total Benefits</b>	<b>9,811</b>	<b>9,811</b>	<b>8,225</b>	<b>1,586</b>
Contractual Services				
Contractual/consulting services	45,000	45,000	19,633	25,367
Legal services	9,000	9,000	1,035	7,965
Security services	11,500	11,500	5,760	5,740
Repairs and maintenance - roads	75,000	75,000	62,640	12,360
Repairs and maintenance - grounds	411,000	411,000	285,177	125,823
Building space rental	12,500	12,500	11,960	540
Intersection lighting services	25,000	25,000	6,012	18,988
Liability insurance	1,116	1,116	1,116	-
Workers compensation	1,361	1,361	1,361	-
Unemployment claims	33	33	33	-
General printing	1,000	1,000	41	959
Legal printing	500	500	354	146
Conferences and meetings	500	500	-	500
Employee training	500	500	-	500
Employee mileage expense	500	500	-	500
Miscellaneous contractual expense	480,000	480,000	136,343	343,657
<b>Total Contractual Services</b>	<b>1,074,510</b>	<b>1,074,510</b>	<b>531,465</b>	<b>543,045</b>
Commodities				
Office supplies	1,000	1,000	34	966
Operating supplies	4,500	4,500	4,334	166
Postage	1,500	1,500	-	1,500
Utilities - intersection lighting	8,000	8,000	9,122	(1,122)
<b>Total Commodities</b>	<b>15,000</b>	<b>15,000</b>	<b>13,490</b>	<b>1,510</b>
<b>Total General Government</b>	<b>1,152,675</b>	<b>1,152,675</b>	<b>598,193</b>	<b>554,482</b>
<b>Total expenditures</b>	<b>1,152,675</b>	<b>1,152,675</b>	<b>598,193</b>	<b>554,482</b>
Excess (deficiency) of revenues over expenditures	(468,835)	(468,835)	94,312	563,147

## 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	\$ (2,400)	\$ (2,400)	\$ (2,400)	\$ -
Total other financing sources (uses)	<u>(2,400)</u>	<u>(2,400)</u>	<u>(2,400)</u>	<u>-</u>
Net change in fund balances	<u>\$ (471,235)</u>	<u>\$ (471,235)</u>	91,912	<u>\$ 563,147</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>914,815</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 1,006,727</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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ 6,930	\$ -	\$ -	\$ -
Total revenues	6,930	-	-	-
<b>EXPENDITURES</b>				
<b>Debt Service</b>				
Interest and fiscal charges	277,689	74,000	74,000	-
Debt service requirement	182,930	908,224	-	908,224
Total debt service	460,619	982,224	74,000	908,224
Total expenditures	460,619	982,224	74,000	908,224
Excess (deficiency) of revenues over expenditures	(453,689)	(982,224)	(74,000)	908,224
<b>OTHER FINANCING SOURCES (USES)</b>				
Bond proceeds	-	476,719	476,719	-
Transfers in	453,689	505,505	505,505	-
Total other financing sources (uses)	453,689	982,224	982,224	-
Net change in fund balances	\$ -	\$ -	908,224	\$ 908,224
<b>FUND BALANCE, BEGINNING OF YEAR</b>			-	
<b>FUND BALANCE, END OF YEAR</b>			\$ 908,224	

## 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Net investment income	\$ 73,500	\$ 73,500	\$ 56,419	\$ (17,081)
Total revenues	<u>73,500</u>	<u>73,500</u>	<u>56,419</u>	<u>(17,081)</u>
<b>EXPENDITURES</b>				
<b>Debt Service</b>				
Principal	3,155,000	3,155,000	3,155,000	-
Interest and fiscal charges	257,119	257,119	257,119	-
Debt service requirement	155,681	155,681	-	155,681
Total Debt Service	<u>3,567,800</u>	<u>3,567,800</u>	<u>3,412,119</u>	<u>155,681</u>
Total expenditures	<u>3,567,800</u>	<u>3,567,800</u>	<u>3,412,119</u>	<u>155,681</u>
Excess (deficiency) of revenues over expenditures	<u>(3,494,300)</u>	<u>(3,494,300)</u>	<u>(3,355,700)</u>	<u>138,600</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	3,494,300	3,494,300	3,494,300	-
Total other financing sources (uses)	<u>3,494,300</u>	<u>3,494,300</u>	<u>3,494,300</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	138,600	<u>\$ 138,600</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>3,577,356</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 3,715,956</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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Reimbursements	\$ 789,422	\$ 789,422	\$ 139,083	\$ (650,339)
Net investment income	20,584	20,584	17,267	(3,317)
Total revenues	810,006	810,006	156,350	(653,656)
<b>EXPENDITURES</b>				
<b>Debt Service</b>				
Principal	750,000	750,000	750,000	-
Interest and fiscal charges	108,918	108,918	108,918	-
Total Debt Service	858,918	858,918	858,918	-
Total expenditures	858,918	858,918	858,918	-
Excess (deficiency) of revenues over expenditures	(48,912)	(48,912)	(702,568)	(653,656)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	70,743	70,743	70,743	-
Total other financing sources (uses)	70,743	70,743	70,743	-
Net change in fund balances	\$ 21,831	\$ 21,831	(631,825)	\$ (653,656)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			2,262,559	
<b>FUND BALANCE, END OF YEAR</b>			\$ 1,630,734	

## 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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ 60,900	\$ 60,900	\$ 49,445	\$ (11,455)
Total revenues	60,900	60,900	49,445	(11,455)
<b>EXPENDITURES</b>				
<b>Debt Service</b>				
Principal	2,295,000	2,295,000	2,295,000	-
Interest and fiscal charges	457,075	457,075	456,975	100
Debt service requirement	185,925	185,925	-	185,925
Total Debt Service	2,938,000	2,938,000	2,751,975	186,025
Total expenditures	2,938,000	2,938,000	2,751,975	186,025
Excess (deficiency) of revenues over expenditures	(2,877,100)	(2,877,100)	(2,702,530)	174,570
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,877,100	2,877,100	2,877,100	-
Total other financing sources (uses)	2,877,100	2,877,100	2,877,100	-
Net change in fund balances	\$ -	\$ -	174,570	\$ 174,570
<b>FUND BALANCE, BEGINNING OF YEAR</b>			3,004,977	
<b>FUND BALANCE, END OF YEAR</b>			\$ 3,179,547	

## KANE COUNTY, ILLINOIS

Longmeadow Debt Service - Capital Interest Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ 53,200	\$ 53,200	\$ 15,650	\$ (37,550)
Total revenues	53,200	53,200	15,650	(37,550)
<b>EXPENDITURES</b>				
<b>Debt Service</b>				
Interest and fiscal charges	1,218,770	1,218,770	1,218,770	-
Total Debt Service	1,218,770	1,218,770	1,218,770	-
Total expenditures	1,218,770	1,218,770	1,218,770	-
Net change in fund balances	\$ (1,165,570)	\$ (1,165,570)	(1,203,120)	\$ (37,550)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			3,795,614	
<b>FUND BALANCE, END OF YEAR</b>			\$ 2,592,494	

## KANE COUNTY, ILLINOIS

Capital Projects  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Other taxes	\$ 210,000	\$ 210,000	\$ 134,604	\$ (75,396)
Net investment income	93,000	93,000	126,678	33,678
<b>Total revenues</b>	<b>303,000</b>	<b>303,000</b>	<b>261,282</b>	<b>(41,718)</b>
<b>EXPENDITURES</b>				
<b>General Government</b>				
Contractual Services				
Contractual/consulting services	200,000	265,292	119,235	146,057
<b>Total General Government</b>	<b>200,000</b>	<b>265,292</b>	<b>119,235</b>	<b>146,057</b>
<b>Capital outlay</b>				
Computers	768,020	768,020	202,622	565,398
Computer software - capital	112,870	112,870	34,978	77,892
Automotive equipment	157,000	157,000	148,429	8,571
Building improvements	2,045,000	2,045,000	995,955	1,049,045
<b>Total Capital Outlay</b>	<b>3,082,890</b>	<b>3,082,890</b>	<b>1,381,984</b>	<b>1,700,906</b>
<b>Total expenditures</b>	<b>3,282,890</b>	<b>3,348,182</b>	<b>1,501,219</b>	<b>1,846,963</b>
Excess (deficiency) of revenues over expenditures	<b>(2,979,890)</b>	<b>(3,045,182)</b>	<b>(1,239,937)</b>	<b>1,846,963</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,000,000	3,166,744	3,166,743	(1)
<b>Total other financing sources (uses)</b>	<b>1,000,000</b>	<b>3,166,744</b>	<b>3,166,743</b>	<b>(1)</b>
<b>Net change in fund balances</b>	<b>\$ (1,979,890)</b>	<b>\$ 121,562</b>	<b>1,926,806</b>	<b>\$ 1,846,962</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>7,041,413</b>	
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 8,968,219</b>	

## KANE COUNTY, ILLINOIS

Judicial Facility Construction  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Charge for services	\$ 400,000	\$ 400,000	\$ 584,483	\$ 184,483
Net investment income	8,000	8,000	8,178	178
	408,000	408,000	592,661	184,661
<b>EXPENDITURES</b>				
Total expenditures	-	-	-	-
	\$ 408,000	\$ 408,000	592,661	\$ 184,661
<b>FUND BALANCE, BEGINNING OF YEAR</b>			257,415	
<b>FUND BALANCE, END OF YEAR</b>			\$ 850,076	

## KANE COUNTY, ILLINOIS

Capital Improvement Bond Construction Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ -	\$ -	\$ 7,023	\$ 7,023
Total revenues	-	-	7,023	7,023
<b>EXPENDITURES</b>				
<b>Capital outlay</b>				
Building construction	10,000,000	12,583,818	8,799,916	3,783,902
Total Capital Outlay	10,000,000	12,583,818	8,799,916	3,783,902
Total expenditures	10,000,000	12,583,818	8,799,916	3,783,902
Excess (deficiency) of revenues over expenditures	(10,000,000)	(12,583,818)	(8,792,893)	3,783,902
<b>OTHER FINANCING SOURCES (USES)</b>				
Bond proceeds	8,800,000	12,653,281	12,653,281	-
Premium on bonds	1,305,950	-	-	-
Debt issuance costs	(105,950)	-	-	-
Transfers in	-	597,281	597,281	-
Transfers out	-	(666,744)	(666,743)	1
Total other financing sources (uses)	10,000,000	12,583,818	12,583,819	1
Net change in fund balances	\$ -	\$ -	3,790,926	\$ 3,783,903
<b>FUND BALANCE, BEGINNING OF YEAR</b>			-	
<b>FUND BALANCE, END OF YEAR</b>			\$ 3,790,926	

## KANE COUNTY, ILLINOIS

Recovery Zone Bond Construction Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Property taxes	\$ 33,673	\$ 33,673	\$ 17,502	\$ (16,171)
Net investment income	-	-	722	722
<b>Total revenues</b>	<u>33,673</u>	<u>33,673</u>	<u>18,224</u>	<u>(15,449)</u>
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Middle Creek SBA	200	200	-	200
Wildwood West SBA	1,000	1,000	-	1,000
Cheval DeSelle Venetian SBA	-	-	-	-
Exposition View SBA	379	379	-	379
Pasadena Drive SBA	420	420	-	420
Tamara Dittman SBA	-	1,215	1,214	1
<b>Total Development Housing and Economic Development</b>	<u>1,999</u>	<u>3,214</u>	<u>1,214</u>	<u>2,000</u>
<b>Total expenditures</b>	<u>1,999</u>	<u>3,214</u>	<u>1,214</u>	<u>2,000</u>
Excess (deficiency) of revenues over expenditures	<u>31,674</u>	<u>30,459</u>	<u>17,010</u>	<u>(13,449)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(31,794)	(30,579)	(14,502)	16,077
<b>Total other financing sources (uses)</b>	<u>(31,794)</u>	<u>(30,579)</u>	<u>(14,502)</u>	<u>16,077</u>
<b>Net change in fund balances</b>	<u>\$ (120)</u>	<u>\$ (120)</u>	2,508	<u>\$ 2,628</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>42,218</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 44,726</u>	

## KANE COUNTY, ILLINOIS

Longmeadow Bond Construction  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ -	\$ -	\$ 116,565	\$ 116,565
Total revenues	-	-	116,565	116,565
<b>EXPENDITURES</b>				
<b>Capital outlay</b>				
Bridge construction	11,040,000	11,040,000	5,199,372	5,840,628
Total capital outlay	11,040,000	11,040,000	5,199,372	5,840,628
Total expenditures	11,040,000	11,040,000	5,199,372	5,840,628
Excess (deficiency) of revenues over expenditures	(11,040,000)	(11,040,000)	(5,082,807)	5,957,193
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	1,037	1,037
Total other financing sources (uses)	-	-	1,037	1,037
Net change in fund balances	\$ (11,040,000)	\$ (11,040,000)	(5,081,770)	\$ 5,958,230
<b>FUND BALANCE, BEGINNING OF YEAR</b>			6,191,925	
<b>FUND BALANCE, END OF YEAR</b>			\$ 1,110,155	

## KANE COUNTY, ILLINOIS

Transportation Capital  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Reimbursements	\$ 333,775	\$ 333,775	\$ 759,653	\$ 425,878
Net investment income	4,000	4,000	26,075	22,075
	337,775	337,775	785,728	447,953
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Engineering services	370,861	370,861	1,088,946	(718,085)
Total Highways and Streets	370,861	370,861	1,088,946	(718,085)
<b>Capital outlay</b>				
Road construction	903,935	903,935	-	903,935
Total Capital Outlay	903,935	903,935	-	903,935
Total expenditures	1,274,796	1,274,796	1,088,946	185,850
Net change in fund balances	\$ (937,021)	\$ (937,021)	(303,218)	\$ 633,803
<b>FUND BALANCE, BEGINNING OF YEAR</b>			2,033,360	
<b>FUND BALANCE, END OF YEAR</b>			\$ 1,730,142	

## 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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ 5,500	\$ 5,500	\$ 10,642	\$ 5,142
Total revenues	5,500	5,500	10,642	5,142
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Engineering services	100,000	100,000	-	100,000
Total Highway and Streets	100,000	100,000	-	100,000
<b>Capital outlay</b>				
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
Net change in fund balances	\$ (664,500)	\$ (664,500)	10,642	\$ 675,142
<b>FUND BALANCE, BEGINNING OF YEAR</b>			699,167	
<b>FUND BALANCE, END OF YEAR</b>			\$ 709,809	

## 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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ 4,000	\$ 4,000	\$ 7,161	\$ 3,161
Total revenues	4,000	4,000	7,161	3,161
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Engineering services	100,000	100,000	123,972	(23,972)
Total Highways and Streets	100,000	100,000	123,972	(23,972)
<b>Capital outlay</b>				
Road construction	474,107	474,107	473,153	954
Total Capital Outlay	474,107	474,107	473,153	954
Total expenditures	574,107	574,107	597,125	(23,018)
Net change in fund balances	\$ (570,107)	\$ (570,107)	(589,964)	\$ (19,857)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			630,937	
<b>FUND BALANCE, END OF YEAR</b>			\$ 40,973	

## 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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ 1,250	\$ 1,250	\$ 8,658	\$ 7,408
Total revenues	1,250	1,250	8,658	7,408
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Engineering services	-	-	-	-
Total Highways and Streets	-	-	-	-
<b>Capital outlay</b>				
Road construction	533,194	533,194	-	533,194
Total Capital Outlay	533,194	533,194	-	533,194
Total expenditures	533,194	533,194	-	533,194
Net change in fund balances	\$ (531,944)	\$ (531,944)	8,658	\$ 540,602
<b>FUND BALANCE, BEGINNING OF YEAR</b>			568,761	
<b>FUND BALANCE, END OF YEAR</b>			\$ 577,419	

## KANE COUNTY, ILLINOIS

Northwest Impact Fees  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ 1,000	\$ 1,000	\$ 5,397	\$ 4,397
Total revenues	1,000	1,000	5,397	4,397
<b>EXPENDITURES</b>				
<b>Capital outlay</b>				
Highway right of way	190,000	190,000	-	190,000
Total Capital Outlay	190,000	190,000	-	190,000
Net change in fund balances	\$ (189,000)	\$ (189,000)	5,397	\$ 194,397
<b>FUND BALANCE, BEGINNING OF YEAR</b>			352,939	
<b>FUND BALANCE, END OF YEAR</b>			\$ 358,336	

## KANE COUNTY, ILLINOIS

Southwest Impact Fees  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ 2,000	\$ 2,000	\$ 3,915	\$ 1,915
Total revenues	2,000	2,000	3,915	1,915
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Engineering services	-	-	138,196	(138,196)
Total Highways and Streets	-	-	138,196	(138,196)
Net change in fund balances	\$ 2,000	\$ 2,000	(134,281)	\$ (136,281)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			305,016	
<b>FUND BALANCE, END OF YEAR</b>			\$ 170,735	

## 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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Net investment income	\$ 6,500	\$ 6,500	\$ 7,421	\$ 921
Total revenues	<u>6,500</u>	<u>6,500</u>	<u>7,421</u>	<u>921</u>
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Engineering services	-	-	1,918	(1,918)
Total Highways and Streets	<u>-</u>	<u>-</u>	<u>1,918</u>	<u>(1,918)</u>
<b>Capital outlay</b>				
Road construction	300,000	300,000	24,514	275,486
Bridge construction	609,442	609,442	609,442	-
Total Capital Outlay	<u>909,442</u>	<u>909,442</u>	<u>633,956</u>	<u>275,486</u>
Total expenditures	<u>909,442</u>	<u>909,442</u>	<u>635,874</u>	<u>273,568</u>
Net change in fund balances	<u>\$ (902,942)</u>	<u>\$ (902,942)</u>	(628,453)	<u>\$ 274,489</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>671,875</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 43,422</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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ 3,500	\$ 3,500	\$ 7,763	\$ 4,263
Total revenues	3,500	3,500	7,763	4,263
<b>EXPENDITURES</b>				
<b>Capital outlay</b>				
Road construction	635,000	635,000	318,644	316,356
Total Capital Outlay	635,000	635,000	318,644	316,356
Total expenditures	635,000	635,000	318,644	316,356
Net change in fund balances	\$ (631,500)	\$ (631,500)	(310,881)	\$ 320,619
<b>FUND BALANCE, BEGINNING OF YEAR</b>			658,237	
<b>FUND BALANCE, END OF YEAR</b>			\$ 347,356	

## 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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ 250	\$ 250	\$ 622	\$ 372
Total revenues	250	250	622	372
<b>EXPENDITURES</b>				
<b>Capital outlay</b>				
Road construction	65,000	65,000	-	65,000
Total Capital Outlay	65,000	65,000	-	65,000
Total expenditures	65,000	65,000	-	65,000
Net change in fund balances	\$ (64,750)	\$ (64,750)	622	\$ 65,372
<b>FUND BALANCE, BEGINNING OF YEAR</b>			39,616	
<b>FUND BALANCE, END OF YEAR</b>			\$ 40,238	

## KANE COUNTY, ILLINOIS

North Impact Fees  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 900,000	\$ 900,000	\$ 571,500	\$ (328,500)
Net investment income	25,000	25,000	32,068	7,068
	925,000	925,000	603,568	(321,432)
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Engineering services	-	-	801,626	(801,626)
Total Highways and Streets	-	-	801,626	(801,626)
<b>Capital outlay</b>				
Road construction	325,000	325,000	-	325,000
Total Capital Outlay	325,000	325,000	-	325,000
Total expenditures	325,000	325,000	801,626	(476,626)
Excess (deficiency) of revenues over expenditures	600,000	600,000	(198,058)	(798,058)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(45,000)	(45,000)	-	45,000
Total other financing sources (uses)	(45,000)	(45,000)	-	45,000
Net change in fund balances	\$ 555,000	\$ 555,000	(198,058)	\$ (753,058)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			1,562,664	
<b>FUND BALANCE, END OF YEAR</b>			\$ 1,364,606	

## KANE COUNTY, ILLINOIS

Central Impact Fees  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 550,000	\$ 550,000	\$ 276,276	\$ (273,724)
Net investment income	25,000	25,000	37,442	12,442
<b>Total revenues</b>	<b>575,000</b>	<b>575,000</b>	<b>313,718</b>	<b>(261,282)</b>
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Engineering services	180,000	180,000	75,416	104,584
<b>Total Highway and Streets</b>	<b>180,000</b>	<b>180,000</b>	<b>75,416</b>	<b>104,584</b>
<b>Capital outlay</b>				
Road construction	2,840,000	2,840,000	600,000	2,240,000
<b>Total Capital Outlay</b>	<b>2,840,000</b>	<b>2,840,000</b>	<b>600,000</b>	<b>2,240,000</b>
<b>Total expenditures</b>	<b>3,020,000</b>	<b>3,020,000</b>	<b>675,416</b>	<b>2,344,584</b>
Excess (deficiency) of revenues over expenditures	(2,445,000)	(2,445,000)	(361,698)	2,083,302
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(27,500)	(27,500)	-	27,500
<b>Total other financing sources (uses)</b>	<b>(27,500)</b>	<b>(27,500)</b>	<b>-</b>	<b>27,500</b>
<b>Net change in fund balances</b>	<b>\$ (2,472,500)</b>	<b>\$ (2,472,500)</b>	<b>(361,698)</b>	<b>\$ 2,110,802</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>2,469,900</b>	
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 2,108,202</b>	

## KANE COUNTY, ILLINOIS

South Impact Fees  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 550,000	\$ 550,000	\$ 193,147	\$ (356,853)
Net investment income	35,000	35,000	61,217	26,217
<b>Total revenues</b>	<b>585,000</b>	<b>585,000</b>	<b>254,364</b>	<b>(330,636)</b>
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Engineering services	-	-	5,051	(5,051)
<b>Total Highways and Streets</b>	<b>-</b>	<b>-</b>	<b>5,051</b>	<b>(5,051)</b>
<b>Capital outlay</b>				
Road construction	1,025,000	1,025,000	1,316,913	(291,913)
<b>Total Capital Outlay</b>	<b>1,025,000</b>	<b>1,025,000</b>	<b>1,316,913</b>	<b>(291,913)</b>
<b>Total expenditures</b>	<b>1,025,000</b>	<b>1,025,000</b>	<b>1,321,964</b>	<b>(296,964)</b>
Excess (deficiency) of revenues over expenditures	(440,000)	(440,000)	(1,067,600)	(627,600)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(27,500)	(27,500)	-	27,500
<b>Total other financing sources (uses)</b>	<b>(27,500)</b>	<b>(27,500)</b>	<b>-</b>	<b>27,500</b>
<b>Net change in fund balances</b>	<b>\$ (467,500)</b>	<b>\$ (467,500)</b>	<b>(1,067,600)</b>	<b>\$ (600,100)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			4,194,694	
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 3,127,094</b>	

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## KANE COUNTY, ILLINOIS

Working Cash  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Net investment income	\$ 72,600	\$ 72,600	\$ 50,091	\$ (22,509)
Total revenues	72,600	72,600	50,091	(22,509)
<b>EXPENDITURES</b>				
Total expenditures	-	-	-	-
Net change in fund balances	\$ 72,600	\$ 72,600	50,091	\$ (22,509)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			3,303,958	
<b>FUND BALANCE, END OF YEAR</b>			\$ 3,354,049	

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## **KANE COUNTY, ILLINOIS**

As of and for the Year Ended November 30, 2020

### **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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>OPERATING REVENUES</b>				
Charges for services	\$ 79,000	\$ 79,000	\$ 84,942	\$ 5,942
Total operating revenues	<u>79,000</u>	<u>79,000</u>	<u>84,942</u>	<u>5,942</u>
<b>OPERATING EXPENSES</b>				
Personnel Services				
Salaries and wages	115,416	115,416	92,273	23,143
Benefits				
Healthcare contribution	16,090	16,090	13,039	3,051
Dental contribution	831	831	633	198
FICA/SS contribution	8,830	8,830	6,774	2,056
IMRF contribution	9,280	9,280	7,040	2,240
Total Benefits	<u>35,031</u>	<u>35,031</u>	<u>27,486</u>	<u>7,545</u>
Contractual Services				
Engineering services	15,000	15,000	3,491	11,509
Contractual /consulting	113,000	113,000	128,087	(15,087)
Professional services	22,500	22,500	12,543	9,957
Electric vehicle services	1,000	1,000	1,500	(500)
Repair and maintenance - vehicles	-	-	10	(10)
Liability insurance	2,413	2,413	2,413	-
Workers compensation	2,944	2,944	2,944	-
Unemployment claims	70	70	70	-
General printing	12,000	12,000	11,734	266
Conferences and meetings	2,550	2,550	409	2,141
Employee mileage expense	250	250	-	250
General association dues	1,700	1,700	1,868	(168)
Total Contractual Services	<u>173,427</u>	<u>173,427</u>	<u>165,069</u>	<u>8,358</u>
Commodities				
Office supplies	2,000	2,000	428	1,572
Operating supplies	24,875	24,875	12,012	12,863
Postage	5,500	5,500	100	5,400
Books and subscriptions	300	300	52	248
Fuel - vehicles	500	500	24	476
Telephone	2,300	2,300	1,390	910
Total Commodities	<u>35,475</u>	<u>35,475</u>	<u>14,006</u>	<u>21,469</u>
Depreciation	<u>-</u>	<u>-</u>	<u>2,691</u>	<u>(2,691)</u>
Total operating expenses	<u>359,349</u>	<u>359,349</u>	<u>301,525</u>	<u>57,824</u>
Operating income (loss)	<u>(280,349)</u>	<u>(280,349)</u>	<u>(216,583)</u>	<u>63,766</u>

## KANE COUNTY, ILLINOIS

Enterprise Surcharge  
 Schedule of Revenues, Expenditures, and Changes in Net Position -Budget and Actual  
 For the Year Ended November 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Net investment income	\$ 94,133	\$ 94,133	\$ 82,562	\$ (11,571)
Total nonoperating revenues (expenses)	94,133	94,133	82,562	(11,571)
Income (loss) before contributions and transfers	(186,216)	(186,216)	(134,021)	52,195
<b>TRANSFERS</b>				
Transfers in	112,000	112,000	112,000	-
Total Transfers	112,000	112,000	112,000	-
Change in net position	\$ (74,216)	\$ (74,216)	(22,021)	\$ 52,195
<b>NET POSITION, BEGINNING OF YEAR</b>			5,294,776	
<b>NET POSITION, END OF YEAR</b>			\$ 5,272,755	

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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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>OPERATING REVENUES</b>				
Total operating revenues	\$ -	\$ -	\$ -	\$ -
<b>OPERATING EXPENSES</b>				
Contractual services	-	655,776	613,504	42,272
Total operating expenses	-	655,776	613,504	42,272
Operating income (loss)	-	(655,776)	(613,504)	42,272
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Net investment income	-	-	14,900	14,900
Total nonoperating revenues (expenses)	-	-	14,900	14,900
Change in net position	\$ -	\$ (655,776)	(598,604)	\$ 57,172
<b>NET POSITION, BEGINNING OF YEAR</b>			3,791,450	
<b>NET POSITION, END OF YEAR</b>			\$ 3,192,846	

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## **KANE COUNTY, ILLINOIS**

As of and for the Year Ended November 30, 2020

### **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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>OPERATING REVENUES</b>				
Contributions - employer	\$ 15,347,490	\$ 15,347,490	\$ 13,746,056	\$ (1,601,434)
Contributions - employee	3,212,198	3,212,198	2,908,214	(303,984)
Contributions - retirees	671,000	671,000	559,083	(111,917)
Contributions - other	-	-	66,481	66,481
Miscellaneous	-	-	979,966	979,966
	<u>19,230,688</u>	<u>19,230,688</u>	<u>18,259,800</u>	<u>(970,888)</u>
Total operating revenues				
<b>OPERATING EXPENSES</b>				
Healthcare claims	18,224,028	18,224,028	12,641,850	5,582,178
Dental insurance	819,546	819,546	693,615	125,931
Life insurance	30,000	30,000	34,951	(4,951)
Vision insurance	90,114	90,114	82,582	7,532
Healthcare taxes	-	-	12,491	(12,491)
Contractual services	111,000	111,000	3,339,411	(3,228,411)
Total operating expenses	<u>19,274,688</u>	<u>19,274,688</u>	<u>16,804,900</u>	<u>2,469,788</u>
Operating income (loss)	<u>(44,000)</u>	<u>(44,000)</u>	<u>1,454,900</u>	<u>1,498,900</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Net investment income	44,000	44,000	86,398	42,398
Total nonoperating revenues (expenses)	<u>44,000</u>	<u>44,000</u>	<u>86,398</u>	<u>42,398</u>
Change in net position	<u>\$ -</u>	<u>\$ -</u>	<u>1,541,298</u>	<u>\$ 1,541,298</u>
<b>NET POSITION, BEGINNING OF YEAR</b>			<u>4,536,867</u>	
<b>NET POSITION, END OF YEAR</b>			<u>\$ 6,078,165</u>	

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## **KANE COUNTY, ILLINOIS**

As of and for the Year Ended November 30, 2020

### **AGENCY FUNDS**

**Agency Funds** - To account for monies held by the County or County departments. The County has a fiduciary responsibility for these funds to third parties.

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# KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Assets and Liabilities  
As of November 30, 2020

Fund	Assets				Liabilities	
	Cash and Investments	Interest Receivable	Accounts Receivable	Total Assets	Due to Others	Due to Primary Government
Tax Sale Purchase	\$ 1,024	\$ -	\$ -	\$ 1,024	\$ 1,024	\$ -
Land/Cash Ordinance	1	-	-	1	1	-
Elder Fatality Review Team	3,961	13	-	3,974	3,974	-
Sheriff's Detail Escrow	253,057	-	-	253,057	253,057	-
Special Trust	317,385	-	-	317,385	317,385	-
911 Emergency Surcharge	2,180,932	6,695	389,770	2,577,397	2,577,397	-
Township Bridge	185,160	268	-	185,428	185,428	-
Township Motor Fuel	3,197,634	9,403	87,842	3,294,879	3,294,879	-
Wireless 911	221,666	1,340	909,462	1,132,468	1,132,468	-
Special Deposit	487,978	-	-	487,978	487,978	-
School Office Reserve	1	-	-	1	1	-
Recorder's Rental						
Surcharge	60,731	219	16,020	76,970	76,970	-
Payroll Clearing	38,348	-	-	38,348	38,348	-
Flexible Spending Account	95,015	271	-	95,286	69,014	26,272
County Clerk Domestic						
Violence	25	4	555	584	584	-
Death Certificates	451	25	9,800	10,276	10,276	-
Subdivision Review Escrow	14,462	47	-	14,509	14,509	-
Crane Road Estates SSA	28,947	206	-	29,153	29,153	-
Junior Kane County Board	2,710	8	-	2,718	2,718	-
Forest Preserve						
Investments	395,526	1,271	-	396,797	396,797	-
State Real Estate Transfer						
Tax	216,158	-	67,789	283,947	283,947	-
Clerks Tax Redemption	564,662	-	-	564,662	564,662	-
Clerks Vital Records	69,957	-	-	69,957	69,957	-
Unclaimed Funds	237,549	-	-	237,549	237,549	-
County Collector	1,454,591	-	-	1,454,591	1,454,591	-
Restitution	51,010	-	-	51,010	51,010	-
Juvenile Court Restitution	12,648	1	-	12,649	12,649	-
Adoptions	9,894	-	-	9,894	9,894	-
Employee Education	1,341	-	-	1,341	1,341	-
Detainee Account	364,469	-	-	364,469	364,469	-
Chancery	134,085	-	-	134,085	134,085	-
Escrow Account	278,656	-	-	278,656	278,656	-
Southwest Kane County						
Triad	5,974	-	-	5,974	5,974	-
Circuit Clerk	<u>12,520,142</u>	<u>-</u>	<u>-</u>	<u>12,520,142</u>	<u>12,520,142</u>	<u>-</u>
<b>Total Agency Funds</b>	<b><u>\$ 23,406,150</u></b>	<b><u>\$ 19,771</u></b>	<b><u>\$ 1,481,238</u></b>	<b><u>\$ 24,907,159</u></b>	<b><u>\$ 24,880,887</u></b>	<b><u>\$ 26,272</u></b>

## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2020

Fund	Beginning of Year	Additions	Reductions	End of Year
Tax Sale Purchase				
Assets				
Cash and investments	\$ -	\$ 279,343	\$ 278,319	\$ 1,024
Total Assets	<u>\$ -</u>	<u>\$ 279,343</u>	<u>\$ 278,319</u>	<u>\$ 1,024</u>
Liabilities				
Due to others	<u>\$ -</u>	<u>\$ 279,343</u>	<u>\$ 278,319</u>	<u>\$ 1,024</u>
Land/Cash Ordinance				
Assets				
Cash and investments	\$ 101,278	\$ -	\$ 101,277	\$ 1
Total Assets	<u>\$ 101,278</u>	<u>\$ -</u>	<u>\$ 101,277</u>	<u>\$ 1</u>
Liabilities				
Due to others	<u>\$ 101,278</u>	<u>\$ -</u>	<u>\$ 101,277</u>	<u>\$ 1</u>
Elder Fatality Review Team				
Assets				
Cash and investments	\$ 3,902	\$ 114	\$ 55	\$ 3,961
Interest receivable	14	92	93	13
Total Assets	<u>\$ 3,916</u>	<u>\$ 206</u>	<u>\$ 148</u>	<u>\$ 3,974</u>
Liabilities				
Due to others	<u>\$ 3,916</u>	<u>\$ 206</u>	<u>\$ 148</u>	<u>\$ 3,974</u>
Sheriff's Detail Escrow				
Assets				
Cash and investments	\$ 228,703	\$ 98,943	\$ 74,589	\$ 253,057
Liabilities				
Due to others	<u>\$ 228,703</u>	<u>\$ 98,943</u>	<u>\$ 74,589</u>	<u>\$ 253,057</u>
Special Trust				
Assets				
Cash and investments	\$ 402,588	\$ 122,800	\$ 208,003	\$ 317,385
Liabilities				
Due to others	<u>\$ 402,588</u>	<u>\$ 122,800</u>	<u>\$ 208,003</u>	<u>\$ 317,385</u>
911 Emergency Surcharge				
Assets				
Cash and investments	\$ 2,010,872	\$ 1,581,759	\$ 1,411,699	\$ 2,180,932
Interest receivable	6,815	41,714	41,834	6,695
Accounts receivable	442,317	389,770	442,317	389,770
Total Assets	<u>\$ 2,460,004</u>	<u>\$ 2,013,243</u>	<u>\$ 1,895,850</u>	<u>\$ 2,577,397</u>
Liabilities				
Due to others	<u>\$ 2,460,004</u>	<u>\$ 2,013,243</u>	<u>\$ 1,895,850</u>	<u>\$ 2,577,397</u>

## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2020

Fund	Beginning of Year	Additions	Reductions	End of Year
Township Bridge				
Assets				
Cash and investments	\$ 54,899	\$ 131,095	\$ 834	\$ 185,160
Interest receivable	199	1,399	1,330	268
Total Assets	<u>\$ 55,098</u>	<u>\$ 132,494</u>	<u>\$ 2,164</u>	<u>\$ 185,428</u>
Liabilities				
Due to others	<u>\$ 55,098</u>	<u>\$ 132,494</u>	<u>\$ 2,164</u>	<u>\$ 185,428</u>
Township Motor Fuel				
Assets				
Cash and investments	\$ 1,921,874	\$ 1,807,468	\$ 531,708	\$ 3,197,634
Interest receivable	7,102	55,439	53,138	9,403
Accounts receivable	-	87,842	-	87,842
Total Assets	<u>\$ 1,928,976</u>	<u>\$ 1,950,749</u>	<u>\$ 584,846</u>	<u>\$ 3,294,879</u>
Liabilities				
Due to others	<u>\$ 1,928,976</u>	<u>\$ 1,950,749</u>	<u>\$ 584,846</u>	<u>\$ 3,294,879</u>
Wireless 911				
Assets				
Cash and investments	\$ 201,538	\$ 3,000,700	\$ 2,980,572	\$ 221,666
Interest receivable	1,215	9,090	8,965	1,340
Accounts receivable	1,032,073	909,463	1,032,074	909,462
Total Assets	<u>\$ 1,234,826</u>	<u>\$ 3,919,253</u>	<u>\$ 4,021,611</u>	<u>\$ 1,132,468</u>
Liabilities				
Due to others	<u>\$ 1,234,826</u>	<u>\$ 3,919,253</u>	<u>\$ 4,021,611</u>	<u>\$ 1,132,468</u>
Special Deposit				
Assets				
Cash and investments	<u>\$ 500,241</u>	<u>\$ 21,395</u>	<u>\$ 33,658</u>	<u>\$ 487,978</u>
Liabilities				
Due to others	<u>\$ 500,241</u>	<u>\$ 21,395</u>	<u>\$ 33,658</u>	<u>\$ 487,978</u>
School Office Reserve				
Assets				
Cash and investments	\$ 31,288	\$ 674	\$ 31,961	\$ 1
Interest receivable	49	612	661	-
Total Assets	<u>\$ 31,337</u>	<u>\$ 1,286</u>	<u>\$ 32,622</u>	<u>\$ 1</u>
Liabilities				
Due to others	<u>\$ 31,337</u>	<u>\$ 1,286</u>	<u>\$ 32,622</u>	<u>\$ 1</u>

## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2020

Fund	Beginning of Year	Additions	Reductions	End of Year
<b>Recorder's Rental Surcharge</b>				
Assets				
Cash and investments	\$ 33,203	\$ 717,728	\$ 690,200	\$ 60,731
Interest receivable	178	1,376	1,335	219
Accounts receivable	17,046	16,020	17,046	16,020
Total Assets	<u>\$ 50,427</u>	<u>\$ 735,124</u>	<u>\$ 708,581</u>	<u>\$ 76,970</u>
Liabilities				
Due to others	<u>\$ 50,427</u>	<u>\$ 735,124</u>	<u>\$ 708,581</u>	<u>\$ 76,970</u>
<b>Payroll Clearing</b>				
Assets				
Cash and investments	\$ 37,650	\$ 698	\$ -	\$ 38,348
Liabilities				
Due to others	<u>\$ 37,650</u>	<u>\$ 698</u>	<u>\$ -</u>	<u>\$ 38,348</u>
<b>Flexible Spending Account</b>				
Assets				
Cash and investments	\$ 94,850	\$ 333,925	\$ 333,760	\$ 95,015
Interest receivable	286	1,829	1,844	271
Accounts receivable	-	250	250	-
Total Assets	<u>\$ 95,136</u>	<u>\$ 336,004</u>	<u>\$ 335,854</u>	<u>\$ 95,286</u>
Liabilities				
Due to primary government	\$ -	\$ 26,272	\$ -	\$ 26,272
Due to others	95,136	309,732	335,854	69,014
Total Liabilities	<u>\$ 95,136</u>	<u>\$ 336,004</u>	<u>\$ 335,854</u>	<u>\$ 95,286</u>
<b>County Clerk Domestic Violence</b>				
Cash and investments	\$ 25	\$ 12,325	\$ 12,325	\$ 25
Interest receivable	4	-	-	4
Accounts receivable	865	555	865	555
Total Assets	<u>\$ 894</u>	<u>\$ 12,880</u>	<u>\$ 13,190</u>	<u>\$ 584</u>
Liabilities				
Due to others	<u>\$ 894</u>	<u>\$ 12,880</u>	<u>\$ 13,190</u>	<u>\$ 584</u>
<b>Death Certificates</b>				
Cash and investments	\$ 451	\$ 135,512	\$ 135,512	\$ 451
Interest receivable	25	-	-	25
Accounts receivable	9,780	9,800	9,780	9,800
Total Assets	<u>\$ 10,256</u>	<u>\$ 145,312</u>	<u>\$ 145,292</u>	<u>\$ 10,276</u>
Liabilities				
Due to others	<u>\$ 10,256</u>	<u>\$ 145,312</u>	<u>\$ 145,292</u>	<u>\$ 10,276</u>

(Continued)

## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2020

Fund	Beginning of Year	Additions	Reductions	End of Year
Subdivision Review Escrow				
Cash and investments	\$ 14,244	\$ 421	\$ 203	\$ 14,462
Interest receivable	51	334	338	47
Total Assets	<u>\$ 14,295</u>	<u>\$ 755</u>	<u>\$ 541</u>	<u>\$ 14,509</u>
Liabilities				
Due to others	<u>\$ 14,295</u>	<u>\$ 755</u>	<u>\$ 541</u>	<u>\$ 14,509</u>
Crane Road Estates SSA				
Cash and investments	\$ 25,908	\$ 79,719	\$ 76,680	\$ 28,947
Interest receivable	218	958	970	206
Total Assets	<u>\$ 26,126</u>	<u>\$ 80,677</u>	<u>\$ 77,650</u>	<u>\$ 29,153</u>
Liabilities				
Due to others	<u>\$ 26,126</u>	<u>\$ 80,677</u>	<u>\$ 77,650</u>	<u>\$ 29,153</u>
Junior Kane County Board				
Cash and investments	\$ 2,670	\$ 79	\$ 39	\$ 2,710
Interest receivable	9	62	63	8
Total Assets	<u>\$ 2,679</u>	<u>\$ 141</u>	<u>\$ 102</u>	<u>\$ 2,718</u>
Liabilities				
Due to others	<u>\$ 2,679</u>	<u>\$ 141</u>	<u>\$ 102</u>	<u>\$ 2,718</u>
Forest Preserve Investments				
Cash and investments	\$ 389,531	\$ 11,506	\$ 5,511	\$ 395,526
Interest receivable	1,410	9,091	9,230	1,271
Total Assets	<u>\$ 390,941</u>	<u>\$ 20,597</u>	<u>\$ 14,741</u>	<u>\$ 396,797</u>
Liabilities				
Due to others	<u>\$ 390,941</u>	<u>\$ 20,597</u>	<u>\$ 14,741</u>	<u>\$ 396,797</u>
State Real Estate Transfer Tax				
Cash and investments	\$ 201,628	\$ 3,255,515	\$ 3,240,985	\$ 216,158
Accounts receivable	37,864	67,789	37,864	67,789
Total Assets	<u>\$ 239,492</u>	<u>\$ 3,323,304</u>	<u>\$ 3,278,849</u>	<u>\$ 283,947</u>
Liabilities				
Due to others	<u>\$ 239,492</u>	<u>\$ 3,323,304</u>	<u>\$ 3,278,849</u>	<u>\$ 283,947</u>
Clerk's Tax Redemption				
Assets				
Cash and investments	<u>\$ 1,298,481</u>	<u>\$ 10,172,827</u>	<u>\$ 10,906,646</u>	<u>\$ 564,662</u>
Liabilities				
Due to others	<u>\$ 1,298,481</u>	<u>\$ 10,172,827</u>	<u>\$ 10,906,646</u>	<u>\$ 564,662</u>

(Continued)

# KANE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2020

Fund	Beginning of Year	Additions	Reductions	End of Year
Clerk's Vital Records				
Assets				
Cash and investments	\$ 114,011	\$ 1,341,890	\$ 1,385,944	\$ 69,957
Liabilities				
Due to others	\$ 114,011	\$ 1,341,890	\$ 1,385,944	\$ 69,957
Unclaimed Funds				
Assets				
Cash and investments	\$ 92,678	\$ 365,805	\$ 220,934	\$ 237,549
Liabilities				
Due to others	\$ 92,678	\$ 365,805	\$ 220,934	\$ 237,549
County Collector				
Assets				
Cash and investments	\$ 220,201	\$1,835,732,135	\$1,834,497,745	\$ 1,454,591
Liabilities				
Due to others	\$ 220,201	\$1,835,732,135	\$1,834,497,745	\$ 1,454,591
Restitution				
Assets				
Cash and investments	\$ 50,971	\$ 39	\$ -	\$ 51,010
Liabilities				
Due to others	\$ 50,971	\$ 39	\$ -	\$ 51,010
Juvenile Court Restitution				
Cash and investments	\$ 14,131	\$ 7,568	\$ 9,051	\$ 12,648
Interest receivable	1	6	6	1
Total Assets	\$ 14,132	\$ 7,574	\$ 9,057	\$ 12,649
Liabilities				
Due to others	\$ 14,132	\$ 7,574	\$ 9,057	\$ 12,649
Adoptions				
Assets				
Cash and investments	\$ 9,886	\$ 8	\$ -	\$ 9,894
Liabilities				
Due to others	\$ 9,886	\$ 8	\$ -	\$ 9,894
Employee Education				
Assets				
Cash and investments	\$ 1,340	\$ 1	\$ -	\$ 1,341
Liabilities				
Due to others	\$ 1,340	\$ 1	\$ -	\$ 1,341

## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2020

Fund	Beginning of Year	Additions	Reductions	End of Year
Detainee Account				
Assets				
Cash and investments	\$ 447,012	\$ 1,256,237	\$ 1,338,780	\$ 364,469
Liabilities				
Due to others	\$ 447,012	\$ 1,256,237	\$ 1,338,780	\$ 364,469
Chancery				
Assets				
Cash and investments	\$ 648,198	\$ 6,589,598	\$ 7,103,711	\$ 134,085
Liabilities				
Due to others	\$ 648,198	\$ 6,589,598	\$ 7,103,711	\$ 134,085
Escrow Account				
Assets				
Cash and investments	\$ 779,682	\$ 240,487	\$ 741,513	\$ 278,656
Liabilities				
Due to others	\$ 779,682	\$ 240,487	\$ 741,513	\$ 278,656
Southwest Kane County Triad				
Assets				
Cash and investments	\$ 6,314	\$ 560	\$ 900	\$ 5,974
Liabilities				
Due to others	\$ 6,314	\$ 560	\$ 900	\$ 5,974
Circuit Clerk				
Assets				
Cash and investments	\$ 15,150,819	\$ -	\$ 2,630,677	\$ 12,520,142
Liabilities				
Due to others	\$ 15,150,819	\$ -	\$ 2,630,677	\$ 12,520,142
Total All Agency Funds				
Assets				
Cash and investments	\$ 25,091,067	\$1,867,298,874	\$1,868,983,791	\$ 23,406,150
Interest receivable	17,576	122,002	119,807	19,771
Accounts receivable	1,539,945	1,481,489	1,540,196	1,481,238
Total Assets	<u>\$ 26,648,588</u>	<u>\$1,868,902,365</u>	<u>\$1,870,643,794</u>	<u>\$ 24,907,159</u>
Liabilities				
Due to primary government	\$ -	\$ 26,272	\$ -	\$ 26,272
Due to others	26,648,588	1,868,876,093	1,870,643,794	24,880,887
Total Liabilities	<u>\$ 26,648,588</u>	<u>\$1,868,902,365</u>	<u>\$1,870,643,794</u>	<u>\$ 24,907,159</u>

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# KANE COUNTY, ILLINOIS

Statistical Section (Unaudited)  
Table of Contents  
November 30, 2020

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>2020</u>	<u>2019</u>	<u>2018**</u>	<u>2017</u>
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$ 548,432,361	\$ 532,245,667	\$ 518,918,040	\$ 498,639,181
Restricted	103,736,880	96,117,268	83,698,064	88,118,662
Unrestricted	<u>126,365,531</u>	<u>107,350,409</u>	<u>112,428,524</u>	<u>105,815,007</u>
Total Governmental Activities				
Net Position	<u>\$ 778,534,772</u>	<u>\$ 735,713,344</u>	<u>\$ 715,044,628</u>	<u>\$ 692,572,850</u>
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	\$ 2,883,454	\$ 2,886,145	\$ 2,892,602	\$ 2,899,060
Restricted	5,272,755	5,292,085	6,683,512	6,792,310
Unrestricted	<u>309,392</u>	<u>907,996</u>	<u>5,378,719</u>	<u>6,309,747</u>
Total Business-Type Activities				
Net Position	<u>\$ 8,465,601</u>	<u>\$ 9,086,226</u>	<u>\$ 14,954,833</u>	<u>\$ 16,001,117</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	\$ 551,315,815	\$ 535,131,812	\$ 521,810,642	\$ 501,538,241
Restricted	109,009,635	101,409,353	90,381,576	94,910,972
Unrestricted	<u>126,674,923</u>	<u>108,258,405</u>	<u>117,807,243</u>	<u>112,124,754</u>
Total Primary Government				
Net Position	<u>\$ 787,000,373</u>	<u>\$ 744,799,570</u>	<u>\$ 729,999,461</u>	<u>\$ 708,573,967</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>2016</u>	<u>2015*</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 484,402,231	\$ 467,908,537	\$ 435,743,528	\$ 422,451,478	\$ 405,187,161	\$ 385,399,473
81,238,772	84,697,093	89,449,212	86,739,637	90,424,511	87,805,781
<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>123,860,266</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>	<u>\$ 597,065,520</u>
\$ 2,905,517	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454
7,248,467	7,768,546	8,219,303	9,322,891	9,660,312	10,528,167
<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>6,411,371</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>	<u>\$ 19,822,992</u>
\$ 487,307,748	\$ 470,791,991	\$ 438,626,982	\$ 425,334,932	\$ 408,070,615	\$ 388,282,927
88,487,239	92,465,639	97,668,515	96,062,528	100,084,823	98,333,948
<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>130,271,637</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>	<u>\$ 616,888,512</u>

## KANE COUNTY, ILLINOIS

### Changes in Net Position Last Ten Fiscal Years

	<u>2020</u>	<u>2019</u>	<u>2018**</u>	<u>2017</u>
<b>Expenses</b>				
Governmental Activities:				
General government	\$ 98,999,491	\$ 33,321,849	\$ 34,978,901	\$ 36,146,551
Public safety	35,064,790	52,487,661	50,539,640	50,975,313
Highways and streets	55,177,967	38,082,134	36,124,478	27,079,873
Judicial	22,844,062	24,320,301	24,653,691	25,496,840
Public service and records	15,002,009	12,576,254	13,655,742	12,885,917
Health and welfare	13,259,450	5,679,295	5,513,691	5,752,344
Environment and conservation	579,875	151,855	199,485	297,910
Development, housing and economic development	6,660,523	4,358,847	5,294,843	4,407,101
Interest and fiscal charges	2,020,016	2,522,999	1,178,553	1,414,716
Total Governmental Activities Expenses	<u>249,608,183</u>	<u>173,501,195</u>	<u>172,139,024</u>	<u>164,456,565</u>
Business-Type Activities:				
Solid waste	915,029	6,445,099	1,408,424	449,277
Total Business-Type Activities Expenses	<u>915,029</u>	<u>6,445,099</u>	<u>1,408,424</u>	<u>449,277</u>
Total Primary Government Expenses	<u>\$ 250,523,212</u>	<u>\$ 179,946,294</u>	<u>\$ 173,547,448</u>	<u>\$ 164,905,842</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
General government	\$ 5,842,264	\$ 4,852,040	\$ 4,346,669	\$ 4,298,449
Public safety	5,038,826	6,933,229	7,055,989	6,652,121
Highways and streets	463,011	392,982	361,751	366,812
Judicial	9,622,703	12,065,881	11,317,551	10,925,355
Public service and records	5,563,975	5,423,928	5,292,498	8,123,676
Health and welfare	1,276,437	1,429,056	1,376,628	1,304,617
Environment and conservation	65,682	2,650	10,250	8,220
Development, housing and economic development	1,673,011	2,027,543	1,460,648	1,896,686
Interest and fiscal charges	54,570	74,028	91,660	107,218
Operating Grants and Contributions	57,850,946	41,465,077	41,617,945	39,570,461
Capital Grants and Contributions	11,898,283	8,455,907	17,524,403	10,475,665
Total Governmental Activities	<u>99,349,708</u>	<u>83,122,321</u>	<u>90,455,992</u>	<u>83,729,280</u>
Business-Type Activities:				
Charges for Services				
Solid waste	84,942	157,049	94,298	37,396
Operating Grants and Contributions	-	-	-	-
Total Business-Type Activities	<u>84,942</u>	<u>157,049</u>	<u>94,298</u>	<u>37,396</u>
Total Primary Government	<u>\$ 99,434,650</u>	<u>\$ 83,279,370</u>	<u>\$ 90,550,290</u>	<u>\$ 83,766,676</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(150,258,475)	(90,378,874)	(81,683,032)	(80,727,285)
Business-Type Activities	<u>(830,087)</u>	<u>(6,288,050)</u>	<u>(1,314,126)</u>	<u>(411,881)</u>
Total Primary Government Net Expense	<u>\$ (151,088,562)</u>	<u>\$ (96,666,924)</u>	<u>\$ (82,997,158)</u>	<u>\$ (81,139,166)</u>

\*Beginning in 2015, the County implemented GASB 68 which resulted in the recording of a pension expense.

\*\*Beginning in 2018, the County implemented GASB 75 which resulted in the inclusion of a OPEB expense.

<u>2016</u>	<u>2015*</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 39,029,843	\$ 33,269,779	\$ 30,142,562	\$ 31,094,217	\$ 33,226,585	\$ 31,160,957
49,718,866	47,847,896	47,335,144	46,268,014	44,419,200	44,000,288
28,730,380	32,125,106	49,997,319	31,868,593	29,802,177	34,748,528
25,765,945	24,155,483	23,382,242	22,042,216	21,319,475	21,902,489
13,210,814	12,398,880	12,050,914	10,500,273	13,774,832	14,220,839
6,147,525	5,671,386	5,785,898	5,766,653	5,675,765	6,608,026
281,981	152,222	196,998	110,423	228,315	282,111
3,944,958	4,607,858	4,491,830	5,137,500	7,656,563	7,097,351
<u>1,636,515</u>	<u>1,877,558</u>	<u>2,357,096</u>	<u>2,560,388</u>	<u>3,574,279</u>	<u>3,935,675</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>163,956,264</u>
<u>533,268</u>	<u>693,967</u>	<u>1,070,503</u>	<u>339,575</u>	<u>825,708</u>	<u>294,284</u>
<u>533,268</u>	<u>693,967</u>	<u>1,070,503</u>	<u>339,575</u>	<u>825,708</u>	<u>294,284</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>	<u>\$ 164,250,548</u>
\$ 4,445,124	\$ 5,280,649	\$ 5,106,911	\$ 4,676,012	\$ 4,597,152	\$ 6,042,547
6,580,869	6,669,508	6,657,162	7,323,491	8,522,739	6,283,050
463,777	415,916	332,389	289,759	322,959	236,252
10,198,652	11,710,216	11,713,064	12,267,065	12,444,416	11,799,939
5,025,676	5,029,921	3,712,341	4,238,889	3,747,580	3,542,966
1,294,948	1,277,118	1,254,956	1,220,497	1,215,163	1,202,796
90,900	2,000	1,000	-	-	-
1,358,140	1,365,251	1,432,893	1,230,100	1,138,241	1,038,698
117,059	133,778	504,648	183,922	102,820	89,664
38,766,630	38,801,333	43,186,121	41,522,039	46,589,489	46,520,619
<u>8,255,696</u>	<u>10,710,342</u>	<u>9,886,119</u>	<u>7,819,147</u>	<u>6,311,598</u>	<u>28,238,657</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>	<u>104,995,188</u>
36,352	52,258	92,788	55,746	89,484	59,926
<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>-</u>
<u>36,352</u>	<u>54,258</u>	<u>94,788</u>	<u>57,746</u>	<u>89,484</u>	<u>59,926</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>	<u>\$ 105,055,114</u>
(91,869,356)	(80,710,136)	(91,952,399)	(74,577,356)	(74,685,034)	(58,961,076)
<u>(496,916)</u>	<u>(639,709)</u>	<u>(975,715)</u>	<u>(281,829)</u>	<u>(736,224)</u>	<u>(234,358)</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>	<u>\$ (59,195,434)</u>

## KANE COUNTY, ILLINOIS

### Changes in Net Position Last Ten Fiscal Years

	2020	2019	2018**	2017
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Taxes:				
Property tax	\$ 55,706,507	\$ 54,828,224	\$ 54,828,224	\$ 54,154,098
RTA sales tax	17,935,560	18,301,725	18,301,725	17,546,540
Other taxes	5,485,599	5,602,274	5,602,274	5,794,455
Intergovernmental:				
Income tax	6,543,173	5,766,267	5,766,267	5,530,422
Sales tax	15,533,833	16,896,216	16,896,216	16,240,120
Coronavirus Relief Fund	87,128,860	-	-	-
Net investment income	3,753,107	3,646,829	3,646,829	1,758,411
Other general revenues	1,105,264	995,313	995,313	2,996,308
Transfers	(112,000)	(45,460)	(45,460)	122,541
Total Governmental Activities	193,079,903	105,991,388	105,991,388	104,142,895
General Revenues and Other	193,079,903	105,991,388	105,991,388	104,142,895
Business-Type Activities:				
Net investment income	\$ 97,462	\$ 222,382	\$ 222,382	\$ 121,003
Other general revenues	-	-	-	-
Transfers	112,000	45,460	45,460	(122,541)
Total Business-Type Activities	209,462	267,842	267,842	(1,538)
General Revenues and Other	209,462	267,842	267,842	(1,538)
Total Primary Government	\$ 193,289,365	\$ 106,259,230	\$ 106,259,230	\$ 104,141,357
<b>Change in Net Position</b>				
Governmental Activities	\$ 42,821,428	\$ 24,308,356	\$ 24,308,356	\$ 23,415,610
Business-Type Activities	(620,625)	(1,046,284)	(1,046,284)	(413,419)
Total Primary Government Net Expense	\$ 42,200,803	\$ 23,262,072	\$ 23,262,072	\$ 23,002,191
Restatement of Prior Year Net Position				
Governmental Activities	\$ -	\$ -	\$ (1,836,578)	\$ -

**Notes:**

1. The cumulative effect of net position adjustments was reported as a restatement of the beginning net position of a given year, as restating all prior periods was not practicable.

\*Beginning in 2015, the County implemented GASB 68 which resulted in the recording of a pension expense.

\*\*Beginning in 2018, the County implemented GASB 75 which resulted in the inclusion of a OPEB expense.

<u>2016</u>	<u>2015*</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</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
<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>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

	2020	2019	2018	2017
<b>General Fund</b>				
Nonspendable	\$ 37,838	\$ 277,268	\$ 267,418	\$ 112,602
Committed	5,236,530	5,158,053	5,021,264	4,940,936
Assigned	24,463,152	7,184,657	5,646,724	5,093,256
Unassigned	51,838,160	52,673,096	52,617,467	52,735,703
 Total General Fund	 \$ 81,575,680	 \$ 65,293,074	 \$ 63,552,873	 \$ 62,882,497
 <b>All Other Governmental Funds</b>				
Nonspendable	\$ 1,371,645	\$ 2,468,898	\$ 1,336,384	\$ 1,251,948
Restricted	109,686,412	103,149,969	89,962,660	94,355,127
Committed	42,574,220	46,244,022	46,484,396	38,981,645
Assigned	40,550,383	36,668,396	33,555,127	30,176,330
Unassigned	(840,525)	(233,232)	(288,376)	-
 Total All Other Governmental Funds	 \$ 193,342,135	 \$ 188,298,053	 \$ 171,050,191	 \$ 164,765,050
 Total All Governmental Funds	 \$ 274,917,815	 \$ 253,591,127	 \$ 234,603,064	 \$ 227,647,547

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 277,913	\$ 736,929	\$ 492,534	\$ 1,459,940	\$ 722,049	\$ 1,714,286
4,898,352	4,867,618	-	-	-	-
4,213,567	3,795,654	6,481,523	6,737,783	2,930,463	1,240,739
<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>50,691,045</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>	<u>\$ 53,646,070</u>
\$ 1,302,768	\$ 1,261,860	\$ 1,242,500	\$ 1,242,500	\$ 1,255,800	\$ 1,345,300
87,773,144	85,058,485	83,807,659	86,881,285	91,472,172	94,796,018
33,763,118	32,958,856	43,108,454	56,589,537	54,682,249	50,057,579
30,153,069	29,108,816	32,741,383	34,353,071	29,827,268	29,418,546
<u>(92,598)</u>	<u>(31,174)</u>	<u>(590,509)</u>	<u>(477,323)</u>	<u>(656,877)</u>	<u>(585,052)</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>\$ 175,032,391</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>	<u>\$ 228,678,461</u>

## KANE COUNTY, ILLINOIS

### Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Revenues</b>				
Property tax	\$ 56,402,163	\$ 56,083,061	\$ 55,521,916	\$ 54,849,850
Other taxes	40,410,194	38,830,617	37,554,025	36,754,733
Licenses and permits	2,745,175	2,982,097	2,307,162	2,356,852
Grants	110,795,514	11,511,140	12,110,314	11,608,234
Intergovernmental	23,770,360	24,799,098	24,203,226	23,470,162
Fines	3,130,732	4,281,998	4,158,035	4,066,053
Charges for services	22,269,826	26,996,800	25,380,839	28,043,453
Reimbursements	11,053,467	10,386,357	10,102,644	10,702,692
Net investment income	3,691,125	6,465,872	3,621,617	1,735,291
Miscellaneous	5,141,297	4,336,079	3,937,051	4,978,551
<b>Total Revenues</b>	<u>279,409,853</u>	<u>186,673,119</u>	<u>178,896,829</u>	<u>178,565,871</u>
<b>Expenditures</b>				
General government	99,160,862	28,838,675	28,756,233	29,686,331
Public safety	34,398,959	49,795,983	47,946,973	48,007,557
Highways and streets	29,629,780	29,219,823	27,783,627	20,779,463
Judicial	23,270,759	23,578,898	23,768,121	24,510,280
Public service and records	15,025,925	12,414,799	13,551,723	12,733,001
Health and welfare	13,426,912	5,550,588	5,262,204	5,460,161
Environment and conservation	586,106	149,462	190,694	280,793
Development, housing and economic development	6,663,904	4,315,967	5,264,993	4,342,626
Debt service - principal	6,200,000	5,855,000	5,535,000	5,225,000
Debt service - interest and fiscal charges	2,115,782	2,144,407	1,328,655	1,558,014
Capital outlay	41,004,502	33,756,099	12,902,628	13,513,638
<b>Total Expenditures</b>	<u>271,483,491</u>	<u>195,619,701</u>	<u>172,290,851</u>	<u>166,096,864</u>
Excess (Deficiency) of Revenues Over Expenditures	7,926,362	(8,946,582)	6,605,978	12,469,007
<b>Other Financing Sources (Uses)</b>				
Insurance recovery	176,526	261,271	130,099	730,088
Proceeds from sale of property	205,800	-	264,900	-
Principal on bonds sold	13,130,000	27,060,000	-	-
Premium on debt issued	-	715,403	-	-
Transfer to escrow paying agent	-	-	-	-
Transfers in	30,394,435	22,335,020	15,795,065	16,771,080
Transfers out	(30,506,435)	(22,437,049)	(15,840,525)	(17,160,432)
<b>Total Other Financing Sources (Uses)</b>	<u>13,400,326</u>	<u>27,934,645</u>	<u>349,539</u>	<u>340,736</u>
<b>Net Change in Fund Balances</b>	<u>\$ 21,326,688</u>	<u>\$ 18,988,063</u>	<u>\$ 6,955,517</u>	<u>\$ 12,809,743</u>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	3.7%	5.2%	4.4%	4.5%
<b>Expenditures Capitalized as Assets</b>	<u>\$ 44,996,792</u>	<u>\$ 42,465,821</u>	<u>\$ 15,382,096</u>	<u>\$ 14,695,665</u>

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$	54,417,346	\$ 54,332,031	\$ 54,365,720	\$ 54,245,463	\$ 54,396,496	\$ 54,858,094
	35,621,044	34,127,443	32,830,555	54,056,730	52,315,565	49,842,019
	2,247,495	2,271,774	2,270,111	2,093,343	1,947,213	1,794,161
	11,249,309	11,633,250	13,663,494	13,103,306	16,801,473	18,493,796
	22,802,869	23,548,241	22,140,149	-	-	-
	3,656,799	4,423,858	4,450,637	5,073,884	5,087,039	6,661,358
	25,745,551	25,236,217	24,247,038	24,938,237	25,026,721	21,452,629
	11,493,557	18,251,722	11,180,510	12,822,231	13,594,555	18,989,401
	1,322,686	987,213	1,105,052	305,529	677,153	1,648,142
	3,840,529	3,775,150	3,510,184	5,186,752	6,580,890	6,904,789
	<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>	<u>180,644,389</u>
	28,712,891	28,606,512	28,922,413	27,933,292	27,744,534	26,520,275
	46,584,311	45,284,610	45,133,170	43,301,303	42,302,849	41,084,429
	20,324,901	25,540,188	26,168,324	21,374,771	22,640,246	26,598,595
	24,318,320	23,189,620	22,501,188	21,242,246	20,792,033	21,241,207
	13,034,396	12,218,532	11,887,454	10,707,892	13,479,858	14,068,660
	5,613,640	5,508,587	5,702,208	5,697,504	5,609,409	6,573,785
	279,240	140,114	195,368	127,790	227,733	255,562
	3,880,805	4,564,517	4,480,446	5,011,854	6,469,911	6,708,650
	5,750,000	13,720,000	14,500,000	14,816,100	14,875,000	13,750,000
	1,784,409	2,138,255	2,598,562	2,953,732	3,881,073	3,834,533
	<u>18,675,309</u>	<u>24,893,268</u>	<u>23,986,006</u>	<u>13,834,769</u>	<u>16,930,317</u>	<u>21,287,271</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>	<u>181,922,967</u>
	3,438,963	(7,217,304)	(16,311,689)	4,824,222	1,474,142	(1,278,578)
	131,942	323,832	80,279	518,536	-	-
	1,918,999	8,700	-	-	-	-
	-	-	-	27,225,000	1,960,000	7,670,000
	-	-	-	1,812,684	2,910	-
	-	-	-	(28,625,267)	-	-
	14,887,550	17,663,765	24,238,172	25,273,997	27,355,890	23,799,718
	<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>	<u>(23,498,110)</u>
	<u>1,568,328</u>	<u>(2,532,893)</u>	<u>(2,234,547)</u>	<u>1,001,723</u>	<u>2,123,115</u>	<u>7,971,608</u>
\$	<u>5,007,291</u>	<u>\$ (9,750,197)</u>	<u>\$ (18,546,236)</u>	<u>\$ 5,825,945</u>	<u>\$ 3,597,257</u>	<u>\$ 6,693,030</u>
	5.0%	9.9%	9.9%	11.3%	11.7%	10.8%
\$	<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
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
2010	11,458,223,572	12,429,644	3,113,576,239	258,244,853	14,842,474,308	0.3730

Source of Information: Office of Kane County Clerk

<b>Forest Preserve Direct Tax Rate</b>	<b>Total Estimated Actual Taxable Value</b>	<b>Equalized Assessed Value as a Percentage of Estimated Actual Taxable Value</b>
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%
0.2201	44,527,422,924	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	
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	
2010	54,331	29,595	122,052	699,784	61,721	34,944	47,108	

### Tax Rates per Hundred Dollars of Assessed Valuation (1)

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
2010	0.3730	0.2032	0.8379	4.8039	0.4237	0.2399	0.3234

Source: Kane County Clerk - Levy, Rate and Extension Reports for 2010 to 2019.

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

<b>Forest Preserve</b>	<b>Library Districts</b>	<b>Water Resources</b>	<b>Other Special Districts</b>	<b>Total</b>
\$ 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
32,062	36,077	808	26,511	1,144,993

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
0.2201	0.2477	0.0055	0.1820	7.8602

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## KANE COUNTY, ILLINOIS

### Principal Taxpayers in the County Current Year and Nine Years Ago

Taxpayer	Type of Business, Property	2019 Equalized Assessed Valuation	Percentage of Total 2019 Equalized Assessed Valuation	2019 Rank
Simon/Chelsea Chicago Development LLC/CPG Partners	Commercial	\$ 66,616,345	0.44%	1
Liberty Illinois LP	Industrial	37,336,884	0.24%	2
Geneva Commons, LLC	Commercial	33,330,000	0.22%	3
Legia St Charles Associates	Commercial	24,407,546	0.16%	4
Chicago Premium Outlets	Commercial	23,410,204	0.15%	5
John B. Sanfilippo & Son, Inc.	Industrial	19,914,675	0.13%	6
Prairie Winds II LLC	Commercial	18,030,793	0.12%	7
Q Center LLC	Commercial	17,407,870	0.11%	8
Canterfield Apartments LLC	Commercial	17,070,293	0.11%	9
Continental 368 Fund LLC	Commercial	<u>14,617,717</u>	0.10%	10
		<u>\$ 272,142,327</u>	<u>1.78%</u>	
Total 2019 County assessed valuation		<u>\$ 15,274,423,255</u>		

Taxpayer	Type of Business, Property	2010 Equalized Assessed Valuation	Percentage of Total 2010 Equalized Assessed Valuation	2010 Rank
Simon/Chelsea Chicago Development LLC/CPG Partners	Commercial	\$ 37,539,687	0.25%	1
V/V2 Geneva Commons, LP	Commercial	30,579,171	0.21%	2
Liberty Illinois LLC	Industrial	27,549,101	0.19%	3
Spring Hill Mall LLC/General Growth Properties	Commercial	26,896,121	0.18%	4
IN Retail Fund Algonquin Commons LLC	Commercial	25,528,173	0.17%	5
Toyota Motor Sales USA Inc.	Industrial	23,605,102	0.16%	6
John B. Sanfilippo & Son, Inc	Industrial	17,169,353	0.12%	7
Arthur Anderson & Co	Commercial	15,463,028	0.10%	8
Sherman Hospital/Sherman Health Systems	Hospital	15,038,642	0.10%	9
AMLI at St Charles LLC	Commercial	<u>12,123,792</u>	0.08%	10
		<u>\$ 231,492,170</u>	<u>1.56%</u>	
Total 2010 County assessed valuation		<u>\$ 14,842,474,308</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

	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
<b>Rates Extended</b>				
General (Corporate)	0.2202	0.2431	0.2493	0.2578
Health	0.0132	0.0138	0.0144	0.0152
Illinois Municipal Retirement Fund	0.0472	0.0385	0.0470	0.0525
County Highway	0.0334	0.0350	0.0367	0.0387
County Bridge	0.0021	0.0022	0.0023	0.0024
County Highway Matching	0.0004	0.0005	0.0005	0.0005
Insurance Liability	0.0273	0.0265	0.0224	0.0231
Social Security	0.0282	0.0260	0.0277	0.0274
Capital Improvement Debt Service	-	-	-	-
Veterans' Commission	0.0020	0.0021	0.0022	0.0024
	<u>0.3739</u>	<u>0.3877</u>	<u>0.4025</u>	<u>0.4201</u>
<b>Total Rates Extended</b>	<b>0.3739</b>	<b>0.3877</b>	<b>0.4025</b>	<b>0.4201</b>
<b>Levies Extended</b>				
General (Corporate)	\$ 33,025,513	\$ 34,827,651	\$ 34,043,442	\$ 33,359,847
Health	1,972,400	1,972,390	1,972,421	1,972,391
Illinois Municipal Retirement Fund	7,073,253	5,519,455	6,415,897	6,796,492
County Highway	5,010,865	5,010,848	5,010,790	5,010,809
County Bridge	312,560	312,614	312,671	312,601
County Highway Matching	65,092	65,044	64,992	65,082
Insurance Liability	4,090,431	3,795,350	3,054,617	2,982,393
Social Security	4,222,715	3,731,022	3,775,945	3,546,007
Capital Improvement Debt Service	-	-	-	-
Veterans' Commission	305,361	305,307	305,298	305,356
	<u>\$ 56,078,191</u>	<u>\$ 55,539,681</u>	<u>\$ 54,956,073</u>	<u>\$ 54,350,979</u>
<b>Total Levies Extended</b>	<b>\$ 56,078,191</b>	<b>\$ 55,539,681</b>	<b>\$ 54,956,073</b>	<b>\$ 54,350,979</b>
<b>Current Year Collections</b>	<u>\$ 55,954,204</u>	<u>\$ 55,380,733</u>	<u>\$ 54,811,640</u>	<u>\$ 54,152,101</u>
<b>Total Collections</b>	<b>\$ 55,954,204</b>	<b>\$ 55,380,733</b>	<b>\$ 54,811,640</b>	<b>\$ 54,152,101</b>
 Percentage of Extensions Collected	 <u>99.78%</u>	 <u>99.71%</u>	 <u>99.74%</u>	 <u>99.63%</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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
0.2744	0.2869	0.2832	0.2531	0.2358	0.2188
0.0164	0.0171	0.0169	0.0159	0.0146	0.0135
0.0565	0.0591	0.0583	0.0569	0.0464	0.0404
0.0416	0.0435	0.0430	0.0403	0.0371	0.0344
0.0026	0.0027	0.0027	0.0025	0.0023	0.0022
0.0005	0.0006	0.0006	0.0005	0.0005	0.0004
0.0248	0.0259	0.0256	0.0266	0.0280	0.0216
0.0285	0.0298	0.0294	0.0272	0.0245	0.0221
-	-	-	0.0082	0.0075	0.0175
<u>0.0025</u>	<u>0.0027</u>	<u>0.0026</u>	<u>0.0025</u>	<u>0.0023</u>	<u>0.0021</u>
<u>0.4479</u>	<u>0.4684</u>	<u>0.4623</u>	<u>0.4336</u>	<u>0.3990</u>	<u>0.3730</u>
\$ 33,012,471	\$ 33,012,477	\$ 33,012,390	\$ 31,470,872	\$ 31,863,102	\$ 31,865,741
1,972,345	1,972,416	1,972,413	1,972,563	1,972,983	1,972,654
6,796,480	6,796,561	6,796,432	7,073,004	6,266,337	5,889,264
5,010,877	5,010,893	5,010,769	5,010,920	5,011,908	5,011,461
312,601	312,627	312,648	312,701	312,797	312,752
65,095	65,011	65,048	65,151	65,262	65,260
2,982,462	2,982,442	2,982,401	3,303,065	3,782,475	3,149,370
3,433,314	3,433,260	3,433,304	3,382,514	3,315,779	3,218,272
-	-	-	1,009,967	1,013,380	2,541,201
<u>305,381</u>	<u>305,378</u>	<u>305,304</u>	<u>305,489</u>	<u>305,095</u>	<u>305,031</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>\$ 54,331,006</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>\$ 54,159,263</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>\$ 54,159,263</u>
<u>99.69%</u>	<u>99.54%</u>	<u>99.57%</u>	<u>99.34%</u>	<u>99.61%</u>	<u>99.68%</u>

## KANE COUNTY, ILLINOIS

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Rates Extended</b>				
General	0.0465	0.0473	0.0481	0.0432
Illinois Municipal Retirement Fund	0.0001	0.0001	0.0001	0.0036
Insurance Liability	0.0001	0.0001	0.0001	0.0002
Debt Service	0.1074	0.1124	0.1167	0.1751
Construction & Development	0.0007	0.0008	0.0008	0.0009
Social Security	0.0001	0.0001	0.0001	0.0025
Total Rates Extended	<u>0.1549</u>	<u>0.1607</u>	<u>0.1658</u>	<u>0.2253</u>
<b>Levies Extended</b>				
General	\$ 6,982,065	\$ 6,781,658	\$ 6,568,137	\$ 5,587,879
Illinois Municipal Retirement	10,049	10,029	10,104	460,104
Insurance Liability	10,049	10,029	10,104	20,055
Debt Service	16,101,059	16,099,472	15,932,698	22,653,120
Construction & Development	111,886	112,467	112,370	112,697
Social Security	10,049	10,029	10,104	320,106
Total Levies Extended	<u>\$ 23,225,156</u>	<u>\$ 23,023,683</u>	<u>\$ 22,643,516</u>	<u>\$ 29,153,961</u>
Current Year Collections	\$ 9,337,019	\$ 9,688,995	\$ 11,407,401	\$ 14,322,283
Subsequent Collections	<u>13,835,494</u>	<u>13,265,229</u>	<u>11,167,857</u>	<u>14,712,841</u>
Total Collections	<u>\$ 23,172,513</u>	<u>\$ 22,954,224</u>	<u>\$ 22,575,258</u>	<u>\$ 29,035,124</u>
<b>Percentage of Extensions Collected</b>				
Current Year Collections	<u>40.20%</u>	<u>42.08%</u>	<u>50.38%</u>	<u>49.13%</u>
Total Collections	<u>99.77%</u>	<u>99.70%</u>	<u>99.70%</u>	<u>99.59%</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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
0.0444	0.0466	0.0461	0.0422	0.0374	0.0342
0.0038	0.0040	0.0037	0.0033	0.0027	0.0024
0.0012	0.0013	0.0017	0.0021	0.0019	0.0015
0.2412	0.2572	0.2491	0.2196	0.2153	0.1787
0.0009	0.0008	0.0006	0.0014	0.0013	0.0012
<u>0.0027</u>	<u>0.0027</u>	<u>0.0027</u>	<u>0.0025</u>	<u>0.0023</u>	<u>0.0021</u>
<u>0.2944</u>	<u>0.3126</u>	<u>0.3039</u>	<u>0.2710</u>	<u>0.2609</u>	<u>0.2201</u>
\$ 5,347,543	\$ 5,372,631	\$ 5,372,611	\$ 5,242,555	\$ 5,050,551	\$ 4,982,327
460,118	460,034	425,025	405,081	365,763	347,130
150,044	150,081	200,039	259,859	259,831	224,622
29,027,352	29,619,097	29,032,942	27,306,917	29,089,818	26,025,859
112,623	95,255	74,723	174,565	171,599	169,122
<u>320,061</u>	<u>312,026</u>	<u>317,428</u>	<u>307,479</u>	<u>317,661</u>	<u>313,335</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>	<u>\$ 32,062,395</u>
\$ 17,688,270	\$ 18,132,465	\$ 17,484,822	\$ 16,698,242	\$ 17,650,163	\$ 15,703,107
<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>16,257,616</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>\$ 31,960,723</u>
<u>49.94%</u>	<u>50.36%</u>	<u>49.36%</u>	<u>49.55%</u>	<u>50.06%</u>	<u>48.98%</u>
<u>99.69%</u>	<u>99.45%</u>	<u>99.58%</u>	<u>99.33%</u>	<u>99.61%</u>	<u>99.68%</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		
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
2011	2,425,000	2,425,000	-	0.000%	-

Fiscal Year Ended November 30,	County Alternative Revenue Bonds	County Debt Certificates	Revenue Bonds	Long-Term Construction Payable	Total Debt	Percentage of Total Debt to	
						Personal Income	Total Debt Per Capita
2020	\$ 32,976,768	\$ -	\$ 27,729,248	\$ 27,115,346	\$ 87,821,362	0.32%	\$ 164.95
2019	26,436,076	-	27,752,325	13,024,733	67,213,134	0.25%	126.24
2018	32,680,384	-	-	4,871,064	37,551,448	0.14%	70.49
2017	38,604,692	-	-	4,497,132	43,101,824	0.17%	80.98
2016	44,219,000	-	-	4,225,180	48,444,180	0.20%	91.28
2015	50,358,308	-	-	5,067,191	55,425,499	0.24%	104.82
2014	60,320,000	1,005,000	-	7,413,319	68,738,319	0.31%	130.77
2013	72,440,000	2,400,000	-	-	75,825,000	0.35%	145.08
2012	59,070,000	29,085,000	-	-	90,115,000	0.44%	173.08
2011	70,365,000	30,240,000	-	-	103,030,000	0.52%	198.47

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 363-364.

Population and Personal Income data can be found on page 378.

## KANE COUNTY, ILLINOIS

### Computation of Direct and Overlapping Bonded Debt November 30, 2020

<u>Governmental Unit</u>	<u>Total Debt Outstanding</u>	<u>Percentage Applicable To County (1)</u>	<u>Debt Applicable To County</u>
<b><i>Direct Debt</i></b>			
County	\$ 87,821,362	100.00%	\$ 87,821,362
Total Direct Debt	<u>87,821,362</u>		<u>87,821,362</u>
<b><i>Overlapping Debt</i></b>			
Kane County Forest Preserve	133,215,000	100.00%	133,215,000
Townships	23,770,000	100.00%	23,770,000
Cities and Villages	605,529,000	62.77%	376,842,822
Parks	89,087,333	64.41%	58,899,963
Library	45,540,000	66.43%	30,179,655
Special Service Areas & TIF Districts	219,481,654	99.62%	218,582,738
School Districts (incl. Community Colleges)	2,050,993,392	51.31%	983,515,657
Miscellaneous Districts	<u>-</u>	100.00%	<u>-</u>
Total Overlapping Debt	<u>3,167,616,379</u>		<u>1,825,005,835</u>
Total Direct Debt and Overlapping Debt	<u>\$ 3,255,437,741</u>		<u>\$ 1,912,827,197</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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Debt Limit	\$ 862,390,669	\$ 823,799,182	\$ 785,090,651	\$ 743,980,956
Total Debt Applicable to Limit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal Debt Margin	<u>\$ 862,390,669</u>	<u>\$ 823,799,182</u>	<u>\$ 785,090,651</u>	<u>\$ 743,980,956</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 2020**

Assessed Valuation (2019 tax year)	\$ 14,998,098,595
Debt Limit (5.75%) of Assessed Value	862,390,669
Debt Outstanding Applicable to the Limit	-
Total Debt Applicable to the Limit	<u>-</u>
Total Legal Debt Margin	<u>\$ 862,390,669</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>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 691,860,836	\$ 661,614,192	\$ 670,294,053	\$ 714,922,134	\$ 776,924,729	\$ 837,598,462
-	-	-	985,000	1,960,000	2,425,000
<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>	<u>\$ 835,173,462</u>
0.0%	0.0%	0.0%	0.1%	0.3%	0.3%

## KANE COUNTY, ILLINOIS

### Schedule of Pledged Revenue Coverage Last Ten Fiscal Years

#### Juvenile Justice Facility Bonds - Series 2002 and 2013 Refunding Bonds and 2020 Multi-Use Facility Bonds

Fiscal Year	Gross		Less:		Net		Debt Service		Coverage		
	Income Tax Revenues	Revenues	Operating Expenditures	Expenditures	Available Revenue	Revenue	Principal	Interest			
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
2011		4,431,344		-		4,431,344		660,000		158,923	5.41

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 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	Revenues	Operating Expenditures	Expenditures	Available Revenue	Revenue	Principal	Interest			
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
2011		6,745,896		3,811,421		2,934,475		2,000,000		1,439,431	0.85

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	
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
2011	14,530,200	4,432,779	10,097,421	7,715,000	790,251	1.19

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	
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
2020	532,403	\$ 52,163	\$ 27,771,737,689	115,449	6.4%
2019	532,403	51,333	27,329,843,199	116,692	4.4%
2018	532,720	48,975	26,089,962,000	118,913	4.7%
2017	532,272	46,202	24,592,030,944	119,472	4.5%
2016	530,726	45,259	24,020,128,034	120,365	4.9%
2015	528,760	43,736	23,125,847,360	121,332	5.7%
2014	525,625	42,240	22,202,400,000	121,840	5.8%
2013	522,626	41,016	21,436,028,016	121,756	8.0%
2012	520,669	39,618	20,627,864,442	121,944	8.2%
2011	519,110	38,008	19,730,332,880	121,557	9.0%

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: 2020 Census Data was not available at time of issuance of this report.

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	2020 Number of Employees	Percentage of Total 2020 County Employment	2020 Rank
School District U-46	Public School District	4,490	1.89%	1
Fermi Research Alliance	High Energy Physics Research Laboratory	4,000	1.68%	2
Hearthside Food Solutions LLC	Food Products	3,000	1.26%	3
Chase	Credit Card Processing	2,500	1.05%	4
Advocate Sherman Hospital	General Hospital	2,200	0.93%	5
Rush-Copley Medical Center	Hospital & Medical Center	2,000	0.84%	6
Caterpillar Inc	Construction Machinery	2,000	0.84%	7
School District Number 129	Public School District	1,700	0.72%	8
Delnor-Community Hospital	General Hospital	1,300	0.55%	9
Amita Health Mercy Medical Center	Medical & Psychiatric	1,300	0.55%	10

Employer	Type of Business or Property	2011 Number of Employees	Percentage of Total 2011 County Employment	2011 Rank
School District U-46	Public School District	3,660	1.33%	1
Caterpillar, Inc.	Construction Machinery	2,500	0.91%	2
Sherman Hospital	General Hospital	2,200	0.80%	3
Rush-Copley Medical Center	Hospital & Medical Center	2,000	0.73%	4
Fermi Research Alliance	High Energy Physics Research Laboratory	1,900	0.69%	5
Delnor Community Hospital	General Hospital	1,650	0.60%	6
Waubensee Community College	Community College	1,460	0.53%	7
Provena Mercy Medical Center	Medical & Psychiatric Hospital	1,300	0.47%	8
Elgin Mental Health Center	State Hospital	1,300	0.47%	9
Provena St. Joseph Hospital	General Hospital	1,300	0.47%	10

Sources of Information:

2020 Illinois Manufacturers Directory, 2020 Illinois Services Directory & a selective telephone survey  
2011 Illinois Manufacturers Directory, 2011 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									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Government										
County Board/Liquor	29	29	29	30	30	29	30	28	29	31
Finance Administration	10	10	9	7	7	7	7	6	5	6
County Auditor	4	4	4	4	4	5	3	3	3	3
Data Processing	41	36	37	35	37	38	38	36	35	33
Facilities Management	25	27	29	28	28	27	29	26	26	26
Human Resources	5	5	4	4	7	6	5	7	7	7
Geographic Information Systems	11	11	11	10	10	9	8	8	8	8
Public Service and Records										
County Treasurer	14	15	14	13	13	11	12	11	12	13
County Assessor	29	30	30	32	32	35	42	43	39	42
County Clerk*	37	40	40	32	27	30	31	31	33	29
County Clerk-Election Workers**	1,407	939	1,119	659	52	-	-	-	-	-
Recorder of Deeds	12	12	13	14	16	16	17	18	19	19
Regional Office of Education	29	28	26	28	29	32	34	31	34	34
Workforce Development	21	20	23	21	21	20	18	16	21	25
Judicial										
Judicial Services***	229	233	233	236	246	247	238	238	207	202
States Attorney	125	123	120	120	117	124	122	121	121	126
Public Safety										
County Sheriff****	306	314	300	306	293	293	304	303	306	300
Merit Commission	4	4	4	4	4	4	4	4	4	4
Court Services	173	176	173	185	179	185	180	170	168	165
County Coroner	17	17	14	14	9	8	9	9	9	9
Emergency Management****	-	0	2	3	3	3	3	3	3	3
Animal Control	11	12	11	12	12	14	12	12	11	12
Highways and Streets	62	61	62	67	67	67	69	67	62	62
Health and Welfare										
County Health	69	61	58	59	57	64	63	65	64	64
Veterans Commission	4	4	4	4	4	3	4	4	4	4
Environment and Conservation										
Stormwater Management/Landfill	3	3	3	3	4	4	4	3	5	5
Development Water Resources	4	4	4	4	4	4	4	4	5	5
Development, Housing and Economic Development										
Development Mill Creek SSA	-	1	1	1	1	1	1	1	1	1
County Development	36	34	37	36	29	28	25	25	23	24
<b>Total</b>	<u>2,717</u>	<u>2,253</u>	<u>2,414</u>	<u>1,971</u>	<u>1,342</u>	<u>1,314</u>	<u>1,316</u>	<u>1,293</u>	<u>1,264</u>	<u>1,262</u>

Source of Information: Kane County Human Resources Department

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

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

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

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

## KANE COUNTY, ILLINOIS

### Operating Indicators by Function Last Ten Fiscal Years

Function	2020	2019	2018	2017	2016
<b>General Government</b>					
Payroll checks issued	39,423	37,903	39,003	38,888	39,704
Accounts Payable checks issued	9,669	10,651	10,798	11,659	11,878
Purchase Orders processed	2,525	1,997	2,424	3,194	3,096
<b>Maintenance</b>					
District square footage maintained by staff	844,993	844,993	844,993	832,513	832,513
<b>Information Technology Services</b>					
Work orders completed	9,559	8,675	8,534	7,866	14,467
<b>Public Service and Records</b>					
Tax bills collected	196,104	195,362	194,097	193,629	193,048
Election ballots counted	311,720	31,447	228,536	40,752	172,104
<b>Judicial</b>					
Felony cases authorized	2,418	2,792	2,489	2,413	2,629
Child Advocacy investigations	307	398	419	388	330
Diversion program completions	245	320	381	239	258
Domestic violence cases	1,304	1,006	1,073	1,145	1,139
Felony DUI cases filed	270	150	130	124	172
<b>Public Safety-Sheriff</b>					
Physical arrests made	853	1,595	1,591	1,793	1,770
Traffic violations	10,717	12,910	13,623	14,346	11,770
Average daily inmate population	423	518	526	542	499
<b>Highways and Streets</b>					
Lane miles of road resurfaced	37.4	26.3	65.7	40.9	50.0
New signs installed	145	112	133	309	265
Signs repaired	1,784	1,361	1,264	1,483	1,219
Trees cut down/removed from right-of-way	12	32	22	58	80
<b>Health and Welfare</b>					
Clients Served	101,300	17,308	21,089	16,026	20,394
Immunizations administered	915	1,849	1,246	897	803
Influenza shots provided	289	577	524	632	83
Tuberculosis tests given	185	398	573	575	746

Source of Information: Various County Offices

<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
38,041	38,265	38,384	38,980	38,241
12,772	12,418	12,528	13,362	13,970
3,022	2,850	3,038	3,474	2,684
950,974	950,974	950,974	883,920	887,257
14,878	7,618	7,719	10,884	11,966
192,498	185,491	192,050	185,261	185,184
95,153	146,537	29,428	152,662	28,320
1,955	2,297	2,342	2,781	2,909
282	294	328	285	247
451	593	545	550	528
1,130	1,408	1,370	1,221	1,265
163	169	98	195	130
1,790	1,781	1,646	1,427	1,563
9,730	7,180	7,124	5,959	6,988
532	626	634	660	637
32.0	70.1	47.9	48.9	79.9
433	361	327	362	400
1,707	2,081	2,428	1,964	1,785
44	11	30	36	48
19,394	25,752	21,579	23,319	23,381
1,269	887	825	617	764
723	905	908	839	1,013
1,192	1,517	1,265	679	1,839

## KANE COUNTY, ILLINOIS

### Capital Asset Statistics by Function

Last Ten Fiscal Years

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>General Government</b>				
Land acreage	770	770	770	770
County buildings	24	24	24	24
Maintenance vehicles	17	17	17	15
<b>Judicial</b>				
Court houses	2	2	2	2
<b>Public Safety</b>				
<b>Sheriff</b>				
Main Stations	1	1	1	1
Substations	1	1	1	1
Sheriff vehicles	162	155	136	129
Correction facilities	1	1	1	1
<b>Highways and Streets</b>				
<b>Miles of streets</b>				
Rural	215.62	215.62	215.62	231.18
Urban	85.78	85.78	85.78	71.75
Bridges/Culverts	67	66	66	66
Street Lights	1,288	1,216	1,192	1,127
Traffic signals	121	120	119	118
Warning flashers	58	58	58	62
<b>Forest Preserve</b>				
Land acreage	22,980	22,512	21,353	21,270
Bicycle path miles	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>	<u>2011</u>
770	770	770	770	770	770
24	26	26	26	26	21
16	14	11	9	9	9
2	2	2	2	2	2
1	1	1	1	1	1
0	1	1	2	2	2
132	132	133	128	124	124
1	1	1	1	2	2
230.5	232.0	250.5	250.5	250.0	250.0
74	74	74	74	74	73
66	66	66	65	64	63
1,120	1,104	1,070	1,059	872	774
116	116	113	113	113	113
56	56	43	45	40	28
20,770	20,675	20,586	20,212	19,934	19,600
172	172	172	172	172	172

## KANE COUNTY, ILLINOIS

### Land Use in Acres by Category and Township (Unincorporated)

Township	Residential	Commercial	Industrial	Agricultural
Aurora	1,184	71	217	523
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	1,608	36	89	1,339
Geneva/Batavia	1,497	96	23	1,492
Hampshire	936	29	65	14,965
Kaneville	290	13	586	20,388
Plato	1,726	60	8	12,120
Rutland	1,139	66	202	7,277
St. Charles	4,645	47	40	951
Sugar Grove	989	31	21	8,934
Virgil	426	46	-	18,881
Total acres	<u>20,987</u>	<u>737</u>	<u>2,167</u>	<u>138,190</u>

Township	Transportation Communication and Utilities	Institutional	Open Space	Other
Aurora	98	37	130	833
Big Rock	270	7	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	998
Elgin	301	37	717	502
Geneva/Batavia	348	1,777	856	531
Hampshire	118	-	482	803
Kaneville	59	114	164	698
Plato	199	207	1,569	637
Rutland	237	29	2,362	1,080
St. Charles	501	314	1,781	1,732
Sugar Grove	736	235	1,729	567
Virgil	60	4	822	525
Total acres	<u>3,270</u>	<u>3,152</u>	<u>19,674</u>	<u>11,964</u>

Sources: 2015 Land Use Survey  
Chicago Metropolitan Agency for Planning  
Kane County 2020 Municipal Boundaries

For 2020, CMAP changed the way they calculated road right-of-way, causing "Other" to gain acres and causing Transportation, Communications and Utilities to lose acres.

## KANE COUNTY, ILLINOIS

### Miscellaneous Statistics

November 30, 2020

Date of Organization:	January 16, 1836
Form of Government:	Township
Governing Body:	County Board
Land Area:	Approximately 524 square miles
Population:	532,403
Number of Housing Units:	190,970
Number of Registered Voters:	318,506
Number of Townships:	16
Number of Municipalities:	30
Number of School Districts:	9 districts are based in Kane County (6 other districts have a portion of their equalized assessed valuation (EAV) in Kane County)
Number of Community College Districts:	2 community colleges, Elgin and Waubonsee, are based in Kane County (3 others have a portion of their EAV in Kane County)

Source: Various County Offices and U.S. Census Bureau

Note: Population and Housing Unit data was unavailable at time of issuance of report; 2019 data was used.

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