

# **KANE COUNTY, ILLINOIS**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED  
NOVEMBER 30, 2013**

**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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# 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

April 30, 2014

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

Ladies and Gentlemen:

## **Formal Transmittal of the CAFR**

The Comprehensive Annual Financial Report (CAFR) for Kane County, Illinois for the Fiscal Year ended November 30, 2013 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 4-18 in the financial section of the CAFR. The MD&A complements this transmittal letter and should be read in conjunction with it.

State Statutes require an annual audit by independent certified public accountants. The County Board selected the accounting firm of Wermer, Rogers, Doran & Ruzon, LLC, to perform the annual audit. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the federal Single Audit Act of 1984, as amended, and related OMB Circular A-133. The Independent Auditor's Report expressing an unqualified opinion on the basic financial statements is included in the financial section of this report. Information related to the single audit, including the schedule of expenditures of federal awards, findings and recommendations, and the report of independent public accountants on the internal control structure and compliance with applicable laws and regulations, are included in a separate 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. The County and the District operate independently of one another; the discrete presentation accurately reflects the activity and balances of the County.

The County provides a broad range of services including but not limited to Sheriff law enforcement operations, administration of the County court system, operation of the Judiciary system, maintenance of vital public records, construction and maintenance of County roads and bridges and the maintenance of facilities used to conduct County business. The County is responsible for maintaining and operating the statutory real estate functions including recording land title, title transfer, property tax assessment, tax levy extension, issuance of tax bills, tax collection and disbursement for all County taxing bodies. The County also provides public health services and conducts the election process (except where there is a local board of election commissioners.)

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 are currently under development for recreational activities that will be 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 522 square miles. The Kane County Board is the designated governing body. Its 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 rules pertaining to the management and operations of County departments. 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. During Fiscal Year 2013, there were 24 single-member districts, bringing the total members of the County Board to 25 individuals, including the Chairman.

The County Board is comprised of 13 standing committees and the Committee of the Whole that meet regularly during the year. Each Board member 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. All funds and departments have Personnel, Contractual & Commodity, and Capital budgets. These are treated as three separate budgets and funds cannot be commingled between them. 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 they are 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 are compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted 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 all funds so that cash flow stabilizes. Budget containment has been used over the past several years in order to achieve and maintain this reserve amount. At November 30, 2013, the General Fund – General Account unassigned Fund Balance, was \$49,270,931. This amount exceeds the 25% cash reserve requirement.



## 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 522 square miles. The County's estimated population of 523,643 represents an increase of 30% since the 2000 Census of 404,119. Half of this population increase occurred during the first four years following the 2000 Census. Population growth has gradually tapered off to less than 1% per year during the last 4 years, and is estimated to have increased only 0.2% between years 2012 and 2013. The increase in population is due to the 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. The large increase in population accompanied by the rise in residential housing construction has led to the need for major infrastructure improvements. Although a slowdown in growth has occurred, the need for future infrastructure improvements continues.

Since the Great Recession of 2007-2009, the equalized assessed value of property (EAV) has been steadily declining from its peak of \$15.9 billion in tax year 2008 to its current level of \$11.7 billion in tax year 2013. This decline in EAV prompted the County Board to hold the aggregate property tax levy slightly below the fiscal year 2011 level of \$54 million beginning with the budget for fiscal year 2012. The County Board is committed to maintaining this freeze on the aggregate property tax levy for at least the next 4 years. 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, and has reached a new high in fiscal year 2013 of \$6.4 million. Sales tax revenue has been gradually recovering but is still \$1.1 million below its \$15.4 million peak reached in 2006. Sales tax revenue is expected to continue to improve at the rate of 2% per year. Despite these challenges, Kane County has maintained its strong financial position by imposing budget cuts to bring expenditures in line with conservatively projected revenues.

There are several other economic indicators that contribute to the financial strength of Kane County and that have earned Standard & Poor's AA+ rating on the County's general obligation bonds. The leading 10 taxpayers account for a very diverse 1.9% of equalized assessed value (EAV). The fair market value of the tax base is an estimated \$38 billion, or what is considered to be a very strong \$72,620 per capita. According to the Illinois Department of Employment Security, Kane County's November 2013 unemployment rate was 7.8%, below the state's 8.5% rate. Incomes for County residents are considered strong, as represented by the County's median household effective buying income being at 120% of the state level and 124% of the national level. This is due in part to County residents having access to a wide variety of jobs both locally and throughout the western suburbs. Kane County is about 40 miles from downtown Chicago, and is accessible via Metra commuter train.

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.

In 2013, Kane County collected \$85.1 million from sources other than property taxes and direct charges. Most of this revenue (intergovernmental revenues, grants, reimbursements and miscellaneous income), was received from the State of Illinois. The State provides the County with 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 has 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 casino operations within its borders. In 1993 a riverboat opened in the City of Aurora and in 1994 a second casino was opened in the City of Elgin. The County receives an agreed upon portion of Elgin Riverboat revenue. Riverboat 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, and the opening of a new casino in Des Plaines. The agreement with the Riverboat states that this money is to be used for education, environment and economic development.

### *MAJOR INITIATIVES FOR KANE COUNTY*

**Current Year.** In 2013, the County received approximately \$4.4 million from the Elgin Riverboat. These riverboat

proceeds funded several State's Attorney programs, the Drug Court program, the Water Resource Cost Share Drainage program, the debt service for the Juvenile Justice Center, the Stormwater Management program, and the Kane Kares program. Kane Kares is a public health nurse home visitation program for first time mothers who have high risk factors such as medical, substance abuse, criminal records, etc. Other items funded through Riverboat revenue in 2013 include the employee tuition reimbursement program, as well as 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, construction, 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 is loaning 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 Riverboat revenues to cover the debt service associated with these bonds; however, the debt service will actually be paid by units of local government.

Major transportation initiatives for Kane County Division of Transportation in 2013 included the continued efforts toward completion of the ultimate build of the Stearns Road Bridge Corridor such as the Umbdenstock Bridge replacement, McLean Fen Restoration, and final design for the Stearns Corridor IL25 widening. Construction was completed for the Orchard Road widening to four lanes from Jericho Road to US30. The completed various bridge projects included the Orchard Road over I-88 rehabilitation, the Keslinger Road over Mill Creek Tributary, and some large box culvert replacements. Other transportation projects included engineering and construction of various federally funded traffic signal interconnect projects, the most notable being Randall – Orchard to Main Street. The annual pavement resurfacing initiative covered over 15 miles of roadway.

The County passed a \$2 million dollar capital improvements bond in late 2011. This two year bond was used to fund necessary capital building and facility improvement projects throughout the County during Fiscal Years 2012 and 2013. All of the projects identified to be completed in 2013 under this bond have been completed including: replacement of Judicial Center furniture and carpet, replacement of front steps to Building A of the Government Center, replacement of 3 boilers at the Judicial Center, upgrade of HVAC controls at the Judicial Center, remodeling of the Child Advocacy basement office space, replacement of the Judicial Center cooling tower pump and analysis of the third street courthouse elevator requirements.

Additional capital improvement projects funded in 2013 included computer replacement, voice and data infrastructure maintenance, replacement of wireless network infrastructure, and fiber optic installation. The Information Technologies Department maintained lifecycle management initiatives via PC Replacement and Server Replacement programs, as well as a Parts Closet program through which components of voice and data infrastructure are replaced over a five-year period. The Information Technologies Department also managed the installation of County wide fiber optic infrastructure expansion connecting locations at Kane Branch Court, Transportation Department, Elgin Community College, and Dupage National Tech Park.

### ***RELEVANT FINANCIAL POLICIES***

The County maintains a comprehensive set of financial policies governing such topics as balanced budgeting, investing, purchasing, capital improvements, and restrictions governing the use of reserve funds. A notable revision to the policies in 2013 was made regarding the County's bond rating objectives: the bond rating from Standard & Poor's that the County intends to achieve and maintain was elevated from "AA" to "AAA". The County will accomplish this by meeting the Public Finance Criteria for earning a AAA rating as published on the Standard and Poor's website.

### ***FUTURE INITIATIVES***

Future budget planning includes development of 5-year operating and capital plans so that large projects can be identified and funding sources secured to ensure completion of those projects approved by the County Board. The 5-year operating plan includes a cash flow forecast which will enable the County to determine the portion of funds that can be invested for a longer term in order to achieve a greater return on investment. Continued development of and adherence to a comprehensive, county-wide strategic plan is increasingly important as the County faces a growing demand for services, rising costs and limited revenue sources. In order to meet this challenge, the County is currently studying ways to increase existing revenues, find new revenue streams and reduce costs. The County will continue to budget revenue conservatively so as to be less vulnerable to economic downturns. Any resulting excess revenue over expenditures will be assigned for future capital improvements, used to pay down the unfunded pension liability, and/or reserved to build emergency funds. The emergency reserve 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 work on ways to control the cost of health insurance for both itself and its employees and offset the increases it has seen over the past several years. Those efforts include reducing the County's average contribution of medical premiums from 85% to 83%, increasing co-pays and deductibles, and converting to a partially self-funded plan as of January 1, 2014. These changes will achieve approximately \$1.0 million in healthcare expense savings. Additional savings are expected to be realized through continuation of the employee wellness program. This 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 County remains cautiously optimistic that the insurance coverage it offers employees is both adequate and affordable as defined by the Affordable Care Act and that it will not be assessed penalties once the Affordable Care Act is fully implemented in 2014.

Kane County Division of Transportation will continue efforts to engineer and construct various federally funded bridge rehabilitation/replacement projects. Construction of the Anderson Road extension will begin and the first roundabout intersection in Kane County at Burlington and IL Route 47 is anticipated to begin construction subject to land acquisition. Design engineering and land acquisition efforts for the Longmeadow Parkway Bridge corridor will continue. A significant transportation initiative in 2014 will include the Arterial Operations Center along with various traffic operation project enhancements. The annual pavement resurfacing program is to cover approximately 34 miles of roadway.

Major facilities capital improvements for 2014 include construction of the Sheriff's certification range, architectural programming for the Judicial Center and phase 1 of major HVAC upgrades at the Judicial Center.

The County is expected to receive approximately \$3.9 million of Elgin Riverboat revenue in 2014, and will continue to fund similar educational, environmental and economic development programs as funded in Fiscal Year 2013.

Finally, the County through the proceedings of the Judicial and Public Safety Technology Commission has selected a Court Case Management System that will be implemented over the next 3 years. It will be funded by the portion of the RTA Sales Tax revenue designated for this purpose. This project includes a \$6 million budget for software and implementation services, as well as additional funding for dedicated personnel to oversee the implementation.

#### ***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 \$9,995,000 in debt certificates in December 2005, along with an additional \$24,995,000 in debt certificates in June 2006 to fund the construction of the new Adult Justice Facility. Repayment for the debt certificates has been budgeted in the General Fund through the normal budget process. The County refunded the major portion of these debt certificates in 2013.

The County issued \$40,000,000 of General Obligation (Alternate Revenue) Bonds in 2009 for highway and bridge improvement projects. Pledged revenues for repayment have been identified from the Regional Transportation Authority (RTA) sales tax.

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 \$1,960,000 in General Obligation Limited Tax Bonds in December 2011. Repayment of these bonds comes from property tax revenue available under the County's limited bond capacity formerly used for the Public Building Commission bonds. The General Obligation Limited Bonds were used to fund much needed capital improvements as mentioned previously.

The County issued \$27,225,000 of General Obligation (Alternate 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. This refunding will result in a net present value of savings in debt service expense of \$2.4 million.

### **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, 2012.

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 16 consecutive years (fiscal years ended 1997-2012). We believe our current report continues to conform to Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

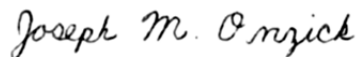
#### ***ACKNOWLEDGMENTS***

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 would especially like to thank the Finance Department staff Erica Waggoner, Lynn Carlstrom and Lamar Davies for their competent work and dedication to excellence throughout the year, as well as the Auditor's Office diligence in maintaining a strong internal control environment.

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, ILLINOIS

## BOARD MEMBERS

COUNTY BOARD CHAIRMAN  
CHRIS LAUZEN

District 1 MYRNA MOLINA

District 13 PHILIP LEWIS

District 2 THERESA BARREIRO

District 14 MARK DAVOUST

District 3 JENNIFER LAESCH

District 15 BARBARA WOJNICKI

District 4 BRIAN POLLOCK

District 16 MICHAEL KENYON

District 5 MELISA TAYLOR

District 17 DEBORAH ALLAN

District 6 RON FORD

District 18 DREW FRASZ

District 7 MONICA SILVA

District 19 KURT KOJZAREK

District 8 JESSE VAZQUEZ

District 20 CRISTINA CASTRO

District 9 THOMAS (T.R.) SMITH

District 21 REBECCA GILLAM

District 10 SUSAN STARRETT

District 22 DOUGLAS SCHEFLOW

District 11 MICHAEL DONAHUE

District 23 MARGARET AUGER

District 12 JOHN J. HOSCHEIT

District 24 JOSEPH HAIMANN

# KANE COUNTY, ILLINOIS

## KANE COUNTY DEPARTMENTS & OFFICES

### **AUDITOR**

Terry Hunt

### **CIRCUIT CLERK**

Thomas M. Hartwell

### **CORONER**

Rob Russell

### **COUNTY BOARD**

Chris Lauzen, County Board Chairman

### **COUNTY CLERK**

John A. "Jack" Cunningham  
Suzanne Fahnestock, Elections

### **COURT SERVICES**

Lisa Aust, Director of Probation  
Mary Smith, Special Programs  
Jeff Jefko, Field Services  
Dr. Tim Brown, Diagnostic Center  
Rick Anselme, Juvenile Justice Center

### **DIVISION OF TRANSPORTATION**

Carl Schoedel

### **DEVELOPMENT AND COMMUNITY SERVICES**

Mark VanKerkhoff

### **OFFICE OF COMMUNITY REINVESTMENT (OCR)**

Scott Berger, Executive Director

### **FACILITIES, SUBDIVISIONS, DEVELOPMENT AND ENVIRONMENTAL RESOURCES**

Tim Harbaugh, Executive Director (through 10/25/2013)  
Mary Remiyac, Building Management  
John Lochbaum, Mill Creek  
Ken Anderson, Environmental Management

### **WATER RESOURCES**

Paul Schuch

### **FINANCE DEPARTMENT**

Joseph Onzick, Executive Director  
Christopher Rossman, Purchasing Director

### **HUMAN RESOURCE MANAGEMENT**

Sheila McCraven, Executive Director  
Jacob Zimmerman, Veterans Assistance Commission

### **INFORMATION TECHNOLOGIES**

Roger Fahnestock, Executive Director  
Tom Nicoski, GIS Technologies

### **JUDICIARY**

Judith M. Brawka, Chief Judge  
Doug Naughton, Court Administration  
Halle Cox, Law Library

### **KANE COMM**

Bradley Sauer, Director of Communication

### **PUBLIC DEFENDER**

Kelli Childress

### **DEPARTMENT OF PUBLIC HEALTH**

Barbara Jeffers, Executive Director  
Don Bryant, Emergency Management Agency  
Robert Saucedo, Interim Animal Control Administrator

### **RECORDER**

Sandy Wegman

### **SHERIFF**

Pat Perez

### **STATE'S ATTORNEY**

Joseph H. McMahon

### **REGIONAL OFFICE OF EDUCATION**

Patricia Dal Santo

### **SUPERVISOR OF ASSESSMENTS**

Mark Armstrong

### **TREASURER**

David Rickert

### **FOREST PRESERVE**

John Hoscheit

# KANE COUNTY, ILLINOIS

## ORGANIZATION CHART

COMMITTEES (COMMITTEE CHAIRPERSON)	DEPARTMENTS AND APPOINTED BOARDS & ADVISORY BODIES				
<b>ADMINISTRATION</b> <i>(Ron Ford)</i>	Buildings and Grounds Services	Microfilm, Printing and Mailroom	Information Technology	Geographic Info Systems (GIS)	
	<b>AGRICULTURE</b> <i>(Thomas (T.R.) Smith)</i>				
<b>COUNTY DEVELOPMENT</b> <i>(Michael Donahue)</i>	Development & Community Services	Regional Planning Committee	Zoning Board of Appeals	Water Resources	Office of Community Reinvestment
	Farmland Preservation				
<b>ENERGY/ENVIRONMENTAL</b> <i>(Kurt Kojzarek)</i>	Facilities, Subdivisions & Environmental Resources				
	*County Board				
<b>FINANCE/BUDGET</b> <i>(John J. Hoscheit)</i>	Finance	Purchasing	*Treasurer/Collector	*Auditor	
	<b>HUMAN SERVICES</b> <i>(Cristina Castro)</i>				
<b>JOBS</b> <i>(Brian Pollock/Melisa Taylor)</i>	Human Resources				
	Veteran's Assistance				
<b>JUDICIARY AND PUBLIC SAFETY</b> <i>(Barb Wojnicki)</i>	KCDEE				
	*Circuit Clerk	Judiciary	Public Defender	*State's Attorney	*Sheriff (Patrol Administration)
	*Sheriff (Jail)	*Coroner	Adult Court Services	Diagnostic Center	Juvenile Court Services
	Juvenile Justice Center	Juvenile Custody	Sheriff's Merit Commission		
<b>LEGISLATIVE</b> <i>(Maggie Auger/Jennifer Laesch)</i>					
	<b>PUBLIC HEALTH</b> <i>(Monica Silva)</i>				
<b>PUBLIC SERVICE</b> <i>(Deborah Allan)</i>	Health	Board of Health Advisory Committee	Animal Control	Emergency Mgmt Agency	
	*Regional Office of Education	Supervisor of Assessments	Board of Tax Review	*Recorder	*Treasurer/Collector
	*County Clerk, Tax Extension, Voter Registration				
<b>TRANSPORTATION</b> <i>(Andrew (Drew) Frasz)</i>					
	Division of Transportation				

\*Elected by Voters

The Treasurer's Office reports to the Finance Committee and the Collector section of the Treasurer's Office reports to the Public Service Committee.



Government Finance Officers Association

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**Kane County  
Illinois**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**November 30, 2012**

Executive Director/CEO





## Independent Auditor's Report

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Kane County, Illinois, (the "County") as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise the 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.

### *Auditor's 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, 2013, which represent 100 percent, of the assets, 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, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the District were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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 relevant to the entity'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 entity'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 financial statement 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 County, as of November 30, 2013, 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.

### **Change in Accounting Principle**

As discussed in Note 1 to the financial statements, the County adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and the related GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, in 2013. Our opinion is not modified with respect to this matter.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules of funding progress for the Illinois Municipal Retirement Fund and Retiree Healthcare Plan, and budgetary comparison information on pages 4 through 18, 71, 72, and 73 through 78, respectively, 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 and other auditors 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.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, other supplementary information, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary 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. Such 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 other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have 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 them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2013, on our consideration of the 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 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 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 County's internal control over financial reporting and compliance.

*Wermer, Rogers, Doran & Ruzon LLC*

April 30, 2014

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**KANE COUNTY, ILLINOIS**

November 30, 2013

**REQUIRED SUPPLEMENTARY INFORMATION**

# KANE COUNTY, ILLINOIS

## Management's Discussion and Analysis November 30, 2013 (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, 2013. 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 2013 are as follows:

- The assets and deferred outflows of the County exceeded its liabilities at the close of the year ended November 30, 2013, by \$654.5 million (net position). Of this amount, \$133.1 million (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors, \$96.1 million (restricted net position) is restricted for specific purposes and \$425.3 million represents the net investment in capital assets.
- The County's total net position this fiscal year increased \$20.1 million over the previous year, which represents an 3.2% increase in net position from 2012. Total net position for governmental activities increased \$20.4 million while total net position for business-type activities decreased \$0.3 million.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$238.1 million.
- At the end of the current fiscal year, unassigned fund balance of the General Fund was \$51.3 million, or 70.3% of total General Fund expenditures, which is available for spending on behalf of its citizens.
- The County's total long-term debt decreased by \$11.9 million or 10.5% in comparison with the prior year. The decrease resulted primarily from the retirement of principal of \$41.5 million of bonds and debt certificates, which exceeded new bonds issued of \$27.2 million.
- Although year-end interest rates inched up slightly over the last fiscal year, interest earnings for the County decreased from 2012 due to the low rates available during the year. The County's weighted average interest earnings rate went from 0.34% at the end of fiscal year 2012 to 0.39% at the end of fiscal year 2013.

### 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 comprise three components: 1) County-wide 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.

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

The statement of net position presents information on the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between those components reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

# KANE COUNTY, ILLINOIS

## Management's Discussion and Analysis November 30, 2013 (Unaudited)

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 service and records, judicial, public safety, highways and streets, health and welfare, environment, conservation and development, housing and economic development and interest on debt. The business-type activities of the County consist primarily of solid waste 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 County-wide financial statements can be found on pages 19-31 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 County-wide financial statements. However, unlike the County-wide financial statements, governmental fund 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 County-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the County-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

# KANE COUNTY, ILLINOIS

## Management's Discussion and Analysis November 30, 2013 (Unaudited)

The County maintains eighty-four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the General Fund, Motor Fuel Local Option Fund, Transportation Sales Tax Fund and all Nonmajor Governmental Funds. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The governmental fund financial statements can be found on pages 19-26 of this report.

The County maintains Proprietary funds in the form of Enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the County-wide financial statements. The County uses enterprise funds to account for solid waste management and recycling activities.

Proprietary funds provide the same type of information as the County-wide financial statements, only in more detail. The Enterprise Surcharge Fund and Enterprise General Fund are considered to be the major enterprise funds of the County. Individual fund data for the enterprise funds 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 27-30 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 County-wide 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 31 of this report.

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

The Notes to Basic Financial Statements can be found on pages 32-70 of this report.

Required Supplementary Information is presented concerning the County's General Fund (General Account), Motor Fuel Local Option Fund, and Transportation Sales Tax Fund budgetary schedules, the IMRF (Illinois Municipal Retirement Fund - non Sheriff's Law Enforcement Personnel), and SLEP (Sheriff's Law Enforcement Personnel) pension schedules and the Retiree Health Plan schedule of funding progress. The County adopts an annual appropriated budget for nearly all County funds. A budgetary comparison schedule has been provided for the General Account of the General Fund and major special revenue funds (Motor Fuel Local Option Fund and Transportation Sales Tax Fund) to demonstrate compliance with the budget. The IMRF and SLEP pension schedules and the Retiree Health Plan schedule have been provided to present progress in funding the obligation to provide pension benefits to County employees and post-retirement healthcare benefits to qualifying retired employees.

Required supplementary information can be found on pages 71-78 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, a proprietary fund, and agency funds, and is presented immediately following the required supplementary information.

Other supplementary information can be found on pages 79-254 of this report.



# KANE COUNTY, ILLINOIS

Management's Discussion and Analysis  
November 30, 2013  
(Unaudited)

## COUNTY-WIDE FINANCIAL ANALYSIS

*Statement of Net Position* - The County's overall financial position improved during fiscal year 2013. 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 \$654.5 million, an increase of \$20.1 million over the previous year. The growth is due mainly to the use of current year resources to pay down \$12.9 million of general obligation bonds and debt certificates. The County's net investment in capital assets rose \$17.2 million, due to the addition of new capital assets, including several County infrastructure projects, construction-in-progress, roads and bridges, coupled with the retirement of matured debt issued to complete the projects.

Condensed Statement of Net Position, as of November 30, 2013 and 2012  
(In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2013	2012	2013	2012	2013	2012	Change %
<b>Assets</b>							
Current and Other Assets	\$ 257.9	\$ 257.9	\$ 15.8	\$ 16.1	\$ 273.7	\$ 274.0	0%
Capital Assets	492.2	489.2	2.9	2.9	495.1	492.1	1%
Total Assets	750.1	747.1	18.7	19.0	768.8	766.1	0%
<b>Deferred Outflows of Resources</b>							
	3.2	1.6	-	-	3.2	1.6	100%
<b>Liabilities</b>							
Current and Other Liabilities	16.8	20.7	-	-	16.8	20.7	-19%
Long-Term Liabilities	100.7	112.6	-	-	100.7	112.6	-11%
Total Liabilities	117.5	133.3	-	-	117.5	133.3	-12%
<b>Net Position</b>							
Net Investment in Capital Assets	422.4	404.9	2.9	2.9	425.3	407.8	4%
Restricted	86.8	90.4	9.3	9.7	96.1	100.1	-4%
Unrestricted	126.6	120.1	6.5	6.4	133.1	126.5	5%
Total Net Position	\$ 635.8	\$ 615.4	\$ 18.7	\$ 19.0	\$ 654.5	\$ 634.4	3%

The Statement of Net Position can be found on pages 19-20 of this report.

Current and other assets consist mainly of cash & investments, intergovernmental receivables (sales tax, RTA sales tax, income tax, grants, etc.), loans receivable, and prepaid items. Current and other assets for Governmental Activities were unchanged from the prior year. Current and other assets for Business-type Activities were lower by \$0.3 million.

# KANE COUNTY, ILLINOIS

## Management's Discussion and Analysis November 30, 2013 (Unaudited)

Capital assets include land and land improvements, buildings and improvements, fixtures and equipment and highway infrastructure such as roads, bridges and street lights. Changes in capital assets will be discussed later in the Capital Asset section. Long-term liabilities consist mainly of bonds/debt certificates payable, accrued claims and judgments, other postemployment benefits, and compensated absences. Long-term liabilities will be discussed in the Long-term Debt section.

Current and other liabilities include mainly accounts payable, accrued payroll, and interest payable. Current and other liabilities for governmental activities decreased by \$3.9 million from 2012 due to the timing of payments to vendors coupled with fewer year-end salary-related payables.

### Condensed Statement of Activities for the Years ended November 30, 2013 and 2012 (In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2013	2012	2013	2012	2013	2012	Change %
Revenues							
Program Revenues							
Charges for Services	\$ 31.4	\$ 32.1	\$ 0.1	\$ 0.1	\$ 31.5	\$ 32.2	-2%
Operating Grants and Contributions	41.5	46.6	-	-	41.5	46.6	-11%
Capital Grants and Contributions	7.8	6.3	-	-	7.8	6.3	24%
General Revenues							
Property Taxes	53.5	53.7	-	-	53.5	53.7	0%
Income Tax	5.6	5.5	-	-	5.6	5.5	2%
Sales Tax	14.3	13.7	-	-	14.3	13.7	4%
RTA Sales Tax	15.5	14.9	-	-	15.5	14.9	4%
Other Taxes	4.3	3.6	-	-	4.3	3.6	19%
Investment Earnings	0.3	0.7	-	0.1	0.3	0.8	-63%
Other General Revenues	1.4	1.0	-	-	1.4	1.0	40%
Total Revenues	175.6	178.1	0.1	0.2	175.7	178.3	-1%
Expenses							
General Government	31.1	33.2	-	-	31.1	33.2	-6%
Public Service and Records	10.5	13.8	-	-	10.5	13.8	-24%
Judicial	22.0	21.3	-	-	22.0	21.3	3%
Public Safety	46.3	44.4	-	-	46.3	44.4	4%
Highways and Streets	31.9	29.8	-	-	31.9	29.8	7%
Health and Welfare	5.7	5.7	-	-	5.7	5.7	0%
Environment and Conservation Development	0.1	0.2	-	-	0.1	0.2	-50%
Interest on Long-Term Debt	5.1	7.7	-	-	5.1	7.7	-34%
Solid Waste	2.6	3.6	-	-	2.6	3.6	-28%
Total Expenses	155.3	159.7	0.3	0.8	155.6	160.5	-3%
Excess before Transfers	20.3	18.4	(0.2)	(0.6)	20.1	17.8	13%
Transfers	0.1	0.2	(0.1)	(0.2)	-	-	n/a
Change in Net Position	20.4	18.6	(0.3)	(0.8)	20.1	17.8	13%
Adjusted Net Position							
Beginning of Year	615.4	596.8	19.0	19.8	634.4	616.6	3%
Net Position End of Year	\$ 635.8	\$ 615.4	\$ 18.7	\$ 19.0	\$ 654.5	\$ 634.4	3%

# KANE COUNTY, ILLINOIS

## Management's Discussion and Analysis November 30, 2013 (Unaudited)

The Statement of Activities can be found on pages 21-22 of this report.

*Change in Net Position* - The table on the previous page reflects the County's change in net position. Information from this table is found on the Statement of Activities. As can be seen, total revenues were down 1%, with expenses lower by 3%. The decline in revenues is the result of the \$5.1 million decrease in operating grants and contributions. The County received \$1.3 million fewer in Riverboat contributions, \$0.5 million less in farmland preservation grants, and a drop of \$2.0 million in Workforce Investment Act (WIA) grants as compared to fiscal year 2012. Additionally, transportation operating grants were lower by \$1.1 million due to the timing of road/bridge projects. The County began collecting the RTA sales tax in 2008, which amounted to \$14.9 million in 2012 and \$15.5 million in 2013. Property taxes were slightly lower, \$0.2 million, than in 2012. Other taxes, such as income and local sales tax, modestly improved over 2012 collections. General government expense was down \$2.1 million due to mainly to the payment of \$1.6 million towards farmland preservation in the County in 2012. Public Service and Records and Development expenses were lower due to decreased grant expense related to the County's Department of Employment and Education. Highways and Streets expenses were up 7% from 2012 due to the timing of road projects and increased depreciation from added projects. Additional analyses regarding revenues and expenditures/expenses will be discussed in the sections below.

*Governmental Funds* - The revenues and expenditures of the County's General Fund and the Nonmajor Funds are analyzed below. The activities of the Motor Fuel Local Option Fund and Transportation Sales Tax Fund will be described briefly following these analyses.

*Revenues* - The most significant revenue sources for all funds during fiscal year 2013 continue to be property taxes and intergovernmental sources. For the second consecutive year, due to a reduced levy request for certain County funds on the part of the County Board, property tax revenues in total were lower than the previous year. Funding from sales tax continued to build from the prior year's collections. Funding from income tax was higher in 2013 due to the increase in the state-wide amount of income tax available for distribution. 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 Illinois based on the County's unincorporated population. Other intergovernmental revenues in total were lower by about \$4.5 million due to decreased grant funding from monies received through the WIA program and fewer transportation project reimbursements. It is apparent that grant sources may need to be replaced in the future with other sources of revenue. Revenues from service operations were higher in 2013. Various departments constantly review service costs to determine the need to change fee structures to cover costs.

Below are analyses of revenues for the past two years for the General Fund and total Nonmajor Governmental Funds of the County. As stated above, property taxes decreased in 2013 due to the reduced levy request. Sales and income tax resurgence in 2013 were the main contributors to the rise in other taxes, grants and reimbursements revenue. Interest revenue decreased because interest rates earned were lower in 2013 than in 2012. Fines, Services, Fees and Permits were down 4% due to a welcomed \$1.1 million decline in foreclosure fees.

Property taxes for the Nonmajor Governmental Funds were up \$0.3 million in 2013. Other taxes, Grants and Reimbursements revenue decreased 22% in Nonmajor Governmental Funds mainly because of the decline in WIA grants, reduced grants through the County Development Department and farmland preservation, and the timing of highway construction projects. Fines, Services, Fees & Permits were up 6% due to increased fees charged; transportation impact fees were up \$730 thousand and animal registration fees were up \$120 thousand. Miscellaneous revenues were slightly lower as Riverboat proceeds collected from the Elgin Riverboat were \$4.4 million in 2013, down from \$5.8 million in 2012; the proceeds are based on casino attendance and taxable adjusted gross receipts.

## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis November 30, 2013 (Unaudited)

#### Comparative Summary of Revenues General Fund

	2013 General Fund	2012 General Fund	Increase (Decrease) 2012 to 2013	% Change
<b>Revenues</b>				
Property Taxes	\$ 31,262,153	\$ 31,740,343	(\$ 478,190)	-2%
Other Taxes, Grants & Reimbursements	32,039,542	28,230,815	3,808,727	13%
Interest	67,808	150,200	( 82,392)	-55%
Fines, Services, Fees & Permits	18,767,153	19,453,490	( 686,337)	-4%
Miscellaneous	489,673	167,320	322,353	193%
<b>Total Revenues</b>	<b><u>\$ 82,626,329</u></b>	<b><u>\$ 79,742,168</u></b>	<b><u>\$ 2,884,161</u></b>	<b>4%</b>

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

	2013 Nonmajor Governmental Funds	2012 Nonmajor Governmental Funds	Increase (Decrease) 2012 to 2013	% Change
<b>Revenues</b>				
Property Taxes	\$ 22,983,310	\$ 22,656,153	\$ 327,157	1%
Other Taxes, Grants & Reimbursements	24,619,625	31,553,694	( 6,934,069)	-22%
Interest	178,233	406,260	( 228,027)	-56%
Fines, Services, Fees & Permits	13,338,311	12,607,483	730,828	6%
Miscellaneous	4,697,079	6,413,570	( 1,716,491)	-27%
<b>Total Revenues</b>	<b><u>\$ 65,816,558</u></b>	<b><u>\$ 73,637,160</u></b>	<b><u>(\$ 7,820,602)</u></b>	<b>-11%</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 costs. 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 costs were up about \$2.3 million from 2012 levels; the main reasons being collective bargaining agreement wage increases and the additional \$1.4 million paid by the County to reduce the County's pension liability to the Illinois Municipal Retirement Fund.

Contractual Services and Commodity expenditures decreased about 8.8% in 2013. Much of the decline was due to lesser engineering costs of \$1.4 million, due to the timing of road projects, and a \$2.1 million drop in WIA-related contractual/commodity expenditures, due to reduced grant funding. Contract consolidation has been the first step in reducing costs and eliminating duplication. The centralization of purchasing continues to be a method of cost containment. Most departments are utilizing central purchasing.

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

## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis November 30, 2013 (Unaudited)

Expenditures in the General Fund increased in total by \$0.7 million or about 1% in 2013. The increase was due primarily to higher salaries and benefits in the Sheriff's and Public Defender's Offices. General Government and Development, Housing and Economic Development expenditures changed only slightly. Public Service and Records expenditures decreased 10% due to costs associated with elections that took place during 2012. Public Safety and Judicial expenditures increased 3% and 4%, respectively, due to higher salaries and benefits costs. Debt service expenditures decreased in the General Fund, due to the refunding of certain portions of the payments on the 2005 and 2006 series debt certificates. Capital costs were higher by 14% due to the timing of vehicle/equipment purchases.

#### Comparative Summary of Expenditures General Fund

	2013 General Fund	2012 General Fund	Increase (Decrease) 2012 to 2013	% Change
<b>Expenditures</b>				
General Government	\$ 11,659,819	\$ 11,582,322	\$ 77,497	1%
Public Service and Records	5,445,188	6,027,518	( 582,330)	-10%
Judicial	14,907,675	14,268,518	639,157	4%
Public Safety	36,412,194	35,489,105	923,089	3%
Development, Housing and Economic Development	1,529,217	1,581,356	( 52,139)	-3%
Debt Service	1,941,894	2,421,528	( 479,634)	-20%
Capital Outlay	1,050,376	917,856	132,520	14%
 Total Expenditures	 <u>\$ 72,946,363</u>	 <u>\$ 72,288,203</u>	 <u>\$ 658,160</u>	 1%

Expenditures in the Nonmajor Governmental Funds decreased in total by 10% in 2013. The greatest decreases were in the areas of Public Services and Records, due mainly to reduced spending of grant monies by the Kane County Department of Employment and Education Fund for the WIA vocational training programs, and Capital Outlay. The County spent a total \$12.3 million on capital items in 2012, which included \$0.7 million paid for right-of-way and an additional \$7.9 million spent on road and bridge construction. 2013 costs were \$8.9 million, which included \$1.2 million paid for right-of-way and an additional \$7.7 million spent on road and bridge construction.

General Government expenditures were slightly higher compared to 2012. Judicial expenditures decreased 3% due to lesser court document storage and child support expenditures. Public Safety expenditures were slightly higher. Highways and Streets expenditures were lower by 14% due to the timing of non-capitalized road projects. Health and Welfare expenditures and Environment and Conservation expenditures experienced moderate changes. Development, Housing and Economic Development costs were down \$1.4 million mainly due to the prior year spending of non-capital grant monies on energy conservation and related projects. Debt Service was lower due to the timing of bond payments (down \$0.5 million, 3%).

## KANE COUNTY, ILLINOIS

Management's Discussion and Analysis  
November 30, 2013  
(Unaudited)

Comparative Summary of Expenditures  
for the Total Nonmajor Government Funds

	2013 Nonmajor Governmental Funds	2012 Nonmajor Governmental Funds	Increase (Decrease) 2012 to 2013	% Change
<b>Expenditures</b>				
General Government	\$ 16,273,473	\$ 16,162,212	\$ 111,261	1%
Public Service and Records	5,262,704	7,452,340	( 2,189,636)	-29%
Judicial	6,334,571	6,523,515	( 188,944)	-3%
Public Safety	6,889,109	6,813,744	75,365	1%
Highways and Streets	9,627,032	11,177,529	( 1,550,497)	-14%
Health and Welfare	5,697,504	5,609,409	88,095	2%
Environment and Conservation Development, Housing and Economic Development	127,790 3,482,637	227,733 4,888,555	( 99,943) ( 1,405,918)	-44% -29%
Debt Service	15,827,938	16,334,545	( 506,607)	-3%
Capital Outlay	8,941,513	12,299,595	( 3,358,082)	-27%
 Total Expenditures	 <u>\$ 78,464,271</u>	 <u>\$ 87,489,177</u>	 <u>(\$ 9,024,906)</u>	 -10%

*Major Special Revenue Funds* - The Motor Fuel Local Option Fund is used to record monies received through state allotments which are then used for various road maintenance and road/bridge construction projects. The fund received \$8.7 million in allotments in 2013, compared to \$9.3 million in 2012. Total revenues for 2013 were \$9.8 million with total transportation-project related expenditures of \$11.7 million. Fund balance of the Motor Fuel Local Option Fund at November 30, 2013 was \$18.0 million, which will be used on future road/bridge construction and maintenance. The Transportation Sales Tax Fund is used to record 82% of the County's share of the .25% RTA Mass Transit Sales Tax. The tax is to be used to fund operating and capital costs of public transportation services or facilities or other transportation costs including roads and bridges. The fund received \$12.7 million of taxes in 2013, compared to \$12.2 million in 2012. Total revenues for 2013 were \$13.6 million with total transportation-project related expenditures of \$9.8 million. Additionally, the fund transferred \$8.4 million to the Transit Sales Tax Debt Service Fund to pay principal and interest on the 2009A and 2009B series general obligation bonds. Fund balance of the Transportation Sales Tax Fund at November 30, 2013 was \$25.7 million, which will be used on future road/bridge construction and maintenance.

*Business-type Activities* - Combined operating revenues for the Enterprise Surcharge and the Enterprise General decreased from \$89 thousand in 2012 to \$56 thousand in 2013, most of which comes from a hazard waste charge. 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.

On the next page is an analysis of expenses for the past two years for the Proprietary Funds. Personnel services and benefits expenses declined due to a vacated position. Commodities expenses increased as a result of replacing damaged office equipment. Contractual services were lower by \$462 thousand in 2013 because the County used resources in 2012 to pay for the cost of demolishing the old County jail.

## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis November 30, 2013 (Unaudited)

#### Comparative Summary of Expenses for the Total Proprietary Funds

Expenses	2013 Proprietary Funds	2012 Proprietary Funds	Increase (Decrease) 2012 to 2013	% Change
Personnel Services	\$ 131,795	\$ 150,275	(\$ 18,480)	-12%
Benefits	38,119	47,611	( 9,492)	-20%
Contractual Services	156,517	618,145	( 461,628)	-75%
Commodities	13,144	9,677	3,467	36%
<b>Total Expenses</b>	<b>\$ 339,575</b>	<b>\$ 825,708</b>	<b>(\$ 486,133)</b>	<b>-59%</b>

### FINANCIAL ANALYSIS OF KANE COUNTY'S FUNDS

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, 2013, the County's governmental funds reported combined ending fund balances of \$238.1 million, an increase of \$5.8 million in comparison with the prior year. A decrease of \$2.0 million in fund balance was seen in the Motor Fuel Local Option Fund, as expenditures exceeded allotments collected. The Transportation Sales Tax Fund experienced a \$1.3 million increase in fund balance, as taxes collected were greater than transportation-related expenditures and transfers out for debt service purposes. The increase in the General Fund will be discussed below.

Approximately 21% (\$50.8 million) of total fund balance is unassigned fund balance, which is available to meet the County's current and future needs for any purposes. The remainder of the fund balance is available only for specific purposes; either nonspendable (\$2.7 million), restricted (\$86.9 million), committed (\$56.6 million) or assigned (\$41.1 million).

The General Fund is the chief operating fund of the County. At November 30, 2013, unassigned fund balance of the General Fund was \$51.3 million, while total fund balance reached \$59.5 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 70% of total fund expenditures, while total fund balance represents 82% of that same amount. During 2013, revenues exceeded expenditures by \$9.7 million. After taking into account interfund transfers, the General Fund's fund balance increased by \$3.8 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 \$8.5 million more than the final budgeted amount due mainly to greater than expected other taxes, charges for services and reimbursements. Total expenditures came in \$1.9 million less than the final budget. Explanations of the areas where expenditures differed significantly from budget are discussed below.

# KANE COUNTY, ILLINOIS

## Management's Discussion and Analysis November 30, 2013 (Unaudited)

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

Unrestricted net position of the Proprietary Funds total \$6.5 million at November 30, 2013, all of which relates to the Enterprise General Fund. The unrestricted net position for this fund was virtually unchanged from 2012. The Enterprise Surcharge Fund experienced a decrease in net position of \$337 thousand, most of which was the result of a budgeted transfer out of \$240 thousand. Factors concerning the financing of the proprietary funds have already been 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 2013 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 revenues shows a \$1.0 million total increase, which related to anticipated grants, reimbursements, and miscellaneous revenues. Significant expenditure increases/decreases in budget include the following:

General Fund Department	Budget Increase/ (Decrease)	Reason For Increase/Decrease
Information Technologies	\$ 344,933	The increase accommodated outside agencies services and support in addition to software purchases.
Other - Contingency	(\$ 1,135,251)	Money was taken from the contingency line and added to individual department line items.
Judiciary and Courts	\$ 246,965	The increase affected several contracted services including juror expenditures.
Sheriff	\$ 257,296	For these departments, the budget for salaries was increased based on an agreement between the County Board and the Policeman's Benevolent Labor Committee, also the fuel budget was increased.
Adult Corrections	\$ 743,721	
Juvenile Justice Center	\$ 430,438	
Corrections, Board and Care	\$ 311,040	The cost of housing Kane County prisoners at other local county jails was not budgeted for in the original adopted budget.
Debt Service - Interest and Fees	(\$ 546,970)	The advance refunding of debt certificates reduced the current year interest requirement.

In several instances, revenues and expenditures were over or under budget. Significant variances are shown on following page:



## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis November 30, 2013 (Unaudited)

Revenue	Variance With Final Budget Positive (Negative)	Reason for Variance
Property Tax	(\$ 208,649)	Property tax collections were less than expected.
Other Taxes	\$ 4,775,715	The County budgeted conservatively for certain state-shared revenues due to the unpredictable nature of the state's finances, as such, sales taxes were \$1.3 million more than anticipated, and income taxes were \$3.0 million more than expected.
Licenses and Permits	\$ 246,884	Building and inspection permits were greater than expected by \$261 thousand.
Charges for Services	\$ 701,874	Charges were over/under-estimated in some offices. Circuit division fees were \$553 thousand under budget due to the lower number of court cases filed. Recording and tax stamp revenues were a combined \$730 thousand higher than expected. Chancery fees were \$220 thousand over budget, due to the greater than expected number of foreclosures filed.
Reimbursements	\$ 2,981,275	Probation salary reimbursements and Board and care of out-of-county prisoners were \$1.2 million \$1.5 million more than expected, respectively.

Expenditure	Variance With Final Budget Positive (Negative)	Reason for Variance
Building Management - Juvenile Justice Center	\$ 165,772	Utilities costs for this facility were \$118 thousand less than expected.
Communications/Technology	\$ 173,765	Budgeted software was not purchased.
Other - Contingency	\$ 192,229	Contingent expenditures were not incurred.
States Attorney	\$ 424,985	Personnel and benefits costs were \$366 thousand less than anticipated.
Juvenile Justice Center	\$ 160,086	Personnel and benefits costs were \$111 thousand under budget.
County Development	\$ 158,806	The variance relates to many expenditure line items being under budget, such as \$42 thousand of personnel costs.

# KANE COUNTY, ILLINOIS

Management's Discussion and Analysis  
November 30, 2013  
(Unaudited)

## 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, 2013, totals \$495.1 million, compared to \$492.1 million at November 30, 2012. The investment in capital assets includes land, buildings and systems, improvements, machinery and equipment, roads, bridges and highway signals and street lights.

Capital assets of governmental activities, net of accumulated depreciation, increased from \$489.2 million in 2012 to \$492.2 million in 2013, a 1% or \$3.0 million increase. Total new additions (net of construction-in-progress) were \$15.3 million. The new assets can be attributed to road projects, building improvements and equipment purchases. Nearly \$11.9 million was added by new highway construction-in-progress relating to forty-four on-going projects. The County received capital contributions in the form of infrastructure and land (right-of-way) in the amount of \$5.5 million.

Current commitments for which the County has entered into contracts for future construction total approximately \$32.9 million for road/bridge projects. The work is expected to be completed over the next three years.

Capital assets in proprietary funds were unchanged during the year.

Additional information on the County's capital assets can be found in Note 4 on pages 45-47 of this report.

*Long-Term Debt* – A comparative summary of long-term debt appears at the top of the next page. At November 30, 2013, the County had total long-term debt outstanding of \$100.7 million for governmental activities. For governmental activities, 78.8% (\$79.4 million) was comprised of General Obligation Bonds and Debt Certificates along with related premium amounts. The total debt for governmental activities decreased \$11.9 million (10.5%) during the current fiscal year.

The decrease in General Obligation Bonds and Debt Certificates was due to the timely payment of principal and interest exceeding new debt issued. 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 liability relating to probable claims and judgments for general liability and worker's compensation was up approximately \$0.5 million from the prior year due to higher dollar claims outstanding at the end of the current year. The other postemployment benefits (OPEB) liability represents the year-end estimated postemployment healthcare benefits to be taken (actuarially adjusted) after the services of qualifying employees' have ended. 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 current year increase represents the OPEB cost for 2013 less actual payments made. The prior year Net Pension Obligation, the balance to be paid to the Illinois Municipal Retirement Fund for the employer share of retirement benefits on behalf of current employees was paid off by the County during fiscal year 2013. Compensated absences include accrued vacation, 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 increase from 2012 relates to the timing of absences used during 2013 and the increase in pension costs related to the remaining balance.

## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis November 30, 2013 (Unaudited)

	2013	2012	Increase (Decrease)
<b>Governmental Activities</b>			
General Obligation Bonds and Debt Certificates	\$ 79,356,924	\$ 92,223,548	(\$ 12,866,624)
Accrued Claims and Judgments	3,452,107	2,958,414	493,693
Other Postemployment Benefits	13,130,209	11,721,032	1,409,177
Net Pension Obligation	-	1,362,811	( 1,362,811)
Compensated Absences	4,768,320	4,305,825	462,495
Total Governmental Activities	\$ 100,707,560	\$ 112,571,630	(\$ 11,864,070)

The County's most recent general obligation bond rating was AA+, a rating that has been assigned to the County by Standard and Poor's Rating Group. Additional information on the County's long-term debt can be found in Note 9 on pages 54-64 of this report.

### **ECONOMIC FACTORS AND FISCAL YEAR 2013 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 523,643 and is anticipated to climb to over 750,000 by 2030.

The unemployment rate for Kane County in November, 2013 was 8.3%, a decrease from the previous year's rate of 9.0%. Sales tax revenue is anticipated to slightly increase in 2014. The County's portion of state-based revenue will be affected by poor economic conditions over the past few years as many state reimbursements and pass-throughs have been reduced or eliminated entirely.

The County has received \$13-\$16 million annually from the RTA Mass Transit Sales Tax from the state of Illinois. The sales tax must be used to fund operating and capital costs of public safety and public transportation services. The tax has provided opportunities for many new improvements in the County in addition to supporting the local economy with new jobs.

Interest earnings by the County's investments have fallen during the past year. Low interest rates had a very negative effect on County investment earnings over the past several years.

The County Board levied taxes for tax year 2013 to be collected in fiscal year 2014 at a rate with no increase from the prior year tax levy. Therefore, property taxes revenues for 2014 are anticipated to remain at a constant level.

The County became self-insured for employee health and dental claims beginning in fiscal year 2014. The County is in the process of building a reserve for future claims payments in a newly created internal service fund. The County anticipates the new self-insurance program will provide a savings to the tax payers through reduced employee benefits expenditures.

## **KANE COUNTY, ILLINOIS**

Management's Discussion and Analysis  
November 30, 2013  
(Unaudited)

All of these factors were considered in the preparation of the County's 2014 budget. In conjunction with current economic factors, the County slightly increased its anticipated spending for 2014. The County has maintained a standard of passing a balanced budget and allowing for an adequate contingency fund. In addition, the County set aside \$900 thousand to mitigate the effect of an arbitration award that occurred near the end of Fiscal Year 2012. This amount is expected to be drawn down over the next two years, allowing the County time to reduce other costs and/or increase revenues. The County also has set aside \$2 million for future emergency purposes and \$1 million to avoid a property tax levy increase.

### **REQUEST FOR INFORMATION**

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

**KANE COUNTY, ILLINOIS**

November 30, 2013

**BASIC FINANCIAL STATEMENTS**

## KANE COUNTY, ILLINOIS

Statement of Net Position  
November 30, 2013

	<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	\$ 233,466,553	\$ 15,779,235	\$ 249,245,788	\$ 47,008,979
Interest Receivable	101,572	7,147	108,719	-
Property Tax Receivable	-	-	-	16,922,708
Accounts Receivable	-	-	-	390,000
Intergovernmental Receivable	15,204,975	-	15,204,975	533,505
Loans Receivable	6,122,556	-	6,122,556	-
Other Receivables	1,746,873	-	1,746,873	1,398,052
Prepaid Items	1,313,180	-	1,313,180	6,500
Deposits	20,000	-	20,000	-
Capital Assets not being depreciated	127,930,755	2,883,454	130,814,209	379,282,984
Capital Assets being depreciated, net	364,235,315	-	364,235,315	37,113,179
Total Assets	<u>750,141,779</u>	<u>18,669,836</u>	<u>768,811,615</u>	<u>482,655,907</u>
<b>Deferred Outflows of Resources</b>				
Deferred Amount on Refunding of Bonds	<u>3,197,332</u>	<u>-</u>	<u>3,197,332</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>3,197,332</u>	<u>-</u>	<u>3,197,332</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 753,339,111</u>	<u>\$ 18,669,836</u>	<u>\$ 772,008,947</u>	<u>\$ 482,655,907</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	\$ 9,085,950	\$ 17,119	\$ 9,103,069	\$ 853,731
Accrued Payroll	5,979,108	4,924	5,984,032	887,929
Unearned Revenue	478,791	-	478,791	211,625
Interest Payable	1,238,896	-	1,238,896	364,892
Long-Term Obligations, due within one year:				
Bonds/Debt Certificates Payable	14,500,000	-	14,500,000	18,430,000
Accrued Claims and Judgments	2,952,107	-	2,952,107	-
Compensated Absences	3,783,624	-	3,783,624	47,424
Long-Term Obligations, due in more than one year:				
Bonds/Debt Certificates Payable	64,856,924	-	64,856,924	203,124,537
Accrued Claims and Judgments	500,000	-	500,000	-
Other Postemployment Benefits	13,130,209	-	13,130,209	153,185
Compensated Absences	984,696	-	984,696	189,695
Total Liabilities	<u>117,490,305</u>	<u>22,043</u>	<u>117,512,348</u>	<u>224,263,018</u>
<b>Deferred Inflows of Resources</b>				
Deferred Property Taxes	-	-	-	33,696,456
Deferred Other Revenue	-	-	-	1,207,952
Deferred Gain on Refunding of Bonds	-	-	-	3,600,457
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,504,865</u>
<b>Net Position</b>				
Net Investment in Capital Assets	422,451,478	2,883,454	425,334,932	201,174,439
Restricted for:				
Tort Immunity	6,140,500	-	6,140,500	638,766
Employee Benefits	7,835,072	-	7,835,072	190,782
Public Service and Record Maintenance	2,963,034	-	2,963,034	-
Judicial Purposes	1,882,423	-	1,882,423	-
Public Safety	2,187,642	-	2,187,642	-
Highway Projects	54,154,847	-	54,154,847	-
Health and Welfare	3,059,855	-	3,059,855	-
County Development	842,994	-	842,994	-
Debt Service	5,736,697	-	5,736,697	1,053,237
Capital Projects	11,531	9,322,891	9,334,422	-
Other Purposes	775,042	-	775,042	942,915
Permanent Fund - Nonexpendable	1,150,000	-	1,150,000	-
Unrestricted Net Position	<u>126,657,691</u>	<u>6,441,448</u>	<u>133,099,139</u>	<u>15,887,885</u>
Total Net Position	<u>635,848,806</u>	<u>18,647,793</u>	<u>654,496,599</u>	<u>219,888,024</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 753,339,111</u>	<u>\$ 18,669,836</u>	<u>\$ 772,008,947</u>	<u>\$ 482,655,907</u>

## KANE COUNTY, ILLINOIS

Statement of Activities  
For the Year Ended November 30, 2013

<u>Functions / Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Fines, Fees and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Primary Government:</b>				
Governmental Activities:				
General Government	\$ 31,094,217	\$ 4,676,012	\$ 4,569,838	\$ -
Public Services	10,500,273	4,238,889	4,655,494	133,283
Judicial	22,042,216	12,267,065	674,956	-
Public Safety	46,268,014	7,323,491	8,730,798	484,461
Highways and Streets	31,868,593	289,759	16,757,074	7,201,403
Health and Welfare	5,766,653	1,220,497	2,356,053	-
Environment and Conservation	110,423	-	5,200	-
Development	5,137,500	1,230,100	3,772,626	-
Interest on Long-Term Debt	2,560,388	183,922	-	-
Total Governmental Activities	<u>155,348,277</u>	<u>31,429,735</u>	<u>41,522,039</u>	<u>7,819,147</u>
Business-Type Activities:				
Solid Waste	<u>339,575</u>	<u>55,746</u>	<u>2,000</u>	<u>-</u>
Total Business-Type Activities	<u>339,575</u>	<u>55,746</u>	<u>2,000</u>	<u>-</u>
Total Primary Government	<u>\$ 155,687,852</u>	<u>\$ 31,485,481</u>	<u>\$ 41,524,039</u>	<u>\$ 7,819,147</u>
<b>Component Unit:</b>				
Forest Preserve District	<u>\$ 20,450,200</u>	<u>\$ 2,915,510</u>	<u>\$ -</u>	<u>\$ 652,983</u>

General Revenues  
Taxes:  
    Property Taxes  
    Income Tax  
    Sales Tax  
    RTA Sales Tax  
    Other Taxes  
Investment Earnings  
Other General Revenues  
Transfers  
Total General Revenues  
and Transfers

Change in Net Position

Net Position - Beginning  
Prior Period Adjustment

Adjusted Net Position - Beginning  
Net Position - Ending

See Accompanying Notes to Basic Financial Statements.



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

<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Component Unit</u>
			<u>Kane County Forest Preserve</u>
(\$ 21,848,367)	\$ -	(\$ 21,848,367)	\$ -
( 1,472,607)	-	( 1,472,607)	-
( 9,100,195)	-	( 9,100,195)	-
( 29,729,264)	-	( 29,729,264)	-
( 7,620,357)	-	( 7,620,357)	-
( 2,190,103)	-	( 2,190,103)	-
( 105,223)	-	( 105,223)	-
( 134,774)	-	( 134,774)	-
( 2,376,466)	-	( 2,376,466)	-
<u>( 74,577,356)</u>	<u>-</u>	<u>( 74,577,356)</u>	<u>-</u>
<u>-</u>	<u>( 281,829)</u>	<u>( 281,829)</u>	<u>-</u>
<u>-</u>	<u>( 281,829)</u>	<u>( 281,829)</u>	<u>-</u>
<u>( 74,577,356)</u>	<u>( 281,829)</u>	<u>( 74,859,185)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>( 16,881,707)</u>
53,548,688	-	53,548,688	35,119,989
5,565,290	-	5,565,290	-
14,267,096	-	14,267,096	-
15,490,749	-	15,490,749	-
4,366,101	-	4,366,101	276,567
305,529	25,428	330,957	142,547
1,434,538	-	1,434,538	103,374
70,770	( 70,770)	-	-
<u>95,048,761</u>	<u>( 45,342)</u>	<u>95,003,419</u>	<u>35,642,477</u>
<u>20,471,405</u>	<u>( 327,171)</u>	<u>20,144,234</u>	<u>18,760,770</u>
615,704,653	18,974,964	634,679,617	204,982,227
( 327,252)	-	( 327,252)	( 3,854,973)
<u>615,377,401</u>	<u>18,974,964</u>	<u>634,352,365</u>	<u>201,127,254</u>
<u>\$ 635,848,806</u>	<u>\$ 18,647,793</u>	<u>\$ 654,496,599</u>	<u>\$ 219,888,024</u>

## KANE COUNTY, ILLINOIS

### Governmental Funds Balance Sheet November 30, 2013

	<b>Major Funds</b>				<b>Total Governmental Funds</b>
	<b>General Fund</b>	<b>Motor Fuel Local Option Fund</b>	<b>Transportation Sales Tax Fund</b>	<b>Nonmajor Governmental Funds</b>	
<b>Assets</b>					
Cash and Investments	\$ 57,313,687	\$ 17,451,324	\$ 24,678,679	\$ 134,022,863	\$ 233,466,553
Interest Receivable	26,759	8,143	10,951	55,719	101,572
Intergovernmental Receivable	6,676,604	2,494,949	3,162,466	2,870,956	15,204,975
Loans Receivable	-	-	-	6,122,556	6,122,556
Other Receivables	915,485	4,090	-	827,298	1,746,873
Due from Other Funds	345,744	-	-	1,401,422	1,747,166
Prepaid Items	1,220,680	-	-	92,500	1,313,180
Deposits	20,000	-	-	-	20,000
Total Assets	<u>\$ 66,518,959</u>	<u>\$ 19,958,506</u>	<u>\$ 27,852,096</u>	<u>\$ 145,393,314</u>	<u>\$ 259,722,875</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 2,024,683	\$ 1,177,250	\$ 1,108,487	\$ 4,750,315	\$ 9,060,735
Accrued Payroll	3,138,207	-	-	2,840,901	5,979,108
Due to Other Funds	25,215	-	-	1,747,166	1,772,381
Unearned Revenue	-	-	-	478,791	478,791
Total Liabilities	<u>5,188,105</u>	<u>1,177,250</u>	<u>1,108,487</u>	<u>9,817,173</u>	<u>17,291,015</u>
<b>Deferred Inflows of Resources</b>					
Deferred Revenue	<u>1,818,261</u>	<u>763,325</u>	<u>1,059,337</u>	<u>689,274</u>	<u>4,330,197</u>
Total Deferred Inflows of Resources	<u>1,818,261</u>	<u>763,325</u>	<u>1,059,337</u>	<u>689,274</u>	<u>4,330,197</u>
<b>Fund Balances</b>					
Nonspendable	1,459,940	-	-	1,242,500	2,702,440
Restricted	-	18,017,931	-	68,863,354	86,881,285
Committed	-	-	25,266,246	31,323,291	56,589,537
Assigned	6,737,783	-	418,026	33,935,045	41,090,854
Unassigned	51,314,870	-	-	( 477,323)	50,837,547
Total Fund Balances	<u>59,512,593</u>	<u>18,017,931</u>	<u>25,684,272</u>	<u>134,886,867</u>	<u>238,101,663</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 66,518,959</u>	<u>\$ 19,958,506</u>	<u>\$ 27,852,096</u>	<u>\$ 145,393,314</u>	<u>\$ 259,722,875</u>

See Accompanying Notes to Basic Financial Statements.

## KANE COUNTY, ILLINOIS

### Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position November 30, 2013

Total fund balances - governmental funds	\$ 238,101,663
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets net of accumulated depreciation of \$162,463,154 used in governmental activities are not current financial resources and therefore are not reported in the governmental funds.	492,166,070
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.	3,197,332
Some liabilities reported in the Statement of Net Position do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds. These activities consist of:	
Interest payable on debt	( 1,238,896)
General obligation bonds and Debt certificates	( 79,356,924)
Accrued claims and judgments	( 3,452,107)
Other postemployment benefits	( 13,130,209)
Compensated absences	( 4,768,320)
Deferred revenues collected after sixty days are reported as deferred inflows of resources in governmental funds, however these amounts have been reported as revenues in the Statement of Activities.	<u>4,330,197</u>
Net position of governmental activities	<u>\$ 635,848,806</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, 2013

	<b>Major Funds</b>			<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
	<b>General Fund</b>	<b>Motor Fuel Local Option Fund</b>	<b>Transportation Sales Tax Fund</b>		
<b>Revenues</b>					
Property Tax	\$ 31,262,153	\$ -	\$ -	\$ 22,983,310	\$ 54,245,463
Other Taxes	23,375,715	8,684,187	12,684,224	9,312,604	54,056,730
Licenses and Permits	703,434	-	-	1,389,909	2,093,343
Grants	616,660	-	-	12,486,646	13,103,306
Charges for Services	14,179,627	-	-	10,758,610	24,938,237
Fines	3,884,092	-	-	1,189,792	5,073,884
Reimbursements	8,047,167	1,038,088	916,601	2,820,375	12,822,231
Interest	67,808	35,200	24,288	178,233	305,529
Miscellaneous	489,673	-	-	4,697,079	5,186,752
Total Revenues	<u>82,626,329</u>	<u>9,757,475</u>	<u>13,625,113</u>	<u>65,816,558</u>	<u>171,825,475</u>
<b>Expenditures</b>					
Current:					
General Government	11,659,819	-	-	16,273,473	27,933,292
Public Service and Records	5,445,188	-	-	5,262,704	10,707,892
Judicial	14,907,675	-	-	6,334,571	21,242,246
Public Safety	36,412,194	-	-	6,889,109	43,301,303
Highways and Streets	-	9,979,865	1,767,874	9,627,032	21,374,771
Health and Welfare	-	-	-	5,697,504	5,697,504
Environment and Conservation	-	-	-	127,790	127,790
Development, Housing and Economic Development	1,529,217	-	-	3,482,637	5,011,854
Debt Service:					
Principal	1,270,000	-	-	13,546,100	14,816,100
Interest and Fees	671,894	-	-	2,281,838	2,953,732
Capital Outlay	1,050,376	1,757,080	2,085,800	8,941,513	13,834,769
Total Expenditures	<u>72,946,363</u>	<u>11,736,945</u>	<u>3,853,674</u>	<u>78,464,271</u>	<u>167,001,253</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>9,679,966</u>	<u>( 1,979,470)</u>	<u>9,771,439</u>	<u>( 12,647,713)</u>	<u>4,824,222</u>
<b>Other Financing Sources (Uses)</b>					
Issuance of Bonds	-	-	-	27,225,000	27,225,000
Premium on Bonds Sold	-	-	-	1,812,684	1,812,684
Insurance Recovery	-	-	-	518,536	518,536
Transfer to Bond Escrow Agent	-	-	-	( 28,625,267)	( 28,625,267)
Transfers In	1,919,147	-	-	23,354,850	25,273,997
Transfers Out	( 7,781,626)	( 53,158)	( 8,423,966)	( 8,944,477)	( 25,203,227)
Total Other Financing Sources (Uses)	<u>( 5,862,479)</u>	<u>( 53,158)</u>	<u>( 8,423,966)</u>	<u>15,341,326</u>	<u>1,001,723</u>
Net Change in Fund Balances	3,817,487	( 2,032,628)	1,347,473	2,693,613	5,825,945
<b>Fund Balances, Beginning of Year</b>	<u>55,695,106</u>	<u>20,050,559</u>	<u>24,336,799</u>	<u>132,193,254</u>	<u>232,275,718</u>
<b>Fund Balances, End of Year</b>	<u>\$ 59,512,593</u>	<u>\$ 18,017,931</u>	<u>\$ 25,684,272</u>	<u>\$ 134,886,867</u>	<u>\$ 238,101,663</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, 2013

Net change in total fund balances \$ 5,825,945

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

Some revenues were not collected for several months after the close of the fiscal year and therefore were not considered to be "available" and are not reported as revenue in the governmental funds

The change from fiscal year 2012 to 2013 consists of:

Sales, Income and Use Taxes received from the State of Illinois	( 842,313)	
Salary reimbursements received from the State of Illinois	( 773,926)	
MFT Local Option received from the State of Illinois	23,348	
Amounts due from other governmental agencies for road construction and miscellaneous projects	( <u>534,773</u> )	
Total change in deferred revenues		( 2,127,664)

The depreciated value of assets disposed of had a net value greater than the salvage value. The difference has been recorded in the Statement of Activities. ( 275,723)

Contributions/donations of capital assets are not a current financial resource in governmental funds 5,532,565

In governmental funds, the proceeds from long-term debt was recorded as other financing sources, but in the Statement of Net Position, debt is reported as a liability. In the current period, proceeds were received from the issuance of bonds in the amount of \$27,225,000, with a premium of \$1,812,684 ( 29,037,684)

The payment of \$28,625,267 to a refunding escrow agent was recorded as other financing uses in governmental funds, however, \$26,698,900 of those payments reduced outstanding debt in the Statement of Net Position and the remaining \$1,926,367 was deferred and is being amortized 28,625,267

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported in the governmental funds:

Increase in compensated absences	( 462,495)	
Increase in other postemployment benefits	( 1,409,177)	
Increase in accrued claims and judgments	( 493,693)	
Decrease in net pension obligation	1,362,811	
Decrease in accrued interest payable on debt	<u>345,737</u>	
Total expenses of noncurrent resources		( 656,817)

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

This is the amount by which capital outlays exceeded depreciation in the current period.

Capital outlay and highway expenditures resulting in new assets	9,793,263	
Depreciation expense		( 12,071,454)

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. 14,816,100

Certain unamortized costs relating to debt issuances are reported in the Statement of Net Position.

These items are amortized in the Statement of Activities but not in the governmental funds

Amortization of deferred amount on refunding	( 341,701)	
Amortization of premium on debt	<u>389,308</u>	
Total amortization of costs		<u>47,607</u>

Change in net position of governmental activities \$ 20,471,405

See Accompanying Notes to Basic Financial Statements.

# KANE COUNTY, ILLINOIS

## Statement of Net Position Proprietary Funds November 30, 2013

	Enterprise Funds		
	Enterprise Surcharge Fund	Enterprise General Fund	Total
<b>Assets</b>			
Current Assets:			
Cash and Investments	\$ 9,340,700	\$ 6,438,535	\$ 15,779,235
Interest Receivable	4,234	2,913	7,147
Total Current Assets	9,344,934	6,441,448	15,786,382
Noncurrent Assets:			
Capital Assets not being depreciated			
Land	-	2,883,454	2,883,454
Capital Assets being depreciated			
Vehicles	20,962	-	20,962
Accumulated Depreciation	(20,962)	-	(20,962)
Total Noncurrent Assets	-	2,883,454	2,883,454
Total Assets	\$ 9,344,934	\$ 9,324,902	\$ 18,669,836
<b>Liabilities and Net Position</b>			
<b>Liabilities</b>			
Current Liabilities:			
Accounts Payable	\$ 17,119	\$ -	\$ 17,119
Accrued Payroll	4,924	-	4,924
Total Liabilities	22,043	-	22,043
<b>Net Position</b>			
Net Investment in Capital Assets	-	2,883,454	2,883,454
Restricted - Expendable for			
Capital Projects	9,322,891	-	9,322,891
Unrestricted Net Position	-	6,441,448	6,441,448
Total Net Position	9,322,891	9,324,902	18,647,793
Total Liabilities and Net Position	\$ 9,344,934	\$ 9,324,902	\$ 18,669,836

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, 2013

	Enterprise Funds		
	Enterprise Surcharge Fund	Enterprise General Fund	Total
<b>Operating Revenues</b>			
Waste Disposal Fee	\$ 3,680	\$ -	\$ 3,680
Miscellaneous	52,066	-	52,066
Total Operating Revenues	55,746	-	55,746
<b>Operating Expenses</b>			
Personnel	131,795	-	131,795
Benefits	38,119	-	38,119
Contractual	156,517	-	156,517
Commodities	13,144	-	13,144
Total Operating Expenses	339,575	-	339,575
Operating Income (Loss)	( 283,829)	-	( 283,829)
<b>Nonoperating Revenues</b>			
Investment Earnings	15,178	10,250	25,428
Grants	2,000	-	2,000
Total Nonoperating Revenues	17,178	10,250	27,428
Income (Loss) Before Transfers	( 266,651)	10,250	( 256,401)
<b>Transfers</b>			
Transfers In	169,000	-	169,000
Transfers Out	( 239,770)	-	( 239,770)
Total Transfers	( 70,770)	-	( 70,770)
Change in Net Position	( 337,421)	10,250	( 327,171)
<b>Net Position at Beginning of Year</b>	9,660,312	9,314,652	18,974,964
<b>Net Position at End of Year</b>	\$ 9,322,891	\$ 9,324,902	\$ 18,647,793

See Accompanying Notes To Basic Financial Statements.

## KANE COUNTY, ILLINOIS

Statement of Cash Flows  
Proprietary Funds  
For the Year Ended November 30, 2013

	Enterprise Funds		
	Enterprise Surcharge Fund	Enterprise General Fund	Total
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$ 108,700	\$ -	\$ 108,700
Cash Payments for Goods and Services	( 255,961)	-	( 255,961)
Cash Payments to Employees	( 137,499)	-	( 137,499)
Net Cash (Used in) Operating Activities	( 284,760)	-	( 284,760)
<b>Cash Flows from Noncapital Financing Activities</b>			
Grants Received	2,000	-	2,000
Transfers In	169,000	-	169,000
Transfers Out	( 239,770)	-	( 239,770)
Net Cash (Used in) Noncapital Financing Activities	( 68,770)	-	( 68,770)
<b>Cash Flows from Investing Activities</b>			
Income Received on Investments	15,979	10,679	26,658
Net Cash Provided by Investing Activities	15,979	10,679	26,658
Net Increase (Decrease) in Cash	( 337,551)	10,679	( 326,872)
<b>Cash and Cash Equivalents, Beginning of Year</b>	9,678,251	6,427,856	16,106,107
<b>Cash and Cash Equivalents, End of Year</b>	\$ 9,340,700	\$ 6,438,535	\$ 15,779,235

See Accompanying Notes to Basic Financial Statements.



	<b>Enterprise Funds</b>		
	<b>Enterprise Surcharge Fund</b>	<b>Enterprise General Fund</b>	<b>Total</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash (Used in) Operating Activities:</b>			
Operating Income (Loss)	(\$ 283,829)	\$ -	(\$ 283,829)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Decrease in Accounts Receivable	52,954	-	52,954
(Decrease) in Accounts Payable	( 48,181)	-	( 48,181)
(Decrease) in Accrued Payroll	( 5,704)	-	( 5,704)
Total Adjustments	( 931)	-	( 931)
Net Cash (Used in) Operating Activities	(\$ 284,760)	\$ -	(\$ 284,760)

**Schedule of Noncash Transactions**

During the fiscal year, the fair value of investments of the Enterprise Surcharge Fund and Enterprise General Fund decreased by \$21,044 and \$14,489, respectively.

# KANE COUNTY, ILLINOIS

## Statement of Fiduciary Assets and Liabilities Agency Funds November 30, 2013

	<b>Agency Funds</b>
<b>Assets</b>	
Cash and Investments	\$ 30,584,955
Interest Receivable	4,407
Accounts Receivable	249,346
Due from Other Funds	<u>25,215</u>
 Total Assets	 <u>\$ 30,863,923</u>
 <b>Liabilities</b>	
Accounts Payable	<u>\$ 30,863,923</u>
 Total Liabilities	 <u>\$ 30,863,923</u>

See Accompanying Notes to Basic Financial Statements.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 1. Summary of Significant Accounting Policies

Kane County, Illinois (the "County"), was organized in 1836. The County is located approximately 40 miles west of downtown Chicago and comprised of 16 townships covering approximately 522 square miles. The County is the fifth largest county in Illinois with an estimated population of 523,643. The County operates under a Township form of government providing services, which include: 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 single-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 25 individuals.

The accounting policies and the presentation of the basic financial statements of the County and its blended component unit (the primary government) have been prepared in conformity with generally accepted accounting principles ("GAAP") as applicable to governments. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies.

### ***Financial Reporting Entity***

The financial statements include 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 following component unit has been included in the financial statements of the County.

### ***Discretely Presented Component Unit***

The financial statements of the Forest Preserve District of Kane County (the "District") for the fiscal year ended June 30, 2013, are discretely presented in the County's basic financial statements.

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, thereby meeting the *imposition of will* criteria mentioned above, however, 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.

The County has included disclosures related to the balances of the District in certain notes in these Notes to Basic Financial Statements.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 1. Summary of Significant Accounting Policies

### ***Basis of Presentation***

The County's basic financial statements consist of county-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information. The county-wide focus is more on the sustainability of the County as an entity and the change in aggregate financial position resulting from activities of the fiscal period.

### *County-wide Financial Statements*

The statement of net position and the statement of activities display information about the County as a whole. In the county-wide statement of net position, both the governmental and business-type activities columns are presented on a consolidated basis by column. These statements include the financial activities of the reporting entity, except for fiduciary activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The county-wide statement of activities reflects both the direct expenses and net cost of each function of the County's governmental and business-type activities. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include charges paid by the recipient for the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each government function or business segment is self-financing or draws from the general revenues of the County.

The County has reported three categories of program revenues in the statement of activities (1) charges for services, (2) program-specific operating grants and contributions, and (3) program specific capital grants and contributions. Program revenues are derived directly from the program itself or from external sources, such as the State of Illinois; they reduce the net cost of each function to be financed from the County's general revenues. For identifying the function to which a program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is the function to which the revenues are restricted.

Eliminations have been made in the statement of net position to remove the "grossing-up" effect on assets and liabilities within the governmental activities column for amounts reported in the individual funds as interfund receivables and payables. Similarly, transfers between funds have been eliminated in the statement of activities except for interfund services provided and used. Amounts reported in the fund financial statements as receivable from or payable to fiduciary funds, if any, have been reclassified in the statement of net position as accounts receivable or payable to external parties.

### *Fund Financial Statements*

The financial transactions of the County are recorded in individual funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and presented as nonmajor funds.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 1. Summary of Significant Accounting Policies

### ***Measurement Focus and Basis of Accounting:***

#### *County-wide Financial Statements*

The county-wide financial statements and the proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned, if measurable, and expenses are recognized as incurred, regardless of the timing of related cash flows. The fiduciary funds are also reported using the accrual basis of accounting, however, the fiduciary funds do not report revenues and expenses and therefore do not have a measurement focus.

#### *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 recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the County considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include taxes, grants, and donations. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see note 3).

Shared revenues remitted from the State of Illinois, such as state income tax, replacement tax, sales tax, and State motor fuel tax allotments, are recognized when they become a liability to the State, prior to disbursement to the County. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. Revenue from nonexchange transactions must also be available before it can be recognized. Revenues considered to be susceptible to accrual include taxes, intergovernmental revenue, grants, reimbursements and interest income.

Fines, fees, permits, charges for services, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, other postemployment benefits, pension obligations, and claims and judgments, are recorded only when payment is due.

Differences occur from the manner in which the governmental activities and the county-wide financial statements are prepared due mainly to the inclusion of capital asset and long-term debt activity. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the county-wide statements and the statements for governmental funds.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 1. Summary of Significant Accounting Policies

### *Proprietary Funds*

Proprietary funds separate all activity into two categories: operating and non-operating revenues and expenses. Operating revenues and expenses result from providing services and producing and delivering goods, generally, as a result from exchange transactions associated with the principal activity of the fund. Non-operating revenues, such as subsidies and investment earnings, and non-operating expenses entail all other activity not included in operating revenues and expenses.

Cash and cash equivalents as presented in the Statement of Cash Flows for the County's Enterprise Funds consists of demand deposit accounts, petty cash funds and investments in U.S. Government-Sponsored Agencies, with initial maturities of less than three months.

### *County Funds*

The County reports the following major governmental funds:

**General Fund:** The General Fund is the general operating fund of the County. It is used to account for and report all financial resources not 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, State's Attorney's Office 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.

**Motor Fuel Local Option Fund:** This special revenue fund is used 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.

**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.

### *Proprietary Funds*

Proprietary funds are used to account for those County activities that are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in financial position.

The County reports the following major proprietary funds, both of which derived revenues from the operations of the landfill (the landfill ceased accepting solid waste in December 2006):

**Enterprise Surcharge Fund:** This 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:** This 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.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 1. Summary of Significant Accounting Policies

### *Fiduciary Funds*

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

**Governmental Funds:** in addition to the general fund type mentioned above, the County uses the following governmental fund types:

**Special Revenue Funds:** Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

**Debt Service Funds:** The debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal, interest, and related costs of general long-term debt.

**Capital Projects Funds:** The capital projects funds are 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:** The County's permanent fund, the Working Cash Fund, is 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 County's programs.

### ***GASB Pronouncements***

The County adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and the related GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, in 2013. Adoption of the provisions of these statements resulted in a prior period adjustment to the net position of governmental activities by eliminating the reporting of prior year deferred bond issuance costs – see note 17. Additionally, there were changes to the classifications of the components of the financial statements and changes in terminology.

### ***Budgetary Data***

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.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 1. Summary of Significant Accounting Policies

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

Budgets were adopted for all governmental funds except the following: Public Building Commission Account of the General Fund, Judicial Technology Sales Tax Fund, Weed and Seed Fund, State's Attorney Records Automation Fund, Unincorporated Stormwater Management Fund, Farmland Preservation Fund, Kane County Department of Employment and Education Fund, Kane Law Enforcement Fund, and Marriage Fees Fund. Additionally, the County budgets the activity of the Enterprise Surcharge 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 Surcharge (enterprise) 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 Funds and the Capital Projects Funds 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 2013 budget was passed by resolution on October 25, 2012. Several budget amendments were approved by the County Board throughout the fiscal year.

### ***Cash and Investments***

#### *Cash*

Cash and equivalents are composed of cash on hand, checking accounts, savings accounts, highly liquid investments, money market accounts, and certificates of deposit with original maturities of three months or less.

#### *Investments*

The County's investments are U.S. Government-Sponsored Agency securities, all of which are stated at fair value. Some of the securities have original maturities of more than three months. The County's Treasurer pools certain cash and investments of the County, excluding those funds accounted for by separate officials and those funds requiring or benefiting by separate investment. This gives the County the ability to maximize its yield on the short-term investment of cash. Interest earned on pooled investments is allocated monthly to the participating funds based on a pro rata share of units owned by that fund to the total units outstanding.



# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 1. Summary of Significant Accounting Policies

### ***Accumulated Vacation, Sick Leave and Compensatory Time***

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

For 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 county-wide financial statements record unused vacation, and sick leave and compensation 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, 2013 for employees of the Sheriff, and accumulated up to 6 days 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. 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.

The liability recorded in the county-wide 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 Department of Transportation.

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 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 county-wide financial statements as part of governmental activities due to its immateriality.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 1. Summary of Significant Accounting Policies

### ***Interfund Transactions***

The County has the following types of interfund transactions:

Loans – amounts provided with a requirement for repayment. Interfund loans are reported as interfund receivables (due from other funds) in lender funds and interfund payables (due to other funds) in borrower funds. Occasionally, there is a need to loan funds from one fund to another over a long-term basis to finance major capital projects or acquisitions. Any residual balances between the governmental activities and business-type activities are reported in the county-wide financial statements as "internal balances".

Services Provided and Used – sales and purchases of goods and services between funds for a price approximating their external exchange value. Interfund services provided and used are reported as revenues in seller funds and expenditures/expenses in purchaser funds. Unpaid amounts are reported as interfund receivables and payables.

Reimbursements – repayments from the funds responsible for particular expenditures/expenses to the funds that initially paid for them. Reimbursements are reported as expenditures/expenses in the reimbursing fund and as a reduction of expenditures/expenses in the reimbursed fund.

Transfers – flows of assets (typically cash) without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making transfers and as other financing sources in the funds receiving transfers. In proprietary funds, transfers are reported after nonoperating revenues and expenses.

### ***Prepaid Items***

Prepaid items are recorded using the consumption method. A portion of year-end fund balance in governmental funds reporting prepaid items is reported as nonspendable fund balance.

### ***Capital Assets***

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges and similar items), are reported in the applicable governmental or business-type activities columns in the county-wide financial statements. Capital assets are defined by the County as assets with an initial individual cost of more than \$10,000 and a useful life of more than one year. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

All reported capital assets except land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

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

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 1. Summary of Significant Accounting Policies

### ***Fund Balances***

The County's fund balances are required to be reported using five separate classifications as listed below.

*Nonspendable fund balance* - Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification may include inventories, prepaid amounts, and long-term receivables.

*Restricted fund balance* - Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

*Committed fund balance* - Amounts that can only be used for specific purposes because of a formal resolution by the County's highest level of decision-making authority, the County Board.

*Assigned fund balance* - Amounts that are constrained by the County's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. The current policy of the County Board authorizes the Board itself or the Finance/Budget Committee to assign fund balances. With the exception of the General Fund, assigned fund balance is the residual fund balance classification for all governmental funds with positive balances.

*Unassigned fund balance* - This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

Details of fund balances are presented in Note 15.

### ***Net Position***

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvements of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments. Typically, these amounts include property taxes levied for specific purposes, fees collected for specific purposes, and proceeds from debt issuances.

Restricted net position in the Enterprise Funds represents the equity from solid waste disposal fees (Enterprise Surcharge Fund), which are restricted pursuant to State Statute. Restricted net position for governmental activities include: amounts restricted for tort immunity, employee benefits, public service and record maintenance, judicial purposes, public safety, highway projects, health and welfare, county development, debt service, capital projects, other purposes, and permanent fund. Net position that is restricted by enabling legislation totaled \$7,760,384 at year end.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 1. Summary of Significant Accounting Policies

### *Use of Resources Policy*

The County considers restricted amounts to have been spent first when expenditures/expenses are incurred for purposes for which both restricted and unrestricted balances are available. Committed, assigned, and unassigned amounts are considered to have been spent in that order from governmental funds, when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. Expenditures incurred for a specifically identified purpose will reduce the specific identified classification of fund balance.

### *Use of Estimates*

The preparation of the basic financial statements in conformity with GAAP requires the County's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and/or the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates, but the County believes that the differences will be insignificant.

## 2. Cash and Investments

Both the County and the District (Component Unit) have adopted investment policies. Both policies require 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.

The County and the District are 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) (see explanation on next page).
- 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 Basic Financial Statements  
November 30, 2013

## 2. Cash and Investments

The 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. The State Treasurer maintains the Illinois Funds at cost and fair value through daily adjustment in the interest earnings. The State Treasurer also maintains the average duration of the pool at less than 25 days. The fair value of the investment in the funds is the same as the value of the pool shares. The pool is audited annually by an outside independent auditor and copies of the report are distributed to participants. The Illinois Funds maintain a Standard and Poor's AAAM rating. Investments in the Illinois Funds are not required to be categorized based on custodial risk in accordance with GASB Statement No. 40 because they are not securities. The relationship between the County and the agent is a direct contractual relationship, and the investments are not supported by a transferable instrument that evidences ownership or creditorship.

IMET is a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an investment company. Investments in IMET are valued at IMET's share price, the price for which the investment could be sold. IMET has been assigned a credit rating of Aaa/MR1 by Moody's Investors Service.

### County Cash and Investments

#### *County Deposits*

The carrying amount of the County's deposits was \$205,341,787 at November 30, 2013, and the bank balances were \$209,927,163.

Custodial Credit Risk - this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. Collateralization of deposits is at the discretion of the County Treasurer. 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. As of year end, \$4,338,883 of the County's bank balances was uninsured and uncollateralized, the entire uncollateralized balance related to accounts held by County departments outside of the County Treasurer.

#### *County Investments*

Custodial Credit Risk - Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the County will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County's policy is the same as it is for deposits. All County investments were registered in the name of the County.

Concentration of Credit Risk - Concentration of credit risk is the risk that the County has a high percentage of its investments invested in one type of investment. The County may invest in any one issuer, however the uncollateralized investment is not to exceed 75% of the financial institution's capital and surplus as per Kane County Financial Policy and 30 ILCS 235 Public Funds Investment Act. 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. At year-end, the County held investments in U.S. Government-Sponsored Agencies (each of which represent 5 percent or more of total investments as depicted in the schedule on the following page), and the Illinois Funds.

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

### 2. Cash and Investments

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. 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 - Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The County's investment policy does not further limit its investment choices beyond those mentioned in the Public Funds Investment Act. As of November 30, 2013, the County's investments, maturities, fair values, and credit ratings as described by Standard & Poor's rating agency were as follows:

Investment Description	Total Fair Value	Investment Maturities		% of Total Investments
		Less than One Year	One to Five Years	
Federal Home Loan Bank	\$ 9,913,876	\$ -	\$ 9,913,876	13.31%
Federal Farm Credit Banks	4,969,192	-	4,969,192	6.67%
Federal Home Loan Mortgage Corporation	14,861,165	-	14,861,165	19.96%
Federal National Mortgage Association	44,679,841	-	44,679,841	60.00%
Illinois Funds	46,582	46,582	-	0.06%
<b>Total Investments</b>	<b>\$ 74,470,656</b>	<b>\$ 46,582</b>	<b>\$ 74,424,074</b>	<b>100.00%</b>

#### *Other County Cash*

The County had \$18,300 of cash on hand at November 30, 2013.

#### *Reconciliation of Notes to Basic Financial Statements:*

Cash - Book Value of County Deposits - Per Note Above	\$ 205,341,787
Investments - County - Per Note Above	74,470,656
Cash on Hand - County - Per Note Above	18,300
<b>Total</b>	<b>\$ 279,830,743</b>
Cash and Investments Per Statement of Net Assets	\$ 249,245,788
Cash and Investments Per Statement of Fiduciary Assets and Liabilities	30,584,955
<b>Total</b>	<b>\$ 279,830,743</b>

#### **Component Unit Cash and Investments**

##### *District Deposits*

Custodial Credit Risk - At June 30, 2013, the District had total cash and investments balances of \$47,008,979. District 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.

##### *District Investments*

At year end, the District maintained deposits with IMET, which are not subject to custodial credit risk.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 2. Cash and Investments

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. The investment policy does not strictly limit the maximum maturity lengths of investments.

Credit Risk - The District's investment policy limits its exposure to credit risk by primarily investing in external investment pools.

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.

## 3. Property Taxes

### ***County Property Taxes***

Property taxes are collected by the County on behalf of all taxing bodies within Kane County. Distributions are made to all taxing bodies, including the County, at least once every 30 days.

The 2012 tax levy was intended to finance the fiscal year 2013 budget. Therefore, the 2012 property tax levy was recorded as revenue in fiscal year 2013 net of estimated loss on collections. The County's policy complies with the Governmental Accounting Standards Board policy, which requires property tax revenue to actually be collected within 60 days of the entity's year-end in order to be recorded as revenue within that year.

The property tax calendar for Kane County is as follows:

Lien Date	January 1, 2012
Levy Date (Prior to)	December 31, 2012
First Installment (One-Half of the Total Bill) Due	June 3, 2013
Second Installment (Balance of the Total Bill) Due	September 3, 2013
Tax Sale of Delinquent Accounts Were Held	October 28, 2013

Under the Property Tax Extension Limitation Law (Tax Cap) legislation in Illinois, the growth in total property tax extension of Kane County is 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.

The Property Tax Extension Limitation Law does not apply to assessment on new property or to bonds issued prior to the effective date or approved by referendum. Home rule units are exempted from the limitations contained in this Act at this time.

### ***Component Unit Property Taxes***

The District's property tax is levied each year on all taxable real property located in the District. The District must file its tax levy ordinance with the County by December of each year. Property taxes attach as an enforceable lien on property as of January 1. Tax bills are prepared by the County. Payments are due in two installments in June and September. The County collects the taxes and remits them to the District periodically.

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

### 3. Property Taxes

The District's property tax levy is based on a preliminary appropriations ordinance. Property taxes are recorded as revenue in the period covered by the appropriations, which they are intended to finance. The 2011 tax levy was based on the appropriations ordinance for the year ended June 30, 2013, and thus has been recorded as revenue. Collections on the 2012 levy received prior to June 30, 2013 have been deferred until the subsequent year. The District has recorded deferred property taxes in the amount of \$33,696,456 and property taxes receivable of \$16,922,708.

### 4. Capital Assets

#### **County Capital Assets**

A summary of changes in the County's capital assets for the period December 1, 2012 through November 30, 2013 follows:

	Balance at Dec. 1, 2012	Additions	Deletions	Balance at Nov. 30, 2013
<b>County Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 86,575,726	\$ 240,380	\$ -	\$ 86,816,106
Construction In Progress	34,815,289	11,898,105	5,598,745	41,114,649
Total Capital Assets not being Depreciated, Net	121,391,015	12,138,485	5,598,745	127,930,755
Capital Assets Being Depreciated:				
Infrastructure	352,757,033	6,126,337	418,098	358,465,272
Building and Improvements	137,279,498	565,921	-	137,845,419
Fixtures and Equipment	29,694,156	2,093,830	1,400,208	30,387,778
Subtotal	519,730,687	8,786,088	1,818,306	526,698,469
Accumulated Depreciation				
Infrastructure	98,292,206	6,817,723	158,305	104,951,624
Building and Improvements	30,304,740	3,295,997	-	33,600,737
Fixtures and Equipment	23,337,337	1,957,734	1,384,278	23,910,793
Subtotal	151,934,283	12,071,454	1,542,583	162,463,154
Total Capital Assets Being Depreciated, Net	367,796,404	( 3,285,366)	275,723	364,235,315
County Governmental Activities Capital Assets, Net	\$ 489,187,419	\$ 8,853,119	\$ 5,874,468	\$ 492,166,070
<b>County Business-Type Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 2,883,454	\$ -	\$ -	\$ 2,883,454
Capital Assets Being Depreciated:				
Vehicles	20,962	-	-	20,962
Accumulated Depreciation				
Vehicles	20,962	-	-	20,962
Total Capital Assets Being Depreciated, Net	-	-	-	-
County Business-Type Activities Capital Assets, Net	\$ 2,883,454	\$ -	\$ -	\$ 2,883,454



## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

### 4. Capital Assets

Beginning of the year accumulated depreciation for infrastructure was reduced by \$449,376. Depreciation expense for the County's Governmental Activities was charged to governmental functions as follows:

General Government	\$ 1,364,393
Public Service and Records	120,301
Judicial	657,577
Public Safety	2,372,562
Highways and Streets	7,490,215
Health and Welfare	62,199
Development	<u>4,207</u>
Total Depreciation Expense	<u>\$ 12,071,454</u>

### **Component Unit Capital Assets**

The District reports its capital assets in two separate activities, governmental and business-type. A summary of the changes in the District's capital assets for the period July 1, 2012 through June 30, 2013 is as follows:

<b><i>District Governmental Activities:</i></b>	<u>Balance at July 1, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2013</u>
Capital assets not being depreciated:				
Land	\$ 370,850,400	\$ 2,957,739	\$ 265,076	\$ 373,543,063
Construction in Progress	<u>1,681,739</u>	<u>3,246,564</u>	<u>342,733</u>	<u>4,585,570</u>
Total Capital assets not being depreciated:	<u>372,532,139</u>	<u>6,204,303</u>	<u>607,809</u>	<u>378,128,633</u>
Capital Assets Being Depreciated:				
Infrastructure	23,572,514	188,712	-	23,761,226
Building and Improvements	11,064,998	673,938	-	11,738,936
Machinery and Equipment	<u>892,648</u>	<u>54,308</u>	<u>-</u>	<u>946,956</u>
Subtotal	<u>35,530,160</u>	<u>916,958</u>	<u>-</u>	<u>36,447,118</u>
Less Accumulated Depreciation				
Infrastructure	8,851,368	636,552	-	9,487,920
Building and Improvements	2,024,772	531,968	-	2,556,740
Machinery and Equipment	<u>376,562</u>	<u>91,980</u>	<u>-</u>	<u>468,542</u>
Subtotal	<u>11,252,702</u>	<u>1,260,500</u>	<u>-</u>	<u>12,513,202</u>
Total Capital Assets Being Depreciated, Net	<u>24,277,458</u>	<u>( 343,542)</u>	<u>-</u>	<u>23,933,916</u>
District Governmental Activities Capital Assets, Net	<u>\$ 396,809,597</u>	<u>\$ 5,860,761</u>	<u>\$ 607,809</u>	<u>\$ 402,062,549</u>

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

### 4. Capital Assets

	Balance at July 1, 2012	Additions	Deletions	Balance at June 30, 2013
<b><i>District Business-Type Activities:</i></b>				
Capital assets not being depreciated:				
Land	\$ 3,118,267	\$ -	\$ 1,963,916	\$ 1,154,351
Total Capital assets not being depreciated:	3,118,267	-	1,963,916	1,154,351
Capital Assets Being Depreciated:				
Building and Improvements	18,898,435	-	405,788	18,492,647
Land Improvements	2,141,027	75,308	-	2,216,335
Machinery and Equipment	213,198	-	-	213,198
Subtotal	21,252,660	75,308	405,788	20,922,180
Less Accumulated Depreciation				
Building and Improvements	5,481,550	669,320	192,749	5,958,121
Land Improvements	1,514,264	57,334	-	1,571,598
Machinery and Equipment	213,198	-	-	213,198
Subtotal	7,209,012	726,654	192,749	7,742,917
Total Capital Assets Being Depreciated, Net	14,043,648	( 651,346)	213,039	13,179,263
District Business-Type Activities Capital Assets, Net	\$ 17,161,915	(\$ 651,346)	\$ 2,176,955	\$ 14,333,614
<b><i>Total District Capital Assets</i></b>				
Total District Capital assets not being depreciated:	\$ 375,650,406	\$ 6,204,303	\$ 2,571,725	\$ 379,282,984
Total District Capital Assets Being Depreciated, Net	38,321,106	( 994,888)	213,039	37,113,179
Total District Capital assets	\$ 413,971,512	\$ 5,209,415	\$ 2,784,764	\$ 416,396,163

Depreciation expense of \$1,987,154 for the District was recorded in the Statement of Activities.

### 5. Loans Receivable

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 described in Note 9, Long-Term Debt. As of November 30, 2013, the County had loaned a total of \$6,921,657 of the bond principal to seventeen separate entities in amounts ranging from \$20,400 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 \$6,122,556.

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

### 5. Loans Receivable

Scheduled repayment amounts as of November 30, 2013 for each of the next five years and in five-year increments thereafter are as follows:

Year Ending June 30,	Amount Due
2014	\$ 581,497
2015	591,669
2016	606,842
2017	627,054
2018	647,309
2019-2023	2,247,722
2024-2028	426,178
2029-2032	394,285
Total	<u>\$ 6,122,556</u>

### 6. Receivables and Payables

The County has recorded receivables for governmental activities in the Statement of Net Position for amounts due from other governmental agencies and other outside parties. The County has also recorded liabilities for governmental activities due to its vendors in the Statement of Net Position. The detail of those receivable and payable balances for Governmental Activities is as follows:

	Amount
Intergovernmental Receivable	
State and Local Sales and Use Taxes	\$ 3,805,328
RTA Sales Tax	3,831,670
Income Tax	1,238,305
Personal Property Replacement Tax	80,130
Probation Salaries	1,552,841
Motor Fuel Tax	1,049,015
Motor Fuel Tax Local Option	2,342,824
Grants and Reimbursements	1,304,862
Total Intergovernmental Receivable	<u>\$ 15,204,975</u>
Other Receivables	
IMRF Payments	\$ 208,844
Due from Outside Agencies	1,538,029
Total Other Receivables	<u>\$ 1,746,873</u>
Accounts Payable	
Accounts Payable	\$ 8,903,350
Contract Retainage Payable	182,600
Total Accounts Payable	<u>\$ 9,085,950</u>

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 7. Pension Plans

### ***Illinois Municipal Retirement Fund***

#### *Plan Description*

The County's and District's defined benefit pension plans for Regular and Sheriff's Law Enforcement Personnel (SLEP) employees provide retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The plans are affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

#### *Funding Policy*

As set by statute, the County's and District's Regular plan members are required to contribute 4.50 percent of their annual covered salary. Employees participating in SLEP are required to contribute 7.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees.

The employer contribution rate for calendar year 2012 used by the County was 10.78 percent of annual covered payroll for the Regular plan and 20.74 percent of annual covered payroll for SLEP. The employer contribution rate for calendar year 2012 used by the District was 10.61 percent of annual covered payroll for the Regular plan. The employer annual required contribution rates for calendar year 2012 as set by IMRF were 10.92 percent for County Regular plan, 20.74 for County SLEP and 10.61 percent for District Regular plan. The employer 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.

#### *Annual Pension Cost*

For the fiscal year ended November 30, 2013, the County's annual pension cost was \$5,086,624 for the Regular plan and \$3,385,177 for the SLEP plan, actual contributions made were \$6,275,437 for the Regular plan and \$3,559,175 for the SLEP plan. The County funded the Regular plan at 123 percent and SLEP plan at 105 percent, thereby eliminating the existing net pension obligation. For the fiscal year ended June 30, 2013, the District's annual pension cost was \$359,334 for the Regular plan; actual contributions made were \$363,444. The District funded the Regular plan at 101 percent, thereby eliminating the existing net pension obligation.

The following table shows the components of the County's and District's annual IMRF/SLEP cost for the year, the amount actually contributed to the plan, and changes in the net pension obligations:

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

### 7. Pension Plans

	County IMRF	County SLEP	County Total	District IMRF
Annual Required Contribution	\$ 5,061,195	\$ 3,381,455	\$ 8,442,650	\$ 359,246
Interest on Net Pension Obligation	89,161	13,050	102,211	308
Adjustment to Annual Required Contribution	( 63,732)	( 9,328)	( 73,060)	( 220)
Annual Pension Cost	5,086,624	3,385,177	8,471,801	359,334
Contributions Made	( 6,275,437)	( 3,559,175)	( 9,834,612)	( 363,444)
Increase in Net Pension Obligation	( 1,188,813)	( 173,998)	( 1,362,811)	( 4,110)
Net Pension Obligation - Beginning of Year	1,188,813	173,998	1,362,811	4,110
Net Pension Obligation - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

#### Three-Year Trend Information for the Plans

Year Ended	County - IMRF			County - SLEP		
	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
11/30/13	\$ 5,086,624	123%	\$ -	\$ 3,385,177	105%	\$ -
11/30/12	4,809,638	98%	1,188,813	3,212,956	99%	173,998
11/30/11	4,663,944	90%	1,073,017	3,038,296	99%	170,355

Year Ended	District - IMRF		
	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/13	\$ 359,334	101%	\$ -
6/30/12	349,982	99%	4,110
6/30/11	330,069	99%	4,024

The required contribution for calendar year 2012 was determined as part of the December 31, 2010, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.0 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 percent to 10.0 percent, per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3.0 percent annually. The actuarial value of the County's Regular, County's SLEP, and District's Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20 percent corridor between the actuarial and market value of assets. Each plan's unfunded actuarial accrued liability at December 31, 2010 is being amortized as a level percentage of projected payroll on an open 30 year basis.

#### Funded Status and Funding Progress

As of December 31, 2012, the most recent actuarial valuation date, the County's Regular plan was 81.97 percent funded. The actuarial accrued liability for benefits was \$121,318,096 and the actuarial value of assets was \$99,441,993, resulting in an underfunded actuarial accrued liability (UAAL) of \$21,876,103. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$43,919,354 and the ratio of the UAAL to the covered payroll was 49.81 percent.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 7. Pension Plans

As of December 31, 2012, the County's SLEP plan was 64.16 percent funded. The actuarial accrued liability for benefits was \$63,589,433 and the actuarial value of assets was \$40,799,683, resulting in an underfunded actuarial accrued liability (UAAL) of \$22,789,750. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$15,590,697 and the ratio of the UAAL to the covered payroll was 146.18 percent.

As of December 31, 2012, the District's Regular plan was 79.67 percent funded. The actuarial accrued liability for benefits was \$7,468,012 and the actuarial value of assets was \$5,949,754, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,518,258. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$3,315,167 and the ratio of the UAAL to the covered payroll was 45.80 percent.

The schedules of funding progress for the County's Regular and County's SLEP plans are presented as RSI following the notes to basic financial statements. The schedules present multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

## 8. Postemployment Benefits Other Than Pensions

### *Plan Descriptions*

The County administers a single-employer defined benefit healthcare plan, the Retiree Healthcare Plan (RHP). The RHP provides post-retirement health care 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 or more years 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 spouse 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. Currently, 61 retirees are eligible for this postemployment benefit. 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 year liability upon the County. RHP does not issue a stand-alone financial report.

The District administers a single-employer defined benefit healthcare plan, the Forest Preserve District Retiree Healthcare Plan (FPDRHP). The FPDRHP provides post-retirement health care and dental benefits (extended health insurance premiums), To be eligible for participation in the plan, an employee must be at a minimum age of 55 and have at least 8 years of service at the District. All health care benefits are provided through the District's purchased employee health insurance plan. The benefit levels for retirees are the same as those afforded to active employees, which creates an implicit subsidy. 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. The retired employees pay the full cost of the premium with the District being responsible for filing claims. FPDRHP does not issue a stand-alone financial report.

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

### 8. Postemployment Benefits Other Than Pensions

#### *Funding Policy*

All funding for both the RHP and FPDRHP is done on a pay-as-you-go basis. Currently, the retired employees pay the blended 2013 premium rate for healthcare/dental insurance. For fiscal year 2013, the County contributed \$320,820 to the RHP and retiree contributions were \$475,430. For fiscal year 2013, the District contributed \$10,656 to the FPDRHP and retiree contributions were not available.

#### *Annual OPEB Cost and Net OPEB Obligation*

The County's and District's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the net OPEB obligation to the RHP and FPDRHP:

	County	District
Annual Required Contribution	\$ 1,938,371	\$ 40,887
Interest on Net OPEB Obligation	468,841	4,886
Adjustment to Annual Required Contribution	( 677,215)	( 4,071)
Annual OPEB Cost	1,729,997	41,702
Contributions Made	( 320,820)	( 10,656)
Increase in Net OPEB Obligation	1,409,177	31,046
Net OPEB Obligation - Beginning of Year	11,721,032	122,139
Net OPEB Obligation - End of Year	\$ 13,130,209	\$ 153,185

The County's and District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plans, and the net OPEB obligations for fiscal years 2013, 2012, and 2011 were as follows:

		Annual OPEB Cost (AOC)	Percentage of AOC Contributed	Net OPEB Obligation
RHP Plan	Year Ended			
	11/30/2013	\$ 1,729,997	18.5%	\$ 13,130,209
	11/30/2012	1,682,435	19.1%	11,721,032
	11/30/2011	1,860,279	22.7%	10,359,413
FPDRHP Plan	Year Ended			
	6/30/2013	\$ 41,702	25.6%	\$ 153,185
	6/30/2012	39,621	49.6%	122,139
	6/30/2011	37,594	30.9%	102,187

The net OPEB obligations of \$13,130,209 and \$153,185, for the County and District (Component Unit), respectively, have been recorded in the Statement of Net Position. Payments to liquidate the liabilities have typically been made by the County's General Fund and the District's General Fund.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 8. Postemployment Benefits Other Than Pensions

### *Funded Status and Funding Progress*

The funded status of the plans was as follows:

	County	District
Actuarial accrued liability (AAL)	\$ 15,701,965	\$ 342,246
Actuarial value of plan assets	-	-
Unfunded actuarial accrued liability (UAAL)	15,701,965	342,246
Funded ratio (actuarial value of plan assets/AAL)	-	-
Covered payroll (active plan members)	61,651,000	3,467,680
UAAL as a percentage of covered payroll	25.5%	9.9%

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the County and District are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress for the County, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

### *Methods and Assumptions*

Projections of benefits for financial reporting purposes are based on the substantive plans (the plan as understood by the County and plan members and the District and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities, consistent with the long-term perspective of the calculations.

Significant methods and assumptions were as follows:

#### *County RHP*

Actuarial valuation date:	December 31, 2012	
Actuarial cost method:	Projected Unit Credit Method	
Amortization method:	Level Dollar Amount, Open	
Amortization period:	30 years	
Actuarial assumptions:	Discount Rate 4.0%	Inflation Rate 2.5%
	Healthcare Trend Rate	9.0% trending to 5.0%
	Dental Trend Rate	5.0% trending to 3.0%

#### *District FPDRHP*

Actuarial valuation date:	June 30, 2013	
Actuarial cost method:	Entry Age Cost	
Amortization method:	Level Percentage of Payroll, Open	
Amortization period:	30 years	
Actuarial assumptions:	Investment Rate 4.0%	Inflation Rate – not available
	Healthcare Trend Rate	8.0% trending to 6.0%



## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

### 9. Long-Term Debt

#### *Long-Term Debt of County's Governmental Activities*

A summary of changes in the County's long-term debt of governmental activities is as follows:

Governmental Activities	Balance December 1, 2012	Additions	Retirements	Balance November 30, 2013	Principal Due Within One Year
General Obligation Bonds and Debt Certificates Payable					
Series 2002 - G.O. Refunding Bonds	\$ 3,030,000	\$ -	\$ 3,030,000	\$ -	\$ -
Series 2004 - G.O. Refunding Bonds	24,585,000	-	2,215,000	22,370,000	2,325,000
Series 2005 - Debt Certificates	6,845,000	-	6,320,000	525,000	525,000
Series 2006 - Debt Certificates	22,240,000	-	20,365,000	1,875,000	870,000
Series 2009A - G.O. Alt. Rev. Bonds	7,995,000	-	7,995,000	-	-
Series 2009B - G.O. Alt. Rev. Bonds	16,400,000	-	-	16,400,000	8,120,000
Series 2010 - G.O. Alt. Rev. Bonds	7,060,000	-	615,000	6,445,000	630,000
Series 2011 - G.O. Bonds	1,960,000	-	975,000	985,000	985,000
Series 2013 - G.O. Refunding Bonds	-	27,225,000	-	27,225,000	1,045,000
Subtotal G. O. Bonds/Debt					
Certificates Payable	90,115,000	27,225,000	41,515,000	75,825,000	14,500,000
Unamortized Premium on Debt	2,108,548	1,812,684	389,308	3,531,924	-
Total G. O. Bonds and Debt					
Certificates Payable	92,223,548	29,037,684	41,904,308	79,356,924	14,500,000
Accrued Claims and Judgments	2,958,414	1,818,245	1,324,552	3,452,107	2,952,107
Other Postemployment Benefits	11,721,032	1,409,177	-	13,130,209	-
Net Pension Obligation	1,362,811	-	1,362,811	-	-
Compensated Absences	4,305,825	3,691,864	3,229,369	4,768,320	3,783,624
Totals	<u>\$ 112,571,630</u>	<u>\$ 35,956,970</u>	<u>\$ 47,821,040</u>	<u>\$ 100,707,560</u>	<u>\$ 21,235,731</u>

The G. O. Bonds/Debt Certificates Payable retirements of \$41,515,000 are the summation of principal retired through governmental fund expenditures of \$14,816,100 and advance refundings of \$26,698,900. The County has also recorded \$3,197,332 as a deferred outflow of resources in the Statement of Net Position related to the unamortized deferred amount on refunding of bonds.

#### *General Obligation Bonds and Debt Certificates Payable*

##### *County's General Obligation Series 2002*

On August 14, 2002, the County issued \$7,000,000 in General Obligation Refunding Bonds Series 2002 to advance refund \$6,665,000 of outstanding JJF Series 1995 bonds. Principal and interest payments on the Series 2002 Bonds were made from the Juvenile Bonds Pledge Revenue Fund. On April 3, 2013, the County issued General Obligation Bonds (Alternate Revenue Source), Series 2013 to advance refund a portion of the Series 2002 Bonds and the 2005 and 2006 Series Debt Certificates. On May 6, 2013, the remaining refunded outstanding principal of \$2,320,000 was called using the issuance proceeds of the Series 2013 Bonds along with funds on hand of \$1,036,100.

##### *County's General Obligation 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 MFT Series 2001 bonds.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 9. Long-Term Debt

The net proceeds of the bonds were used to purchase U.S. Government securities, which were deposited in an irrevocable trust with the escrow agent to be used to retire future principal and interest on the refunded bonds. On January 1, 2011, the remaining \$26,690,000 of the refunded MFT Series 2001 bonds were called.

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 MFT funds for this purpose has been approved by the Illinois Department of Transportation. Neither the full faith and credit nor the taxing power of the County, the State or any political subdivision of the State have been pledged to pay the principal, premium or interest of the bonds. The interest on the MFT Bonds is due semiannually on January 1 and July 1 of each year, commencing July 1, 2004. The principal payments are due annually on January 1 of each year, commencing January 1, 2006, and ending on January 1, 2021. Principal and interest payments are made from the MFT Debt Service Fund.

The annual principal and interest requirements on the County's refunding bonds payable to maturity as of November 30, 2013 for each of the next five years and in five-year increments thereafter are as follows:

### General Obligation Refunding Bonds Series 2004

Year Ending November 30,	Principal	Interest	Total
2014	\$ 2,325,000	\$ 1,110,488	\$ 3,435,488
2015	2,445,000	988,181	3,433,181
2016	2,575,000	856,406	3,431,406
2017	2,705,000	717,806	3,422,806
2018	2,850,000	571,988	3,421,988
2019-2021	9,470,000	762,825	10,232,825
Total	\$ 22,370,000	\$ 5,007,694	\$ 27,377,694

### *County's Debt Certificates - Series 2005*

On December 29, 2005, the County issued \$9,995,000 of General Obligation Debt Certificates, Series 2005 to fund a portion of a new adult corrections facility.

The interest on the Debt Certificates, Series 2005 is due semiannually on June 15 and December 15 of each year, commencing December 15, 2006 at rates ranging from 3.625% to 4.100%. The principal payments are due annually on December 15 of each year, commencing December 15, 2006, and ending on December 15, 2014 in amounts ranging from \$525,000 to \$530,000. On April 3, 2013, the County issued General Obligation Bonds (Alternate Revenue Source), Series 2013 to advance refund a portion of the Series 2002 Bonds and the 2005 and 2006 Series Debt Certificates. A total of \$5,795,000 of the Series 2005 Debt Certificates were advance refunded, all of which is scheduled to be called on December 15, 2014. The final principal and interest payment is expected to be made by the General Fund.

The annual principal and interest requirements on the County's debt certificates payable to maturity as of November 30, 2013 for fiscal year 2014 are as follows:

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

### 9. Long-Term Debt

#### Debt Certificates - Series 2005

Year Ending November 30,	Principal	Interest	Total
2014	\$ 525,000	\$ 9,516	\$ 534,516
Total	\$ 525,000	\$ 9,516	\$ 534,516

#### *County's Debt Certificates - Series 2006*

On July 6, 2006, the County issued \$24,995,000 of General Obligation Debt Certificates, Series 2006 to fund a portion of a new adult corrections facility.

The interest on the Debt Certificates, Series 2006 is due semiannually on June 15 and December 15 of each year, commencing December 15, 2006 at rates ranging from 4.125% to 4.500%. The principal payments are due annually on December 15 of each year, commencing December 15, 2006, and ending on December 15, 2015 in amounts ranging from \$220,000 to \$1,005,000. On April 3, 2013, the County issued General Obligation Bonds (Alternate Revenue Source), Series 2013 to advance refund a portion of the Series 2002 Bonds and the 2005 and 2006 Series Debt Certificates. A total of \$19,620,000 of the Series 2005 Debt Certificates were advance refunded, all of which is scheduled to be called on December 15, 2015. Principal and interest payments are expected to be made by the General Fund.

The annual principal and interest requirements on the County's debt certificates payable to maturity as of November 30, 2013 for each of the next two years are as follows:

#### Debt Certificates - Series 2006

Year Ending November 30,	Principal	Interest	Total
2014	\$ 870,000	\$ 61,200	\$ 931,200
2015	1,005,000	21,356	1,026,356
Total	\$ 1,875,000	\$ 82,556	\$ 1,957,556

#### *County's General Obligation Bonds - Series 2009*

On October 29, 2009, the County issued \$40,000,000 of Taxable General Obligation Alternate Bonds (Regional Transportation Authority Sales Tax Alternate Revenue Source), Series 2009, consisting of \$23,600,000 of Series 2009A Bonds and \$16,400,000 of Series 2009B Bonds to finance various road and bridge capital improvements in the County. The Bonds were issued as Build America Bonds (Direct Payment) as authorized under the American Recovery and Reinvestment Act of 2009. This Build America Bond 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 35 percent of the total interest payable to investors in the taxable bonds (the 2013 refundable tax credit was reduced by 8.7 percent due to the federal government's sequestration policy).

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 9. Long-Term Debt

The interest on the 2009A Bonds is due semiannually on June 15 and December 15 of each year, commencing June 15, 2010 at rates ranging from 1.15% to 2.00%. The principal payments are due annually on December 15 of each year, commencing December 15, 2010, and ending on December 15, 2012 in amounts ranging from \$7,715,000 to \$7,995,000. The County made its final payment on these bonds on December 15, 2012.

The interest on the 2009B Bonds is due semiannually on June 15 and December 15 of each year, commencing June 15, 2010 at rates ranging from 2.70% to 3.00%. The principal payments are due in amount of \$8,120,000 on December 15, 2013 and \$8,280,000 on December 15, 2014.

Principal and interest payments on both the Series 2009 Bonds are expected to be made by the Transit Sales Tax Debt Service Fund. The annual principal and interest requirements on the County's general obligation bonds payable to maturity as of November 30, 2013 are as follows:

### General Obligation Bonds Alternate Revenue - Series 2009

Year Ending November 30,	Prinicipal	Interest	Total
2014	\$ 8,120,000	\$ 358,020	\$ 8,478,020
2015	8,280,000	124,200	8,404,200
Total	\$ 16,400,000	\$ 482,220	\$ 16,882,220

### *County's General Obligation Bonds - Series 2010*

In December 2010, the County issued \$7,670,000 of recovery zone economic development bonds "Taxable General Obligation Alternate Bonds (Riverboat Revenue Alternate Revenue Source), Series 2010" for the purpose 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 2013 refundable tax credit was reduced by 8.7 percent due to the federal government's sequestration policy).

The interest on the 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.

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

### 9. Long-Term Debt

Principal and interest payments on the Series 2010 Bonds are expected to be made by the Recovery Zone Bond Debt Service Fund. The annual principal and interest requirements on the County's general obligation bonds payable to maturity as of November 30, 2013 for each of the next five years and in five-year increments thereafter are as follows:

#### General Obligation Bonds Alternate Revenue - Series 2010

Year Ending November 30,	Principal	Interest	Total
2014	\$ 630,000	\$ 253,650	\$ 883,650
2015	645,000	238,493	883,493
2016	660,000	219,878	879,878
2017	680,000	197,408	877,408
2018	705,000	171,068	876,068
2019-2023	2,400,000	421,689	2,821,689
2024-2028	425,000	166,831	591,831
2029-2031	300,000	30,131	330,131
Total	\$ 6,445,000	\$ 1,699,148	\$ 8,144,148

#### *County's General Obligation Bonds - Series 2011*

On December 28, 2011, the County issued \$1,960,000 of General Obligation Limited Tax Bonds, Series 2011 to fund improvements to properties of the County.

The interest on the Bonds is due semiannually on June 15 and December 15 of each year, commencing June 15, 2012 at a rate of 1.50%. The principal payments are due in two annual installments on December 15, 2012 and December 15, 2013, in the amounts of \$975,000 and \$985,000, respectively.

Principal and interest payments on the Series 2011 Bonds are expected to be made by the Capital Improvement Debt Service Fund. The annual principal and interest requirements on the County's bonds payable to maturity as of November 30, 2013 for the next fiscal year are as follows:

Year Ending November 30,	Principal	Interest	Total
2014	\$ 985,000	\$ 7,388	\$ 992,388
Total	\$ 985,000	\$ 7,388	\$ 992,388

#### *County's 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.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 9. Long-Term Debt

The net proceeds of \$28,625,267, which included a bond issuance premium of \$1,812,684, (after payment of \$402,817 in underwriting fees, and other issuance costs) plus an additional \$1,036,100 of County resources set aside for payment of the 2002 Series Bonds were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded debt issues. As a result, the refunded portions of the debt issues are considered to be defeased and the liability for those bonds has been removed from the Statement of Net Position. At November 30, 2013, \$24,415,000 of debt certificates outstanding are considered defeased.

The County advance refunded the debt issues to reduce its total debt service payments over the next 13 years by \$3,390,082 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$2,358,733.

The Series 2013 Bonds are due in annual installments ranging from \$1,045,000 to \$3,195,000 between December 15, 2013 and December 15, 2024, with interest payable semiannually at 2.00%-3.00%.

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. The annual principal and interest requirements on the County's general obligation bonds payable to maturity as of November 30, 2013 for each of the next five years and in five-year increments thereafter are as follows:

Year Ending November 30,	Principal	Interest	Total
2014	\$ 1,045,000	\$ 795,850	\$ 1,840,850
2015	1,345,000	765,225	2,110,225
2016	2,515,000	707,325	3,222,325
2017	1,840,000	642,000	2,482,000
2018	1,980,000	584,700	2,564,700
2019-2023	12,310,000	1,901,700	14,211,700
2024-2025	6,190,000	188,700	6,378,700
Total	\$ 27,225,000	\$ 5,585,500	\$ 32,810,500

### *County's Accrued Claims and Judgments*

The County's long-term liability relating to probable claims and judgments for general liability and workers' compensation at November 30, 2013, is \$3,452,107. The Liability Insurance Fund is responsible for the retirement of the County's claims and judgments.

### *County's Other Postemployment Benefits*

The County's long-term liability relating to other postemployment benefits (OPEB) at November 30, 2013, is \$13,130,209. The General Fund is responsible for the retirement of the County's OPEB liabilities. See note 8 for more information related to OPEB.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 9. Long-Term Debt

### *County's Compensated Absences*

Accrued vacation, compensatory time and sick leave relating to the plan in effect prior to December 1, 1989, for employees of the County's governmental funds at November 30, 2013 is recorded in the county-wide financial statements in the amount of \$4,768,320. This amount includes the associated FICA and retirement contribution amounts. The General Fund of the County has been responsible for the payment of the County's compensated absences when they have come due.

### *County's Legal Debt Margin*

The general obligation bonded debt of the County is limited by state law to 5.75% of the total taxable property of the County. The debt limit of the County at November 30, 2013 was \$728,850,570, against which the County had \$985,000 of general obligation bonds outstanding that are applicable to the limit, resulting in a legal debt margin of \$727,865,570.

### **Component Unit Long-Term Debt**

A summary of changes in the District's long-term debt is as follows:

	Balance July 1, 2012	Additions	Retirements	Balance June 30, 2013	Principal Due Within One Year
General Obligation Bonds Payable					
Series 2004 - G.O. Refunding Bonds	\$ 34,050,000	\$ -	\$ 34,050,000	\$ -	\$ -
Series 2005 - G.O. Bonds	50,545,000	-	50,545,000	-	-
Series 2006 - G.O. Limited Tax Capital Appreciation Bonds *	12,451,457	586,282	-	13,037,739	-
Series 2007 - G.O. Bonds	81,200,000	-	2,100,000	79,100,000	2,500,000
Series 2008 - Taxable G.O. Bonds	7,160,000	-	300,000	6,860,000	315,000
Series 2011A - G.O. Bonds	30,000,000	-	540,000	29,460,000	1,120,000
Series 2011B - G.O. Bonds	21,235,000	-	2,615,000	18,620,000	2,855,000
Series 2012 - G.O. Refunding Bonds	-	65,200,000	-	65,200,000	11,640,000
Subtotal G. O. Bonds Payable	236,641,457	65,786,282	90,150,000	212,277,739	18,430,000
Unamortized Premium/ Discount on Bonds	8,196,266	6,798,357	5,717,825	9,276,798	-
Total G.O. Bonds Payable	<u>244,837,723</u>	<u>72,584,639</u>	<u>95,867,825</u>	<u>221,554,537</u>	<u>18,430,000</u>
Other Postemployment Benefits	122,139	31,046	-	153,185	-
Net Pension Obligation	4,110	-	4,110	-	-
Compensated Absences	222,689	28,860	14,430	237,119	47,424
Totals	<u>\$ 245,186,661</u>	<u>\$ 72,644,545</u>	<u>\$ 95,886,365</u>	<u>\$ 221,944,841</u>	<u>\$ 18,477,424</u>

\* - Additions for the District's Series 2006 - G.O. Limited Tax Capital Appreciation Bonds include \$586,282 of current year accretion of interest.

The District has also recorded \$3,600,457 as a deferred inflow of resources in the Statement of Net Position related to the unamortized deferred gain on refunding of bonds.

### *District's Bonds Payable*

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

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 9. Long-Term Debt

2004 General Obligation Refunding Bonds, principal payments are due annually on December 30 and interest is due semi-annually at rates from 3.0% to 5.0%. These bonds were retired in fiscal year 2013 through the use of the proceeds from the General Obligation Refunding Bonds, Series 2012.

2005 General Obligation Bonds, principal payments are due annually on December 15 and interest is due semi-annually at rates from 3.5% to 5.0%. These bonds were retired in fiscal year 2013 through the use of the proceeds from the General Obligation Refunding Bonds, Series 2012.

2006 General Obligation Limited Tax Capital Appreciation Bonds, principal payments are due annually on December 15, beginning in 2019. Interest accretes to principal semi-annually at rates from 4.5% to 4.8%. The final payment is due December 15, 2025.

2007 General Obligation Bonds, principal payments are due annually on December 15, beginning in 2009 and interest is due semi-annually at rates from 4.25% to 5.75%. The final payment is due December 15, 2026.

2008 Taxable General Obligation Bonds issued by the District to build and equip additions and improvements to the Philip B. Elfstrom Stadium and related facilities; principal payments are due annually on December 15 beginning in fiscal year 2010 and interest is due semi-annually at rates from 4.50% to 5.95%. The final payment is due December 15, 2027.

2011A General Obligation Bonds, issued by the District 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 by the District to refund outstanding 2003 General Obligation Limited Tax Bonds; principal payments are due annually on December 15, beginning in 2013 and interest is due semi-annually at rates from 3.0% to 5.0%. The final payment is due December 15, 2019.

On October 2, 2012, the District issued \$65,200,000 General Obligation Refunding Bonds, Series 2012 to refund the General Obligation Refunding Bonds, Series 2004 and the General Obligation Bonds, Series 2005. \$71,765,804 of the proceeds, including reoffering premium, have been deposited into an irrevocable trust to currently refund \$27,905,000 of the General Obligation Refunding Bonds, Series 2004 and advance refund, through an in-substance defeasance, \$43,910,000 of the General Obligation Bonds, Series 2005. Through the refunding, the District reduced its overall debt service by \$7,835,656 and had an economic gain of \$7,641,626. As of June 30, 2013, all of the defeased bonds to be paid from escrow were retired.

The 2012 bonds will be due in annual installments ranging from \$8,780,000 to \$11,640,000 between December 15, 2013 and December 15, 2017, with interest payable semiannually at 4.00%.

Annual principal and interest requirements for each of the next five years and in five-year increments thereafter for the remaining District bond issues are as follows:



## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

### 9. Long-Term Debt

Forest Preserve District General Obligation Limited Tax Capital Appreciation Bonds, Series 2006

Year Ending June 30,	Principal	Interest Accretion
2014	\$ -	\$ 613,898
2015	-	642,815
2016	-	673,094
2017	-	704,801
2018	-	738,001
2019-2023	11,030,000	3,370,930
2024-2026	<u>9,350,000</u>	<u>598,722</u>
Total	<u>\$ 20,380,000</u>	<u>\$ 7,342,261</u>

Accreted value at June 30, 2013 \$ 13,037,739

Forest Preserve District General Obligation Bonds, Series 2007

Year Ending June 30,	Principal	Interest	Total
2014	\$ 2,500,000	\$ 3,924,000	\$ 6,424,000
2015	2,950,000	3,767,312	6,717,312
2016	3,400,000	3,597,500	6,997,500
2017	3,725,000	3,419,375	7,144,375
2018	4,075,000	3,224,375	7,299,375
2019-2023	28,425,000	12,353,125	40,778,125
2024-2027	<u>34,025,000</u>	<u>3,523,125</u>	<u>37,548,125</u>
Total	<u>\$ 79,100,000</u>	<u>\$ 33,808,812</u>	<u>\$ 112,908,812</u>

Forest Preserve District Taxable General Obligation Bonds, Series 2008

Year Ending June 30,	Principal	Interest	Total
2014	\$ 315,000	\$ 357,696	\$ 672,696
2015	330,000	343,183	673,183
2016	345,000	327,996	672,996
2017	360,000	311,909	671,909
2018	380,000	294,559	674,559
2019-2023	2,215,000	1,157,135	3,372,135
2024-2028	<u>2,915,000</u>	<u>450,450</u>	<u>3,365,450</u>
Total	<u>\$ 6,860,000</u>	<u>\$ 3,242,928</u>	<u>\$ 10,102,928</u>

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

### 9. Long-Term Debt

#### Forest Preserve District General Obligation Bonds, Series 2011A

Year Ending June 30,	Principal	Interest	Total
2014	\$ 1,120,000	\$ 1,117,150	\$ 2,237,150
2015	1,140,000	1,083,250	2,223,250
2016	1,165,000	1,048,675	2,213,675
2017	1,195,000	1,013,275	2,208,275
2018	1,230,000	976,900	2,206,900
2019-2023	6,840,000	4,185,800	11,025,800
2024-2028	8,420,000	2,676,550	11,096,550
2029-2032	<u>8,350,000</u>	<u>757,213</u>	<u>9,107,213</u>
Total	<u>\$ 29,460,000</u>	<u>\$ 12,858,813</u>	<u>\$ 42,318,813</u>

#### Forest Preserve District General Obligation Bonds, Series 2011B

Year Ending June 30,	Principal	Interest	Total
2014	\$ 2,855,000	\$ 597,700	\$ 3,452,700
2015	2,965,000	481,300	3,446,300
2016	3,085,000	375,725	3,460,725
2017	2,835,000	286,925	3,121,925
2018	3,080,000	198,200	3,278,200
2019-2020	<u>3,800,000</u>	<u>99,400</u>	<u>3,899,400</u>
Total	<u>\$ 18,620,000</u>	<u>\$ 2,039,250</u>	<u>\$ 20,659,250</u>

#### Forest Preserve District General Obligation Bonds, Series 2012

Year Ending June 30,	Principal	Interest	Total
2014	\$ 11,640,000	\$ 2,375,200	\$ 14,015,200
2015	14,055,000	1,861,300	15,916,300
2016	14,925,000	1,281,700	16,206,700
2017	15,800,000	667,200	16,467,200
2018	<u>8,780,000</u>	<u>175,600</u>	<u>8,955,600</u>
Total	<u>\$ 65,200,000</u>	<u>\$ 6,361,000</u>	<u>\$ 71,561,000</u>

#### *District's Other Postemployment Benefits*

The District's long-term liability relating to other postemployment benefits (OPEB) at June 30, 2013, is \$153,185. The District's General Fund is responsible for the retirement of the District's OPEB liabilities. See note 8 for more information related to OPEB.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 9. Long-Term Debt

### *District's Compensated Absences:*

The District recorded \$237,119 of vested or accumulated vacation and sick leave owed to retirees or terminated employees as of June 30, 2013.

### **Other Financing**

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

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

On May 18, 1993, the County issued its Adjustable Demand Revenue Bonds, Series 1993 (Glenwood School for Boys), in the aggregate amount of \$14,000,000 to (1) finance, refinance or reimburse itself for a portion of the costs of the acquisition, construction, renovation, improvement and furnishing of the Phase I 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 I 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.

The County Board approved the issuance of "not to exceed" \$10,250,000 principal amount Recovery Zone Facility Bonds (On-Cor Frozen Foods, LLC Project) Series 2010 Bonds. The repayment of those bonds after issuance will be the responsibility of On-Cor Frozen Foods, LLC. The bonds mature on January 1, 2016.

## 10. Litigation

The County is involved in legal and administrative proceedings with respect to employment, civil rights, property taxes and other matters. Although unable to predict the outcome of these matters, the County believes that the appropriate liabilities have been established and that the final outcome of these actions will not have a material adverse effect on the results of operation or the financial position of the County.

## 11. Risk Management

### *County Risk Management*

The County is exposed to various risks related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and net income losses. The County purchases commercial insurance to cover itself for property and casualty loss. Other risks are discussed below.

The County currently maintains a Point of Service (POS) managed care program. The POS payments are based on a fixed contribution rate established annually by the County. Each department of the County pays 80-90% of the cost of premiums for its active employees out of its own departmental fund. The current POS plan has unlimited lifetime coverage for each insured member.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 11. Risk Management

The County maintains a \$500,000 and \$350,000 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. The County carries excess workers' compensation and general liability insurance beyond the SIR, and these policies have various plans and providers. Current claims for workers' compensation and general liability are charged to the Insurance Liability Fund (an account of the General Fund). Long-term liabilities for probable claims and judgments for workers' compensation and general liability in the amount of \$3,452,107 have been recorded in the Statement of Net Position; these liabilities have been estimated based on a case-by-case review. The amounts of settlements have not exceeded insurance coverage in any of the past three fiscal years.

A reconciliation of claims payable for the fiscal years ended November 30, 2013 and 2012 is as follows:

	2013	2012
Claims Payable, Beginning of Year	\$ 2,958,414	\$ 2,618,433
Claims Incurred	1,818,245	1,528,284
Claims Paid/Dismissed	<u>( 1,324,552)</u>	<u>( 1,188,303)</u>
Claims Payable, End of Year	<u>\$ 3,452,107</u>	<u>\$ 2,958,414</u>

### *Component Unit 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. The District is not aware of any additional amounts owed to PDRMA at June 30, 2013 or prior years.

As a member of PDRMA's Property/Casualty Program, the District is represented on the Property/Casualty Program Council and the Membership Assembly and is entitled to one vote on each. The relationship between the District and PDRMA is governed by a contract and by-laws that have been adopted by resolution of the District's governing body. The District is contractually obligated to make all annual and supplementary contributions to PDRMA, to report claims on a timely basis, cooperate with PDRMA, its claims administrator and attorneys in claims investigation and settlement, and to follow risk management procedures as outlined by PDRMA.

Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member. PDRMA is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Property/Casualty 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.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 12. Landfill

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 \$5,789,834. 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

## 13. Agreements

The County had the following agreements as of November 30, 2013:

*Computer Maintenance* - The County has entered into computer maintenance agreements with contractors. For fiscal year 2014, these agreements total \$1.5 million.

*Construction* - The County has ongoing contracts for road construction/maintenance projects. Current remaining commitments for these contracts total approximately \$32.9 million, which is expected to be expended over the next three years.

*Grant Programs* - The County participates in a number of federally and state assisted or federal pass-through grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The County believes there will be no material questioned or disallowed costs as a result of these grant audits in process or completed.

*Intergovernmental Agreements* - The County has entered into various intergovernmental agreements for road construction projects with other local governments and the State of Illinois. The County has paid all costs on several of these projects. As of November 30, 2013, the County had recorded a receivable in excess of \$430 thousand relating to expected reimbursements.

*Agreement with Elgin Riverboat* - Pursuant to an agreement dated April 23, 1997 between Elgin Riverboat Resort - Riverboat Casino ("Elgin Riverboat") and the County, Elgin Riverboat has agreed to make an annual contribution (as defined in the agreement) to the County to be used to benefit educational, environmental and economic development programs in the region surrounding the riverboat casino. The County received \$4,419,433 in fiscal year 2013 and expects to receive \$3,262,208 in fiscal year 2014.

The District had the following agreements as of June 30, 2013:

*Agreement with Kane County Cougars* - The District owns and operates an event stadium. The Kane County Cougars (a minor league baseball team) (the Cougars) is the primary licensee at the stadium. The District has entered into an agreement with the Cougars for use of the stadium. Under the agreement, the District receives annual fees ranging from \$1,170,000 currently, increasing to \$1,320,000 over the term of the agreement. Revenues receivable from the Cougars totaled \$1,591,857 for the year ended June 30, 2013, with a balance of \$1,201,857 for a potentially uncollectible amount. The District recognizes revenue from license fees based on games played during the fiscal year. The license expires September 30, 2026.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 13. Agreements

*Agreements to manage golf courses* - Effective April 1, 2002, the District entered into two agreements with management companies for the District's three golf courses, under which the companies will operate and collect user fees through March 31, 2017. The District will receive installment payments over the course of the arrangement; the present value of these installment payments was estimated to be \$4,227,814 as of the inception of the agreement. The management companies will pay the District 14.5% percent of the revenues earned from the operation of the golf courses or \$190,000 per agreement, whichever is greater. Any excess revenue beyond the minimum payments is considered revenue when collected. The management companies are required to operate and maintain the golf course in accordance with the agreements. The District reports the golf courses and related assets as a capital asset with a carrying amount of \$6,285,730 as of June 30, 2013 and reports a receivable and deferred inflow of resources on the statement of net position for governmental activities in the amount of \$1,207,952 at June 30, 2013 pursuant to the service concession arrangement.

## 14. Individual Fund Disclosures

### *Fund Deficits*

As of November 30, 2013 the following funds had deficit fund balances; Animal Control Fund - \$422,681, OCR & Recovery Act Programs Fund - \$47,162, and Kane County Department of Employment and Education Fund - \$7,480. The deficits are due to the timing of grant funding and fee collection. Future funding is anticipated to bring the funds out of their deficits.

### *Interfund Assets/Liabilities*

As of November 30, 2013, the following amounts represent interfund assets/liabilities:

	Due from Other Funds	Due to Other Funds
Major Governmental Funds:		
General Fund	\$ 345,744	\$ 25,215
Nonmajor Governmental Funds	1,401,422	1,747,166
Agency Funds	25,215	-
Total Interfund Balances	\$ 1,772,381	\$ 1,772,381

Significant interfund balances were as follows:

- The Animal Control Fund, a nonmajor governmental fund, owed the General Fund \$239,260 and the Capital Project Fund, a nonmajor governmental fund, \$373,832 for the construction of the animal control facility. These interfund balances are expected to be repaid over the next four years through the use of registration and tag fees.
- The Recovery Zone Bond Debt Service Fund, a nonmajor governmental fund, owed the Riverboat Fund, a nonmajor governmental fund, \$968,010, for amounts advanced for debt service on the General Obligation Alternate Bonds, Series 2010. The interfund balance is expected to be repaid in future years upon the collection of loans receivable.

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

### 14. Individual Fund Disclosures

#### *Transfers*

The following transfers were made during the fiscal year:

	Transfer from Other Funds	Transfer to Other Funds
Major Governmental Funds:		
General Fund	\$ 1,919,147	\$ 7,781,626
Motor Fuel Local Option Fund	-	53,158
Transportation Sales Tax Fund	-	8,423,966
Nonmajor Governmental Funds	23,354,850	8,944,477
Major Enterprise Fund:		
Enterprise Surcharge Fund	169,000	239,770
Total Transfers	\$ 25,442,997	\$ 25,442,997

Transfers represent routine budgeted items to meet the operating purposes of another fund. Notable transfers include: the Riverboat Fund, a nonmajor governmental fund, transferred \$3,628,955 to various other governmental funds to provide resources for the operations of those funds; the Transportation Sales Tax Fund, major governmental fund, transferred \$8,423,966 of sales tax collections to a nonmajor governmental fund, the Transit Sales Tax Debt Service Fund, to provide resources for debt service purposes; and the Motor Fuel Tax Fund, a nonmajor governmental fund, transferred \$3,493,612 of motor fuel tax collections to the Motor Fuel Tax Debt Service Fund, a nonmajor governmental fund, to provide resources for debt service purposes.

#### *Expenditures Exceeding Operating Budgets*

During fiscal year 2013, expenditures exceeded budgeted expenditures in the following individual governmental funds:

Fund	Expenditures	
	Budgeted	Actual
Special Revenue Funds		
Riverboat Fund	\$ 1,346,445	\$ 1,610,516
Vital Records Automation Fund	178,559	182,614
Rental Housing Support Surcharge Fund	34,652	35,034
Children's Waiting Room Fund	110,500	127,753
Title IV-D Fund	737,454	760,009
Law Library Fund	329,568	390,523
Arrestees' Medical Costs Fund	21,025	22,126
Probation Victim Services Fund	5,000	21,076
County Health Fund	4,774,890	4,787,112
Quality of Kane Grants Fund	51,000	70,658
Debt Service Fund		
Capital Improvement Debt Service	997,075	997,488

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

## 15. Fund Balances

Details of the County's fund balances by individual major fund and nonmajor funds in the aggregate are as follows:

	Major Funds			Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Motor Fuel Local Option Fund	Transportation Sales Tax Fund		
<b>Fund Balances:</b>					
<i>Nonspendable:</i>					
Not in Spendable Form	\$ 1,459,940	\$ -	\$ -	\$ 92,500	\$ 1,552,440
Required to be Maintained Intact	-	-	-	1,150,000	1,150,000
Total Nonspendable	<u>1,459,940</u>	<u>-</u>	<u>-</u>	<u>1,242,500</u>	<u>2,702,440</u>
<i>Restricted for:</i>					
Tort Liability	-	-	-	6,140,500	6,140,500
Employee Benefits	-	-	-	7,835,072	7,835,072
Public Service/Record Maintenance	-	-	-	2,963,034	2,963,034
Judicial Purposes	-	-	-	1,882,423	1,882,423
Public Safety	-	-	-	2,187,642	2,187,642
Highway Projects	-	18,017,931	-	36,136,916	54,154,847
Health and Welfare	-	-	-	3,059,855	3,059,855
County Development	-	-	-	842,994	842,994
Debt Service	-	-	-	6,975,593	6,975,593
Capital Projects	-	-	-	64,283	64,283
Other Purposes	-	-	-	775,042	775,042
Total Restricted	<u>-</u>	<u>18,017,931</u>	<u>-</u>	<u>68,863,354</u>	<u>86,881,285</u>
<i>Committed to:</i>					
Judicial Purposes	-	-	-	2,560,405	2,560,405
Public Safety	-	-	-	1,541,101	1,541,101
Highway Projects	-	-	25,266,246	-	25,266,246
County Development	-	-	-	12,035,376	12,035,376
Debt Service	-	-	-	12,767,621	12,767,621
Other Purposes	-	-	-	2,418,788	2,418,788
Total Committed	<u>-</u>	<u>-</u>	<u>25,266,246</u>	<u>31,323,291</u>	<u>56,589,537</u>
<i>Assigned to:</i>					
Tort Liability	-	-	-	495,427	495,427
Employee Benefits	-	-	-	2,731,159	2,731,159
Public Service/Record Maintenance	-	-	-	917,849	917,849
Judicial Purposes	307,374	-	-	1,608,050	1,915,424
Public Safety	900,000	-	-	1,362,879	2,262,879
Highway Projects	-	-	418,026	6,433,388	6,851,414
Health and Welfare	-	-	-	1,109,783	1,109,783
Environment and Conservation	-	-	-	1,259,603	1,259,603
County Development	928,437	-	-	3,454,380	4,382,817
Capital Projects	-	-	-	12,297,367	12,297,367
Other Purposes	4,601,972	-	-	2,265,160	6,867,132
Total Assigned	<u>6,737,783</u>	<u>-</u>	<u>418,026</u>	<u>33,935,045</u>	<u>41,090,854</u>
<i>Unassigned</i>	<u>51,314,870</u>	<u>-</u>	<u>-</u>	<u>(477,323)</u>	<u>50,837,547</u>
Total Fund Balances	<u>\$ 59,512,593</u>	<u>\$ 18,017,931</u>	<u>\$ 25,684,272</u>	<u>\$ 134,886,867</u>	<u>\$ 238,101,663</u>



## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2013

### 16. Inter-Entity Transactions

The County's expenses for the year ended November 30, 2013 include a total of \$190 paid to the District (Component Unit) for rental costs. The County received \$660,826 from the District during the year for reimbursement of employee insurance costs. The County received \$80,256 from the District during the year for reimbursement of joint governmental costs, such as postage, incurred by the County.

### 17. Restatements

The County decreased the beginning of the year net position of governmental activities by a total of (\$327,252). The County eliminated the reporting of prior year deferred bond issuance costs of (\$776,628) with the adoption of the provisions of GASB Statement No. 65. In addition, there was a change of \$449,376 related to prior year depreciation on County infrastructure.

Beginning of the year net position of the District was decreased by (\$3,854,973). The reduction was (\$3,806,526) to correct reporting of capital assets, by \$868,016 to correct the reporting of the net other postemployment benefits obligation, and by (\$916,463) to write off unamortized bond issuance costs in accordance with the provisions of GASB Statement No. 65.

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**KANE COUNTY, ILLINOIS**

November 30, 2013

**REQUIRED SUPPLEMENTARY INFORMATION**

## KANE COUNTY, ILLINOIS

### Required Supplementary Information Schedule of Funding Progress Illinois Municipal Retirement Fund November 30, 2013

#### County Employees Other Than Sheriff's Law Enforcement Personnel (SLEP)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2012	\$ 99,441,993	\$ 121,318,096	\$ 21,876,103	81.97%	\$ 43,919,354	49.81%
12/31/2011	93,290,962	116,058,710	22,767,748	80.38%	43,719,246	52.08%
12/31/2010	91,588,377	111,387,804	19,799,427	82.22%	45,422,730	43.59%

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$102,827,530.  
On a market basis, the funded ratio would be 84.76%.

#### Sheriff's Law Enforcement Personnel (SLEP)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2012	\$ 40,799,683	\$ 63,589,433	\$ 22,789,750	64.16%	\$ 15,590,697	146.18%
12/31/2011	36,579,210	60,267,075	23,687,865	60.70%	15,188,433	155.96%
12/31/2010	34,217,832	56,552,286	22,334,454	60.51%	14,917,061	149.72%

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$42,528,499.  
On a market basis, the funded ratio would be 66.88%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with the County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

## KANE COUNTY, ILLINOIS

### Required Supplementary Information Schedule of Funding Progress Other Postemployment Benefits

County - Retiree Healthcare Plan  
November 30, 2013

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2013			--- No valuation performed * ---			
12/31/2012	\$ -	\$ 15,701,965	\$ 15,701,965	0.00%	\$ 61,651,000	25.47%
12/31/2011			--- No valuation performed * ---			
12/31/2010	-	14,752,224	14,752,224	0.00%	62,127,000	23.75%
12/31/2009			--- No valuation performed * ---			
12/31/2008	-	29,184,000	29,184,000	0.00%	60,319,000	48.38%

The County adopted the provisions of GASB Statement No. 45 in 2008.  
Information is presented for as many years as is available.

\* According to GASB 45, an actuarial valuation should be performed at a minimum frequency of every two years for a plan the size of the County's.

The County funds the benefits on a pay-as-you-go basis, therefore, there are no plan assets at year-end.

## KANE COUNTY, ILLINOIS

### Required Supplementary Information

Budgetary Comparison Information - General Fund - General Account  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Property Tax	\$ 31,470,802	\$ 31,470,802	\$ 31,262,153	(\$ 208,649)
Other Taxes	18,600,000	18,600,000	23,375,715	4,775,715
Licenses and Permits	456,550	456,550	703,434	246,884
Grants	344,089	581,666	616,660	34,994
Charges for Services	13,469,604	13,471,354	14,173,228	701,874
Fines	3,844,500	3,844,500	3,884,092	39,592
Reimbursements	4,626,033	5,065,892	8,047,167	2,981,275
Interest	125,100	125,100	61,051	( 64,049)
Miscellaneous	179,324	530,481	489,673	( 40,808)
Total Revenues	<u>73,116,002</u>	<u>74,146,345</u>	<u>82,613,173</u>	<u>8,466,828</u>
<b>Expenditures</b>				
General Fund Departments				
County Board/Liquor	1,163,953	1,163,953	1,153,909	10,044
Finance Administration	753,299	753,299	634,757	118,542
Information Technologies	3,732,654	4,077,587	4,016,072	61,515
Building Management:				
Government Center	1,363,075	1,363,075	1,283,881	79,194
Judicial Center	792,581	792,581	920,075	( 127,494)
Juvenile Justice Center	485,470	485,470	319,698	165,772
St. Charles North	261,958	261,958	292,004	( 30,046)
Aurora Health Department	106,973	106,973	91,626	15,347
Old Courthouse	314,845	314,845	311,370	3,475
Sheriff Facility	1,066,033	1,066,033	1,118,787	( 52,754)
Total Building Management	<u>4,390,935</u>	<u>4,390,935</u>	<u>4,337,441</u>	<u>53,494</u>
Human Resources	404,311	404,311	362,815	41,496
County Auditor	212,553	254,276	242,774	11,502
Treasurer/Collector	566,208	566,208	566,149	59
Supervisor of Assessments:				
Supervisor of Assessments	1,034,334	1,034,334	952,592	81,742
Board of Review	137,238	137,238	126,599	10,639
Total Supervisor of Assessments	<u>1,171,572</u>	<u>1,171,572</u>	<u>1,079,191</u>	<u>92,381</u>
County Clerk:				
County Clerk	773,877	773,877	705,170	68,707
Election Expense	1,252,475	1,385,758	1,460,757	( 74,999)
Alternate Language Coordination	61,968	61,968	24,059	37,909
Total County Clerk	<u>2,088,320</u>	<u>2,221,603</u>	<u>2,189,986</u>	<u>31,617</u>
Recorder of Deeds	880,473	880,473	849,909	30,564
Regional Office of Education	291,292	291,292	291,292	-
Judiciary and Courts	2,475,022	2,721,987	2,719,343	2,644
Circuit Clerk:				
Administration	4,101,274	4,101,274	3,985,074	116,200
Records	8,380	8,380	3,278	5,102
Family	5,621	5,621	4,446	1,175
Civil	11,925	11,925	11,693	232
Criminal	27,510	27,510	14,251	13,259
Appeals	27,264	27,264	20,143	7,121

## KANE COUNTY, ILLINOIS

### Required Supplementary Information

Budgetary Comparison Information - General Fund - General Account  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
				<i>(Continued)</i>
Chief Deputy	\$ 3,318	\$ 3,318	\$ 3,495	(\$ 177)
Human Resources	4,962	4,962	4,957	5
Customer Service	748	748	7	741
Total Circuit Clerk	4,191,002	4,191,002	4,047,344	143,658
States Attorney	4,846,503	4,853,559	4,428,574	424,985
Public Defender	3,022,814	3,071,211	3,044,438	26,773
Sheriff:				
Sheriff	10,496,714	10,754,010	10,778,914	( 24,904)
Adult Corrections	13,830,445	14,574,166	14,522,332	51,834
Corrections, Board and Care	-	311,040	311,040	-
Total Sheriff	24,327,159	25,639,216	25,612,286	26,930
Merit Commission	93,743	93,743	87,571	6,172
Court Services:				
Court Services Administration	548,751	548,751	516,485	32,266
Adult Court Services	1,987,379	2,091,034	2,177,515	( 86,481)
Treatment Alternative Court	73,375	75,657	79,281	( 3,624)
Electronic Monitoring	496,309	509,904	461,598	48,306
Juvenile Court Services	1,486,076	1,587,689	1,571,337	16,352
Juvenile Custody	861,049	861,049	994,194	( 133,145)
Juvenile Justice Center	3,066,998	3,497,436	3,337,350	160,086
Kids Education Program	88,835	88,835	69,731	19,104
Diagnostic Center	493,241	494,026	461,479	32,547
Total Court Services	9,102,013	9,754,381	9,668,970	85,411
County Coroner	757,049	867,681	867,681	-
Emergency Services	183,509	228,395	223,283	5,112
Development and Community Services:				
County Development	1,112,021	1,112,021	953,215	158,806
Administrative Adjudication Program	9,444	9,444	4,400	5,044
Water Resources	429,117	429,117	426,590	2,527
Total Development and Community Services	1,550,582	1,550,582	1,384,205	166,377
Internal Services:				
Internal Services	1,317,000	1,317,000	1,284,126	32,874
Communication/Technology	493,603	493,603	319,838	173,765
Aurora Election Expense	550,756	550,756	468,813	81,943
Operational Support	191,000	245,941	198,162	47,779
Other - Contingency	1,327,480	192,229	-	192,229
Total Internal Services	3,879,839	2,799,529	2,270,939	528,590
Debt Service - Principal	1,270,000	1,270,000	1,270,000	-
Debt Service - Interest and Fees	1,218,910	671,940	671,894	46
Total Expenditures	72,573,715	73,888,735	72,020,823	1,867,912
Excess (Deficiency) of Revenue Over Expenditures	542,287	257,610	10,592,350	10,334,740

*(Continued)*

## KANE COUNTY, ILLINOIS

### Required Supplementary Information

Budgetary Comparison Information - General Fund - General Account  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2013

	<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	\$ 931,451	\$ 1,834,415	\$ 1,795,507	(\$ 38,908)
Transfers Out	( 1,473,738)	( 12,430,836)	( 12,380,836)	50,000
 Total Other Financing Sources (Uses)	 ( 542,287)	 ( 10,596,421)	 ( 10,585,329)	 11,092
 Net Change in Fund Balance	 <u>\$ -</u>	 <u>(\$ 10,338,811)</u>	 7,021	 <u>\$ 10,345,832</u>
 <b>Fund Balance, Beginning of Year</b>			 <u>50,723,850</u>	
 <b>Fund Balance, End of Year</b>			 <u>\$ 50,730,871</u>	

#### Reconciliation to Fund Financial Statements

The County's General Fund for budgetary purposes includes only the activity of the "General Account" of the General Fund. The County reports eight other accounts within the General Fund for financial reporting purposes. The following is a reconciliation of this schedule to the fund financial statements:

Fund Balance, End of Year From Above	\$ 50,730,871
Fund balances of other General Fund accounts not included in the General Account:	
Special Reserve Account	2,501,972
Emergency Reserve Account	2,000,000
Property Tax Freeze Protection Account	1,000,000
SAO Domestic Violence Account	267,799
Environmental Prosecution Account	39,575
Economic Development Account	322,810
Cost Share Drainage Account	605,627
Public Building Commission Account	<u>2,043,939</u>
Fund Balance, End of Year General Fund as reported in the fund financial statements	<u>\$ 59,512,593</u>



## KANE COUNTY, ILLINOIS

### Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Motor Fuel Local Option Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Year Ended November 30, 2013

	Original and Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Other Taxes	\$ 8,250,000	\$ 8,684,187	\$ 434,187
Reimbursements	1,811,779	1,038,088	( 773,691)
Interest	20,000	35,200	15,200
Total Revenues	10,081,779	9,757,475	( 324,304)
<b>Expenditures</b>			
Highways and Streets - Transportation Department			
Contractual Services			
Engineering Services	2,797,626	1,305,604	1,492,022
Repairs and Maintenance - Roads	61,500	15,019	46,481
Repairs and Maintenance - Bridges	1,555,000	215,478	1,339,522
Repairs and Maintenance - Cracksealing	450,000	355,464	94,536
Repairs and Maintenance - Pavement Mark	1,075,000	768,234	306,766
Repairs and Maintenance - Resurfacing	7,575,000	5,927,939	1,647,061
Pavement Preservation	1,125,000	626,621	498,379
Total Contractual Services	14,639,126	9,214,359	5,424,767
Commodities			
Uniform Supplies	22,500	17,895	4,605
Vehicle Parts/Supplies	130,000	87,377	42,623
Road Repair Supplies	6,000	76	5,924
Equipment Parts/Supplies	55,000	71,174	( 16,174)
Tools	12,000	10,321	1,679
Culverts	40,000	17,902	22,098
Road Material	80,000	27,967	52,033
Traffic Markers and Barricades	25,000	522	24,478
Utilities- Intersect Lighting	663,638	532,272	131,366
Total Commodities	1,034,138	765,506	268,632
Capital Outlay			
Machinery and Equipment	-	5,814	( 5,814)
Special Purpose Equipment	220,000	233,348	( 13,348)
Road Construction	1,105,952	75,360	1,030,592
Bridge Construction	1,123,000	18,799	1,104,201
Highway Right of Way	981,080	1,423,759	( 442,679)
Total Capital Outlay	3,430,032	1,757,080	1,672,952
Total Expenditures	19,103,296	11,736,945	7,366,351
Excess (deficiency) of revenues over expenditures	( 9,021,517)	( 1,979,470)	( 11,000,987)

*(Continued)*

## KANE COUNTY, ILLINOIS

### Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Motor Fuel Local Option Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(\$ 53,158)	(\$ 53,158)	\$ -
Total Other Financing Sources (Uses)	( 53,158)	( 53,158)	-
Net Change in Fund Balance	<u>(\$ 9,074,675)</u>	( 2,032,628)	<u>\$ 7,042,047</u>
<b>Fund Balance at Beginning of Year</b>		<u>20,050,559</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 18,017,931</u>	

## 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 Balance

Budget and Actual

For the Year Ended November 30, 2013

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Other Taxes	\$ 12,025,000	\$ 12,684,224	\$ 659,224
Reimbursements	5,067,825	916,601	( 4,151,224)
Interest	25,000	24,288	( 712)
Total Revenues	17,117,825	13,625,113	( 3,492,712)
<b>Expenditures</b>			
Highways and Streets - Transportation Department			
Contractual Services			
Engineering Services	5,379,968	1,652,874	3,727,094
External Grants	115,000	115,000	-
Total Highway and Streets	5,494,968	1,767,874	3,727,094
Capital Outlay			
Road Construction	7,286,960	456,689	6,830,271
Bridge Construction	1,318,141	1,010,023	308,118
Highway Right of Way	6,183,500	619,088	5,564,412
Total Capital Outlay	14,788,601	2,085,800	12,702,801
Total Expenditures	20,283,569	3,853,674	16,429,895
Excess (Deficiency) of Revenues Over Expenditures	( 3,165,744)	9,771,439	6,605,695
<b>Other Financing Sources (Uses)</b>			
Transfers Out	( 8,423,966)	( 8,423,966)	-
Total Other Financing Sources (Uses)	( 8,423,966)	( 8,423,966)	-
Net Change in Fund Balance	(\$ 11,589,710)	1,347,473	\$ 12,937,183
<b>Fund Balance at Beginning of Year</b>		24,336,799	
<b>Fund Balance at End of Year</b>		\$ 25,684,272	

**Notes to Required Supplementary Information:**

The required supplementary information - budgetary comparison information schedules include only the activity of the General Account of the General Fund and the major special revenue funds and are presented on the modified accrual basis of accounting on a departmental basis. All capital outlay accounts of the General Account of the General Fund have been presented within the respective County Departments. The budget for the General Account was amended during the fiscal year. Total expenditures for each General Account Department and each major special revenue fund in total did not exceed budgeted expenditures.

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**KANE COUNTY, ILLINOIS**

November 30, 2013

**OTHER SUPPLEMENTARY INFORMATION**

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# KANE COUNTY, ILLINOIS

November 30, 2013

## 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.

**SAO (State's Attorney's Office) Domestic Violence Account** - To account for resources, mainly transferred from Riverboat 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 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 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 proceeds, to provide technical assistance and financial aid in solving stormwater and subsurface drainage problems on private and/or public property in the older residential areas of the County.

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

## KANE COUNTY, ILLINOIS

General Fund  
Balance Sheet by Account  
November 30, 2013

	General Account	Special Reserve Account	Emergency Reserve Account	Property Tax Freeze Protection Account
<b>Assets</b>				
Cash and Investments	\$ 48,512,353	\$ 2,501,564	\$ 2,000,000	\$ 1,000,000
Interest Receivable	24,854	408	-	-
Intergovernmental Receivable	6,676,604	-	-	-
Other Receivables	914,854	-	-	-
Due from Other Funds	239,260	-	-	-
Prepaid Items	1,220,680	-	-	-
Deposits	20,000	-	-	-
	<u>57,608,605</u>	<u>2,501,972</u>	<u>2,000,000</u>	<u>1,000,000</u>
Total Assets	<u>\$ 57,608,605</u>	<u>\$ 2,501,972</u>	<u>\$ 2,000,000</u>	<u>\$ 1,000,000</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 1,950,849	\$ -	\$ -	\$ -
Accrued Payroll	3,083,409	-	-	-
Due to Other Funds	25,215	-	-	-
	<u>5,059,473</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>5,059,473</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Deferred Other Revenue	1,818,261	-	-	-
	<u>1,818,261</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>1,818,261</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Nonspendable	1,459,940	-	-	-
Assigned	-	2,501,972	2,000,000	1,000,000
Unassigned	49,270,931	-	-	-
	<u>50,730,871</u>	<u>2,501,972</u>	<u>2,000,000</u>	<u>1,000,000</u>
Total Fund Balances	<u>50,730,871</u>	<u>2,501,972</u>	<u>2,000,000</u>	<u>1,000,000</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 57,608,605</u>	<u>\$ 2,501,972</u>	<u>\$ 2,000,000</u>	<u>\$ 1,000,000</u>



<b>SAO Domestic Violence Account</b>	<b>Environmental Prosecution Account</b>	<b>Economic Development Account</b>	<b>Cost Share Drainage Account</b>	<b>Public Building Commission Account</b>	<b>Total</b>
\$ 309,813	\$ 53,726	\$ 322,664	\$ 570,552	\$ 2,043,015	\$ 57,313,687
141	25	146	261	924	26,759
-	-	-	-	-	6,676,604
-	-	-	631	-	915,485
-	-	-	106,484	-	345,744
-	-	-	-	-	1,220,680
-	-	-	-	-	20,000
<u>\$ 309,954</u>	<u>\$ 53,751</u>	<u>\$ 322,810</u>	<u>\$ 677,928</u>	<u>\$ 2,043,939</u>	<u>\$ 66,518,959</u>
\$ 1,191	\$ 342	\$ -	\$ 72,301	\$ -	\$ 2,024,683
40,964	13,834	-	-	-	3,138,207
-	-	-	-	-	25,215
<u>42,155</u>	<u>14,176</u>	<u>-</u>	<u>72,301</u>	<u>-</u>	<u>5,188,105</u>
-	-	-	-	-	1,818,261
-	-	-	-	-	1,818,261
-	-	-	-	-	1,459,940
267,799	39,575	322,810	605,627	-	6,737,783
-	-	-	-	2,043,939	51,314,870
<u>267,799</u>	<u>39,575</u>	<u>322,810</u>	<u>605,627</u>	<u>2,043,939</u>	<u>59,512,593</u>
<u>\$ 309,954</u>	<u>\$ 53,751</u>	<u>\$ 322,810</u>	<u>\$ 677,928</u>	<u>\$ 2,043,939</u>	<u>\$ 66,518,959</u>

## KANE COUNTY, ILLINOIS

General Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balances by Account  
For the Year Ended November 30, 2013

	<u>General Account</u>	<u>Special Reserve Account</u>	<u>Emergency Reserve Account</u>	<u>Property Tax Freeze Protection Account</u>	<u>SAO Domestic Violence Account</u>
<b>Revenues</b>					
Property Tax	\$ 31,262,153	\$ -	\$ -	\$ -	\$ -
Other Taxes	23,375,715	-	-	-	-
Licenses and Permits	703,434	-	-	-	-
Grants	616,660	-	-	-	-
Charges for Services	14,173,228	-	-	-	-
Fines	3,884,092	-	-	-	-
Reimbursements	8,047,167	-	-	-	-
Interest	61,051	1,972	-	-	328
Miscellaneous	489,673	-	-	-	-
<b>Total Revenues</b>	<u>82,613,173</u>	<u>1,972</u>	<u>-</u>	<u>-</u>	<u>328</u>
<b>Expenditures</b>					
Current:					
General Government	11,659,819	-	-	-	-
Public Service and Records	5,445,188	-	-	-	-
Judicial	14,239,485	-	-	-	432,594
Public Safety	36,412,194	-	-	-	-
Development, Housing and Economic Development	1,378,783	-	-	-	-
Debt Service:					
Principal	1,270,000	-	-	-	-
Interest and Fees	671,894	-	-	-	-
Capital Outlay	943,460	-	-	-	-
<b>Total Expenditures</b>	<u>72,020,823</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>432,594</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>10,592,350</u>	<u>1,972</u>	<u>-</u>	<u>-</u>	<u>( 432,266)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	1,795,507	1,600,000	2,000,000	1,000,000	469,870
Transfers Out	( 12,380,836)	( 900,000)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>( 10,585,329)</u>	<u>700,000</u>	<u>2,000,000</u>	<u>1,000,000</u>	<u>469,870</u>
<b>Net Change in Fund Balances</b>	7,021	701,972	2,000,000	1,000,000	37,604
<b>Fund Balances, Beginning of Year</b>	<u>50,723,850</u>	<u>1,800,000</u>	<u>-</u>	<u>-</u>	<u>230,195</u>
<b>Fund Balances, End of Year</b>	<u>\$ 50,730,871</u>	<u>\$ 2,501,972</u>	<u>\$ 2,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 267,799</u>

<u>Environmental Prosecution Account</u>	<u>Economic Development Account</u>	<u>Cost Share Drainage Account</u>	<u>Public Building Commission Account</u>	<u>Intrafund Eliminations</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,262,153
-	-	-	-	-	23,375,715
-	-	-	-	-	703,434
-	-	-	-	-	616,660
-	-	6,399	-	-	14,179,627
-	-	-	-	-	3,884,092
-	-	-	-	-	8,047,167
102	516	693	3,146	-	67,808
-	-	-	-	-	489,673
<u>102</u>	<u>516</u>	<u>7,092</u>	<u>3,146</u>	<u>-</u>	<u>82,626,329</u>
-	-	-	-	-	11,659,819
-	-	-	-	-	5,445,188
235,596	-	-	-	-	14,907,675
-	-	-	-	-	36,412,194
-	28,088	122,346	-	-	1,529,217
-	-	-	-	-	1,270,000
-	-	-	-	-	671,894
-	-	106,916	-	-	1,050,376
<u>235,596</u>	<u>28,088</u>	<u>229,262</u>	<u>-</u>	<u>-</u>	<u>72,946,363</u>
( 235,494)	( 27,572)	( 222,170)	3,146	-	9,679,966
239,770	-	314,000	-	( 5,500,000)	1,919,147
-	-	( 790)	-	5,500,000	( 7,781,626)
<u>239,770</u>	<u>-</u>	<u>313,210</u>	<u>-</u>	<u>-</u>	<u>( 5,862,479)</u>
4,276	( 27,572)	91,040	3,146	-	3,817,487
<u>35,299</u>	<u>350,382</u>	<u>514,587</u>	<u>2,040,793</u>	<u>-</u>	<u>55,695,106</u>
<u>\$ 39,575</u>	<u>\$ 322,810</u>	<u>\$ 605,627</u>	<u>\$ 2,043,939</u>	<u>\$ -</u>	<u>\$ 59,512,593</u>

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Revenues - Budget and Actual  
For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Property Tax	\$ 31,470,802	\$ 31,262,153	(\$ 208,649)
Other Taxes			
Sales Tax	12,900,000	14,273,837	1,373,837
Income Tax	3,400,000	6,427,471	3,027,471
Local Use Tax	725,000	1,014,006	289,006
Inheritance Tax	125,000	-	( 125,000)
Personal Property Replacement Tax	1,450,000	1,562,788	112,788
TIF Distribution Tax	-	37,499	37,499
Video Gaming Tax	-	60,114	60,114
Total Other Taxes	<u>18,600,000</u>	<u>23,375,715</u>	<u>4,775,715</u>
Licenses and Permits			
Liquor Licenses	85,000	79,925	( 5,075)
Gathering Permit	3,000	9,000	6,000
Marriage Licenses	62,000	63,118	1,118
Civil Union Licenses	1,300	770	( 530)
Building and Inspection Permits	280,000	541,147	261,147
Residential Grading Plan Permits	12,750	1,100	( 11,650)
Stormwater Permits	12,500	7,700	( 4,800)
Publication Permits	-	674	674
Total Licenses and Permits	<u>456,550</u>	<u>703,434</u>	<u>246,884</u>
Grants			
HAVA Grant	253,283	133,283	( 120,000)
Child Protection Data Court Grant	7,180	2,313	( 4,867)
State Alien Assistance Grant	254,941	344,624	89,683
Justice Assistance Grant	-	113,715	113,715
Juvenile Accountability Grant	50,762	11,725	( 39,037)
IL Criminal Justice Grant	11,500	7,000	( 4,500)
IL Disaster Assistance Grant	4,000	4,000	-
Total Grants	<u>581,666</u>	<u>616,660</u>	<u>34,994</u>
Charges for Services			
Off Track Wagering Fees	125,000	123,130	( 1,870)
COBRA Administration Fees	2,000	4,398	2,398
Indemnity Fees	90,000	62,220	( 27,780)
FOIA Fee	-	35	35
Computer Services Fees	28,300	9,229	( 19,071)
Treasurer/Collector Fees	51,000	58,051	7,051
Special Service Area Fees	1,200	500	( 700)
Mapping Royalties Fees	8,000	8,308	308
Assessor Fees	25,000	18,377	( 6,623)
Notary Fees	16,000	14,501	( 1,499)
Business Fees	4,000	3,304	( 696)
Passport Fees	40,000	38,825	( 1,175)
Certified Copy Fees	300,000	336,399	36,399
Tax Redemption Fees	265,000	205,632	( 59,368)
Voter Registration Fees	30,000	57,567	27,567
Tax Extension Fees	70,000	52,560	( 17,440)

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
 Schedule of Revenues - Budget and Actual  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Miscellaneous Fees - County Clerk	\$ 18,500	\$ 3,973	(\$ 14,527)
Financing Statement Fees	7,000	7,040	40
Recording Fees	1,275,000	1,477,137	202,137
Certified Record Copy Fees	55,000	41,085	( 13,915)
Revenue Tax Stamp Fees	720,000	1,257,651	537,651
Surcharge Fees	38,000	14,570	( 23,430)
Mental Health/Specialty Court Fees	232,000	338,131	106,131
General Circuit Division Fees	5,600,000	5,046,532	( 553,468)
10% Bond Fees	565,000	570,301	5,301
Mailing Fees	60,000	75,417	15,417
County Court System Fees	235,000	189,897	( 45,103)
Additional Circuit Division Fees	200,000	502,693	302,693
Miscellaneous Fees - Circuit Clerk	5,000	-	( 5,000)
State's Attorney Prosecution Fees	207,000	225,018	18,018
Default Fees	82,000	79,231	( 2,769)
Diversion Program Fees	24,000	69,542	45,542
Drug Testing Administrative Fees	-	10,151	10,151
Drug Diversion Program Fee	-	48,627	48,627
Miscellaneous Fees - State's Attorney	2,500	1,064	( 1,436)
Public Defender Fees	50,000	57,275	7,275
Detail Fees	110,000	92,598	( 17,402)
Net Civil Processing Fees	220,000	238,240	18,240
Chancery Foreclosure Fees	1,400,000	1,620,490	220,490
Body Writ Fees	50,000	28,466	( 21,534)
Accident Copy Fees	5,000	5,005	5
Weekend Prisoner Fees	50,000	25,020	( 24,980)
Burglar Alarm Fees	500	-	( 500)
Inmate Telephone Fees - Adult	138,000	162,657	24,657
Fingerprinting Fees	2,000	2,500	500
Bond Fees	114,500	98,141	( 16,359)
Miscellaneous Fees - Sheriff	7,750	16,494	8,744
Emergency Communications Audio Recording Fees	-	140	140
KIDS Program Fees	112,500	106,780	( 5,720)
Electronic Monitoring Fees	80,000	78,895	( 1,105)
JCS Custody Parental Support Fees	28,804	21,818	( 6,986)
Inmate Phone Fees - Juvenile	6,000	866	( 5,134)
Mental Health Court Fees	33,000	-	( 33,000)
Interstate Compact Fees	2,500	2,511	11
Domestic Violence GPS Fees	12,000	11,167	( 833)
Cable Franchise Fees	610,000	628,814	18,814
Zoning Fees	55,000	16,650	( 38,350)
Subdivision Approval Fees	-	1,500	1,500
Development/Planning Service Fees	500	5,305	4,805
Adjudication Hearing Fees	1,800	800	( 1,000)
Total Charges for Services	13,471,354	14,173,228	701,874

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Revenues - Budget and Actual  
For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Fines</b>			
Back Taxes- Interest and Penalty	\$ 2,200,000	\$ 2,221,244	\$ 21,244
DUI Fines	30,000	25,229	( 4,771)
State's Attorney Fines	225,000	313,383	88,383
Bond Forfeiture Fines	710,000	613,809	( 96,191)
Second Chance Fines	307,000	331,961	24,961
Traffic Violation Fines	120,000	101,631	( 18,369)
Eviction Fines	250,000	274,935	24,935
Adjudication Fines	2,500	1,900	( 600)
<b>Total Fines</b>	<u>3,844,500</u>	<u>3,884,092</u>	<u>39,592</u>
<b>Reimbursements</b>			
Forest Preserve Reimbursement	75,000	80,256	5,256
Miscellaneous County Reimbursement	-	2,058	2,058
Miscellaneous Reimbursements	-	3,902	3,902
Supervisor of Assessor Salary	54,075	54,075	-
Death Surcharge Reimbursement	15,000	14,354	( 646)
State's Attorney Salary	144,677	193,567	48,890
Public Defender Salary	98,566	108,214	9,648
Prisoner Transfer	12,000	9,329	( 2,671)
Sheriff Training	6,000	3,890	( 2,110)
Board and Care Reimbursements	1,250,000	2,789,587	1,539,587
Miscellaneous Reimbursements - Sheriff	110,493	108,358	( 2,135)
Probation Salary	2,173,743	3,349,587	1,175,844
Youth Home	864,590	1,038,935	174,345
Medicaid	15,000	7,604	( 7,396)
Juvenile Placement Support	17,925	-	( 17,925)
MST Therapy Reimbursement	42,823	65,373	22,550
Treatment Alternative Court Reimbursement	1,000	4,173	3,173
Illinois State Board Education Reimbursement	80,000	105,179	25,179
Miscellaneous Reimbursements - Court Services	10,000	6,536	( 3,464)
Emergency Management	95,000	102,190	7,190
<b>Total Reimbursements</b>	<u>5,065,892</u>	<u>8,047,167</u>	<u>2,981,275</u>
<b>Interest</b>	<u>125,100</u>	<u>61,051</u>	<u>( 64,049)</u>
<b>Miscellaneous</b>			
Rental Income	72,000	48,867	( 23,133)
Auction Sales	5,000	7,292	2,292
Cell Tower Lease	16,824	19,635	2,811
Miscellaneous Other	-	( 682)	( 682)
Miscellaneous - Information Technologies	376,157	367,189	( 8,968)
State's Attorney Refunds	500	-	( 500)
Sheriff Auction Sales	60,000	47,372	( 12,628)
<b>Total Miscellaneous</b>	<u>530,481</u>	<u>489,673</u>	<u>( 40,808)</u>
<b>Total Revenues</b>	<u>\$ 74,146,345</u>	<u>\$ 82,613,173</u>	<u>\$ 8,466,828</u>

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	<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	\$ 850,684	\$ 872,551	(\$ 21,867)
Benefits			
Healthcare Contribution	220,258	227,009	( 6,751)
Dental Contribution	8,061	8,272	( 211)
Total Benefits	<u>228,319</u>	<u>235,281</u>	<u>( 6,962)</u>
Contractual Services			
Contractual/Consulting Services	60,000	38,287	21,713
General Printing	-	163	( 163)
Conferences and Meetings	3,000	998	2,002
Employee Mileage Expenditures	500	176	324
General Association Dues	13,500	2,400	11,100
Total Contractual Services	<u>77,000</u>	<u>42,024</u>	<u>34,976</u>
Commodities			
Office Supplies	3,000	3,626	( 626)
Operating Supplies	3,000	338	2,662
Computer Related Supplies	800	-	800
Books and Subscriptions	900	89	811
Liquor Commission Supplies	250	-	250
Total Commodities	<u>7,950</u>	<u>4,053</u>	<u>3,897</u>
<b>Total County Board/Liquor</b>	<u>1,163,953</u>	<u>1,153,909</u>	<u>10,044</u>
<b>Finance Administration</b>			
Personnel Services			
Salaries and Wages	529,075	416,085	112,990
Benefits			
Healthcare Contribution	61,168	50,293	10,875
Dental Contribution	2,066	1,657	409
Total Benefits	<u>63,234</u>	<u>51,950</u>	<u>11,284</u>
Contractual Services			
Project Administration Services	1,000	-	1,000
Certified Audit Contract	123,000	122,855	145
Contractual/Consulting Services	2,000	17,702	( 15,702)
Repairs and Maintenance - Computers	2,000	-	2,000
Repairs and Maintenance - Copiers	2,000	1,232	768
General Printing	5,000	3,524	1,476
Legal Printing	1,240	148	1,092
Conferences and Meetings	-	2,518	( 2,518)
Employee Training	3,000	3,372	( 372)
Employee Mileage Expenditures	400	78	322
General Association Dues	1,700	3,032	( 1,332)
Total Contractual Services	<u>141,340</u>	<u>154,461</u>	<u>( 13,121)</u>
Commodities			
Office Supplies	1,200	833	367
Computer Related Supplies	3,300	534	2,766

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Books and Subscriptions	\$ -	\$ 172	(\$ 172)
Computer Software - Non-Capital	1,000	-	1,000
Computer Hardware - Non-Capital	2,000	-	2,000
Court Reporting Supplies	3,150	-	3,150
Storeroom Supplies	9,000	8,577	423
Total Commodities	19,650	10,116	9,534
Capital Outlay			
Office Furniture and Equip	-	2,145	( 2,145)
<b>Total Finance Administration</b>	753,299	634,757	118,542
 <b>Information Technologies</b>			
Personnel Services			
Salaries and Wages	2,024,211	1,949,026	75,185
Part-Time Salaries	11,980	-	11,980
Overtime Salaries	-	3,060	( 3,060)
Total Personnel Services	2,036,191	1,952,086	84,105
Benefits			
Healthcare Contribution	327,806	343,374	( 15,568)
Dental Contribution	12,570	13,613	( 1,043)
Total Benefits	340,376	356,987	( 16,611)
Contractual Services			
Contractual/Consulting Services	108,113	193,559	( 85,446)
Software Licensing Cost	466,451	365,793	100,658
Repairs and Maintenance - Computers	36,650	82,035	( 45,385)
Repairs and Maintenance - Copiers	33,640	14,929	18,711
Repairs and Maintenance - Communications Equip.	75,000	40,199	34,801
Repairs and Maintenance - Vehicles	3,500	1,608	1,892
Repairs and Maintenance - Office Equipment	5,500	-	5,500
Advertising	800	5,328	( 4,528)
Conferences and Meetings	8,000	26,508	( 18,508)
Employee Training	30,000	31,352	( 1,352)
Employee Mileage Expenditures	3,941	862	3,079
General Association Dues	2,500	1,027	1,473
Total Contractual Services	774,095	763,200	10,895
Commodities			
Office Supplies	8,000	4,509	3,491
Computer Related Supplies	28,000	25,458	2,542
Books and Subscriptions	2,500	698	1,802
Computer Software - Non-Capital	8,500	2,305	6,195
Computer Hardware - Non-Capital	20,000	7,659	12,341
Printing Supplies	23,000	42,870	( 19,870)
Microfilm Supplies	5,500	9,128	( 3,628)
Fuel- Vehicles	3,006	1,744	1,262
Total Commodities	98,506	94,371	4,135
Capital Outlay			
Computers	301,680	364,207	( 62,527)
Computer Software - Capital	-	29,065	( 29,065)

(Continued)



## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Computer Software License Cost	\$ 288,202	\$ 299,580	(\$ 11,378)
Printers	199,000	18,904	180,096
Communications Equipment	39,537	134,549	( 95,012)
Office Furniture	-	3,123	( 3,123)
Total Capital Outlay	<u>828,419</u>	<u>849,428</u>	<u>( 21,009)</u>
<b>Total Information Technologies</b>	<u>4,077,587</u>	<u>4,016,072</u>	<u>61,515</u>
<b>Building Management - Government Center</b>			
Personnel Services			
Salaries and Wages	554,089	556,849	( 2,760)
Part-Time Salaries	14,880	-	14,880
Overtime Salaries	8,145	12,342	( 4,197)
Total Personnel Services	<u>577,114</u>	<u>569,191</u>	<u>7,923</u>
Benefits			
Healthcare Contribution	136,050	131,107	4,943
Dental Contribution	5,202	4,827	375
Total Benefits	<u>141,252</u>	<u>135,934</u>	<u>5,318</u>
Contractual Services			
Special Studies	-	120	( 120)
Disposal and Water Softener Services	2,500	3,371	( 871)
Janitorial Services	90,000	67,746	22,254
Repairs and Maintenance - Roads	31,500	16,483	15,017
Repairs and Maintenance - Buildings	76,000	109,733	( 33,733)
Repairs and Maintenance - Grounds	17,560	11,997	5,563
Repairs and Maintenance - Equipment	1,550	10,499	( 8,949)
Equipment Rental	150	-	150
Repairs and Maintenance - Vehicles	13,000	5,856	7,144
General Printing	57,276	72,021	( 14,745)
Employee Mileage Expenditures	2,950	3,373	( 423)
Total Contractual Services	<u>292,486</u>	<u>301,199</u>	<u>( 8,713)</u>
Commodities			
Operating Supplies	4,354	2,313	2,041
Computer Related Supplies	150	138	12
Printing Supplies	78,310	70,706	7,604
Cleaning Supplies	8,000	4,028	3,972
Uniform Supplies	1,589	2,964	( 1,375)
Medical Supplies and Drugs	140	-	140
Utilities - Natural Gas	45,790	28,689	17,101
Utilities - Electric	209,790	161,426	48,364
Fuel - Vehicles	4,100	7,293	( 3,193)
Total Commodities	<u>352,223</u>	<u>277,557</u>	<u>74,666</u>
<b>Total Building Management -     Government Center</b>	<u>1,363,075</u>	<u>1,283,881</u>	<u>79,194</u>

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Building Management - Judicial Center</b>			
Personnel Services			
Salaries and Wages	\$ 168,723	\$ 157,429	\$ 11,294
Overtime Salaries	5,189	3,016	2,173
Total Personnel Services	173,912	160,445	13,467
Benefits			
Healthcare Contribution	49,493	39,705	9,788
Dental Contribution	1,928	1,594	334
Total Benefits	51,421	41,299	10,122
Contractual Services			
Disposal and Water Softener Services	4,319	6,216 (	1,897)
Janitorial Services	76,800	56,996	19,804
Repairs and Maintenance - Roads	32,500	29,061	3,439
Repairs and Maintenance - Buildings	70,123	111,715 (	41,592)
Repairs and Maintenance - Grounds	18,324	33,307 (	14,983)
Repairs and Maintenance - Equipment	7,321	19,774 (	12,453)
Grease Trap - Septic Services	1,289	-	1,289
Employee Mileage Expenditures	389	-	389
Total Contractual Services	211,065	257,069 (	46,004)
Commodities			
Operating Supplies	9,145	2,808	6,337
Cleaning Supplies	7,618	4,399	3,219
Uniform Supplies	360	-	360
Utilities - Natural Gas	50,890	37,927	12,963
Utilities - Electric	284,170	413,450 (	129,280)
Fuel - Vehicles	4,000	2,678	1,322
Total Commodities	356,183	461,262 (	105,079)
<b>Total Building Management -     Judicial Center</b>	<b>792,581</b>	<b>920,075 (</b>	<b>127,494)</b>
<b>Building Management - Juvenile Justice Center</b>			
Personnel Services			
Salaries and Wages	59,047	63,461 (	4,414)
Overtime Salaries	1,600	707	893
Total Personnel Services	60,647	64,168 (	3,521)
Benefits			
Healthcare Contribution	11,225	11,050	175
Dental Contribution	452	469 (	17)
Total Benefits	11,677	11,519	158
Contractual Services			
Disposal and Water Softener Services	2,057	3,347 (	1,290)
Janitorial Services	64,510	74,592 (	10,082)
Repairs and Maintenance - Roads	39,990	5,689	34,301
Repairs and Maintenance - Buildings	60,149	50,611	9,538
Repairs and Maintenance - Grounds	7,634	135	7,499
Repairs and Maintenance - Equipment	4,679	4,823 (	144)

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Grease Trap - Septic Services	\$ 2,550	\$ 2,160	\$ 390
Employee Mileage Expenditures	159	-	159
Total Contractual Services	181,728	141,357	40,371
Commodities			
Operating Supplies	2,012	362	1,650
Cleaning Supplies	4,789	2,416	2,373
Uniform Supplies	5,489	-	5,489
Utilities- Natural Gas	57,890	22,190	35,700
Utilities- Electric	159,978	77,686	82,292
Fuel- Vehicles	1,260	-	1,260
Total Commodities	231,418	102,654	128,764
<b>Total Building Management - Juvenile Justice Center</b>	<b>485,470</b>	<b>319,698</b>	<b>165,772</b>
 <b>Building Management - St. Charles North</b>			
Contractual Services			
Disposal and Water Softener Services	2,356	1,436	920
Janitorial Services	43,890	24,444	19,446
Repairs and Maintenance - Roads	33,168	18,660	14,508
Repairs and Maintenance - Buildings	36,990	52,707 (	15,717)
Repairs and Maintenance - Grounds	4,700	2,383	2,317
Repairs and Maintenance - Equipment	2,468	9,293 (	6,825)
Total Contractual Services	123,572	108,923	14,649
Commodities			
Operating Supplies	8,365	-	8,365
Cleaning Supplies	4,145	-	4,145
Utilities - Natural Gas	18,789	11,997	6,792
Utilities - Electric	106,789	171,084 (	64,295)
Fuel- Vehicles	298	-	298
Total Commodities	138,386	183,081 (	44,695)
<b>Total Building Management - St. Charles North</b>	<b>261,958</b>	<b>292,004 (</b>	<b>30,046)</b>
 <b>Building Management - Aurora Health Department</b>			
Contractual Services			
Disposal and Water Softener Services	2,762	379	2,383
Janitorial Services	17,324	18,204 (	880)
Repairs and Maintenance - Roads	14,890	10,815	4,075
Repairs and Maintenance - Buildings	12,980	12,362	618
Repairs and Maintenance - Grounds	7,890	3,769	4,121
Repairs and Maintenance - Equipment	7,122	8,769 (	1,647)
Total Contractual Services	62,968	54,298	8,670
Commodities			
Operating Supplies	2,567	-	2,567
Cleaning Supplies	2,200	173	2,027
Utilities - Natural Gas	7,348	6,396	952

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Utilities - Electric	\$ 31,890	\$ 30,759	\$ 1,131
Total Commodities	<u>44,005</u>	<u>37,328</u>	<u>6,677</u>
<b>Total Building Management - Aurora Health Department</b>	<u>106,973</u>	<u>91,626</u>	<u>15,347</u>
 <b>Building Management - Old Courthouse</b>			
Contractual Services			
Disposal and Water Softener Services	1,050	3,236	( 2,186)
Janitorial Services	68,900	63,861	5,039
Repairs and Maintenance - Roads	16,757	8,112	8,645
Repairs and Maintenance - Buildings	44,890	81,328	( 36,438)
Repairs and Maintenance - Grounds	6,890	6,135	755
Repairs and Maintenance - Equipment	10,654	20,370	( 9,716)
Total Contractual Services	<u>149,141</u>	<u>183,042</u>	<u>( 33,901)</u>
Commodities			
Operating Supplies	4,678	3,155	1,523
Cleaning Supplies	5,670	2,945	2,725
Utilities - Natural Gas	55,678	37,614	18,064
Utilities - Electric	99,678	84,614	15,064
Total Commodities	<u>165,704</u>	<u>128,328</u>	<u>37,376</u>
<b>Total Building Management - Old Courthouse</b>	<u>314,845</u>	<u>311,370</u>	<u>3,475</u>
 <b>Building Management - Sheriff Facility</b>			
Personnel Services			
Salaries and Wages	246,693	244,164	2,529
Overtime Salaries	6,890	7,594	( 704)
Total Personnel Services	<u>253,583</u>	<u>251,758</u>	<u>1,825</u>
Benefits			
Healthcare Contribution	54,035	52,486	1,549
Dental Contribution	1,817	1,942	( 125)
Total Benefits	<u>55,852</u>	<u>54,428</u>	<u>1,424</u>
Contractual Services			
Disposal and Water Softener Services	6,234	11,228	( 4,994)
Janitorial Services	24,678	42,588	( 17,910)
Repairs and Maintenance - Roads	16,756	11,229	5,527
Repairs and Maintenance - Buildings	132,789	135,555	( 2,766)
Repairs and Maintenance - Grounds	14,320	14,055	265
Repairs and Maintenance - Equipment	6,789	28,903	( 22,114)
Total Contractual Services	<u>201,566</u>	<u>243,558</u>	<u>( 41,992)</u>
Commodities			
Operating Supplies	110	2,887	( 2,777)
Cleaning Supplies	20,890	17,125	3,765
Utilities - Natural Gas	93,897	62,319	31,578
Utilities - Electric	440,135	486,712	( 46,577)
Total Commodities	<u>555,032</u>	<u>569,043</u>	<u>( 14,011)</u>

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Total Building Management - Sheriff Facility</b>	\$ 1,066,033	\$ 1,118,787	(\$ 52,754)
<b>Human Resources</b>			
Personnel Services			
Salaries and Wages	290,038	270,170	19,868
Benefits			
Healthcare Contribution	67,478	50,262	17,216
Dental Contribution	2,472	2,079	393
Total Benefits	69,950	52,341	17,609
Contractual Services			
Project Administration Services	17,820	17,820	-
Repairs and Maintenance - Computers	2,500	1,291	1,209
Employment Advertising	-	4,473	( 4,473)
Conferences and Meetings	3,000	2,524	476
Employee Training	13,000	7,335	5,665
Employee Mileage Expenditures	350	32	318
General Association Dues	1,000	342	658
Miscellaneous Contractual Expenditures	2,701	2,905	( 204)
Total Contractual Services	40,371	36,722	3,649
Commodities			
Office Supplies	-	852	( 852)
Operating Supplies	2,000	2,124	( 124)
Computer Related Supplies	1,000	218	782
Books and Subscriptions	452	-	452
Employee Recognition Supplies	500	388	112
Total Commodities	3,952	3,582	370
<b>Total Human Resources</b>	404,311	362,815	41,496
<b>County Auditor</b>			
Personnel Services			
Salaries and Wages	184,497	184,512	( 15)
Benefits			
Healthcare Contribution	47,428	43,837	3,591
Dental Contribution	1,391	1,285	106
Total Benefits	48,819	45,122	3,697
Contractual Services			
Conferences and Meetings	1,650	266	1,384
Employee Training	3,500	370	3,130
Employee Mileage Expenditures	850	59	791
General Association Dues	1,960	1,911	49
Total Contractual Services	7,960	2,606	5,354
Commodities			
Office Supplies	-	146	( 146)
Operating Supplies	3,000	2,086	914
Books and Subscriptions	-	150	( 150)
Total Commodities	3,000	2,382	618

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Capital Outlay			
Computer Software - Capital	\$ 10,000	\$ 8,152	\$ 1,848
<b>Total County Auditor</b>	254,276	242,774	11,502
<b>Treasurer/Collector</b>			
Personnel Services			
Salaries and Wages	479,544	470,762	8,782
Benefits			
Healthcare Contribution	56,457	58,022	( 1,565)
Dental Contribution	2,325	2,519	( 194)
FICA/SS Contribution	-	2,277	( 2,277)
IMRF Contribution	-	80	( 80)
Total Benefits	58,782	62,898	( 4,116)
Contractual Services			
Non Advelorum SSA Costs	2,000	-	2,000
General Printing	-	3,162	( 3,162)
Legal Printing	19,000	22,930	( 3,930)
Employee Mileage Expenditures	2,500	685	1,815
General Association Dues	-	780	( 780)
Total Contractual Services	23,500	27,557	( 4,057)
Commodities			
Office Supplies	1,500	4,932	( 3,432)
Operating Supplies	1,000	-	1,000
Computer Related Supplies	1,882	-	1,882
Total Commodities	4,382	4,932	( 550)
<b>Total Treasurer/Collector</b>	566,208	566,149	59
<b>Supervisor of Assessments</b>			
Personnel Services			
Salaries and Wages	693,086	660,086	33,000
Overtime Salaries	10,000	3,438	6,562
Total Personnel Services	703,086	663,524	39,562
Benefits			
Healthcare Contribution	147,268	132,154	15,114
Dental Contribution	4,687	4,507	180
Total Benefits	151,955	136,661	15,294
Contractual Services			
Repairs and Maintenance - Computers	15,000	3,935	11,065
Repairs and Maintenance - Copiers	17,000	4,330	12,670
Legal Printing	104,000	122,544	( 18,544)
Conferences and Meetings	5,000	3,578	1,422
Employee Training	14,293	5,621	8,672
Employee Mileage Expenditures	1,000	2,628	( 1,628)
General Association Dues	3,000	1,870	1,130
Total Contractual Services	159,293	144,506	14,787
Commodities			
Office Supplies	9,000	6,142	2,858

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Operating Supplies	\$ 3,000	\$ -	\$ 3,000
Computer Related Supplies	6,000	198	5,802
Books and Subscriptions	2,000	1,561	439
Total Commodities	<u>20,000</u>	<u>7,901</u>	<u>12,099</u>
<b>Total Supervisor of Assessments</b>	<u>1,034,334</u>	<u>952,592</u>	<u>81,742</u>
<b>Board of Review</b>			
Personnel Services			
Salaries and Wages	61,598	61,598	-
Employee Per Diem	40,000	37,082	2,918
Total Personnel Services	<u>101,598</u>	<u>98,680</u>	<u>2,918</u>
Benefits			
Healthcare Contribution	18,223	22,560	( 4,337)
Dental Contribution	1,016	530	486
Total Benefits	<u>19,239</u>	<u>23,090</u>	<u>( 3,851)</u>
Contractual Services			
Appraisal Services	12,500	2,500	10,000
Employee Mileage Expenditures	3,901	2,329	1,572
Total Contractual Services	<u>16,401</u>	<u>4,829</u>	<u>11,572</u>
<b>Total Board of Review</b>	<u>137,238</u>	<u>126,599</u>	<u>10,639</u>
<b>County Clerk</b>			
Personnel Services			
Salaries and Wages	642,589	575,422	67,167
Overtime Salaries	198	870	( 672)
Total Personnel Services	<u>642,787</u>	<u>576,292</u>	<u>66,495</u>
Benefits			
Healthcare Contribution	113,365	109,951	3,414
Dental Contribution	3,906	3,916	( 10)
Total Benefits	<u>117,271</u>	<u>113,867</u>	<u>3,404</u>
Contractual Services			
Notary Services	70	70	-
General Printing	208	203	5
Legal Printing	1,905	1,945	( 40)
Conferences and Meetings	4,000	4,302	( 302)
Employee Training	187	198	( 11)
Employee Mileage Expenditures	1,821	2,826	( 1,005)
General Association Dues	890	855	35
Total Contractual Services	<u>9,081</u>	<u>10,399</u>	<u>( 1,318)</u>
Commodities			
Office Supplies	1,140	1,643	( 503)
Operating Supplies	1,750	1,833	( 83)
Computer Related Supplies	219	140	79
Books and Subscriptions	1,629	996	633
Total Commodities	<u>4,738</u>	<u>4,612</u>	<u>126</u>
<b>Total County Clerk</b>	<u>773,877</u>	<u>705,170</u>	<u>68,707</u>

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Election Expense</b>			
Personnel Services			
Salaries and Wages	\$ 512,094	\$ 531,351	(\$ 19,257)
Overtime Salaries	9,920	7,014	2,906
Total Personnel Services	522,014	538,365	(16,351)
Benefits			
Healthcare Contribution	81,140	70,154	10,986
Dental Contribution	3,715	3,614	101
Total Benefits	84,855	73,768	11,087
Contractual Services			
Election Judges and Workers	264,069	232,941	31,128
Election Services	24,563	27,283	(2,720)
Contractual/Consulting Services	-	829	(829)
Legal Services	150	-	150
Software Licensing Cost	221,746	239,226	(17,480)
Repairs and Maintenance - Computers	13,500	11,266	2,234
Repairs and Maintenance - Copiers	2,459	8,044	(5,585)
Polling Place Rental	8,160	47,882	(39,722)
Equipment Rental	7,960	16,227	(8,267)
Repairs and Maintenance - Vehicles	1,050	1,256	(206)
General Printing	5,117	34,702	(29,585)
Legal Printing	11,958	20,248	(8,290)
Conferences and Meetings	8,781	2,937	5,844
Employee Training	2,361	-	2,361
Employee Mileage Expenditures	4,149	4,170	(21)
General Association Dues	745	535	210
Miscellaneous Contractual Expenditures	2,332	4,843	(2,511)
Total Contractual Services	579,100	652,389	(73,289)
Commodities			
Office Supplies	554	-	554
Operating Supplies	12,362	10,926	1,436
Computer Related Supplies	1,199	470	729
Books and Subscriptions	523	254	269
Voting Systems and Accessories	185,008	184,433	575
Total Commodities	199,646	196,083	3,563
Capital Outlay			
Office Equipment	143	152	(9)
<b>Total Election Expense</b>	<b>1,385,758</b>	<b>1,460,757</b>	<b>(74,999)</b>
<b>Alternate Language Coordination</b>			
Personnel Services			
Salaries and Wages	43,215	15,738	27,477
Benefits			
Healthcare Contribution	18,223	8,079	10,144
Dental Contribution	530	242	288
Total Benefits	18,753	8,321	10,432
<b>Total Alternate Language Coordination</b>	<b>61,968</b>	<b>24,059</b>	<b>37,909</b>

(Continued)



## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Recorder of Deeds</b>			
Personnel Services			
Salaries and Wages	\$ 715,420	\$ 698,727	\$ 16,693
Benefits			
Healthcare Contribution	153,531	140,980	12,551
Dental Contribution	6,499	5,934	565
Total Benefits	160,030	146,914	13,116
Contractual Services			
General Printing	150	60	90
Employee Mileage Expenditures	1,293	1,193	100
General Association Dues	1,300	825	475
Total Contractual Services	2,743	2,078	665
Commodities			
Office Supplies	2,280	2,190	90
<b>Total Recorder of Deeds</b>	880,473	849,909	30,564
<b>Regional Office of Education</b>			
Personnel Services			
Salaries and Wages	233,264	252,523	( 19,259)
Benefits			
Healthcare Contribution	39,364	22,408	16,956
Dental Contribution	1,659	1,065	594
Total Benefits	41,023	23,473	17,550
Contractual Services			
Contractual/Consulting Services	3,500	2,475	1,025
Trials and Costs of Hearings	50	-	50
Software Licensing Cost	5,000	5,191	( 191)
Public Official Bonding	100	-	100
General Printing	100	366	( 266)
Legal Printing	50	-	50
Conferences and Meetings	3,100	3,015	85
Employee Mileage Expenditures	1,100	999	101
General Association Dues	1,550	970	580
Total Contractual Services	14,550	13,016	1,534
Commodities			
Office Supplies	1,500	1,579	( 79)
Operating Supplies	955	701	254
Total Commodities	2,455	2,280	175
<b>Total Regional Office of Education</b>	291,292	291,292	-
<b>Judiciary and Courts</b>			
Personnel Services			
Salaries and Wages	1,295,857	1,267,025	28,832
Employee Per Diem	-	6,068	( 6,068)
Total Personnel Services	1,295,857	1,273,093	22,764
Benefits			
Healthcare Contribution	265,927	281,727	( 15,800)

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Dental Contribution	\$ 11,495	\$ 12,263	(\$ 768)
Uniform Allowance	-	1,032	( 1,032)
Total Benefits	<u>277,422</u>	<u>295,022</u>	<u>( 17,600)</u>
<b>Contractual Services</b>			
State of Illinois Salaries	14,000	13,434	566
Jurors - Circuit Court	163,397	164,794	( 1,397)
Jurors - Grand Jury	1,000	-	1,000
Jurors' Expenditures	197,727	192,011	5,716
Per Diem Expenditures	150,000	89,469	60,531
Contractual/Consulting Services	296,219	294,275	1,944
Court Appointed Counsel	187,526	173,119	14,407
Psychological/Psychiatric Services	71,659	70,788	871
Repairs and Maintenance - Equipment	15,000	12,568	2,432
Equipment Rental	5,500	12,737	( 7,237)
Liability Insurance	2,000	-	2,000
General Printing	500	192	308
Conferences and Meetings	5,000	1,724	3,276
Employee Training	500	-	500
Employee Mileage Expenditures	3,000	2,269	731
General Association Dues	500	85	415
Miscellaneous Contractual Expenditures	7,180	44,753	( 37,573)
Total Contractual Services	<u>1,120,708</u>	<u>1,072,218</u>	<u>48,490</u>
<b>Commodities</b>			
Office Supplies	15,000	14,307	693
Operating Supplies	2,000	17,635	( 15,635)
Computer Related Supplies	1,000	-	1,000
Postage	-	259	( 259)
Books and Subscriptions	10,000	46,595	( 36,595)
Total Commodities	<u>28,000</u>	<u>78,796</u>	<u>( 50,796)</u>
<b>Capital Outlay</b>			
Office Furniture and Equipment	-	214	( 214)
<b>Total Judiciary and Courts</b>	<u>2,721,987</u>	<u>2,719,343</u>	<u>2,644</u>
<b>Circuit Clerk - Administration</b>			
<b>Personnel Services</b>			
Salaries and Wages	3,161,899	3,082,671	79,228
Overtime Salaries	53,280	47,025	6,255
Bond Call	16,800	13,397	3,403
Total Personnel Services	<u>3,231,979</u>	<u>3,143,093</u>	<u>88,886</u>
<b>Benefits</b>			
Healthcare Contribution	820,692	791,966	28,726
Dental Contribution	31,545	31,042	503
Total Benefits	<u>852,237</u>	<u>823,008</u>	<u>29,229</u>
<b>Contractual Services</b>			
Legal Services	93	6,650	( 6,557)
Repairs and Maintenance - Copiers	1,500	1,920	( 420)
Repairs and Maintenance - Equipment	500	318	182

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General Printing	\$ -	\$ 1,661	(\$ 1,661)
Conferences and Meetings	2,360	451	1,909
Employee Mileage Expenditures	7,510	1,511	5,999
General Association Dues	1,200	1,394	( 194)
Employee Medical Expenditures	100	-	100
Total Contractual Services	<u>13,263</u>	<u>13,905</u>	<u>( 642)</u>
Commodities			
Office Supplies	1,895	3,840	( 1,945)
Books and Subscriptions	1,900	1,228	672
Total Commodities	<u>3,795</u>	<u>5,068</u>	<u>( 1,273)</u>
<b>Total Circuit Clerk - Administration</b>	<u>4,101,274</u>	<u>3,985,074</u>	<u>116,200</u>
<b>Circuit Clerk - Records</b>			
Contractual Services			
Repairs and Maintenance- Copiers	405	-	405
Repairs and Maintenance - Equipment	-	22	( 22)
Repairs and Maintenance - Vehicles	3,000	726	2,274
Employee Mileage Expenditures	1,500	14	1,486
Total Contractual Services	<u>4,905</u>	<u>762</u>	<u>4,143</u>
Commodities			
Office Supplies	975	839	136
Fuel - Vehicles	2,500	1,677	823
Total Commodities	<u>3,475</u>	<u>2,516</u>	<u>959</u>
<b>Total Circuit Clerk - Records</b>	<u>8,380</u>	<u>3,278</u>	<u>5,102</u>
<b>Circuit Clerk - Family</b>			
Contractual Services			
Repairs and Maintenance - Equipment	600	-	600
Employee Mileage Expenditures	2,611	2,248	363
Total Contractual Services	<u>3,211</u>	<u>2,248</u>	<u>963</u>
Commodities			
Office Supplies	2,410	2,198	212
<b>Total Circuit Clerk - Family</b>	<u>5,621</u>	<u>4,446</u>	<u>1,175</u>
<b>Circuit Clerk - Civil</b>			
Contractual Services			
Repairs and Maintenance - Equipment	3,177	4,088	( 911)
Employee Mileage Expenditures	5,870	6,243	( 373)
Total Contractual Services	<u>9,047</u>	<u>10,331</u>	<u>( 1,284)</u>
Commodities			
Office Supplies	2,878	1,362	1,516
<b>Total Circuit Clerk - Civil</b>	<u>11,925</u>	<u>11,693</u>	<u>232</u>
<b>Circuit Clerk - Criminal</b>			
Contractual Services			
Repairs and Maintenance - Equipment	667	-	667
Employee Mileage Expenditures	20,858	13,524	7,334

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Contractual Services	\$ 21,525	\$ 13,524	\$ 8,001
Commodities			
Office Supplies	5,985	727	5,258
<b>Total Circuit Clerk - Criminal</b>	27,510	14,251	13,259
<b>Circuit Clerk - Appeals</b>			
Contractual Services			
General Printing	27,000	20,014	6,986
Employee Mileage Expenditures	100	-	100
Total Contractual Services	27,100	20,014	7,086
Commodities			
Office Supplies	164	129	35
<b>Total Circuit Clerk - Appeals</b>	27,264	20,143	7,121
<b>Circuit Clerk - Chief Deputy</b>			
Contractual Services			
Repairs and Maintenance - Equipment	2,500	3,495	( 995)
Employee Mileage Expenditures	100	-	100
Total Contractual Services	2,600	3,495	( 895)
Commodities			
Office Supplies	718	-	718
<b>Total Circuit Clerk - Chief Deputy</b>	3,318	3,495	( 177)
<b>Circuit Clerk - Human Resources</b>			
Contractual Services			
Repairs and Maintenance - Equipment	2,477	2,601	( 124)
Employee Mileage Expenditures	50	-	50
General Association Dues	325	149	176
Total Contractual Services	2,852	2,750	102
Commodities			
Office Supplies	1,910	2,207	( 297)
Books and Subscriptions	200	-	200
Total Commodities	2,110	2,207	( 97)
<b>Total Circuit Clerk - Human Resources</b>	4,962	4,957	5
<b>Circuit Clerk - Customer Service</b>			
Contractual Services			
Employee Mileage Expenditures	50	-	50
General Association Dues	31	-	31
Total Contractual Services	81	-	81
Commodities			
Office Supplies	667	7	660
<b>Total Circuit Clerk - Customer Service</b>	748	7	741
<b>States Attorney</b>			
Personnel Services			
Salaries and Wages	3,625,113	3,441,621	183,492

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
 Schedule of Expenditures - Budget and Actual  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Bond Call	\$ 38,000	\$ 37,225	\$ 775
Total Personnel Services	<u>3,663,113</u>	<u>3,478,846</u>	<u>184,267</u>
Benefits			
Healthcare Contribution	767,462	591,115	176,347
Dental Contribution	27,912	22,270	5,642
Total Benefits	<u>795,374</u>	<u>613,385</u>	<u>181,989</u>
Contractual Services			
Contractual/Consulting Services	70,056	69,967	89
Trials and Costs of Hearings	70,000	57,249	12,751
Legal Trial Notices	17,000	10,022	6,978
Witness Costs	15,000	14,322	678
Court Reporter Costs	54,964	39,316	15,648
Extradition Costs	60,000	45,874	14,126
Repairs and Maintenance - Copiers	14,500	13,789	711
Repairs and Maintenance - Equipment	1,000	-	1,000
Repairs and Maintenance - Vehicles	7,000	8,380	( 1,380)
General Printing	1,000	165	835
Employee Mileage Expenditures	10,000	8,908	1,092
General Association Dues	16,602	15,048	1,554
Total Contractual Services	<u>337,122</u>	<u>283,040</u>	<u>54,082</u>
Commodities			
Office Supplies	5,000	4,803	197
Operating Supplies	2,750	1,857	893
Books and Subscriptions	7,000	6,274	726
Computer Software - Non-Capital	42,000	40,309	1,691
Computer Hardware - Non-Capital	1,200	60	1,140
Total Commodities	<u>57,950</u>	<u>53,303</u>	<u>4,647</u>
<b>Total States Attorney</b>	<u>4,853,559</u>	<u>4,428,574</u>	<u>424,985</u>
<b>Public Defender</b>			
Personnel Services			
Salaries and Wages	2,474,694	2,429,241	45,453
Benefits			
Healthcare Contribution	451,284	456,646	( 5,362)
Dental Contribution	16,648	16,882	( 234)
Total Benefits	<u>467,932</u>	<u>473,528</u>	<u>( 5,596)</u>
Contractual Services			
Trials and Costs of Hearings	35,000	23,195	11,805
Repairs and Maintenance - Copiers	5,162	5,036	126
Conferences and Meetings	-	1,003	( 1,003)
Employee Training	8,000	8,123	( 123)
Employee Mileage Expenditures	4,500	4,620	( 120)
Attorney Association Dues	18,225	18,425	( 200)
Miscellaneous Contractual Expenditures	5,376	6,986	( 1,610)
Total Contractual Services	<u>76,263</u>	<u>67,388</u>	<u>8,875</u>
Commodities			
Office Supplies	12,534	13,412	( 878)

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Computer Related Supplies	\$ -	\$ 21,644	(\$ 21,644)
Books and Subscriptions	39,788	39,225	563
Total Commodities	<u>52,322</u>	<u>74,281</u>	<u>( 21,959)</u>
<b>Total Public Defender</b>	<u>3,071,211</u>	<u>3,044,438</u>	<u>26,773</u>
<b>Sheriff</b>			
Personnel Services			
Salaries and Wages	8,060,923	8,030,253	30,670
Overtime Salaries	192,243	137,790	54,453
Merit Employee Longevity	168,968	167,202	1,766
Total Personnel Services	<u>8,422,134</u>	<u>8,335,245</u>	<u>86,889</u>
Benefits			
Healthcare Contribution	1,441,947	1,421,178	20,769
Dental Contribution	45,329	46,492	( 1,163)
Uniform Allowance	93,500	139,075	( 45,575)
Total Benefits	<u>1,580,776</u>	<u>1,606,745</u>	<u>( 25,969)</u>
Contractual Services			
Contracts and Consulting	10,600	9,925	675
Medical/Dental/Hospital Services	5,000	5,559	( 559)
Investigations	20,000	19,461	539
Software Licensing Cost	5,800	5,312	488
Drug Testing and Lab Services	3,600	4,855	( 1,255)
Repairs and Maintenance - Computers	7,500	7,903	( 403)
Repairs and Maintenance - Copiers	6,000	6,201	( 201)
Repairs and Maintenance - Communications Equip	10,000	13,705	( 3,705)
Repairs and Maintenance - Equipment	5,000	2,940	2,060
Equipment Rental	7,500	7,616	( 116)
Repairs and Maintenance - Vehicles	115,000	87,826	27,174
General Printing	1,500	-	1,500
Conferences and Meetings	12,000	9,240	2,760
Employee Training	34,000	31,845	2,155
General Association Dues	2,500	2,240	260
Total Contractual Services	<u>246,000</u>	<u>214,628</u>	<u>31,372</u>
Commodities			
Office Supplies	6,000	2,692	3,308
Operating Supplies	30,000	148,989	( 118,989)
Computer Related Supplies	1,000	796	204
Books and Subscriptions	1,000	25,290	( 24,290)
Employee Recognition Supplies	1,500	841	659
Too Good for Drugs Supplies	2,000	77	1,923
S.W.A.T. Supplies	5,000	5,103	( 103)
Bomb Squad Supplies	10,000	9,332	668
Uniform Supplies	7,500	7,301	199
Weapons and Ammunition	9,000	10,935	( 1,935)
Photography Supplies	3,000	4,329	( 1,329)
Community Oriented Policing Supplies	1,000	160	840
K-9 Supplies	3,000	1,239	1,761

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Fuel - Vehicles	\$ 415,100	\$ 391,028	\$ 24,072
Investigative Buy	10,000	-	10,000
Total Commodities	<u>505,100</u>	<u>608,112</u>	<u>( 103,012)</u>
Capital Outlay			
Automotive Equipment	-	14,184	( 14,184)
<b>Total Sheriff</b>	<u>10,754,010</u>	<u>10,778,914</u>	<u>( 24,904)</u>
<b>Adult Corrections</b>			
Personnel Services			
Salaries and Wages	9,190,652	9,079,912	110,740
Overtime Salaries	325,000	389,627	( 64,627)
Merit Employee Longevity	174,708	171,163	3,545
Total Personnel Services	<u>9,690,360</u>	<u>9,640,702</u>	<u>49,658</u>
Benefits			
Healthcare Contribution	1,632,506	1,610,755	21,751
Dental Contribution	55,412	57,162	( 1,750)
Uniform Allowance	122,000	178,000	( 56,000)
Total Benefits	<u>1,809,918</u>	<u>1,845,917</u>	<u>( 35,999)</u>
Contractual Services			
Medical/Dental/Hospital Services	2,013,708	1,999,228	14,480
Disposal and Water Softener Services	35,000	21,540	13,460
Repairs and Maintenance - Communications Equip.	4,000	3,682	318
Repairs and Maintenance - Equipment	5,000	5,000	-
Employee Training	20,000	20,777	( 777)
General Association Dues	400	131	269
Miscellaneous Contractual Expenditures	10,000	10,102	( 102)
Total Contractual Services	<u>2,088,108</u>	<u>2,060,460</u>	<u>27,648</u>
Commodities			
Office Supplies	2,000	1,992	8
Operating Supplies	121,200	111,794	9,406
S.W.A.T. Supplies	2,770	2,775	( 5)
Uniform Supplies	10,000	11,578	( 1,578)
Weapons and Ammunition	4,724	4,685	39
Food	817,382	814,738	2,644
Clothing Supplies	27,704	27,691	13
Total Commodities	<u>985,780</u>	<u>975,253</u>	<u>10,527</u>
<b>Total Adult Corrections</b>	<u>14,574,166</u>	<u>14,522,332</u>	<u>51,834</u>
<b>Corrections, Board and Care</b>			
Contractual Services			
Adult Prisoner Board and Care	311,040	311,040	-
<b>Total Corrections, Board and Care</b>	<u>311,040</u>	<u>311,040</u>	<u>-</u>
<b>Merit Commission</b>			
Personnel Services			
Salaries and Wages	25,393	28,080	( 2,687)
Employee Per Diem	46,500	40,672	5,828

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Personnel Services	\$ 71,893	\$ 68,752	\$ 3,141
Contractual Services			
Psychological/Psychiatric Services	2,500	2,069	431
Trials and Costs of Hearings	2,000	240	1,760
General Advertising	-	397 (	397)
Employment Advertising	500	298	202
Employee Mileage Expenditures	6,000	6,177 (	177)
General Association Dues	300	300	-
Physical Agility Testing	3,000	3,210 (	210)
Entrance/Promotional Testing	6,800	5,266	1,534
Total Contractual Services	21,100	17,957	3,143
Commodities			
Office Supplies	750	862 (	112)
<b>Total Merit Commission</b>	93,743	87,571	6,172
<b>Court Services Administration</b>			
Personnel Services			
Salaries and Wages	474,981	436,950	38,031
Benefits			
Healthcare Contribution	67,665	70,778 (	3,113)
Dental Contribution	1,955	2,203 (	248)
Total Benefits	69,620	72,981	(3,361)
Contractual Services			
Repairs and Maintenance - Copiers	900	1,148 (	248)
Repairs and Maintenance - Office Equipment	300	-	300
Employment Advertising	-	1,475 (	1,475)
General Printing	50	-	50
Conferences and Meetings	200	607 (	407)
Employee Training	200	314 (	114)
Employee Mileage Expenditures	250	132	118
General Association Dues	300	235	65
Miscellaneous Contractual Expenditures	50	-	50
Total Contractual Services	2,250	3,911	(1,661)
Commodities			
Office Supplies	700	1,018 (	318)
Computer Related Supplies	500	444	56
Books and Subscriptions	700	1,181 (	481)
Total Commodities	1,900	2,643	(743)
<b>Total Court Services Administration</b>	548,751	516,485	32,266
<b>Adult Court Services</b>			
Personnel Services			
Salaries and Wages	1,673,919	1,709,570 (	35,651)
Overtime Salaries	-	497 (	497)
Total Personnel Services	1,673,919	1,710,067	(36,148)
Benefits			
Healthcare Contribution	356,638	359,329 (	2,691)

(Continued)



## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Dental Contribution	\$ 13,450	\$ 13,810	(\$ 360)
Total Benefits	370,088	373,139	( 3,051)
<b>Contractual Services</b>			
Lab Services	1,000	-	1,000
Testing Services	1,000	1,208	( 208)
Janitorial Services	3,120	2,205	915
Repairs and Maintenance - Copiers	5,800	1,933	3,867
Building Space Rental	3,600	53,281	( 49,681)
Equipment Rental	1,000	1,668	( 668)
Repairs and Maintenance - Vehicles	2,767	1,584	1,183
Repairs and Maintenance - Office Equipment	2,000	680	1,320
Employment Advertising	20	-	20
General Printing	100	-	100
Conferences and Meetings	520	772	( 252)
Employee Training	500	655	( 155)
Employee Mileage Expenditures	1,000	1,680	( 680)
General Association Dues	100	100	-
Miscellaneous Contractual Expenditures	500	-	500
Grant Expenditures	11,500	7,000	4,500
Total Contractual Services	34,527	72,766	( 38,239)
<b>Commodities</b>			
Office Supplies	2,000	4,144	( 2,144)
Operating Supplies	800	854	( 54)
Computer Related Supplies	3,000	3,313	( 313)
Books and Subscriptions	50	4	46
Cleaning Supplies	750	739	11
Uniform Supplies	100	-	100
Weapons and Ammunition	500	860	( 360)
Medical Supplies and Drugs	250	-	250
Photography Supplies	50	-	50
Fuel - Vehicles	5,000	11,357	( 6,357)
Miscellaneous Supplies	-	272	( 272)
Total Commodities	12,500	21,543	( 9,043)
<b>Total Adult Court Services</b>	2,091,034	2,177,515	( 86,481)
<b>Treatment Alternative Court</b>			
Personnel Services			
Salaries and Wages	47,483	47,520	( 37)
Benefits			
Healthcare Contribution	14,144	14,118	26
Dental Contribution	530	530	-
Total Benefits	14,674	14,648	26
Contractual Services			
Contractual/Consulting Services	10,000	11,250	( 1,250)
Lab Services	1,500	1,630	( 130)
Conferences and Meetings	500	618	( 118)
Employee Training	500	218	282

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee Mileage Expenditures	\$ -	\$ 91	(\$ 91)
Total Contractual Services	<u>12,500</u>	<u>13,807</u>	<u>( 1,307)</u>
Commodities			
Operating Supplies	1,000	42	958
Books and Subscriptions	-	22	( 22)
Medical Supplies and Drugs	-	480	( 480)
Incentives	-	2,762	( 2,762)
Total Commodities	<u>1,000</u>	<u>3,306</u>	<u>( 2,306)</u>
<b>Total Treatment Alternative Court</b>	<u>75,657</u>	<u>79,281</u>	<u>( 3,624)</u>
<b>Electronic Monitoring</b>			
Personnel Services			
Salaries and Wages	252,135	252,415	( 280)
Overtime Salaries	2,500	7,330	( 4,830)
Total Personnel Services	<u>254,635</u>	<u>259,745</u>	<u>( 5,110)</u>
Benefits			
Healthcare Contribution	47,767	50,400	( 2,633)
Dental Contribution	1,452	1,680	( 228)
Total Benefits	<u>49,219</u>	<u>52,080</u>	<u>( 2,861)</u>
Contractual Services			
Equipment Rental	110,000	93,072	16,928
Repairs and Maintenance - Vehicles	4,000	2,784	1,216
DV GPS Equipment Rental	80,000	51,941	28,059
General Advertising	-	76	( 76)
General Printing	50	-	50
Conferences and Meetings	300	-	300
Employee Training	200	-	200
Employee Mileage Expenditures	2,000	564	1,436
General Association Dues	50	-	50
Total Contractual Services	<u>196,600</u>	<u>148,437</u>	<u>48,163</u>
Commodities			
Office Supplies	500	70	430
Operating Supplies	250	40	210
Data Processing Supplies	-	38	( 38)
Uniform Supplies	500	1,188	( 688)
Medical Supplies and Drugs	100	-	100
Photography Supplies	100	-	100
Fuel- Vehicles	8,000	-	8,000
Total Commodities	<u>9,450</u>	<u>1,336</u>	<u>8,114</u>
<b>Total Electronic Monitoring</b>	<u>509,904</u>	<u>461,598</u>	<u>48,306</u>
<b>Juvenile Court Services</b>			
Personnel Services			
Salaries and Wages	1,289,916	1,291,364	( 1,448)
Overtime Salaries	-	3,359	( 3,359)
Total Personnel Services	<u>1,289,916</u>	<u>1,294,723</u>	<u>( 4,807)</u>

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Benefits</b>			
Healthcare Contribution	\$ 208,097	\$ 225,546	(\$ 17,449)
Dental Contribution	8,903	9,514	( 611)
Total Benefits	217,000	235,060	( 18,060)
<b>Contractual Services</b>			
Contractual/Consulting Services	200	-	200
Lab Services	200	-	200
Janitorial Services	3,120	2,153	967
Repairs and Maintenance - Buildings	-	999	( 999)
Repairs and Maintenance - Copiers	2,000	418	1,582
Equipment Rental	1,000	6,146	( 5,146)
Repairs and Maintenance - Vehicles	3,000	232	2,768
Repairs and Maintenance - Office Equipment	2,000	-	2,000
Employment Advertising	50	-	50
General Printing	300	-	300
Conferences and Meetings	200	-	200
Employee Training	400	623	( 223)
Employee Mileage Expenditures	2,000	5,332	( 3,332)
General Association Dues	100	-	100
Miscellaneous Contractual Expenditures	57,403	17,177	40,226
Total Contractual Services	71,973	33,080	38,893
<b>Commodities</b>			
Office Supplies	2,000	2,823	( 823)
Operating Supplies	3,000	520	2,480
Computer Related Supplies	1,200	2,569	( 1,369)
Books and Subscriptions	50	57	( 7)
Cleaning Supplies	400	-	400
Uniform Supplies	50	-	50
Medical Supplies and Drugs	50	-	50
Photography Supplies	50	-	50
Fuel - Vehicles	2,000	2,485	( 485)
Miscellaneous Supplies	-	20	( 20)
Total Commodities	8,800	8,474	326
<b>Total Juvenile Court Services</b>	1,587,689	1,571,337	16,352
<b>Juvenile Custody</b>			
Personnel Services			
Salaries and Wages	38,109	34,927	3,182
Benefits			
Healthcare Contribution	18,223	15,909	2,314
Dental Contribution	530	463	67
Total Benefits	18,753	16,372	2,381
Contractual Services			
Psychological/Psychiatric Services	321,987	193,632	128,355
Medical/Dental/Hospital Services	1,500	-	1,500
Juvenile Board and Care	480,000	749,227	( 269,227)
General Advertising	-	36	( 36)

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee Training	\$ 100	\$ -	\$ 100
Employee Mileage Expenditures	500	-	500
Total Contractual Services	804,087	942,895	( 138,808)
Commodities			
Clothing Supplies	100	-	100
<b>Total Juvenile Custody</b>	861,049	994,194	( 133,145)
<b>Juvenile Justice Center</b>			
Personnel Services			
Salaries and Wages	2,561,496	2,449,743	111,753
Overtime Salaries	12,000	33,740	( 21,740)
Total Personnel Services	2,573,496	2,483,483	90,013
Benefits			
Healthcare Contribution	456,357	435,104	21,253
Dental Contribution	16,232	16,794	( 562)
Total Benefits	472,589	451,898	20,691
Contractual Services			
Contractual/Consulting Services	211,028	163,992	47,036
Psychological/Psychiatric Services	3,000	7,050	( 4,050)
Lab Services	2,400	2,232	168
Repairs and Maintenance - Copiers	2,000	460	1,540
Repairs and Maintenance - Communications Equip.	12,000	6,893	5,107
Repairs and Maintenance - Equipment	5,000	7,122	( 2,122)
Equipment Rental	100	-	100
Repairs and Maintenance - Vehicles	1,500	694	806
Repairs and Maintenance - Office Equipment	2,000	-	2,000
General Advertising	-	38	( 38)
Conferences and Meetings	500	4,076	( 3,576)
Employee Training	100	6,211	( 6,111)
Employee Mileage Expenditures	600	153	447
General Association Dues	150	324	( 174)
Employee Medical Expenditures	500	-	500
Miscellaneous Contractual Expenditures	2,500	1,134	1,366
Total Contractual Services	243,378	200,379	42,999
Commodities			
Office Supplies	3,500	4,668	( 1,168)
Operating Supplies	27,500	28,784	( 1,284)
Computer Related Supplies	4,000	4,034	( 34)
Books and Subscriptions	-	95	( 95)
Utilities - Water	7,000	12,958	( 5,958)
Uniform Supplies	5,000	3,963	1,037
Food	132,000	132,132	( 132)
Clothing Supplies	7,000	5,279	1,721
Medical Supplies and Drugs	7,600	2,321	5,279
Occupational Therapy Supplies	250	-	250
Fuel - Vehicles	1,600	1,323	277
Total Commodities	195,450	195,557	( 107)

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Capital Outlay			
Special Purpose Equipment	\$ 12,523	\$ 6,033	\$ 6,490
<b>Total Juvenile Justice Center</b>	3,497,436	3,337,350	160,086
 <b>Kids Education Program</b>			
Personnel Services			
Salaries and Wages	27,806	29,191	( 1,385)
Benefits			
Healthcare Contribution	6,206	6,192	14
Dental Contribution	204	204	-
Total Benefits	6,410	6,396	14
Contractual Services			
Contractual/Consulting Services	37,869	30,988	6,881
Repairs and Maintenance- Copiers	2,500	418	2,082
General Printing	2,250	-	2,250
Total Contractual Services	42,619	31,406	11,213
Commodities			
Office Supplies	6,500	1,393	5,107
Operating Supplies	4,000	1,125	2,875
Books and Subscriptions	1,500	220	1,280
Total Commodities	12,000	2,738	9,262
<b>Total Kids Education Program</b>	88,835	69,731	19,104
 <b>Diagnostic Center</b>			
Personnel Services			
Salaries and Wages	421,195	384,556	36,639
Benefits			
Healthcare Contribution	33,688	33,420	268
Dental Contribution	1,143	1,369	( 226)
Total Benefits	34,831	34,789	42
Contractual Services			
Contractual/Consulting Services	15,000	15,743	( 743)
Repairs and Maintenance - Computers	750	-	750
Repairs and Maintenance - Copiers	750	-	750
Repairs and Maintenance - Equipment	500	1,505	( 1,005)
General Printing	50	-	50
Conferences and Meetings	-	170	( 170)
Employee Training	1,000	2,050	( 1,050)
Employee Mileage Expenditures	5,500	6,350	( 850)
General Association Dues	700	565	135
Miscellaneous Contractual Expenditures	200	-	200
Total Contractual Services	24,450	26,383	( 1,933)
Commodities			
Office Supplies	1,000	925	75
Books and Subscriptions	1,500	775	725
Medical Supplies and Drugs	50	-	50
Testing Materials	11,000	13,591	( 2,591)

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Total Commodities	\$ 13,550	\$ 15,291	(\$ 1,741)
Capital Outlay			
Printers	-	460	( 460)
<b>Total Diagnostic Center</b>	<u>494,026</u>	<u>461,479</u>	<u>32,547</u>
<b>County Coroner</b>			
Personnel Services			
Salaries and Wages	444,466	444,466	-
Overtime Salaries	13,097	13,163	( 66)
Employee Per Diem	69,080	69,255	( 175)
Total Personnel Services	<u>526,643</u>	<u>526,884</u>	<u>( 241)</u>
Benefits			
Healthcare Contribution	91,820	88,565	3,255
Dental Contribution	3,689	3,724	( 35)
Total Benefits	<u>95,509</u>	<u>92,289</u>	<u>3,220</u>
Contractual Services			
Contractual/Consulting Services	42,000	42,724	( 724)
Autopsies	104,663	110,381	( 5,718)
Forensic Expenditures	9,497	7,514	1,983
Toxicology Expenditures	55,884	55,322	562
X-Rays	1,500	1,068	432
Repairs and Maintenance - Copiers	1,000	927	73
Repairs and Maintenance - Vehicles	8,000	7,383	617
Conferences and Meetings	800	1,165	( 365)
Employee Training	2,000	2,102	( 102)
Employee Mileage Expenditures	250	-	250
General Association Dues	725	775	( 50)
Miscellaneous Contractual Expenditures	4,500	4,205	295
Total Contractual Services	<u>230,819</u>	<u>233,566</u>	<u>( 2,747)</u>
Commodities			
Office Supplies	1,000	1,675	( 675)
Books and Subscriptions	300	220	80
Uniform Supplies	1,000	782	218
Fuel - Vehicles	12,410	12,265	145
Total Commodities	<u>14,710</u>	<u>14,942</u>	<u>( 232)</u>
<b>Total County Coroner</b>	<u>867,681</u>	<u>867,681</u>	<u>-</u>
<b>Emergency Services</b>			
Personnel Services			
Salaries and Wages	147,377	145,168	2,209
Benefits			
Healthcare Contribution	18,618	18,577	41
Dental Contribution	735	734	1
Total Benefits	<u>19,353</u>	<u>19,311</u>	<u>42</u>
Contractual Services			
Community Action Program	12,826	12,652	174
Repairs and Maintenance - Communications Equip.	1,000	16	984

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Repairs and Maintenance - Equipment	\$ 1,000	\$ 616	\$ 384
Equipment Rental	1,800	2,081	( 281)
Repairs and Maintenance - Vehicles	2,666	2,254	412
Miscellaneous Contractual Expenditures	520	338	182
<b>Total Contractual Services</b>	<b>19,812</b>	<b>17,957</b>	<b>1,855</b>
Commodities			
Office Supplies	2,000	388	1,612
Operating Supplies	6,600	6,473	127
Computer Related Supplies	-	311	( 311)
Fuel - Vehicles	6,293	6,755	( 462)
<b>Total Commodities</b>	<b>14,893</b>	<b>13,927</b>	<b>966</b>
Capital Outlay			
Automotive Equipment	26,960	26,920	40
<b>Total Emergency Services</b>	<b>228,395</b>	<b>223,283</b>	<b>5,112</b>
<b>County Development</b>			
Personnel Services			
Salaries and Wages	736,346	724,099	12,247
Part-Time Salaries	26,513	-	26,513
Employee Per Diem	7,500	3,900	3,600
<b>Total Personnel Services</b>	<b>770,359</b>	<b>727,999</b>	<b>42,360</b>
Benefits			
Healthcare Contribution	153,913	137,426	16,487
Dental Contribution	5,919	5,467	452
FICA/SS Contribution	-	40	( 40)
IMRF Contribution	-	57	( 57)
<b>Total Benefits</b>	<b>159,832</b>	<b>142,990</b>	<b>16,842</b>
Contractual Services			
Contractual/Consulting Services	58,250	38,269	19,981
Zoning Board of Appeals	1,350	-	1,350
Repairs and Maintenance - Computers	4,000	-	4,000
Repairs and Maintenance - Copiers	7,000	-	7,000
Repairs and Maintenance - Communications Equip.	1,000	-	1,000
Repairs and Maintenance - Vehicles	30,000	5,288	24,712
Repairs and Maintenance - Office Equipment	1,000	-	1,000
General Printing	12,500	1,811	10,689
Legal Printing	12,000	2,586	9,414
Conferences and Meetings	8,000	2,984	5,016
Employee Training	2,000	70	1,930
Employee Mileage Expenditures	3,000	1,317	1,683
General Association Dues	5,000	5,984	( 984)
Miscellaneous Contractual Expenditures	4,500	3,246	1,254
<b>Total Contractual Services</b>	<b>149,600</b>	<b>61,555</b>	<b>88,045</b>
Commodities			
Office Supplies	4,500	4,562	( 62)
Operating Supplies	7,250	5,785	1,465
Computer Related Supplies	2,500	-	2,500

(Continued)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Books and Subscriptions	\$ 2,000	\$ 228	\$ 1,772
Computer Software - Non-Capital	1,500	-	1,500
Computer Hardware - Non-Capital	1,980	-	1,980
Photography Supplies	500	-	500
Fuel - Vehicles	12,000	10,096	1,904
Total Commodities	32,230	20,671	11,559
<b>Total County Development</b>	1,112,021	953,215	158,806
 <b>Administrative Adjudication Program</b>			
Contractual Services			
Contractual/Consulting Services	8,294	4,400	3,894
General Printing	200	-	200
Employee Training	250	-	250
Total Contractual Services	8,744	4,400	4,344
Commodities			
Office Supplies	500	-	500
Books and Subscriptions	200	-	200
Total Commodities	700	-	700
<b>Total Administrative Adjudication Program</b>	9,444	4,400	5,044
 <b>Water Resources</b>			
Personnel Services			
Salaries and Wages	354,739	356,150	( 1,411)
Benefits			
Healthcare Contribution	57,453	54,042	3,411
Dental Contribution	1,925	1,922	3
FICA/SS Contribution	-	58	( 58)
IMRF Contribution	-	87	( 87)
Total Benefits	59,378	56,109	3,269
Contractual Services			
Repairs and Maintenance - Copiers	700	529	171
Repairs and Maintenance - Equipment	1,500	-	1,500
Repairs and Maintenance - Vehicles	2,000	46	1,954
Repairs and Maintenance - Office Equipment	600	-	600
General Printing	100	105	( 5)
Legal Printing	1,600	342	1,258
Conferences and Meetings	1,500	787	713
Employee Training	1,000	1,876	( 876)
Employee Mileage Expenditures	500	47	453
General Association Dues	1,500	1,488	12
Total Contractual Services	11,000	5,220	5,780
Commodities			
Office Supplies	500	516	( 16)
Operating Supplies	100	9	91
Computer Related Supplies	300	372	( 72)
Books and Subscriptions	100	20	80
Computer Software - Non-Capital	2,000	2,090	( 90)

(Continued)



## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Computer Hardware - Non-Capital	\$ -	\$ 55	(\$ 55)
Fuel - Vehicles	1,000	627	373
<b>Total Commodities</b>	<u>4,000</u>	<u>3,689</u>	<u>311</u>
Capital Outlay			
Other Construction	-	5,422	( 5,422)
<b>Total Water Resources</b>	<u>429,117</u>	<u>426,590</u>	<u>2,527</u>
<b>Internal Services</b>			
Commodities			
Self-Mailer	17,000	11,061	5,939
Postage	626,000	466,268	159,732
Telephone	674,000	806,797	( 132,797)
<b>Total Internal Services</b>	<u>1,317,000</u>	<u>1,284,126</u>	<u>32,874</u>
<b>Communication/Technology</b>			
Contractual Services			
Repairs and Maintenance - Computers	308,783	289,488	19,295
Capital Outlay			
Computer Software - Capital	184,820	30,350	154,470
<b>Total Communication/Technology</b>	<u>493,603</u>	<u>319,838</u>	<u>173,765</u>
<b>Aurora Election Expense</b>			
Personnel Services			
Salaries and Wages	110,918	80,067	30,851
<b>Total Personnel Services</b>	<u>110,918</u>	<u>80,067</u>	<u>30,851</u>
Benefits			
Healthcare Contribution	19,121	23,220	( 4,099)
Dental Contribution	717	911	( 194)
<b>Total Benefits</b>	<u>19,838</u>	<u>24,131</u>	<u>( 4,293)</u>
Contractual Services			
Aurora Election Commission	420,000	364,615	55,385
<b>Total Contractual Services</b>	<u>420,000</u>	<u>364,615</u>	<u>55,385</u>
<b>Total Aurora Election Expense</b>	<u>550,756</u>	<u>468,813</u>	<u>81,943</u>
<b>Operational Support</b>			
Benefits			
Retiree Health/Dental	60,000	39,745	20,255
<b>Total Benefits</b>	<u>60,000</u>	<u>39,745</u>	<u>20,255</u>
Contractual Services			
Contractual/Consulting Services	54,941	58,781	( 3,840)
Healthcare Administration Services	131,000	86,031	44,969
<b>Total Contractual Services</b>	<u>185,941</u>	<u>144,812</u>	<u>41,129</u>
Commodities			
Operating Supplies	-	13,605	( 13,605)
<b>Total Operational Support</b>	<u>245,941</u>	<u>198,162</u>	<u>47,779</u>

(Continued)

# KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Other - Contingency</b>			
Other Expenditures			
Allowance for Budget Expenditures	\$ 192,229	\$ -	\$ 192,229
<b>Total Other - Contingency</b>	<u>192,229</u>	<u>-</u>	<u>192,229</u>
<b>Debt Service - Principal</b>	1,270,000	1,270,000	-
<b>Debt Service - Interest and Fees</b>	<u>671,940</u>	<u>671,894</u>	<u>46</u>
<b>Total Expenditures</b>	<u>\$ 73,888,735</u>	<u>\$ 72,020,823</u>	<u>\$ 1,867,912</u>

## KANE COUNTY, ILLINOIS

General Fund - Special Reserve Account  
 Schedule of Revenues and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ -	\$ 1,972	\$ 1,972
Total Revenues	-	1,972	1,972
<b>Other Financing Sources (Uses)</b>			
Transfers In	1,600,000	1,600,000	-
Transfers Out	-	( 900,000)	( 900,000)
Total Other Financing Sources (Uses)	1,600,000	700,000	( 900,000)
Net Change in Fund Balance	\$ 1,600,000	701,972	(\$ 898,028)
<b>Fund Balance at Beginning of Year</b>		1,800,000	
<b>Fund Balance at End of Year</b>		\$ 2,501,972	

## KANE COUNTY, ILLINOIS

General Fund - Emergency Reserve Account  
 Schedule of Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	\$ 2,000,000	\$ 2,000,000	\$ -
Total Other Financing Sources (Uses)	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 2,000,000</u>	2,000,000	<u>\$ -</u>
<b>Fund Balance at Beginning of Year</b>		<u>-</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 2,000,000</u>	

## KANE COUNTY, ILLINOIS

General Fund - Property Tax Freeze Protection Account  
Schedule of Changes in Fund Balance  
Budget and Actual  
For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	\$ 1,000,000	\$ 1,000,000	\$ -
Total Other Financing Sources (Uses)	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 1,000,000</u>	1,000,000	<u>\$ -</u>
<b>Fund Balance at Beginning of Year</b>		<u>-</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 1,000,000</u>	

## KANE COUNTY, ILLINOIS

General Fund - SAO Domestic Violence Account  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 1,800	\$ 328	(\$ 1,472)
Total Revenues	1,800	328	( 1,472)
<b>Expenditures</b>			
Judicial			
Personnel Services			
Salaries and Wages	319,390	295,803	23,587
Benefits			
Healthcare Contribution	65,562	60,620	4,942
Dental Contribution	2,676	2,615	61
FICA/SS Contribution	24,433	21,783	2,650
IMRF Contribution	36,443	34,128	2,315
Total Benefits	129,114	119,146	9,968
Contractual Services			
Trials and Costs of Hearings	4,165	449	3,716
Liability Insurance	7,665	7,665	-
Workers Compensation	6,388	6,388	-
Unemployment Claims	894	894	-
Conferences and Meetings	865	651	214
Employee Training	595	280	315
General Association Dues	1,338	1,318	20
Total Contractual Services	21,910	17,645	4,265
Total Expenditures	470,414	432,594	37,820
Excess (Deficiency) of Revenues Over Expenditures	( 468,614)	( 432,266)	( 900,880)
<b>Other Financing Sources (Uses)</b>			
Transfers In	469,870	469,870	-
Total Other Financing Sources (Uses)	469,870	469,870	-
Net Change in Fund Balance	\$ 1,256	37,604	\$ 36,348
<b>Fund Balance at Beginning of Year</b>		230,195	
<b>Fund Balance at End of Year</b>		\$ 267,799	

## KANE COUNTY, ILLINOIS

General Fund - Environmental Prosecution Account  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 1,000	\$ -	(\$ 1,000)
Interest	650	102	( 548)
Total Revenues	1,650	102	( 1,548)
<b>Expenditures</b>			
Judicial			
Personnel Services			
Salaries and Wages	164,498	164,983	( 485)
Benefits			
Healthcare Contribution	35,408	30,676	4,732
Dental Contribution	1,153	1,054	99
FICA/SS Contribution	12,584	11,097	1,487
IMRF Contribution	18,769	19,647	( 878)
Total Benefits	67,914	62,474	5,440
Contractual Services			
Trials and Costs of Hearing	500	-	500
Liability Insurance	3,948	3,948	-
Workers Compensation	3,290	3,290	-
Unemployment Claims	461	461	-
Conferences and Meetings	500	-	500
General Association Dues	379	440	( 61)
Total Contractual Services	9,078	8,139	939
Commodities			
Office Supplies	100	-	100
Books and Subscriptions	400	-	400
Total Commodities	500	-	500
Total Expenditures	241,990	235,596	6,394
Excess (Deficiency) of Revenues Over Expenditures	( 240,340)	( 235,494)	( 475,834)
<b>Other Financing Sources (Uses)</b>			
Transfers In	239,770	239,770	-
Total Other Financing Sources (Uses)	239,770	239,770	-
Net Change in Fund Balance	(\$ 570)	4,276	\$ 4,846
<b>Fund Balance at Beginning of Year</b>		<b>35,299</b>	
<b>Fund Balance at End of Year</b>		<b>\$ 39,575</b>	

## KANE COUNTY, ILLINOIS

General Fund - Economic Development Account  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 1,100	\$ 516	(\$ 584)
Total Revenues	1,100	516	( 584)
<b>Expenditures</b>			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	132,135	925	131,210
Benefits			
Healthcare Contribution	10,480	62	10,418
Dental Contribution	482	3	479
FICA/SS Contribution	10,108	70	10,038
IMRF Contribution	14,244	104	14,140
Total Benefits	35,314	239	35,075
Contractual Services			
Contractual/Consulting Services	1,500	-	1,500
Repairs and Maintenance - Computers	-	370	( 370)
Liability Insurance	3,488	3,488	-
Workers Compensation	2,246	2,246	-
Unemployment Claims	330	330	-
General Printing	500	490	10
Conferences and Meetings	2,000	-	2,000
Employee Mileage Expenditures	250	-	250
General Association Dues	1,000	-	1,000
Miscellaneous Contractual Expenditures	50,000	20,000	30,000
Total Contractual Services	61,314	26,924	34,390
Commodities			
Office Supplies	100	-	100
Books and Subscriptions	200	-	200
Photography Supplies	100	-	100
Total Commodities	400	-	400
Total Expenditures	229,163	28,088	201,075
Net Change in Fund Balance	(\$ 228,063)	( 27,572)	\$ 200,491
<b>Fund Balance at Beginning of Year</b>		350,382	
<b>Fund Balance at End of Year</b>		\$ 322,810	



## KANE COUNTY, ILLINOIS

General Fund - Cost Share Drainage Account  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 74,500	\$ 6,399	(\$ 68,101)
Interest	2,438	693	( 1,745)
Total Revenues	76,938	7,092	( 69,846)
<b>Expenditures</b>			
Development, Housing and Economic Development			
Contractual Services			
Special Studies	100,000	-	100,000
Engineering Services	92,000	28,240	63,760
Contractual/Consulting Services	75,000	94,106	( 19,106)
Total Development, Housing and Economic Development	267,000	122,346	144,654
Capital Outlay			
Other Construction	703,398	106,916	596,482
Total Expenditures	970,398	229,262	741,136
Excess (Deficiency) of Revenues Over Expenditures	( 893,460)	( 222,170)	( 1,115,630)
<b>Other Financing Sources (Uses)</b>			
Transfers In	429,214	314,000	( 115,214)
Transfers Out	( 790)	( 790)	-
Total Other Financing Sources (Uses)	428,424	313,210	( 115,214)
Net Change in Fund Balance	(\$ 465,036)	91,040	\$ 556,076
<b>Fund Balance at Beginning of Year</b>		514,587	
<b>Fund Balance at End of Year</b>		\$ 605,627	

# KANE COUNTY, ILLINOIS

November 30, 2013

## 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 revenues derived from a separate property tax levy which are subsequently paid to the Illinois Municipal Retirement fund.

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

**Riverboat Fund** - To account for receipts from the Elgin Riverboat Resort 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.

**Transit Sales Tax Contingency Fund** - To account for 3% of the County's share of the .25% RTA Mass Transit Sales Tax to be used to fund operating and capital costs of public safety and public transportation services or facilities or to fund operating, capital, right-of-way, construction, and maintenance costs of other transportation purposes, including road, bridge, public safety, and transit purposes intended to improve mobility or reduce congestion 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.

**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.

**Rental Housing Support Surcharge Fund** - To account for the recording of any real-estate related documents and to administer the Rental Housing Support State Program Surcharge by the County Recorder's Office.

# KANE COUNTY, ILLINOIS

November 30, 2013

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

**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.

**DUI 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.

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

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

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

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

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

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

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

**Victim Coordinator Services Program 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

November 30, 2013

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

**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.

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

**Arrestees' Medical Costs Fund** - To account for revenues and expenditures associated with the costs of arrestees' medical care.

**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.

**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.

# KANE COUNTY, ILLINOIS

November 30, 2013

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

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

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

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

**Kane Kares Fund** - To account for revenues received from Riverboat 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.

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

**Home Program Fund** - To account for revenues and expenditures associated with the home program grant.

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

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

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

**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.

**Stormwater Management Planning 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 proceeds.

**Farmland Preservation Fund** - To account for riverboat and grant monies spent to preserve farmland in Kane County.

# KANE COUNTY, ILLINOIS

November 30, 2013

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

**Kane County Department of Employment and Education 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 Law Enforcement Fund** - To account for receipts and disbursements for participation in the area's "DUI" Task Force.

**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.

**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.

### Debt Service Funds

**Juvenile Bonds Pledge Revenues Fund** - To account for all payments of principal and interest due on the County's General Obligation Refunding Bonds, Series 2002 and the accumulation of debt service reserve transfers from the State Income Tax Allotment (General Fund).

**Capital Improvement Debt Service Fund** - To account for revenues derived from a separate property tax levy which are subsequently used for debt service principal and interest due on the County's General Obligation Limited Tax Bonds, Series 2007 and Series 2011.

**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).

# KANE COUNTY, ILLINOIS

November 30, 2013

## 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.

**Capital Improvement Bond Construction Fund** - To account for projects funded by the General Obligation Limited Tax Bonds, Series 2007 as part of the County's five-year Capital Improvement Program.

**Recovery Zone Bond Construction Fund** - To account for the proceeds of the 2010 Taxable General Obligation Alternate Revenue (Riverboat Revenue) Bonds. (Recovery Zone Loan Program).

**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 Governmental Funds  
Combining Balance Sheet  
November 30, 2013

### Special Revenue Funds

	<u>Insurance Liability Fund</u>	<u>County Automation Fund</u>	<u>Geographic Information Systems Fund</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Social Security Fund</u>
<b>Assets</b>					
Cash and Investments	\$ 6,434,926	\$ 36,906	\$ 2,700,430	\$ 8,069,853	\$ 3,854,452
Interest Receivable	3,009	17	1,188	3,370	1,732
Intergovernmental Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Other Receivables	384,163	-	-	208,844	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	92,500	-	-	-	-
Total Assets	<u>\$ 6,914,598</u>	<u>\$ 36,923</u>	<u>\$ 2,701,618</u>	<u>\$ 8,282,067</u>	<u>\$ 3,856,184</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 120,512	\$ -	\$ 5,949	\$ -	\$ -
Accrued Payroll	65,659	-	36,628	1,346,125	225,895
Due to Other Funds	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	<u>186,171</u>	<u>-</u>	<u>42,577</u>	<u>1,346,125</u>	<u>225,895</u>
<b>Deferred Inflows of Resources</b>					
Deferred Other Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	92,500	-	-	-	-
Restricted	6,140,500	16,991	2,243,943	4,745,705	3,089,367
Committed	-	-	-	-	-
Assigned	495,427	19,932	415,098	2,190,237	540,922
Unassigned	-	-	-	-	-
Total Fund Balances	<u>6,728,427</u>	<u>36,923</u>	<u>2,659,041</u>	<u>6,935,942</u>	<u>3,630,289</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 6,914,598</u>	<u>\$ 36,923</u>	<u>\$ 2,701,618</u>	<u>\$ 8,282,067</u>	<u>\$ 3,856,184</u>



<b>Riverboat Fund</b>	<b>Public Safety Sales Tax Fund</b>	<b>Transit Sales Tax Contingency Fund</b>	<b>Judicial Technology Sales Tax Fund</b>	<b>Tax Sale Automation Fund</b>	<b>Vital Records Automation Fund</b>	<b>Recorder's Automation Fund</b>
\$ 12,483,399	\$ 1,518,853	\$ 2,455,043	\$ 2,448,968	\$ 531,959	\$ 28,270	\$ 647,512
5,657	672	1,103	1,094	218	13	283
-	344,850	114,950	229,900	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
968,010	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 13,457,066</u>	<u>\$ 1,864,375</u>	<u>\$ 2,571,096</u>	<u>\$ 2,679,962</u>	<u>\$ 532,177</u>	<u>\$ 28,283</u>	<u>\$ 647,795</u>
\$ 52,954	\$ 161,036	\$ -	\$ 29,401	\$ 2,145	\$ 11,163	\$ 22,922
4,051	-	-	11,519	27	6,295	8,361
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>57,005</u>	<u>161,036</u>	<u>-</u>	<u>40,920</u>	<u>2,172</u>	<u>17,458</u>	<u>31,283</u>
-	116,269	38,756	77,512	-	-	-
-	116,269	38,756	77,512	-	-	-
-	-	-	-	-	-	-
-	-	-	-	461,523	-	214,047
12,035,376	1,541,101	2,418,788	2,560,405	-	-	-
1,364,685	45,969	113,552	1,125	68,482	10,825	402,465
-	-	-	-	-	-	-
<u>13,400,061</u>	<u>1,587,070</u>	<u>2,532,340</u>	<u>2,561,530</u>	<u>530,005</u>	<u>10,825</u>	<u>616,512</u>
<u>\$ 13,457,066</u>	<u>\$ 1,864,375</u>	<u>\$ 2,571,096</u>	<u>\$ 2,679,962</u>	<u>\$ 532,177</u>	<u>\$ 28,283</u>	<u>\$ 647,795</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
November 30, 2013

### Special Revenue Funds (Continued)

	Rental Housing Support Surcharge Fund	Children's Waiting Room Fund	DUI Fund	Court Automation Fund	Court Document Storage Fund
<b>Assets</b>					
Cash and Investments	\$ 29,477	\$ 172,328	\$ 25,820	\$ 637,420	\$ 550,151
Interest Receivable	13	80	11	278	214
Intergovernmental Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Other Receivables	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 29,490	\$ 172,408	\$ 25,831	\$ 637,698	\$ 550,365
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 8,851	\$ -	\$ 30,594	\$ 13,043
Accrued Payroll	1,913	-	-	33,866	44,738
Due to Other Funds	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	1,913	8,851	-	64,460	57,781
<b>Deferred Inflows of Resources</b>					
Deferred Other Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	26,530	145,367	25,722	437,999	378,498
Committed	-	-	-	-	-
Assigned	1,047	18,190	109	135,239	114,086
Unassigned	-	-	-	-	-
Total Fund Balances	27,577	163,557	25,831	573,238	492,584
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 29,490	\$ 172,408	\$ 25,831	\$ 637,698	\$ 550,365

Child Support Fund	Circuit Clerk Administrative Services Fund	Circuit Clerk Electronic Citation Fund	Title IV-D Child Support Fund	Drug Prosecution Fund	Victim Coordinator Services Program Fund	Auto Theft Task Force Fund
\$ 77,013	\$ 251,123	\$ 76,024	\$ 184,712	\$ 452,446	\$ 124,957	\$ 35,058
31	102	30	-	-	-	16
6,912	-	-	159,863	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,417
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 83,956</u>	<u>\$ 251,225</u>	<u>\$ 76,054</u>	<u>\$ 344,575</u>	<u>\$ 452,446</u>	<u>\$ 124,957</u>	<u>\$ 36,491</u>
\$ 19	\$ 72	\$ -	\$ 1,633	\$ -	\$ 156	\$ -
7,455	12,791	5,272	37,876	18,014	8,018	3,185
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>7,474</u>	<u>12,863</u>	<u>5,272</u>	<u>39,509</u>	<u>18,014</u>	<u>8,174</u>	<u>3,185</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
731	225,988	70,338	204,608	-	-	-
-	-	-	-	-	-	-
75,751	12,374	444	100,458	434,432	116,783	33,306
-	-	-	-	-	-	-
<u>76,482</u>	<u>238,362</u>	<u>70,782</u>	<u>305,066</u>	<u>434,432</u>	<u>116,783</u>	<u>33,306</u>
<u>\$ 83,956</u>	<u>\$ 251,225</u>	<u>\$ 76,054</u>	<u>\$ 344,575</u>	<u>\$ 452,446</u>	<u>\$ 124,957</u>	<u>\$ 36,491</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
November 30, 2013

### Special Revenue Funds (Continued)

	Weed and Seed Fund	Child Advocacy Center Fund	Equitable Sharing Program Fund	State's Attorney Records Automation Fund	Law Library Fund
<b>Assets</b>					
Cash and Investments	\$ 32,240	\$ 372,218	\$ 122,697	\$ 44,324	\$ 94,494
Interest Receivable	-	153	56	-	32
Intergovernmental Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Other Receivables	-	15,014	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 32,240	\$ 387,385	\$ 122,753	\$ 44,324	\$ 94,526
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 15,880	\$ -	\$ -	\$ 20,474
Accrued Payroll	-	63,991	-	-	11,263
Due to Other Funds	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	-	79,871	-	-	31,737
<b>Deferred Inflows of Resources</b>					
Deferred Other Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	32,240	-	122,112	44,324	31,898
Committed	-	-	-	-	-
Assigned	-	307,514	641	-	30,891
Unassigned	-	-	-	-	-
Total Fund Balances	32,240	307,514	122,753	44,324	62,789
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 32,240	\$ 387,385	\$ 122,753	\$ 44,324	\$ 94,526

<b>Court Security Fund</b>	<b>Arrestees' Medical Costs Fund</b>	<b>Kane Comm Fund</b>	<b>Probation Services Fund</b>	<b>Substance Abuse Screening Fund</b>	<b>Drug Court Special Resources Fund</b>	<b>Juvenile Drug Court Fund</b>
\$ 325,696	\$ 41,260	\$ 740,550	\$ 2,110,504	\$ 226,207	\$ 534,079	\$ 180,475
103	18	-	-	100	240	80
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	37,245	2,550	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 325,799</u>	<u>\$ 41,278</u>	<u>\$ 777,795</u>	<u>\$ 2,113,054</u>	<u>\$ 226,307</u>	<u>\$ 534,319</u>	<u>\$ 180,555</u>
\$ 14,182	\$ 22,126	\$ 9,829	\$ 301,225	\$ 6,679	\$ 13,153	\$ 31,798
93,708	-	87,168	-	-	31,723	2,347
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>107,890</u>	<u>22,126</u>	<u>96,997</u>	<u>301,225</u>	<u>6,679</u>	<u>44,876</u>	<u>34,145</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	18,893	3,798	1,811,829	216,833	-	-
-	-	-	-	-	-	-
217,909	259	677,000	-	2,795	489,443	146,410
-	-	-	-	-	-	-
<u>217,909</u>	<u>19,152</u>	<u>680,798</u>	<u>1,811,829</u>	<u>219,628</u>	<u>489,443</u>	<u>146,410</u>
<u>\$ 325,799</u>	<u>\$ 41,278</u>	<u>\$ 777,795</u>	<u>\$ 2,113,054</u>	<u>\$ 226,307</u>	<u>\$ 534,319</u>	<u>\$ 180,555</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
November 30, 2013

### Special Revenue Funds (Continued)

	<u>Probation Victim Services Fund</u>	<u>Coroner Administration Fund</u>	<u>Animal Control Fund</u>	<u>County Highway Fund</u>	<u>County Bridge Fund</u>
<b>Assets</b>					
Cash and Investments	\$ 4,500	\$ 124,670	\$ 229,461	\$ 10,938,807	\$ 584,771
Interest Receivable	2	55	194	4,909	266
Intergovernmental Receivable	-	-	-	36,529	1,492
Loans Receivable	-	-	-	-	-
Other Receivables	-	9,380	-	25,905	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 4,502</u>	<u>\$ 134,105</u>	<u>\$ 229,655</u>	<u>\$ 11,006,150</u>	<u>\$ 586,529</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 1,315	\$ 9,123	\$ 107,763	\$ 18,149
Accrued Payroll	-	-	30,121	162,525	-
Due to Other Funds	-	-	613,092	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>1,315</u>	<u>652,336</u>	<u>270,288</u>	<u>18,149</u>
<b>Deferred Inflows of Resources</b>					
Deferred Other Revenue	-	-	-	5,042	1,492
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,042</u>	<u>1,492</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	4,393	131,896	-	8,754,634	328,611
Committed	-	-	-	-	-
Assigned	109	894	-	1,976,186	238,277
Unassigned	-	-	(422,681)	-	-
Total Fund Balances	<u>4,502</u>	<u>132,790</u>	<u>(422,681)</u>	<u>10,730,820</u>	<u>566,888</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,502</u>	<u>\$ 134,105</u>	<u>\$ 229,655</u>	<u>\$ 11,006,150</u>	<u>\$ 586,529</u>

<b>Motor Fuel Tax Fund</b>	<b>County Highway Matching Fund</b>	<b>County Health Fund</b>	<b>Kane Kares Fund</b>	<b>Veterans' Commission Fund</b>	<b>Community Development Block Grant Fund</b>	<b>Home Program Fund</b>
\$ 11,056,615	\$ 69,453	\$ 3,750,449	\$ 426,262	\$ 611,363	\$ 47,839	\$ 260,558
4,783	31	1,699	186	277	-	-
1,049,422	-	93,490	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 12,110,820</u>	<u>\$ 69,484</u>	<u>\$ 3,845,638</u>	<u>\$ 426,448</u>	<u>\$ 611,640</u>	<u>\$ 47,839</u>	<u>\$ 260,558</u>
\$ 102,861	\$ -	\$ 106,651	\$ 4,972	\$ 1,712	\$ 21	\$ 153,679
153,142	-	214,249	25,288	12,746	5,926	1,533
-	-	-	-	-	-	-
-	-	348,470	-	-	-	-
<u>256,003</u>	<u>-</u>	<u>669,370</u>	<u>30,260</u>	<u>14,458</u>	<u>5,947</u>	<u>155,212</u>
407	-	-	-	-	-	-
407	-	-	-	-	-	-
-	-	-	-	-	-	-
11,854,410	59,560	2,587,929	-	471,926	41,892	105,346
-	-	-	-	-	-	-
-	9,924	588,339	396,188	125,256	-	-
-	-	-	-	-	-	-
<u>11,854,410</u>	<u>69,484</u>	<u>3,176,268</u>	<u>396,188</u>	<u>597,182</u>	<u>41,892</u>	<u>105,346</u>
<u>\$ 12,110,820</u>	<u>\$ 69,484</u>	<u>\$ 3,845,638</u>	<u>\$ 426,448</u>	<u>\$ 611,640</u>	<u>\$ 47,839</u>	<u>\$ 260,558</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
November 30, 2013

### Special Revenue Funds (Continued)

	Unincorporated Stormwater Management Fund	Homeless Management Information Systems Fund	OCR & Recovery Act Programs Fund	Quality of Kane Grants Fund	Neighborhood Stabilization Program Fund
<b>Assets</b>					
Cash and Investments	\$ 109,940	\$ 7,248	\$ -	\$ 1,333	\$ 601,587
Interest Receivable	50	-	-	3	-
Intergovernmental Receivable	-	-	57,179	-	-
Loans Receivable	-	-	-	-	-
Other Receivables	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 109,990	\$ 7,248	\$ 57,179	\$ 1,336	\$ 601,587
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 7,248	\$ 36,429	\$ -	\$ -
Accrued Payroll	-	-	8,332	216	4,200
Due to Other Funds	-	-	59,580	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	-	7,248	104,341	216	4,200
<b>Deferred Inflows of Resources</b>					
Deferred Other Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	97,350	-	-	1,019	597,387
Committed	-	-	-	-	-
Assigned	12,640	-	-	101	-
Unassigned	-	-	(47,162)	-	-
Total Fund Balances	109,990	-	(47,162)	1,120	597,387
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 109,990	\$ 7,248	\$ 57,179	\$ 1,336	\$ 601,587



<b>Stormwater Management Planning Fund</b>	<b>Farmland Preservation Fund</b>	<b>Kane County Department of Employment and Education Fund</b>	<b>Kane Law Enforcement Fund</b>	<b>Mill Creek Special Service Area Fund</b>	<b>Marriage Fees Fund</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ 1,267,287	\$ 2,076,015	\$ 37,534	\$ 166,666	\$ 1,024,226	\$ 4,653	\$ 82,053,081
573	939	-	77	471	-	34,428
-	-	556,757	-	-	-	2,651,344
-	-	-	-	-	-	-
-	-	764	-	-	-	685,282
-	-	-	-	-	-	968,010
-	-	-	-	-	-	92,500
<u>\$ 1,267,860</u>	<u>\$ 2,076,954</u>	<u>\$ 595,055</u>	<u>\$ 166,743</u>	<u>\$ 1,024,697</u>	<u>\$ 4,653</u>	<u>\$ 86,484,645</u>
\$ 6,273	\$ -	\$ 538,560	\$ -	\$ 24,898	\$ -	\$ 2,015,450
1,984	-	48,756	-	3,995	-	2,840,901
-	-	-	-	-	-	672,672
-	-	-	-	-	-	348,470
<u>8,257</u>	<u>-</u>	<u>587,316</u>	<u>-</u>	<u>28,893</u>	<u>-</u>	<u>5,877,493</u>
-	-	15,219	-	-	-	254,697
-	-	15,219	-	-	-	254,697
-	-	-	-	-	-	92,500
-	-	-	158,428	775,042	4,170	46,683,777
-	-	-	-	-	-	18,555,670
1,259,603	2,076,954	-	8,315	220,762	483	15,497,831
-	-	(7,480)	-	-	-	(477,323)
<u>1,259,603</u>	<u>2,076,954</u>	<u>(7,480)</u>	<u>166,743</u>	<u>995,804</u>	<u>4,653</u>	<u>80,352,455</u>
<u>\$ 1,267,860</u>	<u>\$ 2,076,954</u>	<u>\$ 595,055</u>	<u>\$ 166,743</u>	<u>\$ 1,024,697</u>	<u>\$ 4,653</u>	<u>\$ 86,484,645</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
November 30, 2013

### Debt Service Funds

	Juvenile Bonds Pledge Revenues Fund	Capital Improvement Debt Service Fund	Motor Fuel Tax Debt Service Fund	Transit Sales Tax Debt Service Fund	Recovery Zone Bond Debt Service Fund
<b>Assets</b>					
Cash and Investments	\$ -	\$ 1,246,174	\$ 2,916,373	\$ 8,463,277	\$ 990,274
Interest Receivable	-	-	1,319	3,806	433
Intergovernmental Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	6,122,556
Other Receivables	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ -	\$ 1,246,174	\$ 2,917,692	\$ 8,467,083	\$ 7,113,263
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Payroll	-	-	-	-	-
Due to Other Funds	-	-	-	-	968,010
Unearned Revenue	-	-	-	75,945	54,376
Total Liabilities	-	-	-	75,945	1,022,386
<b>Deferred Inflows of Resources</b>					
Deferred Other Revenue	-	-	-	-	361,458
Total Deferred Inflows of Resources	-	-	-	-	361,458
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	-	1,246,174	-	-	5,729,419
Committed	-	-	2,917,692	8,391,138	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	-	1,246,174	2,917,692	8,391,138	5,729,419
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ -	\$ 1,246,174	\$ 2,917,692	\$ 8,467,083	\$ 7,113,263

**Capital Projects Funds**

<b>JJC/AJC Refunding Debt Service Fund</b>	<b>Total Nonmajor Debt Service Funds</b>	<b>Capital Projects Fund</b>	<b>Capital Improvement Bond Construction Fund</b>	<b>Recovery Zone Bond Construction Fund</b>	<b>Transportation Capital Fund</b>	<b>Aurora Area Impact Fees Fund</b>
\$ 1,458,131 660	\$ 15,074,229 6,218	\$ 11,966,274 3,742	\$ 274,469 128	\$ 38,841 7	\$ 11,311,234 5,184	\$ 295,423 135
-	-	-	-	-	123,605	-
-	6,122,556	-	-	-	-	-
-	-	-	-	106,484	-	-
-	-	373,832	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,458,791</u>	<u>\$ 21,203,003</u>	<u>\$ 12,343,848</u>	<u>\$ 274,597</u>	<u>\$ 145,332</u>	<u>\$ 11,440,023</u>	<u>\$ 295,558</u>
\$ -	\$ -	\$ 84,731	\$ 210,912	\$ -	\$ 1,323,687	\$ -
-	-	-	-	-	-	-
-	968,010	-	-	106,484	-	-
-	130,321	-	-	-	-	-
-	<u>1,098,331</u>	<u>84,731</u>	<u>210,912</u>	<u>106,484</u>	<u>1,323,687</u>	<u>-</u>
-	<u>361,458</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,119</u>	<u>-</u>
-	<u>361,458</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,119</u>	<u>-</u>
-	-	-	-	-	-	-
-	6,975,593	-	52,752	11,531	7,379,317	-
1,458,791	12,767,621	-	-	-	-	-
-	-	12,259,117	10,933	27,317	2,663,900	295,558
-	-	-	-	-	-	-
<u>1,458,791</u>	<u>19,743,214</u>	<u>12,259,117</u>	<u>63,685</u>	<u>38,848</u>	<u>10,043,217</u>	<u>295,558</u>
<u>\$ 1,458,791</u>	<u>\$ 21,203,003</u>	<u>\$ 12,343,848</u>	<u>\$ 274,597</u>	<u>\$ 145,332</u>	<u>\$ 11,440,023</u>	<u>\$ 295,558</u>

*(Continued)*

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
November 30, 2013

### Capital Projects Funds (Continued)

	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
<b>Assets</b>						
Cash and Investments	\$ 662,885	\$ 2,597,486	\$ 344,888	\$ 505,755	\$ 1,426,441	\$ 2,188,349
Interest Receivable	298	1,176	110	229	647	994
Intergovernmental Receivable	-	-	-	-	-	-
Loans Receivable	-	-	-	-	-	-
Other Receivables	7,120	594	-	-	1,249	-
Due from Other Funds	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-
Total Assets	\$ 670,303	\$ 2,599,256	\$ 344,998	\$ 505,984	\$ 1,428,337	\$ 2,189,343
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>						
<b>Liabilities</b>						
Accounts Payable	\$ -	\$ 1,042,386	\$ 4,534	\$ -	\$ -	\$ -
Accrued Payroll	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Total Liabilities	-	1,042,386	4,534	-	-	-
<b>Deferred Inflows of Resources</b>						
Deferred Other Revenue	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
<b>Fund Balances</b>						
Nonspendable	-	-	-	-	-	-
Restricted	472,239	1,271,301	190,686	349,606	1,205,996	2,012,358
Committed	-	-	-	-	-	-
Assigned	198,064	285,569	149,778	156,378	222,341	176,985
Unassigned	-	-	-	-	-	-
Total Fund Balances	670,303	1,556,870	340,464	505,984	1,428,337	2,189,343
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 670,303	\$ 2,599,256	\$ 344,998	\$ 505,984	\$ 1,428,337	\$ 2,189,343

					Permanent Fund	
West Central Impact Fees Fund	North Impact Fees Fund	Central Impact Fees Fund	South Impact Fees Fund	Total Nonmajor Capital Projects Funds	Working Cash Fund	Total Nonmajor Governmental Funds
\$ 16,053	\$ 1,194,726	\$ 602,589	\$ 476,527	\$ 33,901,940	\$ 2,993,613	\$ 134,022,863
7	549	271	215	13,692	1,381	55,719
-	-	31,630	64,377	219,612	-	2,870,956
-	-	-	-	-	-	6,122,556
297	-	-	-	115,744	26,272	827,298
-	-	-	-	373,832	59,580	1,401,422
-	-	-	-	-	-	92,500
<u>\$ 16,357</u>	<u>\$ 1,195,275</u>	<u>\$ 634,490</u>	<u>\$ 541,119</u>	<u>\$ 34,624,820</u>	<u>\$ 3,080,846</u>	<u>\$ 145,393,314</u>
\$ -	\$ -	\$ -	\$ 68,615	\$ 2,734,865	\$ -	\$ 4,750,315
-	-	-	-	-	-	2,840,901
-	-	-	-	106,484	-	1,747,166
-	-	-	-	-	-	478,791
-	-	-	68,615	2,841,349	-	9,817,173
-	-	-	-	73,119	-	689,274
-	-	-	-	73,119	-	689,274
-	-	-	-	-	1,150,000	1,242,500
-	1,172,677	622,333	463,188	15,203,984	-	68,863,354
-	-	-	-	-	-	31,323,291
16,357	22,598	12,157	9,316	16,506,368	1,930,846	33,935,045
-	-	-	-	-	-	(477,323)
<u>16,357</u>	<u>1,195,275</u>	<u>634,490</u>	<u>472,504</u>	<u>31,710,352</u>	<u>3,080,846</u>	<u>134,886,867</u>
<u>\$ 16,357</u>	<u>\$ 1,195,275</u>	<u>\$ 634,490</u>	<u>\$ 541,119</u>	<u>\$ 34,624,820</u>	<u>\$ 3,080,846</u>	<u>\$ 145,393,314</u>

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2013

### Special Revenue Funds

	Insurance Liability Fund	County Automation Fund	Geographic Information Systems Fund	Illinois Municipal Retirement Fund	Social Security Fund
<b>Revenues</b>					
Property Tax	\$ 3,281,142	\$ -	\$ -	\$ 7,026,070	\$ 3,360,073
Other Taxes	4,450	-	-	7,373	3,905
Licenses and Permits	-	-	-	-	-
Grants	-	-	-	-	-
Charges for Services	-	7,182	1,424,826	-	-
Fines	-	-	-	-	-
Reimbursements	65,065	-	-	-	-
Interest	5,988	50	3,842	8,021	3,638
Miscellaneous	63	-	-	-	-
Total Revenues	3,356,708	7,232	1,428,668	7,041,464	3,367,616
<b>Expenditures</b>					
Current:					
General Government	1,163,293	-	1,081,656	7,905,752	3,336,027
Public Service and Records	-	-	-	-	-
Judicial	755,752	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	1,203	-	10,366	-	-
Total Expenditures	1,920,248	-	1,092,022	7,905,752	3,336,027
Excess (Deficiency) of Revenues Over Expenditures	1,436,460	7,232	336,646	( 864,288)	31,589
<b>Other Financing Sources (Uses)</b>					
Issuance of Bonds	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-
Insurance Recovery	518,536	-	-	-	-
Transfer to Bond Escrow Agent	-	-	-	-	-
Transfers In	1,028	-	-	1,657,109	57,524
Transfers Out	-	-	( 14,281)	-	-
Total Other Financing Sources (Uses)	519,564	-	( 14,281)	1,657,109	57,524
Net Change in Fund Balances	1,956,024	7,232	322,365	792,821	89,113
<b>Fund Balances (Deficit), Beginning of Year</b>	4,772,403	29,691	2,336,676	6,143,121	3,541,176
<b>Fund Balances (Deficit), End of Year</b>	\$ 6,728,427	\$ 36,923	\$ 2,659,041	\$ 6,935,942	\$ 3,630,289

Riverboat Fund	Public Safety Sales Tax Fund	Transit Sales Tax Contingency Fund	Judicial Technology Sales Tax Fund	Tax Sale Automation Fund	Vital Records Automation Fund	Recorder's Automation Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,392,171	464,057	928,114	-	-	-
-	-	-	-	-	-	-
-	-	-	-	46,581	141,246	391,694
-	-	-	-	-	-	-
1,182	112,410	-	-	-	-	-
22,016	4,066	3,251	1,125	745	99	901
4,419,433	-	-	-	8,526	-	122,709
<u>4,442,631</u>	<u>1,508,647</u>	<u>467,308</u>	<u>929,239</u>	<u>55,852</u>	<u>141,345</u>	<u>515,304</u>
1,610,516	-	-	-	-	-	-
-	-	-	-	11,483	155,230	481,631
-	-	-	119,529	-	-	-
-	538,569	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	627,532	-	-	7,407	27,384	107,004
<u>1,610,516</u>	<u>1,166,101</u>	<u>-</u>	<u>119,529</u>	<u>18,890</u>	<u>182,614</u>	<u>588,635</u>
<u>2,832,115</u>	<u>342,546</u>	<u>467,308</u>	<u>809,710</u>	<u>36,962</u>	<u>( 41,269)</u>	<u>( 73,331)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,450,000	-	-	-
( 3,628,955)	( 1,450,000)	-	-	-	-	-
( 3,628,955)	( 1,450,000)	-	1,450,000	-	-	-
( 796,840)	( 1,107,454)	467,308	2,259,710	36,962	( 41,269)	( 73,331)
<u>14,196,901</u>	<u>2,694,524</u>	<u>2,065,032</u>	<u>301,820</u>	<u>493,043</u>	<u>52,094</u>	<u>689,843</u>
<u>\$ 13,400,061</u>	<u>\$ 1,587,070</u>	<u>\$ 2,532,340</u>	<u>\$ 2,561,530</u>	<u>\$ 530,005</u>	<u>\$ 10,825</u>	<u>\$ 616,512</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2013

### Special Revenue Funds (Continued)

	Rental Housing Support Surcharge Fund	Children's Waiting Room Fund	DUI Fund	Court Automation Fund	Court Document Storage Fund
<b>Revenues</b>					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	-	-	-	-
Charges for Services	14,570	94,000	-	1,193,137	-
Fines	-	-	10,696	-	1,107,235
Reimbursements	-	-	-	-	-
Interest	81	294	32	899	686
Miscellaneous	-	-	-	-	-
Total Revenues	14,651	94,294	10,728	1,194,036	1,107,921
<b>Expenditures</b>					
Current:					
General Government	-	-	-	-	-
Public Service and Records	35,034	-	-	-	-
Judicial	-	127,753	-	1,151,998	1,084,625
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	-	-	32,042	7,498
Total Expenditures	35,034	127,753	-	1,184,040	1,092,123
Excess (Deficiency) of Revenues Over Expenditures	( 20,383)	( 33,459)	10,728	9,996	15,798
<b>Other Financing Sources (Uses)</b>					
Issuance of Bonds	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-
Insurance Recovery	-	-	-	-	-
Transfer to Bond Escrow Agent	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	( 20,383)	( 33,459)	10,728	9,996	15,798
<b>Fund Balances (Deficit), Beginning of Year</b>	47,960	197,016	15,103	563,242	476,786
<b>Fund Balances (Deficit), End of Year</b>	\$ 27,577	\$ 163,557	\$ 25,831	\$ 573,238	\$ 492,584



Child Support Fund	Circuit Clerk Administrative Services Fund	Circuit Clerk Electronic Citation Fund	Title IV-D Child Support Fund	Drug Prosecution Fund	Victim Coordinator Services Program Fund	Auto Theft Task Force Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
32,079	-	-	742,589	107,967	103,396	17,006
117,743	312,073	125,606	-	-	-	-
-	-	-	-	51,923	-	-
-	-	-	-	-	-	-
109	299	65	-	-	-	62
-	-	-	-	-	-	-
<u>149,931</u>	<u>312,372</u>	<u>125,671</u>	<u>742,589</u>	<u>159,890</u>	<u>103,396</u>	<u>17,068</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
171,107	267,611	101,003	760,009	342,482	143,494	58,113
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>171,107</u>	<u>267,611</u>	<u>101,003</u>	<u>760,009</u>	<u>342,482</u>	<u>143,494</u>	<u>58,113</u>
( 21,176)	44,761	24,668	( 17,420)	( 182,592)	( 40,098)	( 41,045)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	22,630	178,884	53,597	26,286
-	-	-	-	-	-	-
-	-	-	22,630	178,884	53,597	26,286
( 21,176)	44,761	24,668	5,210	( 3,708)	13,499	( 14,759)
<u>97,658</u>	<u>193,601</u>	<u>46,114</u>	<u>299,856</u>	<u>438,140</u>	<u>103,284</u>	<u>48,065</u>
<u>\$ 76,482</u>	<u>\$ 238,362</u>	<u>\$ 70,782</u>	<u>\$ 305,066</u>	<u>\$ 434,432</u>	<u>\$ 116,783</u>	<u>\$ 33,306</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2013

### Special Revenue Funds (Continued)

	<u>Weed and Seed Fund</u>	<u>Child Advocacy Center Fund</u>	<u>Equitable Sharing Program Fund</u>	<u>State's Attorney Records Automation Fund</u>	<u>Law Library Fund</u>
<b>Revenues</b>					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	91,536	-	-	-
Charges for Services	-	455,751	-	36,566	251,138
Fines	-	-	-	-	126
Reimbursements	-	32,083	-	-	3,095
Interest	-	242	210	-	283
Miscellaneous	-	-	15,037	-	-
Total Revenues	<u>-</u>	<u>579,612</u>	<u>15,247</u>	<u>36,566</u>	<u>254,642</u>
<b>Expenditures</b>					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	-	848,724	3,519	-	386,494
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	-	17,902	-	4,029
Total Expenditures	<u>-</u>	<u>848,724</u>	<u>21,421</u>	<u>-</u>	<u>390,523</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>( 269,112)</u>	<u>( 6,174)</u>	<u>36,566</u>	<u>( 135,881)</u>
<b>Other Financing Sources (Uses)</b>					
Issuance of Bonds	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-
Insurance Recovery	-	-	-	-	-
Transfer to Bond Escrow Agent	-	-	-	-	-
Transfers In	-	454,400	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>454,400</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>-</u>	<u>185,288</u>	<u>( 6,174)</u>	<u>36,566</u>	<u>( 135,881)</u>
<b>Fund Balances (Deficit), Beginning of Year</b>	<u>32,240</u>	<u>122,226</u>	<u>128,927</u>	<u>7,758</u>	<u>198,670</u>
<b>Fund Balances (Deficit), End of Year</b>	<u>\$ 32,240</u>	<u>\$ 307,514</u>	<u>\$ 122,753</u>	<u>\$ 44,324</u>	<u>\$ 62,789</u>

<b>Court Security Fund</b>	<b>Arrestees' Medical Costs Fund</b>	<b>Kane Comm Fund</b>	<b>Probation Services Fund</b>	<b>Substance Abuse Screening Fund</b>	<b>Drug Court Special Resources Fund</b>	<b>Juvenile Drug Court Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,423,766	26,159	674,806	1,113,491	75,124	109,754	47,038
-	-	-	-	-	-	-
-	-	474,258	36,394	-	-	-
872	34	-	-	303	591	194
-	-	-	-	-	-	-
<u>1,424,638</u>	<u>26,193</u>	<u>1,149,064</u>	<u>1,149,885</u>	<u>75,427</u>	<u>110,345</u>	<u>47,232</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,859,911	22,126	1,622,626	1,145,298	40,712	689,570	120,002
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	10,095	12,949	-	-	-
<u>1,859,911</u>	<u>22,126</u>	<u>1,632,721</u>	<u>1,158,247</u>	<u>40,712</u>	<u>689,570</u>	<u>120,002</u>
( 435,273)	4,067	( 483,657)	( 8,362)	34,715	( 579,225)	( 72,770)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
104,869	-	677,000	-	-	688,039	111,894
-	-	-	( 229,440)	-	-	-
<u>104,869</u>	<u>-</u>	<u>677,000</u>	<u>( 229,440)</u>	<u>-</u>	<u>688,039</u>	<u>111,894</u>
( 330,404)	4,067	193,343	( 237,802)	34,715	108,814	39,124
<u>548,313</u>	<u>15,085</u>	<u>487,455</u>	<u>2,049,631</u>	<u>184,913</u>	<u>380,629</u>	<u>107,286</u>
<u>\$ 217,909</u>	<u>\$ 19,152</u>	<u>\$ 680,798</u>	<u>\$ 1,811,829</u>	<u>\$ 219,628</u>	<u>\$ 489,443</u>	<u>\$ 146,410</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2013

### Special Revenue Funds (Continued)

	Probation Victim Services Fund	Coroner Administration Fund	Animal Control Fund	County Highway Fund	County Bridge Fund
<b>Revenues</b>					
Property Tax	\$ -	\$ -	\$ -	\$ 4,977,672	\$ 310,636
Other Taxes	-	-	-	5,896	317
Licenses and Permits	-	-	-	258,707	-
Grants	-	-	-	-	-
Charges for Services	12,396	89,088	781,761	29,637	-
Fines	-	-	1,687	-	-
Reimbursements	-	-	9,750	220,608	2,085
Interest	36	192	416	13,117	943
Miscellaneous	-	-	2,046	2,026	-
Total Revenues	<u>12,432</u>	<u>89,280</u>	<u>795,660</u>	<u>5,507,663</u>	<u>313,981</u>
<b>Expenditures</b>					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	21,076	43,041	669,022	-	-
Highways and Streets	-	-	-	4,259,894	345,075
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	41,158	8,417	532,410	-
Total Expenditures	<u>21,076</u>	<u>84,199</u>	<u>677,439</u>	<u>4,792,304</u>	<u>345,075</u>
Excess (Deficiency) of Revenues Over Expenditures	( 8,644)	5,081	118,221	715,359	( 31,094)
<b>Other Financing Sources (Uses)</b>					
Issuance of Bonds	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-
Insurance Recovery	-	-	-	-	-
Transfer to Bond Escrow Agent	-	-	-	-	-
Transfers In	-	-	6,104	75,199	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>6,104</u>	<u>75,199</u>	<u>-</u>
Net Change in Fund Balances	( 8,644)	5,081	124,325	790,558	( 31,094)
<b>Fund Balances (Deficit), Beginning of Year</b>	<u>13,146</u>	<u>127,709</u>	<u>( 547,006)</u>	<u>9,940,262</u>	<u>597,982</u>
<b>Fund Balances (Deficit), End of Year</b>	<u>\$ 4,502</u>	<u>\$ 132,790</u>	<u>(\$ 422,681)</u>	<u>\$ 10,730,820</u>	<u>\$ 566,888</u>

<b>Motor Fuel Tax Fund</b>	<b>County Highway Matching Fund</b>	<b>County Health Fund</b>	<b>Kane Kares Fund</b>	<b>Veterans' Commission Fund</b>	<b>Community Development Block Grant Fund</b>	<b>Home Program Fund</b>
\$ -	\$ 64,740	\$ 1,959,454	\$ -	\$ 303,460	\$ -	\$ -
6,502,366	82	2,320	-	361	-	-
-	-	1,131,202	-	-	-	-
1,007,256	-	1,860,826	476,215	-	706,542	689,134
-	-	89,295	-	-	-	-
-	-	-	-	-	-	-
122,149	-	19,012	-	-	19,767	-
8,349	-	4,583	408	716	-	-
973	-	1,219	15	1,075	-	122,598
<u>7,641,093</u>	<u>64,822</u>	<u>5,067,911</u>	<u>476,638</u>	<u>305,612</u>	<u>726,309</u>	<u>811,732</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,503,922	63,175	-	-	-	-	-
-	-	4,787,112	620,841	289,551	-	-
-	-	-	-	-	-	-
-	-	-	-	-	676,278	711,040
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,503,922</u>	<u>63,175</u>	<u>4,787,112</u>	<u>620,841</u>	<u>289,551</u>	<u>676,278</u>	<u>711,040</u>
<u>4,137,171</u>	<u>1,647</u>	<u>280,799</u>	<u>( 144,203)</u>	<u>16,061</u>	<u>50,031</u>	<u>100,692</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	304,000	-	-	-
( 3,493,612)	-	-	-	-	-	-
( 3,493,612)	-	-	304,000	-	-	-
643,559	1,647	280,799	159,797	16,061	50,031	100,692
<u>11,210,851</u>	<u>67,837</u>	<u>2,895,469</u>	<u>236,391</u>	<u>581,121</u>	<u>( 8,139)</u>	<u>4,654</u>
<u>\$ 11,854,410</u>	<u>\$ 69,484</u>	<u>\$ 3,176,268</u>	<u>\$ 396,188</u>	<u>\$ 597,182</u>	<u>\$ 41,892</u>	<u>\$ 105,346</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2013

### Special Revenue Funds (Continued)

	Unincorporated Stormwater Management Fund	Homeless Management Information Systems Fund	OCR & Recovery Act Programs Fund	Quality of Kane Grants Fund	Neighborhood Stabilization Program Fund
<b>Revenues</b>					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	101,471	1,941,633	37,000	-
Charges for Services	-	-	-	-	-
Fines	-	-	-	-	-
Reimbursements	-	-	-	-	277,079
Interest	169	-	-	39	-
Miscellaneous	-	-	-	-	-
Total Revenues	169	101,471	1,941,633	37,039	277,079
<b>Expenditures</b>					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	83,115	1,919,221	70,658	22,325
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	18,356	-	-	-
Total Expenditures	-	101,471	1,919,221	70,658	22,325
Excess (Deficiency) of Revenues Over Expenditures	169	-	22,412	( 33,619)	254,754
<b>Other Financing Sources (Uses)</b>					
Issuance of Bonds	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-
Insurance Recovery	-	-	-	-	-
Transfer to Bond Escrow Agent	-	-	-	-	-
Transfers In	-	-	32,158	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	32,158	-	-
Net Change in Fund Balances	169	-	54,570	( 33,619)	254,754
<b>Fund Balances (Deficit), Beginning of Year</b>	109,821	-	( 101,732)	34,739	342,633
<b>Fund Balances (Deficit), End of Year</b>	\$ 109,990	\$ -	(\$ 47,162)	\$ 1,120	\$ 597,387

<b>Stormwater Management Planning Fund</b>	<b>Farmland Preservation Fund</b>	<b>Kane County Department of Employment and Education Fund</b>	<b>Kane Law Enforcement Fund</b>	<b>Mill Creek Special Service Area Fund</b>	<b>Marriage Fees Fund</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ -	\$ -	\$ -	\$ -	\$ 678,664	\$ -	\$ 21,961,911
-	-	-	-	-	-	9,311,412
-	-	-	-	-	-	1,389,909
150	-	4,571,846	-	-	-	12,486,646
-	-	-	-	-	12,810	9,097,238
-	-	-	18,125	-	-	1,189,792
5,050	-	-	-	-	-	1,399,987
1,973	3,480	-	360	1,433	4	95,216
-	-	-	-	-	-	4,695,720
<u>7,173</u>	<u>3,480</u>	<u>4,571,846</u>	<u>18,485</u>	<u>680,097</u>	<u>12,814</u>	<u>61,627,831</u>
-	1,580	-	-	669,588	-	15,768,412
-	-	4,579,326	-	-	-	5,262,704
-	-	-	-	-	12,358	6,334,571
-	-	-	117,156	-	-	6,889,109
-	-	-	-	-	-	8,172,066
-	-	-	-	-	-	5,697,504
127,790	-	-	-	-	-	127,790
-	-	-	-	-	-	3,482,637
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,465,752
<u>127,790</u>	<u>1,580</u>	<u>4,579,326</u>	<u>117,156</u>	<u>669,588</u>	<u>12,358</u>	<u>53,200,545</u>
( 120,617)	1,900	( 7,480)	( 98,671)	10,509	456	8,427,286
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	518,536
-	-	-	-	-	-	-
119,946	-	-	-	-	-	6,020,667
-	-	-	-	( 15,000)	-	( 8,831,288)
<u>119,946</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 15,000)</u>	<u>-</u>	<u>( 2,292,085)</u>
( 671)	1,900	( 7,480)	( 98,671)	( 4,491)	456	6,135,201
<u>1,260,274</u>	<u>2,075,054</u>	<u>-</u>	<u>265,414</u>	<u>1,000,295</u>	<u>4,197</u>	<u>74,217,254</u>
<u>\$ 1,259,603</u>	<u>\$ 2,076,954</u>	<u>(\$ 7,480)</u>	<u>\$ 166,743</u>	<u>\$ 995,804</u>	<u>\$ 4,653</u>	<u>\$ 80,352,455</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2013

### Debt Service Funds

	Juvenile Bonds Pledge Revenues Fund	Capital Improvement Debt Service Fund	Motor Fuel Tax Debt Service Fund	Transit Sales Tax Debt Service Fund	Recovery Zone Bond Debt Service Fund
<b>Revenues</b>					
Property Tax	\$ -	\$ 1,003,288	\$ -	\$ -	\$ -
Other Taxes	-	1,192	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines	-	-	-	-	-
Reimbursements	-	-	-	184,537	298,090
Interest	87	2,146	5,728	13,948	1,374
Miscellaneous	-	-	-	-	-
Total Revenues	87	1,006,626	5,728	198,485	299,464
<b>Expenditures</b>					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	1,746,100	975,000	2,215,000	7,995,000	615,000
Interest and Fees	60,677	22,488	1,223,988	547,590	265,485
Capital Outlay	-	-	-	-	-
Total Expenditures	1,806,777	997,488	3,438,988	8,542,590	880,485
Excess (Deficiency) of Revenues Over Expenditures	( 1,806,690)	9,138	( 3,433,260)	( 8,344,105)	( 581,021)
<b>Other Financing Sources (Uses)</b>					
Issuance of Bonds	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-
Insurance Recovery	-	-	-	-	-
Transfer to Bond Escrow Agent	-	-	-	-	-
Transfers In	-	-	3,493,612	8,423,966	106,405
Transfers Out	( 477)	-	-	-	-
Total Other Financing Sources (Uses)	( 477)	-	3,493,612	8,423,966	106,405
Net Change in Fund Balances	( 1,807,167)	9,138	60,352	79,861	( 474,616)
<b>Fund Balances (Deficit), Beginning of Year</b>	1,807,167	1,237,036	2,857,340	8,311,277	6,204,035
<b>Fund Balances (Deficit), End of Year</b>	\$ -	\$ 1,246,174	\$ 2,917,692	\$ 8,391,138	\$ 5,729,419



**Capital Projects Funds**

<b>JJC/AJC Refunding Debt Service Fund</b>	<b>Total Nonmajor Debt Service Funds</b>	<b>Capital Projects Fund</b>	<b>Capital Improvement Bond Construction Fund</b>	<b>Recovery Zone Bond Construction Fund</b>	<b>Transportation Capital Fund</b>	<b>Aurora Area Impact Fees Fund</b>
\$ -	\$ 1,003,288	\$ -	\$ -	\$ 18,111	\$ -	\$ -
-	1,192	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	47,461
-	482,627	-	-	-	643,176	-
1,391	24,674	12,213	840	43	26,348	394
-	-	-	-	-	-	-
<u>1,391</u>	<u>1,511,781</u>	<u>12,213</u>	<u>840</u>	<u>18,154</u>	<u>669,524</u>	<u>47,855</u>
402,817	402,817	102,244	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,079,323	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	13,546,100	-	-	-	-	-
161,610	2,281,838	-	-	-	-	-
-	-	232,289	560,276	-	5,625,922	-
<u>564,427</u>	<u>16,230,755</u>	<u>334,533</u>	<u>560,276</u>	<u>-</u>	<u>6,705,245</u>	<u>-</u>
( 563,036)	( 14,718,974)	( 322,320)	( 559,436)	18,154	( 6,035,721)	47,855
27,225,000	27,225,000	-	-	-	-	-
1,812,684	1,812,684	-	-	-	-	-
-	-	-	-	-	-	-
( 28,625,267)	( 28,625,267)	-	-	-	-	-
1,609,410	13,633,393	3,700,000	-	790	-	-
-	( 477)	-	-	( 37,513)	-	( 2,373)
<u>2,021,827</u>	<u>14,045,333</u>	<u>3,700,000</u>	<u>-</u>	<u>( 36,723)</u>	<u>-</u>	<u>( 2,373)</u>
1,458,791	( 673,641)	3,377,680	( 559,436)	( 18,569)	( 6,035,721)	45,482
-	20,416,855	8,881,437	623,121	57,417	16,078,938	250,076
<u>\$ 1,458,791</u>	<u>\$ 19,743,214</u>	<u>\$ 12,259,117</u>	<u>\$ 63,685</u>	<u>\$ 38,848</u>	<u>\$ 10,043,217</u>	<u>\$ 295,558</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2013

### Capital Projects Funds (Continued)

	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
<b>Revenues</b>						
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Charges for Services	201,588	126,301	51,360	74,135	305,940	187,108
Fines	-	-	-	-	-	-
Reimbursements	-	-	104,063	-	-	5,500
Interest	791	3,851	384	658	2,002	3,305
Miscellaneous	-	442	-	-	904	-
Total Revenues	<u>202,379</u>	<u>130,594</u>	<u>155,807</u>	<u>74,793</u>	<u>308,846</u>	<u>195,913</u>
<b>Expenditures</b>						
Current:						
General Government	-	-	-	-	-	-
Public Service and Records	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Highways and Streets	-	-	75,751	-	-	-
Health and Welfare	-	-	-	-	-	-
Environment and Conservation	-	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fees	-	-	-	-	-	-
Capital Outlay	<u>2,233</u>	<u>1,042,387</u>	<u>875</u>	<u>-</u>	<u>-</u>	<u>11,779</u>
Total Expenditures	<u>2,233</u>	<u>1,042,387</u>	<u>76,626</u>	<u>-</u>	<u>-</u>	<u>11,779</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>200,146</u>	<u>( 911,793)</u>	<u>79,181</u>	<u>74,793</u>	<u>308,846</u>	<u>184,134</u>
<b>Other Financing Sources (Uses)</b>						
Issuance of Bonds	-	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-	-
Insurance Recovery	-	-	-	-	-	-
Transfer to Bond Escrow Agent	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	<u>( 10,079)</u>	<u>( 6,337)</u>	<u>( 2,568)</u>	<u>( 3,707)</u>	<u>( 7,405)</u>	<u>( 9,355)</u>
Total Other Financing Sources (Uses)	<u>( 10,079)</u>	<u>( 6,337)</u>	<u>( 2,568)</u>	<u>( 3,707)</u>	<u>( 7,405)</u>	<u>( 9,355)</u>
Net Change in Fund Balances	190,067	( 918,130)	76,613	71,086	301,441	174,779
<b>Fund Balances (Deficit), Beginning of Year</b>	<u>480,236</u>	<u>2,475,000</u>	<u>263,851</u>	<u>434,898</u>	<u>1,126,896</u>	<u>2,014,564</u>
<b>Fund Balances (Deficit), End of Year</b>	<u>\$ 670,303</u>	<u>\$ 1,556,870</u>	<u>\$ 340,464</u>	<u>\$ 505,984</u>	<u>\$ 1,428,337</u>	<u>\$ 2,189,343</u>

					Permanent Fund	
West Central Impact Fees Fund	North Impact Fees Fund	Central Impact Fees Fund	South Impact Fees Fund	Total Nonmajor Capital Projects Funds	Working Cash Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 18,111	\$ -	\$ 22,983,310
-	-	-	-	-	-	9,312,604
-	-	-	-	-	-	1,389,909
-	-	-	-	-	-	12,486,646
4,158	467,952	42,633	152,736	1,661,372	-	10,758,610
-	-	-	-	-	-	1,189,792
-	-	31,630	153,392	937,761	-	2,820,375
17	1,347	951	501	53,645	4,698	178,233
-	-	13	-	1,359	-	4,697,079
<u>4,175</u>	<u>469,299</u>	<u>75,227</u>	<u>306,629</u>	<u>2,672,248</u>	<u>4,698</u>	<u>65,816,558</u>
-	-	-	-	102,244	-	16,273,473
-	-	-	-	-	-	5,262,704
-	-	-	-	-	-	6,334,571
-	-	-	-	-	-	6,889,109
-	-	39,537	260,355	1,454,966	-	9,627,032
-	-	-	-	-	-	5,697,504
-	-	-	-	-	-	127,790
-	-	-	-	-	-	3,482,637
-	-	-	-	-	-	13,546,100
-	-	-	-	-	-	2,281,838
-	-	-	-	7,475,761	-	8,941,513
-	-	39,537	260,355	9,032,971	-	78,464,271
<u>4,175</u>	<u>469,299</u>	<u>35,690</u>	<u>46,274</u>	<u>( 6,360,723)</u>	<u>4,698</u>	<u>( 12,647,713)</u>
-	-	-	-	-	-	27,225,000
-	-	-	-	-	-	1,812,684
-	-	-	-	-	-	518,536
-	-	-	-	-	-	( 28,625,267)
-	-	-	-	3,700,790	-	23,354,850
<u>( 208)</u>	<u>( 23,398)</u>	<u>( 2,132)</u>	<u>( 7,637)</u>	<u>( 112,712)</u>	<u>-</u>	<u>( 8,944,477)</u>
<u>( 208)</u>	<u>( 23,398)</u>	<u>( 2,132)</u>	<u>( 7,637)</u>	<u>3,588,078</u>	<u>-</u>	<u>15,341,326</u>
3,967	445,901	33,558	38,637	( 2,772,645)	4,698	2,693,613
<u>12,390</u>	<u>749,374</u>	<u>600,932</u>	<u>433,867</u>	<u>34,482,997</u>	<u>3,076,148</u>	<u>132,193,254</u>
<u>\$ 16,357</u>	<u>\$ 1,195,275</u>	<u>\$ 634,490</u>	<u>\$ 472,504</u>	<u>\$ 31,710,352</u>	<u>\$ 3,080,846</u>	<u>\$ 134,886,867</u>

## KANE COUNTY, ILLINOIS

Insurance Liability Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Property Tax	\$ 3,303,036	\$ 3,281,142	(\$ 21,894)
Other Taxes	-	4,450	4,450
Reimbursements	25,000	65,065	40,065
Interest	10,000	5,988	( 4,012)
Miscellaneous	-	63	63
Total Revenues	<u>3,338,036</u>	<u>3,356,708</u>	<u>18,672</u>
<b>Expenditures</b>			
General Government			
Personnel Services			
Salaries and Wages	129,391	119,520	9,871
Benefits			
Healthcare Contribution	21,346	13,188	8,158
Dental Contribution	870	561	309
FICA/SS Contribution	9,953	8,620	1,333
IMRF Contribution	14,846	13,223	1,623
Total Benefits	<u>47,015</u>	<u>35,592</u>	<u>11,423</u>
Contractual Services			
Project Administration Services	180,000	110,899	69,101
Contractual/Consulting Services	265,239	168,834	96,405
Liability Insurance	434,834	215,585	219,249
Workers Compensation	1,108,285	484,485	623,800
Unemployment Claims	275,056	27,618	247,438
Conferences and Meetings	500	-	500
Employee Training	2,700	448	2,252
General Association Dues	450	-	450
Total Contractual Services	<u>2,267,064</u>	<u>1,007,869</u>	<u>1,259,195</u>
Commodities			
Office Supplies	300	137	163
Operating Supplies	100	-	100
Computer Related Supplies	200	175	25
Total Commodities	<u>600</u>	<u>312</u>	<u>288</u>
Total General Government	<u>2,444,070</u>	<u>1,163,293</u>	<u>1,280,777</u>
Judicial			
Personnel Services			
Salaries and Wages	461,159	443,534	17,625
Benefits			
Healthcare Contribution	79,763	55,869	23,894
Dental Contribution	3,063	2,087	976
FICA/SS Contribution	35,279	31,783	3,496
IMRF Contribution	52,618	47,577	5,041
Total Benefits	<u>170,723</u>	<u>137,316</u>	<u>33,407</u>

(Continued)

## KANE COUNTY, ILLINOIS

Insurance Liability Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Contractual Services</b>			
Legal Services	\$ 192,785	\$ 134,041	\$ 58,744
Trials and Costs of Hearing	24,820	1,560	23,260
Repairs and Maintenance - Copiers	1,000	1,991	( 991)
Liability Insurance	11,068	11,068	-
Workers Compensation	9,223	9,223	-
Unemployment Claims	1,291	1,291	-
General Printing	500	-	500
Legal Printing	500	-	500
Conferences and Meetings	2,000	1,144	856
Employee Training	7,520	6,431	1,089
Employee Mileage Expenditures	500	685	( 185)
General Association Dues	3,075	2,238	837
Total Contractual Services	254,282	169,672	84,610
<b>Commodities</b>			
Office Supplies	500	392	108
Books and Subscriptions	5,500	4,838	662
Total Commodities	6,000	5,230	770
Total Judicial	892,164	755,752	136,412
<b>Capital Outlay</b>			
Computers	300	-	300
Printers	1,200	-	1,200
Office Equipment	1,330	1,203	127
Total Capital Outlay	2,830	1,203	1,627
Total Expenditures	3,339,064	1,920,248	1,418,816
Excess (Deficiency) of Revenues Over Expenditures	( 1,028)	1,436,460	1,435,432
<b>Other Financing Sources (Uses)</b>			
Insurance Recovery	-	518,536	518,536
Transfers In	1,028	1,028	-
Total Other Financing Sources (Uses)	1,028	519,564	518,536
Net Change in Fund Balance	\$ -	1,956,024	\$ 1,956,024
<b>Fund Balance at Beginning of Year</b>		4,772,403	
<b>Fund Balance at End of Year</b>		\$ 6,728,427	

# KANE COUNTY, ILLINOIS

County Automation Fund  
Schedule of Revenues and Changes in Fund Balance  
Budget and Actual  
For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Charges for Services	\$ 2,000	\$ 7,182	\$ 5,182
Interest	<u>100</u>	<u>50</u>	<u>( 50)</u>
Total Revenues	<u>2,100</u>	<u>7,232</u>	<u>5,132</u>
Net Change in Fund Balance	<u>\$ 2,100</u>	7,232	<u>\$ 5,132</u>
<b>Fund Balance at Beginning of Year</b>		<u>29,691</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 36,923</u>	

## KANE COUNTY, ILLINOIS

Geographic Information Systems Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Charges for Services	\$ 1,300,500	\$ 1,424,826	\$ 124,326
Interest	13,000	3,842	( 9,158)
Total Revenues	<u>1,313,500</u>	<u>1,428,668</u>	<u>115,168</u>
<b>Expenditures</b>			
General Government			
Personnel Services			
Salaries and Wages	511,055	486,686	24,369
Overtime Salaries	5,150	102	5,048
Total Personnel Services	<u>516,205</u>	<u>486,788</u>	<u>29,417</u>
Benefits			
Healthcare Contribution	76,836	76,577	259
Dental Contribution	3,005	3,143	( 138)
FICA/SS Contribution	40,663	35,849	4,814
IMRF Contribution	60,648	53,415	7,233
Total Benefits	<u>181,152</u>	<u>168,984</u>	<u>12,168</u>
Contractual Services			
Contractual/Consulting Services	221,066	167,119	53,947
Repairs and Maintenance - Computers	224,400	204,859	19,541
Liability Insurance	12,757	12,757	-
Workers Compensation	10,631	10,631	-
Unemployment Claims	1,489	1,489	-
Mapping	1,070	-	1,070
Conferences and Meetings	12,000	6,006	5,994
Employee Training	10,000	4,914	5,086
Employee Mileage Expenditures	500	-	500
General Association Dues	1,862	1,762	100
Total Contractual Services	<u>495,775</u>	<u>409,537</u>	<u>86,238</u>
Commodities			
Office Supplies	1,000	1,989	( 989)
Computer Related Supplies	16,200	3,263	12,937
Books and Subscriptions	5,000	4,824	176
Computer Software - Non-Capital	2,500	-	2,500
Computer Hardware - Non-Capital	2,500	2,249	251
Telephone	4,000	4,022	( 22)
Total Commodities	<u>31,200</u>	<u>16,347</u>	<u>14,853</u>
Total General Government	<u>1,224,332</u>	<u>1,081,656</u>	<u>142,676</u>
Capital Outlay			
Computers	82,338	1,834	80,504
Computer Software - Capital	34,000	5,322	28,678
Printers	6,000	1,397	4,603
Office Furniture	3,000	1,813	1,187
Total Capital Outlay	<u>125,338</u>	<u>10,366</u>	<u>114,972</u>

(Continued)

## KANE COUNTY, ILLINOIS

Geographic Information Systems Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Total Expenditures	\$ 1,349,670	\$ 1,092,022	\$ 257,648
Excess (Deficiency) of Revenues Over Expenditures	( 36,170)	336,646	300,476
<b>Other Financing Sources (Uses)</b>			
Transfers Out	( 14,281)	( 14,281)	-
Total Other Financing Sources (Uses)	( 14,281)	( 14,281)	-
Net Change in Fund Balance	(\$ 50,451)	322,365	\$ 372,816
<b>Fund Balance at Beginning of Year</b>		2,336,676	
<b>Fund Balance at End of Year</b>		\$ 2,659,041	



## KANE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 7,072,882	\$ 7,026,070	(\$ 46,812)
Other Taxes	-	7,373	7,373
Interest	12,000	8,021	( 3,979)
Total Revenues	7,084,882	7,041,464	( 43,418)
<b>Expenditures</b>			
General Government			
Benefits			
IMRF Contribution	4,732,287	4,342,924	389,363
SLEP Contribution	3,909,704	3,562,828	346,876
Total Expenditures	8,641,991	7,905,752	736,239
Excess (Deficiency) of Revenues Over Expenditures	( 1,557,109)	( 864,288)	( 2,421,397)
<b>Other Financing Sources (Uses)</b>			
Transfers In	1,657,109	1,657,109	-
Total Other Financing Sources (Uses)	1,657,109	1,657,109	-
Net Change in Fund Balance	\$ 100,000	792,821	\$ 692,821
<b>Fund Balance at Beginning of Year</b>		6,143,121	
<b>Fund Balance at End of Year</b>		\$ 6,935,942	

## KANE COUNTY, ILLINOIS

Social Security Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 3,382,434	\$ 3,360,073	(\$ 22,361)
Other Taxes	-	3,905	3,905
Interest	10,000	3,638	( 6,362)
Total Revenues	3,392,434	3,367,616	( 24,818)
<b>Expenditures</b>			
General Government			
Benefits			
FICA/SS Contribution	3,449,958	3,336,027	113,931
Total Expenditures	3,449,958	3,336,027	113,931
Excess (Deficiency) of Revenues Over Expenditures	( 57,524)	31,589	( 25,935)
<b>Other Financing Sources (Uses)</b>			
Transfers In	57,524	57,524	-
Total Other Financing Sources (Uses)	57,524	57,524	-
Net Change in Fund Balance	\$ -	89,113	\$ 89,113
<b>Fund Balance at Beginning of Year</b>		3,541,176	
<b>Fund Balance at End of Year</b>		\$ 3,630,289	

## KANE COUNTY, ILLINOIS

Riverboat Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Reimbursements	\$ -	\$ 1,182	\$ 1,182
Interest	35,000	22,016	( 12,984)
Miscellaneous	4,500,000	4,419,433	( 80,567)
Total Revenues	4,535,000	4,442,631	( 92,369)
<b>Expenditures</b>			
General Government			
Personnel Services			
Salaries and Wages	56,000	50,190	5,810
Benefits			
Healthcare Contribution	8,033	3,932	4,101
Dental Contribution	389	192	197
FICA/SS Contribution	4,284	3,824	460
IMRF Contribution	6,390	5,684	706
Tuition Reimbursement	150,000	137,918	12,082
Total Benefits	169,096	151,550	17,546
Contractual Services			
Liability Insurance	1,344	1,344	-
Workers Compensation	1,120	1,120	-
Unemployment Claims	157	157	-
Miscellaneous Contractual Expenditures	-	22,321	( 22,321)
Riverboat External Grants	1,118,728	1,383,761	( 265,033)
Total Contractual Services	1,121,349	1,408,703	( 287,354)
Commodities			
Office Supplies	-	73	( 73)
Total Expenditures	1,346,445	1,610,516	( 264,071)
Excess (Deficiency) of Revenues Over Expenditures	3,188,555	2,832,115	6,020,670
<b>Other Financing Sources (Uses)</b>			
Transfers Out	( 3,865,210)	( 3,628,955)	236,255
Total Other Financing Sources (Uses)	( 3,865,210)	( 3,628,955)	236,255
Net Change in Fund Balance	(\$ 676,655)	( 796,840)	(\$ 120,185)
<b>Fund Balance at Beginning of Year</b>		14,196,901	
<b>Fund Balance at End of Year</b>		\$ 13,400,061	

## KANE COUNTY, ILLINOIS

Public Safety Sales Tax Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Other Taxes	\$ 1,320,000	\$ 1,392,171	\$ 72,171
Reimbursements	-	112,410	112,410
Interest	4,200	4,066	( 134)
Total Revenues	1,324,200	1,508,647	184,447
<b>Expenditures</b>			
Public Safety			
Contractual Services			
Contractual/Consulting Services	90,000	29,323	60,677
Repairs and Maintenance - Computers	505,081	509,246	( 4,165)
Total Public Safety	595,081	538,569	56,512
Capital Outlay			
Communications Equipment	452,386	334,366	118,020
Automotive Equipment	500,000	293,166	206,834
Total Capital Outlay	952,386	627,532	324,854
Total Expenditures	1,547,467	1,166,101	381,366
Excess (Deficiency) of Revenues Over Expenditures	( 223,267)	342,546	119,279
<b>Other Financing Sources (Uses)</b>			
Transfers Out	( 1,450,000)	( 1,450,000)	-
Total Other Financing Sources (Uses)	( 1,450,000)	( 1,450,000)	-
Net Change in Fund Balance	(\$ 1,673,267)	( 1,107,454)	\$ 565,813
<b>Fund Balance at Beginning of Year</b>		2,694,524	
<b>Fund Balance at End of Year</b>		\$ 1,587,070	

## KANE COUNTY, ILLINOIS

Transit Sales Tax Contingency Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Other Taxes	\$ 440,000	\$ 464,057	\$ 24,057
Interest	5,000	3,251	( 1,749)
Total Revenues	445,000	467,308	22,308
<b>Expenditures</b>			
General Government			
Other Expenditures			
Allowance for Budget Expenditures	445,000	-	445,000
Total Expenditures	445,000	-	445,000
Net Change in Fund Balance	\$ -	467,308	\$ 467,308
<b>Fund Balance at Beginning of Year</b>		2,065,032	
<b>Fund Balance at End of Year</b>		\$ 2,532,340	

## KANE COUNTY, ILLINOIS

Tax Sale Automation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Charges for Services	\$ 48,000	\$ 46,581	(\$ 1,419)
Interest	1,000	745	( 255)
Miscellaneous	-	8,526	8,526
Total Revenues	<u>49,000</u>	<u>55,852</u>	<u>6,852</u>
<b>Expenditures</b>			
Public Service and Records			
Personnel Services			
Salaries and Wages	12,000	-	12,000
Benefits			
FICA/SS Contribution	918	-	918
IMRF Contribution	1,369	-	1,369
Total Benefits	<u>2,287</u>	<u>-</u>	<u>2,287</u>
Contractual Services			
Contractual/Consulting Services	30,000	-	30,000
Repairs and Maintenance - Computers	3,000	2,600	400
Repairs and Maintenance - Copiers	2,500	2,619	( 119)
Repairs and Maintenance - Office Equipment	2,000	155	1,845
Liability Insurance	288	288	-
Workers Compensation	240	240	-
Unemployment Claims	34	34	-
General Printing	5,000	3,799	1,201
Legal Printing	2,500	-	2,500
Conferences and Meetings	4,000	677	3,323
Employee Training	2,500	10	2,490
Employee Mileage Expenditures	5,000	97	4,903
General Association Dues	5,000	-	5,000
Miscellaneous Contractual Expenditures	5,000	-	5,000
Total Contractual Services	<u>67,062</u>	<u>10,519</u>	<u>56,543</u>
Commodities			
Office Supplies	3,000	-	3,000
Operating Supplies	2,000	-	2,000
Computer Related Supplies	2,000	964	1,036
Books and Subscriptions	1,200	-	1,200
Total Commodities	<u>8,200</u>	<u>964</u>	<u>7,236</u>
Total Public Service and Records	<u>89,549</u>	<u>11,483</u>	<u>78,066</u>
Capital Outlay			
Computers	22,000	-	22,000
Printers	12,000	3,111	8,889
Office Furniture	6,000	-	6,000
Office Equipment	8,000	4,296	3,704
Copiers	10,000	-	10,000
Total Capital Outlay	<u>58,000</u>	<u>7,407</u>	<u>50,593</u>
Total Expenditures	<u>147,549</u>	<u>18,890</u>	<u>128,659</u>
Net Change in Fund Balance	<u>(\$ 98,549)</u>	<u>36,962</u>	<u>\$ 135,511</u>
<b>Fund Balance at Beginning of Year</b>		<u>493,043</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 530,005</u>	

## KANE COUNTY, ILLINOIS

Vital Records Automation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 179,000	\$ 141,246	(\$ 37,754)
Interest	288	99	( 189)
Total Revenues	179,288	141,345	( 37,943)
<b>Expenditures</b>			
Public Service and Records			
Personnel Services			
Salaries and Wages	60,138	75,502	( 15,364)
Benefits			
Healthcare Contribution	184	1,748	( 1,564)
Dental Contribution	210	513	( 303)
FICA/SS Contribution	4,601	5,737	( 1,136)
IMRF Contribution	6,862	8,550	( 1,688)
Total Benefits	11,857	16,548	( 4,691)
Contractual Services			
Contractual/Consulting Services	9,000	12,860	( 3,860)
Repairs and Maintenance - Computers	1,500	756	744
Repairs and Maintenance - Copiers	15,000	5,465	9,535
Repairs and Maintenance - Office Equipment	5,000	598	4,402
Liability Insurance	1,443	1,443	-
Workers Compensation	1,203	1,203	-
Unemployment Claims	168	168	-
General Printing	20,000	11,594	8,406
Conferences and Meetings	2,000	1,266	734
Employee Training	1,000	418	582
Miscellaneous Contractual Expenditures	2,000	1,190	810
Total Contractual Services	58,314	36,961	21,353
Commodities			
Operating Supplies	14,000	13,401	599
Computer Related Supplies	14,000	12,628	1,372
Telephone	250	190	60
Total Commodities	28,250	26,219	2,031
Total Public Service and Records	158,559	155,230	3,329
Capital Outlay			
Computer Software - Capital	20,000	27,384	( 7,384)
Total Expenditures	178,559	182,614	( 4,055)
Net Change in Fund Balance	\$ 729	( 41,269)	(\$ 41,998)
<b>Fund Balance at Beginning of Year</b>		52,094	
<b>Fund Balance at End of Year</b>		\$ 10,825	

# KANE COUNTY, ILLINOIS

Recorder's Automation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 333,600	\$ 391,694	\$ 58,094
Interest	2,500	901	( 1,599)
Miscellaneous	-	122,709	122,709
Total Revenues	336,100	515,304	179,204
<b>Expenditures</b>			
Public Service and Records			
Personnel Services			
Salaries and Wages	196,791	129,410	67,381
Benefits			
Healthcare Contribution	20,277	16,290	3,987
Dental Contribution	939	806	133
FICA/SS Contribution	15,055	9,764	5,291
IMRF Contribution	22,454	14,545	7,909
Total Benefits	58,725	41,405	17,320
Contractual Services			
Contractual/Consulting Services	330,000	252,250	77,750
Repairs and Maintenance - Computers	10,000	214	9,786
Repairs and Maintenance - Copiers	15,000	3,206	11,794
Liability Insurance	4,723	4,723	-
Workers Compensation	3,936	3,936	-
Unemployment Claims	552	552	-
Film Conversion/Book Binding	10,000	-	10,000
Conferences and Meetings	5,000	48	4,952
Employee Training	10,000	23	9,977
Total Contractual Services	389,211	264,952	124,259
Commodities			
Office Supplies	20,000	2,152	17,848
Operating Supplies	15,000	6,381	8,619
Computer Related Supplies	75,000	36,646	38,354
Books and Subscriptions	1,000	685	315
Telephone	2,000	-	2,000
Cellular Phone	2,000	-	2,000
Total Commodities	115,000	45,864	69,136
Total Public Service and Records	759,727	481,631	278,096
Capital Outlay			
Computers	60,000	57,004	2,996
Computer Software - Capital	160,000	50,000	110,000
Printers	15,000	-	15,000
Copiers	15,000	-	15,000
Total Capital Outlay	250,000	107,004	142,996
Total Expenditures	1,009,727	588,635	421,092
Net Change in Fund Balance	(\$ 673,627)	( 73,331)	\$ 600,296
<b>Fund Balance at Beginning of Year</b>		689,843	
<b>Fund Balance at End of Year</b>		\$ 616,512	



## KANE COUNTY, ILLINOIS

Rental Housing Support Surcharge Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 38,000	\$ 14,570	(\$ 23,430)
Interest	100	81	( 19)
Total Revenues	38,100	14,651	( 23,449)
<b>Expenditures</b>			
Public Service and Records			
Personnel Services			
Salaries and Wages	25,674	26,187	( 513)
Benefits			
Healthcare Contribution	2,790	2,700	90
Dental Contribution	90	89	1
FICA/SS Contribution	1,965	1,950	15
IMRF Contribution	2,930	2,905	25
Total Benefits	7,775	7,644	131
Contractual Services			
Liability Insurance	617	617	-
Workers Compensation	514	514	-
Unemployment Claims	72	72	-
Total Contractual Services	1,203	1,203	-
Total Expenditures	34,652	35,034	( 382)
Net Change in Fund Balance	\$ 3,448	( 20,383)	(\$ 23,831)
<b>Fund Balance at Beginning of Year</b>		47,960	
<b>Fund Balance at End of Year</b>		\$ 27,577	

## KANE COUNTY, ILLINOIS

Children's Waiting Room Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 113,000	\$ 94,000	(\$ 19,000)
Interest	245	294	49
Total Revenues	113,245	94,294	( 18,951)
<b>Expenditures</b>			
Judicial			
Contractual Services			
Contractual/Consulting Services	105,000	122,753	( 17,753)
Liability Insurance	5,000	5,000	-
General Printing	500	-	500
Total Expenditures	110,500	127,753	( 17,253)
Net Change in Fund Balance	\$ 2,745	( 33,459)	(\$ 36,204)
<b>Fund Balance at Beginning of Year</b>		197,016	
<b>Fund Balance at End of Year</b>		\$ 163,557	

## KANE COUNTY, ILLINOIS

DUI Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Fines	\$ 6,000	\$ 10,696	\$ 4,696
Interest	-	32	32
Total Revenues	6,000	10,728	4,728
<b>Expenditures</b>			
Judicial			
Contractual Services			
Contractual/Consulting Services	3,250	-	3,250
Total Expenditures	3,250	-	3,250
Net Change in Fund Balance	\$ 2,750	10,728	\$ 7,978
<b>Fund Balance at Beginning of Year</b>		15,103	
<b>Fund Balance at End of Year</b>		\$ 25,831	

## KANE COUNTY, ILLINOIS

Court Automation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 1,300,000	\$ 1,193,137	(\$ 106,863)
Interest	2,114	899	( 1,215)
Total Revenues	1,302,114	1,194,036	( 108,078)
<b>Expenditures</b>			
Judicial			
Circuit Clerk			
Personnel Services			
Salaries and Wages	450,402	394,001	56,401
Benefits			
Healthcare Contribution	80,884	47,681	33,203
Dental Contribution	2,366	1,688	678
FICA/SS Contribution	34,450	29,278	5,172
IMRF Contribution	51,390	43,574	7,816
Total Benefits	169,090	122,221	46,869
Contractual Services			
Contractual/Consulting Services	192,000	241,500	( 49,500)
Repairs and Maintenance - Computers	316,794	250,048	66,746
Repairs and Maintenance - Vehicles	1,000	-	1,000
Liability Insurance	10,810	10,810	-
Workers Compensation	9,007	9,007	-
Unemployment Claims	1,260	1,260	-
General Printing	27,500	20,066	7,434
Conferences and Meetings	28,600	1,623	26,977
Employee Mileage Expenditures	1,000	793	207
Total Contractual Services	587,971	535,107	52,864
Commodities			
Computer Related Supplies	25,650	10,828	14,822
Fuel - Vehicles	500	-	500
Cellular Phone	2,250	3,100	( 850)
Total Commodities	28,400	13,928	14,472
Total Circuit Clerk	1,235,863	1,065,257	170,606
Circuit Clerk Projects			
Personnel Services			
Salaries and Wages	104,000	-	104,000
Benefits			
Healthcare Contribution	76,116	-	76,116
Dental Contribution	2,169	-	2,169
FICA/SS Contribution	7,956	-	7,956
IMRF Contribution	11,866	-	11,866
Total Benefits	98,107	-	98,107
Contractual Services			
Contractual/Consulting Services	50,000	-	50,000
Liability Insurance	2,496	2,496	-
Workers Compensation	2,080	2,080	-

(Continued)

## KANE COUNTY, ILLINOIS

Court Automation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Unemployment Claims	\$ 291	\$ 291	\$ -
Employee Mileage Expenditures	-	16	( 16)
Total Contractual Services	54,867	4,883	49,984
Total Circuit Clerk Projects	256,974	4,883	252,091
Chief Judge			
Personnel Services			
Salaries and Wages	59,740	58,000	1,740
Benefits			
Healthcare Contribution	-	9,715	( 9,715)
Dental Contribution	-	530	( 530)
FICA/SS Contribution	4,570	4,345	225
IMRF Contribution	6,816	6,473	343
Total Benefits	11,386	21,063	( 9,677)
Contractual Services			
Liability Insurance	1,433	1,433	-
Workers Compensation	1,195	1,195	-
Unemployment Claims	167	167	-
Conferences and Meetings	3,000	-	3,000
Total Contractual Services	5,795	2,795	3,000
Total Chief Judge	76,921	81,858	( 4,937)
Total Judicial	1,569,758	1,151,998	417,760
Capital Outlay			
Circuit Clerk			
Computers	-	21,945	( 21,945)
Printers	-	5,417	( 5,417)
Miscellaneous Capital	112,594	3,870	108,724
Total Circuit Clerk	112,594	31,232	81,362
Chief Judge			
Computers	10,918	810	10,108
Computer Software - Capital	3,500	-	3,500
Printers	1,000	-	1,000
Total Chief Judge	15,418	810	14,608
Total Capital Outlay	128,012	32,042	95,970
Total Expenditures	1,697,770	1,184,040	513,730
Net Change in Fund Balance	(\$ 395,656)	9,996	\$ 405,652
<b>Fund Balance at Beginning of Year</b>		563,242	
<b>Fund Balance at End of Year</b>		\$ 573,238	

## KANE COUNTY, ILLINOIS

Court Document Storage Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Fines	\$ 1,250,000	\$ 1,107,235	(\$ 142,765)
Interest	1,936	686	( 1,250)
Total Revenues	1,251,936	1,107,921	( 144,015)
<b>Expenditures</b>			
Judicial			
Circuit Clerk			
Personnel Services			
Salaries and Wages	562,555	557,634	4,921
Overtime Salaries	1,500	845	655
Bond Call	-	42	( 42)
Total Personnel Services	564,055	558,521	5,534
Benefits			
Healthcare Contribution	133,263	129,464	3,799
Dental Contribution	5,241	5,000	241
FICA/SS Contribution	43,035	40,735	2,300
IMRF Contribution	64,187	60,772	3,415
Total Benefits	245,726	235,971	9,755
Contractual Services			
Contractual/Consulting Services	12,500	22,438	( 9,938)
Destruction of Records Services	6,000	11,978	( 5,978)
Repairs and Maintenance - Copiers	15,400	6,083	9,317
Repairs and Maintenance - Equipment	85,000	82,345	2,655
Liability Insurance	13,501	13,501	-
Workers Compensation	11,251	11,251	-
Unemployment Claims	1,575	1,575	-
Film Conversion/Book Binding	200,000	17,010	182,990
Conferences and Meetings	4,697	451	4,246
Employee Mileage Expenditures	-	209	( 209)
General Association Dues	950	-	950
Total Contractual Services	350,874	166,841	184,033
Commodities			
Office Supplies	35,000	19,542	15,458
Computer Related Supplies	25,000	36,111	( 11,111)
Cellular Phone	2,400	2,694	( 294)
Total Commodities	62,400	58,347	4,053
Total Circuit Clerk	1,223,055	1,019,680	203,375
Circuit Clerk Projects			
Personnel Services			
Salaries and Wages	104,000	33,275	70,725
Overtime Salaries	-	7	( 7)
Total Personnel Services	104,000	33,282	70,718

*(Continued)*

## KANE COUNTY, ILLINOIS

Court Document Storage Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Benefits</b>			
Healthcare Contribution	\$ 76,116	\$ -	\$ 76,116
Dental Contribution	2,169	-	2,169
FICA/SS Contribution	7,956	2,546	5,410
IMRF Contribution	11,866	-	11,866
Total Benefits	98,107	2,546	95,561
<b>Contractual Services</b>			
Destruction of Records Services	-	24,250	( 24,250)
Liability Insurance	2,496	2,496	-
Workers Compensation	2,080	2,080	-
Unemployment Claims	291	291	-
Total Contractual Services	4,867	29,117	( 24,250)
Total Circuit Clerk Projects	206,974	64,945	142,029
Total Judicial	1,430,029	1,084,625	345,404
<b>Capital Outlay</b>			
Office Equipment	-	3,628	( 3,628)
Miscellaneous Capital	14,000	3,870	10,130
Total Capital Outlay	14,000	7,498	6,502
Total Expenditures	1,444,029	1,092,123	351,906
Net Change in Fund Balance	(\$ 192,093)	15,798	\$ 207,891
<b>Fund Balance at Beginning of Year</b>		476,786	
<b>Fund Balance at End of Year</b>		\$ 492,584	

## KANE COUNTY, ILLINOIS

Child Support Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Grants	\$ -	\$ 32,079	\$ 32,079
Charges for Services	125,000	117,743	( 7,257)
Interest	95	109	14
Total Revenues	125,095	149,931	24,836
<b>Expenditures</b>			
Judicial			
Personnel Services			
Salaries and Wages	122,029	104,780	17,249
Overtime Salaries	500	659	( 159)
Total Personnel Services	122,529	105,439	17,090
Benefits			
Healthcare Contribution	31,219	24,925	6,294
Dental Contribution	1,221	1,257	( 36)
FICA/SS Contribution	9,335	7,802	1,533
IMRF Contribution	13,924	11,625	2,299
Total Benefits	55,699	45,609	10,090
Contractual Services			
Contractual/Consulting Services	-	5,250	( 5,250)
Liability Insurance	2,928	2,928	-
Workers Compensation	2,440	2,440	-
Unemployment Claims	342	342	-
General Printing	11,000	8,373	2,627
Conferences and Meetings	1,900	49	1,851
Employee Mileage Expenditures	500	19	481
General Association Dues	120	-	120
Total Contractual Services	19,230	19,401	( 171)
Commodities			
Office Supplies	2,500	658	1,842
Total Expenditures	199,958	171,107	28,851
Net Change in Fund Balance	(\$ 74,863)	( 21,176)	\$ 53,687
<b>Fund Balance at Beginning of Year</b>		97,658	
<b>Fund Balance at End of Year</b>		\$ 76,482	



## KANE COUNTY, ILLINOIS

Circuit Clerk Administrative Services Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 300,000	\$ 312,073	\$ 12,073
Interest	500	299	( 201)
Total Revenues	300,500	312,372	11,872
<b>Expenditures</b>			
Judicial			
Personnel Services			
Salaries and Wages	156,446	160,793	( 4,347)
Overtime Salaries	500	11	489
Total Personnel Services	156,946	160,804	( 3,858)
Benefits			
Healthcare Contribution	40,936	43,446	( 2,510)
Dental Contribution	1,387	1,468	( 81)
FICA/SS Contribution	11,968	11,625	343
IMRF Contribution	17,851	17,316	535
Total Benefits	72,142	73,855	( 1,713)
Contractual Services			
Contractual/Consulting Services	32,497	11,250	21,247
Repairs and Maintenance - Equipment	2,452	2,458	( 6)
Liability Insurance	3,755	3,755	-
Workers Compensation	3,129	3,129	-
Unemployment Claims	438	438	-
General Printing	6,065	10,797	( 4,732)
Conferences and Meetings	2,600	105	2,495
Employee Mileage Expenditures	500	594	( 94)
Total Contractual Services	51,436	32,526	18,910
Commodities			
Office Supplies	15,647	405	15,242
Books and Subscriptions	250	-	250
Cellular Phone	360	21	339
Total Commodities	16,257	426	15,831
Total Expenditures	296,781	267,611	29,170
Net Change in Fund Balance	\$ 3,719	44,761	\$ 41,042
<b>Fund Balance at Beginning of Year</b>		193,601	
<b>Fund Balance at End of Year</b>		\$ 238,362	

## KANE COUNTY, ILLINOIS

Circuit Clerk Electronic Citation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 125,000	\$ 125,606	\$ 606
Interest	100	65	( 35)
Total Revenues	125,100	125,671	571
<b>Expenditures</b>			
Judicial			
Personnel Services			
Salaries and Wages	64,890	66,213	( 1,323)
Benefits			
Healthcare Contribution	18,688	18,183	505
Dental Contribution	531	530	1
FICA/SS Contribution	4,964	4,791	173
IMRF Contribution	7,404	7,018	386
Total Benefits	31,587	30,522	1,065
Contractual Services			
Liability Insurance	1,557	1,557	-
Workers Compensation	1,298	1,298	-
Unemployment Claims	182	182	-
Employee Training	300	-	300
Employee Mileage Expenditures	3,232	112	3,120
General Association Dues	40	-	40
Total Contractual Services	6,609	3,149	3,460
Commodities			
Office Supplies	445	107	338
Computer Related Supplies	20,467	-	20,467
Cellular Phone	750	1,012	( 262)
Total Commodities	21,662	1,119	20,543
Total Expenditures	124,748	101,003	23,745
Net Change in Fund Balance	\$ 352	24,668	\$ 24,316
<b>Fund Balance at Beginning of Year</b>		46,114	
<b>Fund Balance at End of Year</b>		\$ 70,782	

## KANE COUNTY, ILLINOIS

Title IV-D Child Support Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Grants	\$ 738,015	\$ 742,589	\$ 4,574
Total Revenues	738,015	742,589	4,574
<b>Expenditures</b>			
Judicial			
Personnel Services			
Salaries and Wages	495,357	517,113	( 21,756)
Benefits			
Healthcare Contribution	108,915	106,222	2,693
Dental Contribution	5,175	4,800	375
FICA/SS Contribution	37,895	38,208	( 313)
IMRF Contribution	56,520	56,997	( 477)
Total Benefits	208,505	206,227	2,278
Contractual Services			
Trials and Cost of Hearings	1,200	1,093	107
Legal Process Server Costs	1,775	737	1,038
Liability Insurance	11,889	11,889	-
Workers Compensation	9,907	9,907	-
Unemployment Claims	1,387	1,387	-
Conferences and Meetings	1,500	936	564
General Association Dues	2,134	2,020	114
Total Contractual Services	29,792	27,969	1,823
Commodities			
Books and Subscriptions	1,300	948	352
Computer Software - Non Capital	2,500	7,752	( 5,252)
Total Commodities	3,800	8,700	( 4,900)
Total Expenditures	737,454	760,009	( 22,555)
Excess (Deficiency) of Revenues Over Expenditures	561	( 17,420)	( 16,859)
<b>Other Financing Sources (Uses)</b>			
Transfers In	22,630	22,630	-
Total Other Financing Sources (Uses)	22,630	22,630	-
Net Change in Fund Balance	\$ 23,191	5,210	(\$ 17,981)
<b>Fund Balance at Beginning of Year</b>		299,856	
<b>Fund Balance at End of Year</b>		\$ 305,066	

## KANE COUNTY, ILLINOIS

Drug Prosecution Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Grants	\$ 143,967	\$ 107,967	(\$ 36,000)
Fines	32,000	51,923	19,923
Total Revenues	175,967	159,890	( 16,077)
<b>Expenditures</b>			
Judicial			
Personnel Services			
Salaries and Wages	247,156	239,556	7,600
Benefits			
Healthcare Contribution	46,581	43,019	3,562
Dental Contribution	1,553	1,478	75
FICA/SS Contribution	18,907	17,639	1,268
IMRF Contribution	28,201	29,223	( 1,022)
Total Benefits	95,242	91,359	3,883
Contractual Services			
Liability Insurance	5,932	5,932	-
Workers Compensation	4,943	4,943	-
Unemployment Claims	692	692	-
Total Contractual Services	11,567	11,567	-
Total Expenditures	353,965	342,482	11,483
Excess (Deficiency) of Revenues Over Expenditures	( 177,998)	( 182,592)	( 360,590)
<b>Other Financing Sources (Uses)</b>			
Transfers In	178,884	178,884	-
Total Other Financing Sources (Uses)	178,884	178,884	-
Net Change in Fund Balance	\$ 886	( 3,708)	(\$ 4,594)
<b>Fund Balance at Beginning of Year</b>		438,140	
<b>Fund Balance at End of Year</b>		\$ 434,432	

## KANE COUNTY, ILLINOIS

Victim Coordinator Services Program Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Grants	\$ 101,821	\$ 103,396	\$ 1,575
Total Revenues	101,821	103,396	1,575
<b>Expenditures</b>			
Judicial			
Personnel Services			
Salaries and Wages	109,866	103,371	6,495
Benefits			
Healthcare Contribution	17,203	13,398	3,805
Dental Contribution	706	682	24
FICA/SS Contribution	8,405	7,779	626
IMRF Contribution	12,536	12,193	343
Total Benefits	38,850	34,052	4,798
Contractual Services			
Contractual/Consulting Services	930	930	-
Liability Insurance	2,636	2,636	-
Workers Compensation	2,197	2,197	-
Unemployment Claims	308	308	-
Conference & Meetings	340	-	340
Total Contractual Services	6,411	6,071	340
Total Expenditures	155,127	143,494	11,633
Excess (Deficiency) of Revenues Over Expenditures	( 53,306)	( 40,098)	( 93,404)
<b>Other Financing Sources (Uses)</b>			
Transfers In	53,597	53,597	-
Total Other Financing Sources (Uses)	53,597	53,597	-
Net Change in Fund Balance	\$ 291	13,499	\$ 13,208
<b>Fund Balance at Beginning of Year</b>		103,284	
<b>Fund Balance at End of Year</b>		\$ 116,783	

## KANE COUNTY, ILLINOIS

Auto Theft Task Force Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Grants	\$ 34,062	\$ 17,006	(\$ 17,056)
Interest	-	62	62
Total Revenues	34,062	17,068	( 16,994)
<b>Expenditures</b>			
Judicial			
Personnel Services			
Salaries and Wages	40,387	39,510	877
Benefits			
Healthcare Contribution	10,612	8,955	1,657
Dental Contribution	307	261	46
FICA/SS Contribution	3,090	2,799	291
IMRF Contribution	4,608	4,698	( 90)
Total Benefits	18,617	16,713	1,904
Contractual Services			
Liability Insurance	969	969	-
Workers Compensation	808	808	-
Unemployment Claims	113	113	-
Total Contractual Services	1,890	1,890	-
Total Expenditures	60,894	58,113	2,781
Excess (Deficiency) of Revenues Over Expenditures	( 26,832)	( 41,045)	( 67,877)
<b>Other Financing Sources (Uses)</b>			
Transfers In	26,286	26,286	-
Total Other Financing Sources (Uses)	26,286	26,286	-
Net Change in Fund Balance	(\$ 546)	( 14,759)	(\$ 14,213)
<b>Fund Balance at Beginning of Year</b>		48,065	
<b>Fund Balance at End of Year</b>		\$ 33,306	

## KANE COUNTY, ILLINOIS

Child Advocacy Center Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Grants	\$ 75,277	\$ 91,536	\$ 16,259
Charges for Services	337,000	455,751	118,751
Reimbursements	35,000	32,083	( 2,917)
Interest	1,000	242	( 758)
Total Revenues	448,277	579,612	131,335
<b>Expenditures</b>			
Judicial			
Personnel Services			
Salaries and Wages	542,304	521,605	20,699
Employee Per Diem	25,500	20,025	5,475
Total Personnel Services	567,804	541,630	26,174
Benefits			
Healthcare Contribution	79,479	84,415	( 4,936)
Dental Contribution	2,589	3,028	( 439)
FICA/SS Contribution	43,437	39,786	3,651
IMRF Contribution	64,786	60,240	4,546
Total Benefits	190,291	187,469	2,822
Contractual Services			
Contractual/Consulting Services	21,861	26,920	( 5,059)
Trials and Costs of Hearing	26,965	7,702	19,263
Legal Trial Notices	355	190	165
Witness Costs	2,205	3,570	( 1,365)
Court Reporter Costs	2,500	896	1,604
Legal Process Server Costs	500	-	500
Counseling Services	22,254	25,875	( 3,621)
Repairs and Maintenance - Copiers	2,500	1,210	1,290
Liability Insurance	13,628	13,628	-
Workers Compensation	11,356	11,356	-
Unemployment Claims	1,590	1,590	-
General Printing	1,500	-	1,500
Conferences and Meetings	6,375	6,368	7
Employee Training	5,275	5,307	( 32)
Employee Mileage Expense	8,500	6,173	2,327
General Association Dues	5,270	3,063	2,207
Total Contractual Services	132,634	113,848	18,786
Commodities			
Office Supplies	3,000	738	2,262
Operating Supplies	1,000	393	607
Computer Related Supplies	3,785	3,292	493

(Continued)

## KANE COUNTY, ILLINOIS

Child Advocacy Center Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Books and Subscriptions	\$ 1,255	\$ 202	\$ 1,053
Photography Supplies	1,400	1,152	248
Total Commodities	10,440	5,777	4,663
 Total Expenditures	 901,169	 848,724	 52,445
 Excess (Deficiency) of Revenues Over Expenditures	 ( 452,892)	 ( 269,112)	 ( 722,004)
 <b>Other Financing Sources (Uses)</b>			
Transfers In	454,400	454,400	-
Total Other Financing Sources (Uses)	454,400	454,400	-
 Net Change in Fund Balance	 \$ 1,508	 185,288	 \$ 183,780
 <b>Fund Balance at Beginning of Year</b>		 122,226	
 <b>Fund Balance at End of Year</b>		 \$ 307,514	



## KANE COUNTY, ILLINOIS

Equitable Sharing Program Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$ -	\$ 210	\$ 210
Miscellaneous	80,000	15,037	( 64,963)
Total Revenues	80,000	15,247	( 64,753)
<b>Expenditures</b>			
Judicial			
Contractual Services			
Employee Training	40,000	3,519	36,481
Commodities			
Operating Supplies	40,000	-	40,000
Total Judicial	80,000	3,519	76,481
Capital Outlay			
Automotive Equipment	-	17,902	( 17,902)
Total Expenditures	80,000	21,421	58,579
Net Change in Fund Balance	\$ -	( 6,174)	(\$ 6,174)
<b>Fund Balance at Beginning of Year</b>		128,927	
<b>Fund Balance at End of Year</b>		\$ 122,753	

## KANE COUNTY, ILLINOIS

Law Library Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 309,016	\$ 251,138	(\$ 57,878)
Fines	100	126	26
Reimbursements	17,016	3,095	( 13,921)
Interest	1,000	283	( 717)
Miscellaneous	200	-	( 200)
	<u>327,332</u>	<u>254,642</u>	<u>( 72,690)</u>
<b>Total Revenues</b>			
<b>Expenditures</b>			
Judicial			
Personnel Services			
Salaries and Wages	153,532	150,612	2,920
Benefits			
Healthcare Contribution	11,039	16,922	( 5,883)
Dental Contribution	409	596	( 187)
FICA/SS Contribution	11,574	11,177	397
IMRF Contribution	17,263	16,655	608
Total Benefits	<u>40,285</u>	<u>45,350</u>	<u>( 5,065)</u>
Contractual Services			
Contracts & Consulting	3,000	2,037	963
Repairs and Maintenance - Copiers	1,040	720	320
Liability Insurance	3,631	3,631	-
Workers Compensation	3,026	3,026	-
Unemployment Claims	424	424	-
Conferences and Meetings	4,000	3,021	979
Employee Training	-	645	( 645)
Employee Mileage Expenditures	1,800	1,461	339
General Association Dues	638	585	53
Miscellaneous Contractual Expenditures	26,952	-	26,952
Total Contractual Services	<u>44,511</u>	<u>15,550</u>	<u>28,961</u>
Commodities			
Office Supplies	3,500	4,189	( 689)
Operating Supplies	700	-	700
Computer Related Supplies	2,548	1,426	1,122
Postage	100	94	6
Books and Subscriptions	73,576	169,273	( 95,697)
Telephone	1,000	-	1,000
Total Commodities	<u>81,424</u>	<u>174,982</u>	<u>( 93,558)</u>
Total Judicial	<u>319,752</u>	<u>386,494</u>	<u>( 66,742)</u>
Capital Outlay			
Computer Software - Capital	3,616	3,500	116
Printers	1,000	-	1,000

(Continued)

## KANE COUNTY, ILLINOIS

Law Library Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Office Furniture	\$ -	\$ 529	(\$ 529)
Office Equipment	1,800	-	1,800
Copiers	3,400	-	3,400
Total Capital Outlay	<u>9,816</u>	<u>4,029</u>	<u>5,787</u>
 Total Expenditures	 <u>329,568</u>	 <u>390,523</u>	 <u>( 60,955)</u>
 Net Change in Fund Balance	 <u>(\$ 2,236)</u>	 <u>( 135,881)</u>	 <u>(\$ 133,645)</u>
 <b>Fund Balance at Beginning of Year</b>		 <u>198,670</u>	
 <b>Fund Balance at End of Year</b>		 <u>\$ 62,789</u>	

## KANE COUNTY, ILLINOIS

Court Security Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Charges for Services	\$ 1,600,000	\$ 1,423,766	(\$ 176,234)
Interest	2,500	872	( 1,628)
Total Revenues	<u>1,602,500</u>	<u>1,424,638</u>	<u>( 177,862)</u>
<b>Expenditures</b>			
Public Safety			
Personnel Services			
Salaries and Wages	1,397,315	1,203,256	194,059
Overtime Salaries	15,000	10,455	4,545
Bond Call	10,000	3,918	6,082
Total Personnel Services	<u>1,422,315</u>	<u>1,217,629</u>	<u>204,686</u>
Benefits			
Healthcare Contribution	245,560	225,269	20,291
Dental Contribution	7,348	7,663	( 315)
FICA/SS Contribution	108,450	89,996	18,454
IMRF Contribution	161,753	133,916	27,837
Uniform Allowance	40,050	53,564	( 13,514)
Total Benefits	<u>563,161</u>	<u>510,408</u>	<u>52,753</u>
Contractual Services			
Contractual/Consulting Services	6,000	6,976	( 976)
Medical/Dental/Hospital Services	1,500	-	1,500
Repairs and Maintenance - Communications Equip.	10,000	10,372	( 372)
Repairs and Maintenance - Equipment	25,000	29,261	( 4,261)
Liability Insurance	32,004	32,004	-
Workers Compensation	26,670	26,670	-
Unemployment Claims	3,734	3,734	-
Conferences and Meetings	500	219	281
Employee Training	12,000	8,271	3,729
Employee Mileage Expenditures	500	147	353
Pre-Employ Drug Testing and Labs	2,000	1,077	923
Pre-Employment Physicals	2,500	550	1,950
Total Contractual Services	<u>122,408</u>	<u>119,281</u>	<u>3,127</u>
Commodities			
Office Supplies	1,500	1,278	222
Operating Supplies	3,500	3,195	305
Employee Recognition Supplies	1,500	616	884
Weapons and Ammunition	7,500	4,754	2,746
Medical Supplies and Drugs	1,200	-	1,200
Telephone	3,000	2,750	250
Total Commodities	<u>18,200</u>	<u>12,593</u>	<u>5,607</u>
Total Expenditures	<u>2,126,084</u>	<u>1,859,911</u>	<u>266,173</u>

(Continued)

## KANE COUNTY, ILLINOIS

Court Security Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Excess (Deficiency) of Revenues Over Expenditures	(\$ 523,584)	(\$ 435,273)	(\$ 958,857)
<b>Other Financing Sources (Uses)</b>			
Transfers In	104,869	104,869	-
Total Other Financing Sources (Uses)	104,869	104,869	-
Net Change in Fund Balance	(\$ 418,715)	( 330,404)	\$ 88,311
<b>Fund Balance at Beginning of Year</b>		548,313	
<b>Fund Balance at End of Year</b>		\$ 217,909	

## KANE COUNTY, ILLINOIS

Arrestees' Medical Costs Fund  
 Schedule of Revenues and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 21,000	\$ 26,159	\$ 5,159
Interest	25	34	9
Total Revenues	21,025	26,193	5,168
<b>Expenditures</b>			
Public Safety			
Contractual Services			
Medical/Dental/Hospital Services	21,025	22,126	( 1,101)
Total Expenditures	21,025	22,126	( 1,101)
Net Change in Fund Balance	\$ -	4,067	\$ 4,067
<b>Fund Balance at Beginning of Year</b>		15,085	
<b>Fund Balance at End of Year</b>		\$ 19,152	

## KANE COUNTY, ILLINOIS

Kane Comm Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Charges for Services	\$ 674,245	\$ 674,806	\$ 561
Reimbursements	471,190	474,258	3,068
Total Revenues	<u>1,145,435</u>	<u>1,149,064</u>	<u>3,629</u>
<b>Expenditures</b>			
Public Safety			
Personnel Services			
Salaries and Wages	1,131,759	1,049,028	82,731
Overtime Salaries	36,250	59,710	( 23,460)
Total Personnel Services	<u>1,168,009</u>	<u>1,108,738</u>	<u>59,271</u>
Benefits			
Healthcare Contribution	161,776	166,738	( 4,962)
Dental Contribution	6,178	6,875	( 697)
FICA/SS Contribution	82,070	82,828	( 758)
IMRF Contribution	122,408	122,705	( 297)
Total Benefits	<u>372,432</u>	<u>379,146</u>	<u>( 6,714)</u>
Contractual Services			
Contractual/Consulting Services	23,125	16,840	6,285
Repairs and Maintenance - Computers	10,000	809	9,191
Repairs and Maintenance - Communications Equip.	37,625	14,824	22,801
Repairs and Maintenance - Equipment	8,250	7,791	459
Equipment Rental	37,498	29,662	7,836
Liability Insurance	25,747	25,747	-
Workers Compensation	21,456	21,456	-
Unemployment Claims	3,003	3,003	-
Conferences and Meetings	3,625	4,140	( 515)
Employee Training	7,250	2,930	4,320
Employee Mileage Expenditures	-	1,993	( 1,993)
General Association Dues	-	191	( 191)
Total Contractual Services	<u>177,579</u>	<u>129,386</u>	<u>48,193</u>
Commodities			
Operating Supplies	5,500	5,356	144
Total Public Safety	<u>1,723,520</u>	<u>1,622,626</u>	<u>100,894</u>
Capital Outlay			
Office Equipment	-	7,715	( 7,715)
Special Purpose Equipment	108,024	2,380	105,644
Total Capital Outlay	<u>108,024</u>	<u>10,095</u>	<u>97,929</u>
Total Expenditures	<u>1,831,544</u>	<u>1,632,721</u>	<u>198,823</u>
Excess (Deficiency) of Revenues Over Expenditures	( 686,109)	( 483,657)	( 1,169,766)
<b>Other Financing Sources (Uses)</b>			
Transfers In	677,000	677,000	-
Total Other Financing Sources (Uses)	<u>677,000</u>	<u>677,000</u>	<u>-</u>
Net Change in Fund Balance	(\$ 9,109)	193,343	\$ 202,452
<b>Fund Balance at Beginning of Year</b>		<u>487,455</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 680,798</u>	

## KANE COUNTY, ILLINOIS

Probation Services Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Charges for Services	\$ 828,000	\$ 1,113,491	\$ 285,491
Reimbursements	32,660	36,394	3,734
Total Revenues	<u>860,660</u>	<u>1,149,885</u>	<u>289,225</u>
<b>Expenditures</b>			
Public Safety			
Contractual Services			
Contractual/Consulting Services	219,726	179,603	40,123
Legal Services	-	53,647 (	53,647)
Psychological/Psychiatric Services	-	198,985 (	198,985)
Medical/Dental/Hospital Services	2,400	-	2,400
Software Licensing Cost	5,000	91,375 (	86,375)
Polygraph Testing	15,000	16,750 (	1,750)
Juvenile Board and Care	301,861	393,822 (	91,961)
Security Services	-	56,523 (	56,523)
Lab Services	28,540	-	28,540
Testing Services	8,900	5,475	3,425
Repairs and Maintenance - Computers	50	-	50
Repairs and Maintenance - Copiers	7,210	-	7,210
Maintenance-Communication Equipment	16,704	-	16,704
Repairs and Maintenance - Equipment	7,000	87,823 (	80,823)
Building Space Rental	94,000	-	94,000
Equipment Rental	15,544	-	15,544
Repairs and Maintenance - Vehicles	8,033	-	8,033
Repairs and Maintenance - Office Equipment	11,050	-	11,050
DV GPS Equipment Rental	13,648	-	13,648
Employment Advertising	180	-	180
General Printing	1,825	39	1,786
Conferences and Meetings	38,500	12,233	26,267
Employee Training	18,550	8,167	10,383
Employee Mileage Expenditures	6,350	-	6,350
General Association Dues	2,200	-	2,200
Miscellaneous Contractual Expenditures	150,798	13,529	137,269
Total Contractual Services	<u>973,069</u>	<u>1,117,971</u>	<u>(144,902)</u>
Commodities			
Office Supplies	8,800	2,146	6,654
Operating Supplies	36,829	633	36,196
Computer Related Supplies	5,850	-	5,850
Books and Subscriptions	3,085	1,425	1,660
Computer Software - Non Capital	1,000	1,065 (	65)
Computer Hardware - Non Capital	1,400	13,005 (	11,605)
Uniform Supplies	7,050	7,678 (	628)
Weapons and Ammunition	1,500	-	1,500

(Continued)



## KANE COUNTY, ILLINOIS

Probation Services Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Clothing Supplies	\$ 150	\$ -	\$ 150
Medical Supplies and Drugs	1,550	-	1,550
Incentives	-	1,375	( 1,375)
Fuel- Vehicles	18,000	-	18,000
Telephone	800	-	800
Cellular Phone	1,000	-	1,000
Total Commodities	87,014	27,327	59,687
Total Public Safety	1,060,083	1,145,298	( 85,215)
Capital Outlay			
Automotive Equipment	45,000	-	45,000
Copiers	22,500	6,595	15,905
Special Purpose Equipment	-	1,980	( 1,980)
Building Improvements	70,000	4,374	65,626
Total Capital Outlay	137,500	12,949	124,551
 Total Expenditures	1,197,583	1,158,247	39,336
 Excess (Deficiency) of Revenues Over Expenditures	( 336,923)	( 8,362)	( 345,285)
 <b>Other Financing Sources (Uses)</b>			
Transfers Out	( 229,440)	( 229,440)	-
 Total Other Financing Sources (Uses)	( 229,440)	( 229,440)	-
 Net Change in Fund Balance	(\$ 566,363)	( 237,802)	\$ 328,561
 <b>Fund Balance at Beginning of Year</b>		2,049,631	
<b>Fund Balance at End of Year</b>		\$ 1,811,829	

## KANE COUNTY, ILLINOIS

Substance Abuse Screening Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 85,000	\$ 75,124	(\$ 9,876)
Interest	-	303	303
Total Revenues	85,000	75,427	( 9,573)
<b>Expenditures</b>			
Public Safety			
Contractual Services			
Lab Services	80,000	37,937	42,063
General Advertising	-	34	( 34)
Total Contractual Services	80,000	37,971	42,029
Commodities			
Medical Supplies and Drugs	5,000	2,741	2,259
Total Expenditures	85,000	40,712	44,288
Net Change in Fund Balance	\$ -	34,715	\$ 34,715
<b>Fund Balance at Beginning of Year</b>		184,913	
<b>Fund Balance at End of Year</b>		\$ 219,628	

## KANE COUNTY, ILLINOIS

Drug Court Special Resources Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Charges for Services	\$ 130,000	\$ 109,754	(\$ 20,246)
Interest	-	591	591
<b>Total Revenues</b>	<u>130,000</u>	<u>110,345</u>	<u>( 19,655)</u>
<b>Expenditures</b>			
Public Safety			
Personnel Services			
Salaries and Wages	<u>368,115</u>	<u>391,659</u>	<u>( 23,544)</u>
Benefits			
Healthcare Contribution	95,125	91,852	3,273
Dental Contribution	2,856	2,853	3
FICA/SS Contribution	28,161	28,191	( 30)
IMRF Contribution	<u>39,683</u>	<u>42,005</u>	<u>( 2,322)</u>
Total Benefits	<u>165,825</u>	<u>164,901</u>	<u>924</u>
Contractual Services			
Contractual/Consulting Services	160,315	26,337	133,978
Psychological/Psychiatric Services	-	677	( 677)
Lab Services	60,000	43,041	16,959
Halfway House	10,000	6,961	3,039
Residential Treatment	10,000	18,547	( 8,547)
Repairs and Maintenance - Vehicles	2,000	1,022	978
Liability Insurance	9,718	9,718	-
Workers Compensation	6,258	6,258	-
Unemployment Claims	920	920	-
Conferences and Meetings	5,000	5,920	( 920)
Employee Training	5,000	2,653	2,347
Employee Mileage Expenditures	1,000	718	282
General Association Dues	-	30	( 30)
Total Contractual Services	<u>270,211</u>	<u>122,802</u>	<u>147,409</u>
Commodities			
Office Supplies	2,500	433	2,067
Operating Supplies	3,000	785	2,215
Weapons and Ammunition	250	-	250
Sanction Incentives	5,000	2,463	2,537
Peer Group Activities Supplies	2,000	1,811	189
Drug Court Graduation Supplies	1,800	2,741	( 941)
Fuel - Vehicles	<u>3,000</u>	<u>1,975</u>	<u>1,025</u>
Total Commodities	<u>17,550</u>	<u>10,208</u>	<u>7,342</u>
<b>Total Expenditures</b>	<u>821,701</u>	<u>689,570</u>	<u>132,131</u>

(Continued)

## KANE COUNTY, ILLINOIS

Drug Court Special Resources Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Excess (Deficiency) of Revenues Over Expenditures	(\$ 691,701)	(\$ 579,225)	(\$ 1,270,926)
<b>Other Financing Sources (Uses)</b>			
Transfers In	688,039	688,039	-
Total Other Financing Sources (Uses)	688,039	688,039	-
Net Change in Fund Balance	(\$ 3,662)	108,814	\$ 112,476
<b>Fund Balance at Beginning of Year</b>		380,629	
<b>Fund Balance at End of Year</b>		\$ 489,443	

## KANE COUNTY, ILLINOIS

Juvenile Drug Court Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 50,000	\$ 47,038	(\$ 2,962)
Interest	-	194	194
Total Revenues	50,000	47,232	( 2,768)
<b>Expenditures</b>			
Public Safety			
Personnel Services			
Salaries and Wages	45,201	22,412	22,789
Benefits			
Healthcare Contribution	18,717	3,780	14,937
Dental Contribution	531	110	421
FICA/SS Contribution	3,458	1,604	1,854
IMRF Contribution	4,873	2,391	2,482
Total Benefits	27,579	7,885	19,694
Contractual Services			
Contractual/Consulting Services	70,000	19,344	50,656
Psychological/Psychiatric Services	-	39,058	( 39,058)
Lab Services	1,000	26,300	( 25,300)
Testing Services	250	-	250
Liability Insurance	1,193	1,193	-
Workers Compensation	768	768	-
Unemployment Claims	113	113	-
General Advertising	-	39	( 39)
Conferences and Meetings	2,000	1,497	503
Employee Training	-	78	( 78)
Employee Mileage Expenditures	1,550	311	1,239
Total Contractual Services	76,874	88,701	( 11,827)
Commodities			
Office Supplies	200	-	200
Operating Supplies	2,500	785	1,715
Medical Supplies and Drugs	2,340	-	2,340
Drug Court Graduation Supplies	500	10	490
Incentives	5,500	209	5,291
Total Commodities	11,040	1,004	10,036
Total Expenditures	160,694	120,002	40,692
Excess (Deficiency) of Revenues Over Expenditures	( 110,694)	( 72,770)	( 183,464)
<b>Other Financing Sources (Uses)</b>			
Transfers In	111,894	111,894	-
Total Other Financing Sources (Uses)	111,894	111,894	-
Net Change in Fund Balance	\$ 1,200	39,124	\$ 37,924
<b>Fund Balance at Beginning of Year</b>		107,286	
<b>Fund Balance at End of Year</b>		\$ 146,410	

## KANE COUNTY, ILLINOIS

Probation Victim Services Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 5,000	\$ 12,396	\$ 7,396
Interest	-	36	36
Total Revenues	5,000	12,432	7,432
<b>Expenditures</b>			
Public Safety			
Contractual Services			
Psychological/Psychiatric Services	-	21,000	( 21,000)
Professional Services	5,000	76	4,924
Total Expenditures	5,000	21,076	( 16,076)
Net Change in Fund Balance	\$ -	( 8,644)	(\$ 8,644)
<b>Fund Balance at Beginning of Year</b>		13,146	
<b>Fund Balance at End of Year</b>		\$ 4,502	

## KANE COUNTY, ILLINOIS

Coroner Administration Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 74,000	\$ 89,088	\$ 15,088
Interest	157	192	35
Total Revenues	74,157	89,280	15,123
<b>Expenditures</b>			
Public Safety			
Contractual Services			
Conferences and Meetings	-	1,045	( 1,045)
Commodities			
Office Supplies	1,500	1,654	( 154)
Operating Supplies	25,000	23,421	1,579
Medical Supplies and Drugs	25,000	13,010	11,990
Body Bags	3,000	2,784	216
Photography Supplies	2,000	1,127	873
Total Public Safety	56,500	41,996	14,504
Capital Outlay			
Automotive Equipment	38,045	41,158	( 3,113)
Total Expenditures	94,545	84,199	10,346
Net Change in Fund Balance	(\$ 20,388)	5,081	\$ 25,469
<b>Fund Balance at Beginning of Year</b>		127,709	
<b>Fund Balance at End of Year</b>		\$ 132,790	

## KANE COUNTY, ILLINOIS

Animal Control Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Charges for Services	\$ 850,160	\$ 781,761	(\$ 68,399)
Fines	10,000	1,687	( 8,313)
Reimbursements	35,100	9,750	( 25,350)
Interest	1,000	416	( 584)
Miscellaneous	2,200	2,046	( 154)
Total Revenues	<u>898,460</u>	<u>795,660</u>	<u>( 102,800)</u>
<b>Expenditures</b>			
Public Safety			
Personnel Services			
Salaries and Wages	471,399	381,418	89,981
Overtime Salaries	26,532	22,024	4,508
Total Personnel Services	<u>497,931</u>	<u>403,442</u>	<u>94,489</u>
Benefits			
Healthcare Contribution	85,488	51,052	34,436
Dental Contribution	1,992	1,478	514
FICA/SS Contribution	37,625	30,344	7,281
IMRF Contribution	56,118	45,220	10,898
Total Benefits	<u>181,223</u>	<u>128,094</u>	<u>53,129</u>
Contractual Services			
Contractual/Consulting Services	23,500	26,352	( 2,852)
Veterinarian Services	13,200	9,204	3,996
Cremation Services	1,000	300	700
Disposal and Water Softener Services	1,800	1,297	503
Janitorial Services	3,600	3,600	-
Repairs and Maintenance - Roads	3,000	1,142	1,858
Repairs and Maintenance - Buildings	5,000	4,786	214
Repairs and Maintenance - Grounds	1,500	2,660	( 1,160)
Repairs and Maintenance - Computers	6,000	-	6,000
Repairs and Maintenance - Copiers	300	487	( 187)
Repairs and Maintenance - Communications Equip.	300	-	300
Repairs and Maintenance - Equipment	2,500	2,514	( 14)
Repairs and Maintenance - Vehicles	2,500	2,076	424
Liability Insurance	11,804	11,804	-
Workers Compensation	9,838	9,838	-
Unemployment Claims	1,378	1,378	-
General Advertising	200	156	44
General Printing	1,000	69	931
Conferences and Meetings	500	-	500
Employee Training	500	250	250
Employee Mileage Expenditures	800	-	800

(Continued)



## KANE COUNTY, ILLINOIS

Animal Control Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
General Association Dues	\$ 500	\$ 185	\$ 315
Employee Medical Expenditures	1,000	975	25
Total Contractual Services	91,720	79,073	12,647
Commodities			
Office Supplies	1,500	1,243	257
Operating Supplies	9,000	2,946	6,054
Utilities - Water	2,000	2,267	( 267)
Animal Care Supplies	15,000	8,743	6,257
Cleaning Supplies	1,500	1,180	320
Uniform Supplies	400	533	( 133)
Medical Supplies and Drugs	5,000	6,134	( 1,134)
Comp - Destroyed Animal Supplies	-	176	( 176)
Utilities - Natural Gas	11,000	6,739	4,261
Utilities - Electric	8,500	10,576	( 2,076)
Fuel - Vehicles	8,500	9,354	( 854)
Telephone	6,290	8,522	( 2,232)
Total Commodities	68,690	58,413	10,277
Total Public Safety	839,564	669,022	170,542
Capital Outlay			
Computer Software License Cost	-	8,417	( 8,417)
Total Expenditures	839,564	677,439	162,125
Excess (Deficiency) of Revenues Over Expenditures	58,896	118,221	177,117
<b>Other Financing Sources (Uses)</b>			
Transfers In	6,104	6,104	-
Transfers Out	( 246,731)	-	246,731
Total Other Financing Sources (Uses)	( 240,627)	6,104	246,731
Net Change in Fund Balance	(\$ 181,731)	124,325	\$ 306,056
<b>Fund Balance (Deficit) at Beginning of Year</b>		( 547,006)	
<b>Fund Balance (Deficit) at End of Year</b>		(\$ 422,681)	

## KANE COUNTY, ILLINOIS

County Highway Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Property Tax	\$ 5,010,909	\$ 4,977,672	(\$ 33,237)
Other Taxes	-	5,896	5,896
Licenses and Permits	210,000	258,707	48,707
Charges for Services	15,000	29,637	14,637
Reimbursements	1,027,072	220,608	( 806,464)
Interest	20,000	13,117	( 6,883)
Miscellaneous	-	2,026	2,026
Total Revenues	6,282,981	5,507,663	( 775,318)
<b>Expenditures</b>			
Highway and Streets			
Personnel Services			
Salaries and Wages	2,403,951	2,090,653	313,298
Overtime Salaries	24,000	28,979	( 4,979)
Total Personnel Services	2,427,951	2,119,632	308,319
Benefits			
Healthcare Contribution	467,095	371,770	95,325
Dental Contribution	15,559	13,096	2,463
FICA/SS Contribution	182,045	156,167	25,878
IMRF Contribution	271,517	231,693	39,824
Total Benefits	936,216	772,726	163,490
Contractual Services			
Engineering Services	340,253	185,957	154,296
Contractual/Consulting Services	194,000	37,518	156,482
Legal Services	90,000	79,490	10,510
Medical/Dental/Hospital Services	7,000	2,745	4,255
Northeast IL Plan and Metro Services	40,000	30,853	9,147
Software Licensing Cost	77,550	50,232	27,318
Security Services	5,000	4,417	583
Disposal and Water Softener Services	12,000	7,433	4,567
Janitorial Services	20,000	15,366	4,634
Repairs and Maintenance - Buildings	40,000	16,100	23,900
Repairs and Maintenance - Grounds	6,000	8,481	( 2,481)
Repairs and Maintenance - Computers	6,000	674	5,326
Repairs and Maintenance - Copiers	12,000	4,870	7,130
Repairs and Maintenance - Communications Equip.	3,600	299	3,301
Repairs and Maintenance - Equipment	25,000	11,453	13,547
Repairs and Maintenance - Vehicles	30,000	24,064	5,936
Repairs and Maintenance - Office Equipment	2,400	1,479	921
Liability Insurance	111,795	111,795	-
Workers Compensation	93,162	93,162	-
Unemployment Claims	13,043	13,043	-

(Continued)

## KANE COUNTY, ILLINOIS

County Highway Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General Printing	\$ 12,000	\$ -	\$ 12,000
Legal Printing	6,000	2,115	3,885
Mapping	25,000	10,737	14,263
Conferences and Meetings	24,000	18,716	5,284
Employee Training	24,000	8,825	15,175
Employee Mileage Expenditures	6,000	2,160	3,840
General Association Dues	8,000	7,328	672
Miscellaneous Contractual Expenditures	12,000	-	12,000
Total Contractual Services	<u>1,245,803</u>	<u>749,312</u>	<u>496,491</u>
Commodities			
Office Supplies	24,000	16,958	7,042
Operating Supplies	18,000	14,450	3,550
Postage	6,000	1,995	4,005
Books and Subscriptions	2,400	762	1,638
Computer Software - Non-Capital	12,000	4,735	7,265
Computer Hardware - Non-Capital	12,000	1,997	10,003
Uniform Supplies	-	167	( 167)
Buildings and Grounds Supplies	12,000	7,125	4,875
Liquid Salt	18,000	1,416	16,584
Crushed Stone	16,000	8,414	7,586
Sign Material	100,000	41,908	58,092
Utilities - Natural Gas	50,000	29,913	20,087
Utilities - Electric	50,000	36,813	13,187
Utilities - Intersection Lighting	203,552	110,110	93,442
Fuel - Vehicles	450,000	311,214	138,786
Telephone	20,000	16,659	3,341
Cellular Phone	16,000	13,588	2,412
Total Commodities	<u>1,009,952</u>	<u>618,224</u>	<u>391,728</u>
Total Highway and Streets	<u>5,619,922</u>	<u>4,259,894</u>	<u>1,360,028</u>
Capital Outlay			
Computers	12,000	755	11,245
Computer Software - Capital	251,000	1,361	249,639
Printers	15,000	11,297	3,703
Communications Equipment	5,000	7,107	( 2,107)
Automotive Equipment	100,734	100,734	-
Office Furniture	43,000	5,319	37,681
Office Equipment	2,000	-	2,000
Copiers	31,000	21,132	9,868
Machinery and Equipment	198,000	83,050	114,950
Building Improvements	1,210,000	3,600	1,206,400
Road Construction	513,185	196	512,989
Bridge Construction	-	228,663	( 228,663)
Highway Right of Way	453,000	69,196	383,804
Total Capital Outlay	<u>2,833,919</u>	<u>532,410</u>	<u>2,301,509</u>

(Continued)

## KANE COUNTY, ILLINOIS

County Highway Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Total Expenditures	<u>\$ 8,453,841</u>	<u>\$ 4,792,304</u>	<u>\$ 3,661,537</u>
Excess (Deficiency) of Revenues Over Expenditures	( 2,170,860)	715,359	( 1,455,501)
<b>Other Financing Sources (Uses)</b>			
Transfers In	<u>15,000</u>	<u>75,199</u>	<u>60,199</u>
Total Other Financing Sources (Uses)	<u>15,000</u>	<u>75,199</u>	<u>60,199</u>
Net Change in Fund Balance	<u>(\$ 2,155,860)</u>	790,558	<u>\$ 2,946,418</u>
<b>Fund Balance at Beginning of Year</b>		<u>9,940,262</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 10,730,820</u>	

## KANE COUNTY, ILLINOIS

County Bridge Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Tax	\$ 312,695	\$ 310,636	(\$ 2,059)
Other Taxes	-	317	317
Reimbursements	30,000	2,085	( 27,915)
Interest	1,500	943	( 557)
Total Revenues	344,195	313,981	( 30,214)
<b>Expenditures</b>			
Highway and Streets			
Contractual Services			
Engineering Services	60,000	-	60,000
Bridge Inspection	400,000	345,075	54,925
Total Highway and Streets	460,000	345,075	114,925
Capital Outlay			
Construction - Bridges	180,000	-	180,000
Total Expenditures	640,000	345,075	294,925
Net Change in Fund Balance	(\$ 295,805)	( 31,094)	\$ 264,711
<b>Fund Balance at Beginning of Year</b>		597,982	
<b>Fund Balance at End of Year</b>		\$ 566,888	

## KANE COUNTY, ILLINOIS

Motor Fuel Tax Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Other Taxes	\$ 6,700,000	\$ 6,502,366	(\$ 197,634)
Grants	-	1,007,256	1,007,256
Reimbursements	62,961	122,149	59,188
Interest	20,000	8,349	( 11,651)
Miscellaneous	-	973	973
	<u>6,782,961</u>	<u>7,641,093</u>	<u>858,132</u>
<b>Expenditures</b>			
Highway and Streets			
Personnel Services			
Salaries and Wages	2,028,466	1,908,641	119,825
Overtime Salaries	250,000	161,623	88,377
Total Personnel Services	<u>2,278,466</u>	<u>2,070,264</u>	<u>208,202</u>
Benefits			
Healthcare Contribution	54,617	50,064	4,553
Dental Contribution	2,305	2,163	142
FICA/SS Contribution	174,303	152,822	21,481
IMRF Contribution	259,973	228,831	31,142
Teamsters Contribution	406,985	398,974	8,011
Total Benefits	<u>898,183</u>	<u>832,854</u>	<u>65,329</u>
Contractual Services			
Engineering Services	1,077,180	57,186	1,019,994
Debt Administration Cost	350	350	-
Total Contractual Services	<u>1,077,530</u>	<u>57,536</u>	<u>1,019,994</u>
Commodities			
Rock Salt	668,780	543,268	125,512
Total Highway and Streets	<u>4,922,959</u>	<u>3,503,922</u>	<u>1,419,037</u>
Capital Outlay			
Construction - Roads	2,650,000	-	2,650,000
	<u>7,572,959</u>	<u>3,503,922</u>	<u>4,069,037</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>( 789,998)</u>	<u>4,137,171</u>	<u>3,347,173</u>
<b>Other Financing Sources (Uses)</b>			
Transfers Out	( 3,493,613)	( 3,493,612)	1
Total Other Financing Sources (Uses)	<u>( 3,493,613)</u>	<u>( 3,493,612)</u>	<u>1</u>
Net Change in Fund Balance	<u>(\$ 4,283,611)</u>	<u>643,559</u>	<u>\$ 4,927,170</u>
<b>Fund Balance at Beginning of Year</b>		<u>11,210,851</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 11,854,410</u>	

## KANE COUNTY, ILLINOIS

County Highway Matching Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Tax	\$ 65,125	\$ 64,740	(\$ 385)
Other Taxes	-	82	82
Interest	200	-	(200)
Total Revenues	65,325	64,822	(503)
<b>Expenditures</b>			
Highway and Streets Commodities Rock Salt	65,620	63,175	2,445
Total Expenditures	65,620	63,175	2,445
Net Change in Fund Balance	(\$ 295)	1,647	\$ 1,942
<b>Fund Balance at Beginning of Year</b>		67,837	
<b>Fund Balance at End of Year</b>		\$ 69,484	

## KANE COUNTY, ILLINOIS

County Health Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Tax	\$ 1,972,455	\$ 1,959,454	(\$ 13,001)
Other Taxes	-	2,320	2,320
Licenses and Permits	1,062,061	1,131,202	69,141
Grants	1,481,269	1,860,826	379,557
Charges for Services	61,025	89,295	28,270
Reimbursements	4,960	19,012	14,052
Interest	10,000	4,583	( 5,417)
Miscellaneous	-	1,219	1,219
	<u>4,591,770</u>	<u>5,067,911</u>	<u>476,141</u>
<b>Expenditures</b>			
Health and Welfare			
Personnel Services			
Salaries and Wages	2,822,494	2,742,366	80,128
Overtime Salaries	-	16,491	( 16,491)
Total Personnel Services	<u>2,822,494</u>	<u>2,758,857</u>	<u>63,637</u>
Benefits			
Healthcare Contribution	600,714	551,384	49,330
Dental Contribution	22,652	21,481	1,171
FICA/SS Contribution	213,824	203,164	10,660
IMRF Contribution	318,917	302,225	16,692
Total Benefits	<u>1,156,107</u>	<u>1,078,254</u>	<u>77,853</u>
Contractual Services			
Contract Employees	3,000	-	3,000
Contractual/Consulting Services	358,281	456,675	( 98,394)
Software Licensing Cost	12,950	14,860	( 1,910)
X-Rays	5,000	-	5,000
Lab Services	23,650	11,899	11,751
Disposal and Water Softener Services	11,500	2,763	8,737
Janitorial Services	9,000	2,366	6,634
Repairs and Maintenance - Buildings	4,000	4,446	( 446)
Repairs and Maintenance - Grounds	500	-	500
Building Space Rental	20,289	23,408	( 3,119)
Repairs and Maintenance - Vehicles	5,562	5,009	553
Repairs and Maintenance - Office Equipment	12,000	15,543	( 3,543)
Liability Insurance	67,081	67,081	-
Workers Compensation	55,907	55,907	-
Unemployment Claims	7,831	7,831	-
General Advertising	500	495	5
Conferences and Meetings	1,500	5,849	( 4,349)
Employee Training	10,970	2,559	8,411

*(Continued)*



## KANE COUNTY, ILLINOIS

County Health Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Employee Mileage Expenditures	\$ 21,572	\$ 25,070	(\$ 3,498)
General Association Dues	7,850	10,563	( 2,713)
Total Contractual Services	638,943	712,324	( 73,381)
Commodities			
Office Supplies	4,446	7,558	( 3,112)
Operating Supplies	52,984	83,496	( 30,512)
Computer Related Supplies	1,600	9,348	( 7,748)
Postage	200	-	200
Books and Subscriptions	2,160	994	1,166
Computer Software - Non-Capital	-	713	( 713)
Printing Supplies	500	342	158
Cleaning Supplies	500	-	500
Medical Supplies and Drugs	10,000	45,004	( 35,004)
Utilities - Electric	1,176	3,898	( 2,722)
Fuel - Vehicles	9,875	7,131	2,744
Telephone	73,905	79,193	( 5,288)
Total Commodities	157,346	237,677	( 80,331)
Total Expenditures	4,774,890	4,787,112	( 12,222)
Net Change in Fund Balance	(\$ 183,120)	280,799	\$ 463,919
<b>Fund Balance at Beginning of Year</b>		2,895,469	
<b>Fund Balance at End of Year</b>		\$ 3,176,268	

## KANE COUNTY, ILLINOIS

Kane Kares Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Grants	\$ 498,005	\$ 476,215	(\$ 21,790)
Interest	1,000	408	( 592)
Miscellaneous	-	15	15
	<hr/>	<hr/>	<hr/>
Total Revenues	499,005	476,638	( 22,367)
<b>Expenditures</b>			
Health and Welfare			
Personnel Services			
Salaries and Wages	559,700	380,506	179,194
Overtime Salaries	-	198	( 198)
Total Personnel Services	<hr/>	<hr/>	<hr/>
	559,700	380,704	178,996
Benefits			
Healthcare Contribution	69,341	53,816	15,525
Dental Contribution	4,232	2,763	1,469
FICA/SS Contribution	42,818	28,098	14,720
IMRF Contribution	63,863	41,842	22,021
Total Benefits	<hr/>	<hr/>	<hr/>
	180,254	126,519	53,735
Contractual Services			
Contractual/Consulting Services	34,993	51,643	( 16,650)
Building Space Rental	5,217	5,632	( 415)
Liability Insurance	13,434	13,434	-
Workers Compensation	11,195	11,195	-
Unemployment Claims	1,567	1,567	-
Conferences and Meetings	-	1,058	( 1,058)
Employee Training	6,300	244	6,056
Employee Mileage Expenditures	15,423	8,595	6,828
Total Contractual Services	<hr/>	<hr/>	<hr/>
	88,129	93,368	( 5,239)
Commodities			
Office Supplies	300	1,641	( 1,341)
Operating Supplies	5,000	15,144	( 10,144)
Computer Related Supplies	500	-	500
Postage	500	-	500
Computer Hardware - Non Capital	1,500	-	1,500
Printing Supplies	999	-	999
Utilities-Electric	-	1,081	( 1,081)
Telephone	5,700	2,384	3,316
Total Commodities	<hr/>	<hr/>	<hr/>
	14,499	20,250	( 5,751)
Total Health and Welfare	<hr/>	<hr/>	<hr/>
	842,582	620,841	221,741
Capital Outlay			
Computers	900	-	900
	<hr/>	<hr/>	<hr/>
Total Expenditures	843,482	620,841	222,641

(Continued)

## KANE COUNTY, ILLINOIS

Kane Kares Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Excess (Deficiency) of Revenues Over Expenditures	(\$ 344,477)	(\$ 144,203)	(\$ 488,680)
<b>Other Financing Sources (Uses)</b>			
Transfers In	304,000	304,000	-
Total Other Financing Sources (Uses)	304,000	304,000	-
Net Change in Fund Balance	(\$ 40,477)	159,797	\$ 200,274
<b>Fund Balance at Beginning of Year</b>		236,391	
<b>Fund Balance at End of Year</b>		\$ 396,188	

## KANE COUNTY, ILLINOIS

Veterans' Commission Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Tax	\$ 305,400	\$ 303,460	(\$ 1,940)
Other Taxes	-	361	361
Interest	1,560	716	( 844)
Miscellaneous	4,420	1,075	( 3,345)
Total Revenues	311,380	305,612	( 5,768)
<b>Expenditures</b>			
Health and Welfare			
Personnel Services			
Salaries and Wages	178,528	170,750	7,778
Overtime Salaries	1,800	482	1,318
Total Personnel Services	180,328	171,232	9,096
Benefits			
Healthcare Contribution	49,615	39,476	10,139
Dental Contribution	735	1,043	( 308)
FICA/SS Contribution	13,518	12,598	920
IMRF Contribution	20,162	18,770	1,392
Total Benefits	84,030	71,887	12,143
Contractual Services			
Repairs and Maintenance - Copiers	400	284	116
Repairs and Maintenance - Vehicles	3,000	473	2,527
Liability Insurance	4,241	4,241	-
Workers Compensation	3,534	3,534	-
Unemployment Claims	495	495	-
General Printing	50	-	50
Conferences and Meetings	1,211	1,064	147
Employee Training	4,508	4,523	( 15)
Employee Mileage Expenditures	300	24	276
General Association Dues	420	440	( 20)
Miscellaneous Contractual Expenditures	55,000	24,241	30,759
Total Contractual Services	73,159	39,319	33,840
Commodities			
Office Supplies	570	668	( 98)
Postage	776	-	776
Books and Subscriptions	300	41	259
Fuel - Vehicles	8,650	5,102	3,548
Telephone	750	1,302	( 552)
Cellular Phone	750	-	750
Total Commodities	11,796	7,113	4,683
Total Expenditures	349,313	289,551	59,762
Net Change in Fund Balance	(\$ 37,933)	16,061	\$ 53,994
<b>Fund Balance at Beginning of Year</b>		581,121	
<b>Fund Balance at End of Year</b>		\$ 597,182	

## KANE COUNTY, ILLINOIS

Community Development Block Grant Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Grants	\$ 1,058,469	\$ 706,542	(\$ 351,927)
Reimbursements	50,000	19,767	( 30,233)
Total Revenues	1,108,469	726,309	( 382,160)
<b>Expenditures</b>			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	117,103	74,432	42,671
Benefits			
Healthcare Contribution	11,881	7,997	3,884
Dental Contribution	539	386	153
FICA/SS Contribution	8,958	5,635	3,323
IMRF Contribution	13,361	8,418	4,943
Total Benefits	34,739	22,436	12,303
Contractual Services			
Repairs and Maintenance - Vehicles	1,000	110	890
Liability Insurance	3,045	3,552	( 507)
Workers Compensation	2,342	2,691	( 349)
Unemployment Claims	328	377	( 49)
General Printing	250	-	250
Legal Printing	600	515	85
Conferences and Meetings	500	204	296
Employee Training	500	68	432
Employee Mileage Expenditures	200	-	200
General Association Dues	200	-	200
Miscellaneous Contractual Expenditures	944,612	570,883	373,729
Total Contractual Services	953,577	578,400	375,177
Commodities			
Office Supplies	300	230	70
Postage	100	16	84
Books and Subscriptions	100	-	100
Computer Software-Non Capital	2,000	-	2,000
Supplies-Printing	50	146	( 96)
Fuel - Vehicles	500	618	( 118)
Total Commodities	3,050	1,010	2,040
Total Expenditures	1,108,469	676,278	432,191
Net Change in Fund Balance	\$ -	50,031	\$ 50,031
<b>Fund Balance (Deficit) at Beginning of Year</b>		( 8,139)	
<b>Fund Balance at End of Year</b>		\$ 41,892	

## KANE COUNTY, ILLINOIS

Home Program Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Grants	\$ 550,835	\$ 689,134	\$ 138,299
Miscellaneous	240,000	122,598	( 117,402)
Total Revenues	790,835	811,732	20,897
<b>Expenditures</b>			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	13,486	12,270	1,216
Benefits			
Healthcare Contribution	1,180	745	435
Dental Contribution	72	57	15
FICA/SS Contribution	1,032	927	105
IMRF Contribution	1,539	1,383	156
Total Benefits	3,823	3,112	711
Contractual Services			
Liability Insurance	351	351	-
Workers Compensation	270	270	-
Unemployment Claims	38	38	-
General Printing	250	-	250
Legal Printing	600	-	600
Conferences and Meetings	1,000	141	859
Employee Training	300	46	254
Employee Mileage Expenditures	100	-	100
Miscellaneous Contractual Expenditures	769,217	694,779	74,438
Total Contractual Services	772,126	695,625	76,501
Commodities			
Office Supplies	200	33	167
Postage	100	-	100
Books and Subscriptions	100	-	100
Computer Software-Non Capital	1,000	-	1,000
Total Commodities	1,400	33	1,367
Total Expenditures	790,835	711,040	79,795
Net Change in Fund Balance	\$ -	100,692	\$ 100,692
<b>Fund Balance at Beginning of Year</b>		4,654	
<b>Fund Balance at End of Year</b>		\$ 105,346	

## KANE COUNTY, ILLINOIS

Homeless Management Information Systems Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Grants	\$ 109,853	\$ 101,471	(\$ 8,382)
Total Revenues	109,853	101,471	( 8,382)
<b>Expenditures</b>			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	3,551	3,568	( 17)
Benefits			
Healthcare Contribution	762	756	6
Dental Contribution	28	28	-
FICA/SS Contribution	272	284	( 12)
IMRF Contribution	405	421	( 16)
Total Benefits	1,467	1,489	( 22)
Contractual Services			
Liability Insurance	92	92	-
Workers Compensation	71	72	( 1)
Unemployment Claims	10	10	-
Contractual/Consulting Services	90,042	77,884	12,158
Total Contractual Services	90,215	78,058	12,157
Total Development, Housing and Economic Development	95,233	83,115	12,118
Capital Outlay			
Contractual/Consulting Services	7,200	11,292	( 4,092)
Computer Software - Capital	7,420	7,064	356
Total Capital Outlay	14,620	18,356	( 3,736)
Total Expenditures	109,853	101,471	8,382
Net Change in Fund Balance	\$ -	-	\$ -
<b>Fund Balance at Beginning of Year</b>		-	
<b>Fund Balance at End of Year</b>		\$ -	

## KANE COUNTY, ILLINOIS

OCR & Recovery Act Programs Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Grants	\$ 2,177,117	\$ 1,941,633	(\$ 235,484)
Miscellaneous	90,010	-	( 90,010)
Total Revenues	2,267,127	1,941,633	( 325,494)
<b>Expenditures</b>			
Development, Housing and Economic Development Community Development Block Grant - IKE Program			
Personnel Services			
Salaries and Wages	31,415	2,748	28,667
Benefits			
Healthcare Contribution	1,814	216	1,598
Dental Contribution	182	22	160
FICA/SS Contribution	2,403	215	2,188
IMRF Contribution	3,584	329	3,255
Total Benefits	7,983	782	7,201
Contractual Services			
Liability Insurance	817	538	279
Workers Compensation	628	435	193
Unemployment Claims	88	61	27
Grant Expenditures	642,660	835,736	( 193,076)
Total Contractual Services	644,193	836,770	( 192,577)
Total Community Development Block Grant - IKE Program	683,591	840,300	( 156,709)
Lead Hazard Control Program			
Personnel Services			
Salaries and Wages	70,455	64,639	5,816
Overtime Salaries	-	8	( 8)
Total Personnel Services	70,455	64,647	5,808
Benefits			
Healthcare Contribution	14,309	13,603	706
Dental Contribution	521	501	20
FICA/SS Contribution	5,390	4,896	494
IMRF Contribution	8,039	7,294	745
Total Benefits	28,259	26,294	1,965
Contractual Services			
Liability Insurance	1,832	1,832	-
Workers Compensation	1,409	1,409	-
Unemployment Claims	197	197	-
General Printing	7,000	2,637	4,363
Legal Printing	150	-	150
Conferences and Meetings	6,000	2,737	3,263

*(Continued)*



## KANE COUNTY, ILLINOIS

OCR & Recovery Act Programs Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Employee Training	\$ 8,000	\$ 588	\$ 7,412
Grant Expenditures	325,000	245,462	79,538
Total Contractual Services	<u>349,588</u>	<u>254,862</u>	<u>94,726</u>
Commodities			
Office Supplies	750	103	647
Postage	1,000	1,748	( 748)
Total Commodities	<u>1,750</u>	<u>1,851</u>	<u>( 101)</u>
Total Lead Hazard Control Program	<u>379,597</u>	<u>283,015</u>	<u>96,582</u>
Neighborhood Stabilization Program 3			
Personnel Services			
Salaries and Wages	<u>32,290</u>	<u>52,936</u>	<u>( 20,646)</u>
Benefits			
Healthcare Contribution	4,692	5,103	( 411)
Dental Contribution	282	367	( 85)
FICA/SS Contribution	2,470	4,015	( 1,545)
IMRF Contribution	3,684	5,970	( 2,286)
Total Benefits	<u>11,128</u>	<u>15,455</u>	<u>( 4,327)</u>
Contractual Services			
Liability Insurance	840	612	228
Workers Compensation	646	489	157
Unemployment Claims	90	68	22
Grant Expenditures	1,088,490	661,707	426,783
Total Contractual Services	<u>1,090,066</u>	<u>662,876</u>	<u>427,190</u>
Total Neighborhood Stabilization Program 3	<u>1,101,194</u>	<u>678,331</u>	<u>422,863</u>
 Total Expenditures	 <u>2,267,127</u>	 <u>1,919,221</u>	 <u>347,906</u>
 Excess (deficiency) of revenues over expenditures	 <u>-</u>	 <u>22,412</u>	 <u>22,412</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	<u>-</u>	<u>32,158</u>	<u>32,158</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>32,158</u>	<u>32,158</u>
 Net Change in Fund Balance	 <u>\$ -</u>	 <u>54,570</u>	 <u>\$ 54,570</u>
<b>Fund Balance (Deficit) at Beginning of Year</b>		<u>( 101,732)</u>	
<b>Fund Balance (Deficit) at End of Year</b>		<u>(\$ 47,162)</u>	

## KANE COUNTY, ILLINOIS

Quality of Kane Grants Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Grants	\$ 51,000	\$ 37,000	(\$ 14,000)
Interest	-	39	39
Total Revenues	51,000	37,039	( 13,961)
<b>Expenditures</b>			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	17,251	32,037	( 14,786)
Benefits			
Healthcare Contribution	3,666	5,130	( 1,464)
Dental Contribution	-	164	( 164)
FICA/SS Contribution	1,317	2,331	( 1,014)
IMRF Contribution	1,856	3,465	( 1,609)
Total Benefits	6,839	11,090	( 4,251)
Contractual Services			
Contractual/Consulting Services	23,216	26,349	( 3,133)
Liability Insurance	455	-	455
Workers Compensation	292	-	292
Unemployment Claims	42	-	42
General Printing	-	615	( 615)
Conferences and Meetings	2,753	567	2,186
Total Contractual Services	26,758	27,531	( 773)
Commodities			
Office Supplies	152	-	152
Total Expenditures	51,000	70,658	( 19,658)
Net Change in Fund Balance	\$ -	( 33,619)	(\$ 33,619)
<b>Fund Balance at Beginning of Year</b>		34,739	
<b>Fund Balance at End of Year</b>		\$ 1,120	

## KANE COUNTY, ILLINOIS

Neighborhood Stabilization Program Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Grants	\$ 176,369	\$ -	(\$ 176,369)
Reimbursements	420,000	277,079	( 142,921)
Total Revenues	596,369	277,079	( 319,290)
<b>Expenditures</b>			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	58,815	14,301	44,514
Benefits			
Healthcare Contribution	3,807	1,449	2,358
Dental Contribution	361	231	130
FICA/SS Contribution	4,499	1,051	3,448
IMRF Contribution	6,711	1,702	5,009
Total Benefits	15,378	4,433	10,945
Contractual Services			
Liability Insurance	1,529	939	590
Workers Compensation	1,176	722	454
Unemployment Claims	165	101	64
Grant Expenditures	519,306	1,829	517,477
Total Contractual Services	522,176	3,591	518,585
Total Expenditures	596,369	22,325	574,044
Net Change in Fund Balance	\$ -	254,754	\$ 254,754
<b>Fund Balance at Beginning of Year</b>		342,633	
<b>Fund Balance at End of Year</b>		\$ 597,387	

## KANE COUNTY, ILLINOIS

Stormwater Management Planning Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Licenses and Permits	\$ 1,000	\$ -	(\$ 1,000)
Grants	-	150	150
Reimbursements	6,000	5,050	( 950)
Interest	4,000	1,973	( 2,027)
Total Revenues	11,000	7,173	( 3,827)
<b>Expenditures</b>			
Environment and Conservation			
Personnel Services			
Salaries and Wages	43,173	36,903	6,270
Benefits			
Healthcare Contribution	5,373	4,092	1,281
Dental Contribution	163	152	11
FICA/SS Contribution	2,880	2,698	182
IMRF Contribution	4,296	4,106	190
Total Benefits	12,712	11,048	1,664
Contractual Services			
Contractual/Consulting Services	60,000	50,340	9,660
Liability Insurance	904	904	-
Workers Compensation	753	753	-
Unemployment Claims	105	105	-
General Printing	-	90	( 90)
Conferences and Meetings	2,000	1,442	558
Employee Mileage Expenditures	400	541	( 141)
General Association Dues	800	1,440	( 640)
Miscellaneous Contractual Expenditures	20,000	7,797	12,203
Grant Pass Thru	135,000	15,558	119,442
Total Contractual Services	219,962	78,970	140,992
Commodities			
Office Supplies	800	-	800
Operating Supplies	500	825	( 325)
Fuel - Vehicles	500	44	456
Telephone	1,750	-	1,750
Total Commodities	3,550	869	2,681
Total Expenditures	279,397	127,790	151,607
Excess (Deficiency) of Revenues Over Expenditures	(\$ 268,397)	(\$ 120,617)	(\$ 389,014)
<b>Other Financing Sources (Uses)</b>			
Transfers In	105,000	119,946	14,946
Total Other Financing Sources (Uses)	105,000	119,946	14,946
Net Change in Fund Balance	(\$ 163,397)	( 671)	\$ 162,726
<b>Fund Balance at Beginning of Year</b>		1,260,274	
<b>Fund Balance at End of Year</b>		\$ 1,259,603	

## KANE COUNTY, ILLINOIS

Kane County Department of Employment and Education Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 For the Year Ended November 30, 2013

	<b>Actual</b>
<b>Revenues</b>	
Grants	
Workforce Investment Act Title I Grant 2011	\$ 48,575
Workforce Investment Act Title I Grant 2012	3,995,923
Workforce Investment Act Title I Grant 2013	410,304
Trade Adjustment Assistance Program Grant	92,178
Trade & Globalization Adjustment Assistance Act Grant	1,635
Workforce Innovation Fund	2,570
Workforce Investment Act Title I - Incentive 2010	17,149
Serving the Client 2013	3,512
Total Revenues	4,571,846
<b>Expenditures</b>	
Public Service and Records	
Administration	820,480
Youth Activities	1,192,750
Adult Activities	1,014,738
Dislocated Worker Activities	1,428,470
Training	102,651
Incentive Funds	17,149
Welfare to Work	3,088
Total Expenditures	4,579,326
Excess (deficiency) of revenues over expenditures	( 7,480)
<b>Fund Balance at Beginning of Year</b>	-
<b>Fund Balance (Deficit) at End of Year</b>	(\$ 7,480)

**Note:**

This schedule has been presented to provide additional details of the revenues and expenditures of the Kane County Department of Employment and Education Fund. A budget for this Fund for the fiscal year ended November 30, 2013 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 on 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

Mill Creek Special Service Area Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Property Tax	\$ 679,500	\$ 678,664	(\$ 836)
Interest	2,973	1,433	( 1,540)
Miscellaneous	8,000	-	( 8,000)
	<u>690,473</u>	<u>680,097</u>	<u>( 10,376)</u>
<b>Expenditures</b>			
General Government			
Personnel Services			
Salaries and Wages	61,211	61,259	( 48)
Benefits			
Healthcare Contribution	16,625	15,976	649
Dental Contribution	606	603	3
FICA/SS Contribution	4,756	4,488	268
IMRF Contribution	7,094	6,774	320
Total Benefits	29,081	27,841	1,240
Contractual Services			
Contractual/Consulting Services	105,000	76,669	28,331
Legal Services	15,000	1,102	13,898
Security Services	17,500	10,296	7,204
Repairs and Maintenance - Roads	200,000	206,362	( 6,362)
Repairs and Maintenance - Grounds	265,000	222,635	42,365
Building Space Rental	12,500	13,729	( 1,229)
Repairs and Maintenance - Vehicles	4,000	680	3,320
Intersect Lighting Services	26,000	16,569	9,431
Liability Insurance	1,492	1,492	-
Workers Compensation	1,244	1,244	-
Unemployment Claims	174	174	-
General Printing	2,000	69	1,931
Legal Printing	500	81	419
Conferences and Meetings	1,000	42	958
Employee Training	1,000	299	701
Employee Mileage Expenditures	200	-	200
Total Contractual Services	652,610	551,443	101,167
Commodities			
Office Supplies	1,000	257	743
Operating Supplies	46,000	7,258	38,742
Postage	2,800	616	2,184
Utilities - Intersection Lighting	20,000	19,013	987
Fuel - Vehicles	3,000	1,901	1,099
Total Commodities	72,800	29,045	43,755
Total Expenditures	815,702	669,588	146,114

(Continued)

## KANE COUNTY, ILLINOIS

Mill Creek Special Service Area Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget Positive (Negative)</b>
Excess (Deficiency) of Revenues Over Expenditures	(\$ 125,229)	\$ 10,509	(\$ 114,720)
<b>Other Financing Sources (Uses)</b>			
Transfers Out	( 15,000)	( 15,000)	-
Total Other Financing Sources (Uses)	( 15,000)	( 15,000)	-
Net Change in Fund Balance	<u>(\$ 140,229)</u>	<u>( 4,491)</u>	<u>\$ 135,738</u>
<b>Fund Balance at Beginning of Year</b>		<u>1,000,295</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 995,804</u>	

## KANE COUNTY, ILLINOIS

Juvenile Bonds Pledge Revenues Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ -	\$ 87	\$ 87
Total Revenues	-	87	87
<b>Expenditures</b>			
Debt Service - Principal	1,746,100	1,746,100	-
Debt Service - Interest	60,677	60,677	-
Total Expenditures	1,806,777	1,806,777	-
Excess (Deficiency) of Revenues Over Expenditures	( 1,806,777)	( 1,806,690)	( 3,613,467)
<b>Other Financing Sources (Uses)</b>			
Transfers In	1,807,254	-	( 1,807,254)
Transfers Out	( 477)	( 477)	-
Total Other Financing Sources (Uses)	1,806,777	( 477)	( 1,807,254)
Net Change in Fund Balance	\$ -	( 1,807,167)	\$ 1,807,167
<b>Fund Balance at Beginning of Year</b>		1,807,167	
<b>Fund Balance at End of Year</b>		\$ -	



## KANE COUNTY, ILLINOIS

Capital Improvement Debt Service Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Tax	\$ 995,775	\$ 1,003,288	\$ 7,513
Other Taxes	-	1,192	1,192
Interest	1,300	2,146	846
Total Revenues	997,075	1,006,626	9,551
<b>Expenditures</b>			
Debt Service - Principal	975,000	975,000	-
Debt Service - Interest	22,075	22,488	( 413)
Total Expenditures	997,075	997,488	( 413)
Net Change in Fund Balance	\$ -	9,138	\$ 9,138
<b>Fund Balance at Beginning of Year</b>		1,237,036	
<b>Fund Balance at End of Year</b>		\$ 1,246,174	

## KANE COUNTY, ILLINOIS

Motor Fuel Tax Debt Service Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 10,000	\$ 5,728	(\$ 4,272)
Total Revenues	10,000	5,728	( 4,272)
<b>Expenditures</b>			
Debt Service - Principal	2,215,000	2,215,000	-
Debt Service - Interest	1,287,613	1,223,988	63,625
Debt Service - Fiscal Agent Fees	1,000	-	1,000
Total Expenditures	3,503,613	3,438,988	64,625
Excess (Deficiency) of Revenues Over Expenditures	( 3,493,613)	( 3,433,260)	( 6,926,873)
<b>Other Financing Sources (Uses)</b>			
Transfers In	3,493,613	3,493,612	( 1)
Total Other Financing Sources (Uses)	3,493,613	3,493,612	( 1)
Net Change in Fund Balance	\$ -	60,352	\$ 60,352
<b>Fund Balance at Beginning of Year</b>		2,857,340	
<b>Fund Balance at End of Year</b>		\$ 2,917,692	

## KANE COUNTY, ILLINOIS

Transit Sales Tax Debt Service Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Reimbursements	\$ 191,657	\$ 184,537	(\$ 7,120)
Interest	15,000	13,948	( 1,052)
Total Revenues	206,657	198,485	( 8,172)
<b>Expenditures</b>			
Debt Service - Principal	7,995,000	7,995,000	-
Debt Service - Interest	634,623	547,590	87,033
Debt Service - Fiscal Agent Fees	1,000	-	1,000
Total Expenditures	8,630,623	8,542,590	88,033
Excess (Deficiency) of Revenues Over Expenditures	( 8,423,966)	( 8,344,105)	( 16,768,071)
<b>Other Financing Sources (Uses)</b>			
Transfers In	8,423,966	8,423,966	-
Total Other Financing Sources (Uses)	8,423,966	8,423,966	-
Net Change in Fund Balance	\$ -	79,861	\$ 79,861
<b>Fund Balance at Beginning of Year</b>		<b>8,311,277</b>	
<b>Fund Balance at End of Year</b>		<b>\$ 8,391,138</b>	

## KANE COUNTY, ILLINOIS

Recovery Zone Bond Debt Service Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Reimbursements	\$ 849,596	\$ 298,090	(\$ 551,506)
Interest	2,500	1,374	( 1,126)
Total Revenues	852,096	299,464	( 552,632)
<b>Expenditures</b>			
Debt Service - Principal	615,000	615,000	-
Debt Service - Interest	495,070	265,035	230,035
Debt Service Requirement	50,000	-	50,000
Debt Service - Fiscal Agent Fees	5,000	450	4,550
Total Expenditures	1,165,070	880,485	284,585
Excess (Deficiency) of Revenues Over Expenditures	( 312,974)	( 581,021)	( 893,995)
<b>Other Financing Sources (Uses)</b>			
Transfers In	313,474	106,405	( 207,069)
Total Other Financing Sources (Uses)	313,474	106,405	( 207,069)
Net Change in Fund Balance	\$ 500	( 474,616)	(\$ 475,116)
<b>Fund Balance at Beginning of Year</b>		6,204,035	
<b>Fund Balance at End of Year</b>		\$ 5,729,419	

## KANE COUNTY, ILLINOIS

JJC/AJC Refunding Debt Service Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 1,100	\$ 1,391	\$ 291
Total Revenues	1,100	1,391	291
<b>Expenditures</b>			
General Government			
Debt Issuance Costs	412,417	402,817	9,600
Debt Service - Interest	161,260	161,260	-
Debt Service - Fiscal Agent Fees	1,100	350	750
Total Expenditures	574,777	564,427	10,350
Excess (Deficiency) of Revenues Over Expenditures	( 573,677)	( 563,036)	( 1,136,713)
<b>Other Financing Sources (Uses)</b>			
Issuance of Bonds	27,225,000	27,225,000	-
Premium on Bonds Sold	1,812,684	1,812,684	-
Transfer to Bond Escrow Agent	( 28,625,267)	( 28,625,267)	-
Transfers In	1,609,410	1,609,410	-
Total Other Financing Sources (Uses)	2,021,827	2,021,827	-
Net Change in Fund Balance	\$ 1,448,150	1,458,791	\$ 10,641
<b>Fund Balance at Beginning of Year</b>		-	
<b>Fund Balance at End of Year</b>		\$ 1,458,791	

## KANE COUNTY, ILLINOIS

Capital Projects Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ -	\$ 12,213	\$ 12,213
Total Revenues	-	12,213	12,213
<b>Expenditures</b>			
General Government			
Contractual Services			
Contractual/Consulting Services	199,925	102,244	97,681
Capital Outlay			
Jano	150,000	-	150,000
Office Equipment	26,865	26,865	-
Copiers	120,000	77,613	42,387
Building Improvements	1,450,000	127,811	1,322,189
Total Capital Outlay	1,746,865	232,289	1,514,576
Total Expenditures	1,946,790	334,533	1,612,257
Excess (Deficiency) of Revenues Over Expenditures	( 1,946,790)	( 322,320)	( 2,269,110)
<b>Other Financing Sources (Uses)</b>			
Transfers In	3,936,916	3,700,000	( 236,916)
Total Other Financing Sources (Uses)	3,936,916	3,700,000	( 236,916)
Net Change in Fund Balance	\$ 1,990,126	3,377,680	\$ 1,387,554
<b>Fund Balance at Beginning of Year</b>		8,881,437	
<b>Fund Balance at End of Year</b>		\$ 12,259,117	

## KANE COUNTY, ILLINOIS

Capital Improvement Bond Construction Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Interest	\$ 4,363	\$ 840	(\$ 3,523)
Total Revenues	<u>4,363</u>	<u>840</u>	<u>( 3,523)</u>
<b>Expenditures</b>			
Capital Outlay			
Building Construction	-	875	( 875)
Building Improvements	850,000	559,401	290,599
Total Capital Outlay	<u>850,000</u>	<u>560,276</u>	<u>289,724</u>
Total Expenditures	<u>850,000</u>	<u>560,276</u>	<u>289,724</u>
Net Change in Fund Balance	<u>(\$ 845,637)</u>	<u>( 559,436)</u>	<u>\$ 286,201</u>
<b>Fund Balance at Beginning of Year</b>		<u>623,121</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 63,685</u>	

## KANE COUNTY, ILLINOIS

Recovery Zone Bond Construction Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 34,864	\$ 18,111	(\$ 16,753)
Reimbursements	2,803	-	( 2,803)
Interest	-	43	43
	<u>37,667</u>	<u>18,154</u>	<u>( 19,513)</u>
<b>Total Revenues</b>			
<b>Expenditures</b>			
Development, Housing and Economic Development			
Contractual Services			
Repairs and Maintenance - Stormwater			
Sunvale SBA	500	-	500
Middle Creek SBA	200	-	200
Wildwood West SBA	2,500	-	2,500
Exposition View SBA SW47	500	-	500
	<u>3,700</u>	<u>-</u>	<u>3,700</u>
<b>Total Expenditures</b>			
Excess (Deficiency) of Revenues Over Expenditures	<u>33,967</u>	<u>18,154</u>	<u>52,121</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	790	790	-
Transfers Out	( 55,530)	( 37,513)	18,017
	<u>54,740</u>	<u>36,723</u>	<u>18,017</u>
<b>Total Other Financing Sources (Uses)</b>			
Net Change in Fund Balance	<u>(\$ 20,773)</u>	<u>( 18,569)</u>	<u>\$ 2,204</u>
<b>Fund Balance at Beginning of Year</b>		<u>57,417</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 38,848</u>	



## KANE COUNTY, ILLINOIS

Transportation Capital Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Reimbursements	\$ 2,604,609	\$ 643,176	(\$ 1,961,433)
Interest	50,000	26,348	( 23,652)
Total Revenues	2,654,609	669,524	( 1,985,085)
<b>Expenditures</b>			
Highway and Streets			
Contractual Services			
Engineering Services	1,547,412	1,079,323	468,089
Capital Outlay			
Road Construction	7,904,291	2,322,696	5,581,595
Construction - Bridges	4,060,000	2,224,792	1,835,208
Highway Right of Way	235,000	1,078,434	( 843,434)
Total Capital Outlay	12,199,291	5,625,922	6,573,369
Total Expenditures	13,746,703	6,705,245	7,041,458
Net Change in Fund Balance	(\$ 11,092,094)	( 6,035,721)	\$ 5,056,373
<b>Fund Balance at Beginning of Year</b>		16,078,938	
<b>Fund Balance at End of Year</b>		\$ 10,043,217	

## KANE COUNTY, ILLINOIS

Aurora Area Impact Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ -	\$ 47,461	\$ 47,461
Interest	-	394	394
Total Revenues	-	47,855	47,855
<b>Expenditures</b>			
Capital Outlay			
Highway Right of Way	100,000	-	100,000
Total Expenditures	100,000	-	100,000
Excess (Deficiency) of Revenues Over Expenditures	( 100,000)	47,855	( 52,145)
<b>Other Financing Sources (Uses)</b>			
Transfers Out	-	( 2,373)	( 2,373)
Total Other Financing Sources (Uses)	-	( 2,373)	( 2,373)
Net Change in Fund Balance	(\$ 100,000)	45,482	\$ 145,482
<b>Fund Balance at Beginning of Year</b>		<u>250,076</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 295,558</u>	

## KANE COUNTY, ILLINOIS

Campton Hills Impact Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ -	\$ 201,588	\$ 201,588
Interest	1,000	791	( 209)
Total Revenues	1,000	202,379	201,379
<b>Expenditures</b>			
Capital Outlay			
Road Construction	286,984	-	286,984
Highway Right of Way	43,000	2,233	40,767
Total Expenditures	329,984	2,233	327,751
Excess (Deficiency) of Revenues Over Expenditures	( 328,984)	200,146	( 128,838)
<b>Other Financing Sources (Uses)</b>			
Transfers Out	-	( 10,079)	( 10,079)
Total Other Financing Sources (Uses)	-	( 10,079)	( 10,079)
Net Change in Fund Balance	(\$ 328,984)	190,067	\$ 519,051
<b>Fund Balance at Beginning of Year</b>		480,236	
<b>Fund Balance at End of Year</b>		\$ 670,303	

## KANE COUNTY, ILLINOIS

Greater Elgin Impact Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ -	\$ 126,301	\$ 126,301
Interest	2,000	3,851	1,851
Miscellaneous	-	442	442
	2,000	130,594	128,594
<b>Total Revenues</b>			
<b>Expenditures</b>			
Capital Outlay			
Road Construction	1,280,497	1,042,387	238,110
	1,280,497	1,042,387	238,110
<b>Total Expenditures</b>			
Excess (Deficiency) of Revenues Over Expenditures	( 1,278,497)	( 911,793)	( 2,190,290)
<b>Other Financing Sources (Uses)</b>			
Transfers Out	-	( 6,337)	( 6,337)
	-	( 6,337)	( 6,337)
<b>Total Other Financing Sources (Uses)</b>			
Net Change in Fund Balance	( <u>\$ 1,278,497</u> )	( 918,130)	<u>\$ 360,367</u>
<b>Fund Balance at Beginning of Year</b>		2,475,000	
<b>Fund Balance at End of Year</b>		\$ 1,556,870	

## KANE COUNTY, ILLINOIS

Northwest Impact Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ -	\$ 51,360	\$ 51,360
Reimbursements	-	104,063	104,063
Interest	1,000	384	( 616)
Total Revenues	1,000	155,807	154,807
<b>Expenditures</b>			
Highway and Streets			
Contractual Services			
Engineering Services	283,382	75,751	207,631
Capital Outlay			
Highway Right of Way	13,257	875	12,382
Total Expenditures	296,639	76,626	220,013
Excess (Deficiency) of Revenues Over Expenditures	( 295,639)	79,181	( 216,458)
<b>Other Financing Sources (Uses)</b>			
Transfers Out	-	( 2,568)	( 2,568)
Total Other Financing Sources (Uses)	-	( 2,568)	( 2,568)
Net Change in Fund Balance	(\$ 295,639)	76,613	\$ 372,252
<b>Fund Balance at Beginning of Year</b>		263,851	
<b>Fund Balance at End of Year</b>		\$ 340,464	

## KANE COUNTY, ILLINOIS

Southwest Impact Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ -	\$ 74,135	\$ 74,135
Interest	1,000	658	( 342)
Total Revenues	1,000	74,793	73,793
<b>Expenditures</b>			
Capital Outlay			
Highway Right of Way	100,000	-	100,000
Total Expenditures	100,000	-	100,000
Excess (Deficiency) of Revenues Over Expenditures	( 99,000)	74,793	( 24,207)
<b>Other Financing Sources (Uses)</b>			
Transfers Out	-	( 3,707)	( 3,707)
Total Other Financing Sources (Uses)	-	( 3,707)	( 3,707)
Net Change in Fund Balance	(\$ 99,000)	71,086	\$ 170,086
<b>Fund Balance at Beginning of Year</b>		434,898	
<b>Fund Balance at End of Year</b>		\$ 505,984	

## KANE COUNTY, ILLINOIS

Tri-Cities Impact Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ -	\$ 305,940	\$ 305,940
Interest	2,000	2,002	2
Miscellaneous	-	904	904
	2,000	308,846	306,846
<b>Total Revenues</b>			
<b>Expenditures</b>			
Highway and Streets			
Contractual Services			
Engineering Services	125,300	-	125,300
Capital Outlay			
Bridge Construction	373,317	-	373,317
Highway Right of Way	244,885	-	244,885
Total Capital Outlay	618,202	-	618,202
	743,502	-	743,502
<b>Total Expenditures</b>			
Excess (Deficiency) of Revenues Over Expenditures	( 741,502)	308,846	( 432,656)
<b>Other Financing Sources (Uses)</b>			
Transfers Out	-	( 7,405)	( 7,405)
	-	( 7,405)	( 7,405)
<b>Total Other Financing Sources (Uses)</b>			
Net Change in Fund Balance	(\$ 741,502)	301,441	\$ 1,042,943
<b>Fund Balance at Beginning of Year</b>		1,126,896	
<b>Fund Balance at End of Year</b>		\$ 1,428,337	

## KANE COUNTY, ILLINOIS

Upper Fox Impact Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ -	\$ 187,108	\$ 187,108
Reimbursements	153,122	5,500	( 147,622)
Interest	2,000	3,305	1,305
Total Revenues	155,122	195,913	40,791
<b>Expenditures</b>			
Highway and Streets			
Contractual Services			
Engineering Services	25,850	-	25,850
Capital Outlay			
Highway Right of Way	2,070,757	11,779	2,058,978
Total Expenditures	2,096,607	11,779	2,084,828
Excess (Deficiency) of Revenues Over Expenditures	( 1,941,485)	184,134	( 1,757,351)
<b>Other Financing Sources (Uses)</b>			
Transfers Out	-	( 9,355)	( 9,355)
Total Other Financing Sources (Uses)	-	( 9,355)	( 9,355)
Net Change in Fund Balance	(\$ 1,941,485)	174,779	\$ 2,116,264
<b>Fund Balance at Beginning of Year</b>		2,014,564	
<b>Fund Balance at End of Year</b>		\$ 2,189,343	



## KANE COUNTY, ILLINOIS

West Central Impact Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ -	\$ 4,158	\$ 4,158
Interest	-	17	17
Total Revenues	-	4,175	4,175
<b>Expenditures</b>			
Capital Outlay			
Highway Right of Way	8,882	-	8,882
Total Expenditures	8,882	-	8,882
Excess (Deficiency) of Revenues Over Expenditures	( 8,882)	4,175	( 4,707)
<b>Other Financing Sources (Uses)</b>			
Transfers Out	-	( 208)	( 208)
Total Other Financing Sources (Uses)	-	( 208)	( 208)
Net Change in Fund Balance	(\$ 8,882)	3,967	\$ 12,849
<b>Fund Balance at Beginning of Year</b>		12,390	
<b>Fund Balance at End of Year</b>		\$ 16,357	

## KANE COUNTY, ILLINOIS

North Impact Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 100,000	\$ 467,952	\$ 367,952
Interest	1,000	1,347	347
Total Revenues	101,000	469,299	368,299
<b>Expenditures</b>			
Capital Outlay			
Bridge Construction	275,000	-	275,000
Total Expenditures	275,000	-	275,000
Excess (Deficiency) of Revenues Over Expenditures	( 174,000)	469,299	295,299
<b>Other Financing Sources (Uses)</b>			
Transfers Out	( 5,000)	( 23,398)	( 18,398)
Total Other Financing Sources (Uses)	( 5,000)	( 23,398)	( 18,398)
Net Change in Fund Balance	(\$ 179,000)	445,901	\$ 624,901
<b>Fund Balance at Beginning of Year</b>		749,374	
<b>Fund Balance at End of Year</b>		\$ 1,195,275	

## KANE COUNTY, ILLINOIS

Central Impact Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 100,000	\$ 42,633	(\$ 57,367)
Reimbursements	-	31,630	31,630
Interest	2,000	951	( 1,049)
Miscellaneous	-	13	13
	<u>102,000</u>	<u>75,227</u>	<u>( 26,773)</u>
<b>Total Revenues</b>			
<b>Expenditures</b>			
Highway and Streets			
Contractual Services			
Engineering Services	335,000	39,537	295,463
	<u>335,000</u>	<u>39,537</u>	<u>295,463</u>
<b>Total Expenditures</b>			
	<u>335,000</u>	<u>39,537</u>	<u>295,463</u>
Excess (Deficiency) of Revenues Over Expenditures	( 233,000)	35,690	( 197,310)
<b>Other Financing Sources (Uses)</b>			
Transfers Out	( 5,000)	( 2,132)	2,868
	<u>( 5,000)</u>	<u>( 2,132)</u>	<u>2,868</u>
<b>Total Other Financing Sources (Uses)</b>			
	<u>( 5,000)</u>	<u>( 2,132)</u>	<u>2,868</u>
Net Change in Fund Balance	(\$ 238,000)	33,558	\$ 271,558
	<u>(\$ 238,000)</u>	<u>33,558</u>	<u>\$ 271,558</u>
<b>Fund Balance at Beginning of Year</b>		600,932	
		<u>600,932</u>	
<b>Fund Balance at End of Year</b>		\$ 634,490	
		<u>\$ 634,490</u>	

## KANE COUNTY, ILLINOIS

South Impact Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2013

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 100,000	\$ 152,736	\$ 52,736
Reimbursements	170,000	153,392	( 16,608)
Interest	1,000	501	( 499)
Total Revenues	271,000	306,629	35,629
<b>Expenditures</b>			
Highway and Streets			
Contractual Services			
Engineering Services	250,000	260,355	( 10,355)
Capital Outlay			
Highway Right of Way	45,000	-	45,000
Total Expenditures	295,000	260,355	34,645
Excess (Deficiency) of Revenues Over Expenditures	( 24,000)	46,274	22,274
<b>Other Financing Sources (Uses)</b>			
Transfers Out	( 5,000)	( 7,637)	( 2,637)
Total Other Financing Sources (Uses)	( 5,000)	( 7,637)	( 2,637)
Net Change in Fund Balance	(\$ 29,000)	38,637	\$ 67,637
<b>Fund Balance at Beginning of Year</b>		433,867	
<b>Fund Balance at End of Year</b>		\$ 472,504	

# KANE COUNTY, ILLINOIS

Working Cash Fund  
Schedule of Revenues and Changes in Fund Balance  
Budget and Actual  
For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Interest	\$ 10,000	\$ 4,698	(\$ 5,302)
Total Revenues	<u>10,000</u>	<u>4,698</u>	<u>( 5,302)</u>
Net Change in Fund Balance	<u>\$ 10,000</u>	4,698	<u>(\$ 5,302)</u>
<b>Fund Balance at Beginning of Year</b>		<u>3,076,148</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 3,080,846</u>	

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# **KANE COUNTY, ILLINOIS**

November 30, 2013

## **MAJOR PROPRIETARY FUND**

**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.

## KANE COUNTY, ILLINOIS

Enterprise Surcharge Fund  
 Schedule of Operating Expenses  
 Budget and Actual  
 For the Year Ended November 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Operating Expenses</b>			
Personnel Services			
Salaries and Wages	\$ 174,185	\$ 131,795	\$ 42,390
Benefits			
Healthcare Contribution	21,870	13,712	8,158
Dental Contribution	647	421	226
FICA/SS Contribution	13,737	9,598	4,139
IMRF Contribution	20,489	14,388	6,101
Total Benefits	<u>56,743</u>	<u>38,119</u>	<u>18,624</u>
Contractual Services			
Engineering Services	4,000	-	4,000
Contractual/Consulting Services	292,875	115,083	177,792
Legal Services	-	1,282 (	1,282)
Blighted Structure Demolition	90,000	3,000	87,000
Repairs and Maintenance - Computers	500	-	500
Repairs and Maintenance - Vehicles	2,500	291	2,209
Liability Insurance	4,310	4,310	-
Workers Compensation	3,591	3,591	-
Unemployment Claims	503	503	-
General Printing	25,000	24,662	338
Conferences and Meetings	1,800	1,477	323
Employee Training	800	-	800
Employee Mileage Expenses	600	376	224
General Association Dues	1,000	1,942 (	942)
Total Contractual Services	<u>427,479</u>	<u>156,517</u>	<u>270,962</u>
Commodities			
Office Supplies	2,500	1,597	903
Operating Supplies	2,500	5,132 (	2,632)
Computer Related Supplies	-	975 (	975)
Postage	500	559 (	59)
Books and Subscriptions	400	74	326
Fuel - Vehicles	800	3,502 (	2,702)
Telephone	3,510	-	3,510
Office Furniture & Equipment	-	1,305 (	1,305)
Total Commodities	<u>10,210</u>	<u>13,144</u>	<u>(2,934)</u>
 Total Operating Expenses	 <u>\$ 668,617</u>	 <u>\$ 339,575</u>	 <u>\$ 329,042</u>



## **KANE COUNTY, ILLINOIS**

November 30, 2013

### **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.

# KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Assets and Liabilities  
November 30, 2013

Fund	Assets			
	Cash and Investments	Interest Receivable	Accounts Receivable	Due From Other Funds
Tax Sale Purchase Fund	\$ 82,157	\$ 37	\$ -	\$ -
Land/Cash Ordinance Fund	4,022	-	-	-
Elder Fatality Review Team Fund	3,644	2	-	-
Sheriff's Detail Escrow Fund	72,445	-	-	-
Special Trust Fund	787,500	-	-	-
911 Emergency Surcharge Fund	4,302,256	1,985	64,049	-
Township Bridge Fund	160,914	73	-	-
Township Motor Fuel Fund	1,366,245	636	-	-
Wireless 911 Fund	331,296	146	183,950	-
Special Deposit Fund	171,214	-	-	-
Inheritance Tax Fund	5,548	-	-	-
Powers Road Fund	6,152	3	-	-
Kane County Emergency Planning	12,924	6	-	-
Coroner's Escrow Fund	3,037	2	-	-
EMA Volunteers Fund	17,274	8	-	-
Sale and Error Fund	2,731,610	1,228	-	-
Health Department Special Fund	3,659	2	-	-
Juvenile Justice Donation Fund	7,758	4	-	-
School Office Reserve Fund	145,269	72	-	-
Coroner's Special Fund	4,211	2	-	-
Child Abuse Prevention Fund	23	-	-	-
Juvenile Female Program Fund	105	-	-	-
Performance Bond Trust Fund	101,853	-	-	-
Bad Check Restitution Fund	25,950	12	-	-
Recorder's Rental Surcharge Fund	162,446	54	-	-
Employee Events Fund	13,936	6	-	-
Health Care Services Fund	19	-	-	-
Payroll Clearing Fund	31,094	-	-	-
Flexible Spending Account Fund	81,365	35	-	-
Drug Asset Forfeiture Fund	100,143	45	1,269	-
Marriage Violence Fund	856	1	-	-
Death Certificates Fund	9,173	6	-	-
State's Attorney Employee Events	325	-	78	-
Child Advocacy Advisory Board	40,156	18	-	-
Subdivision Review Escrow Fund	12,390	6	-	-
Crane Road Estates SSA Fund	4,604	18	-	-
Clerks Tax Redemption Fund	2,326,210	-	-	-
Clerks Vital Records Fund	104,743	-	-	-
Unclaimed Funds	674,212	-	-	-
County Collector	387,445	-	-	-
Restitution	49,948	-	-	-
Juvenile Court Restitution	14,153	-	-	-
Employee Education	1,332	-	-	-
Juvenile Court Services	4,577	-	-	-
K-9 Unit	42,003	-	-	-

<u>Total Assets</u>	<u>Liabilities Accounts Payable</u>
\$ 82,194	\$ 82,194
4,022	4,022
3,646	3,646
72,445	72,445
787,500	787,500
4,368,290	4,368,290
160,987	160,987
1,366,881	1,366,881
515,392	515,392
171,214	171,214
5,548	5,548
6,155	6,155
12,930	12,930
3,039	3,039
17,282	17,282
2,732,838	2,732,838
3,661	3,661
7,762	7,762
145,341	145,341
4,213	4,213
23	23
105	105
101,853	101,853
25,962	25,962
162,500	162,500
13,942	13,942
19	19
31,094	31,094
81,400	81,400
101,457	101,457
857	857
9,179	9,179
403	403
40,174	40,174
12,396	12,396
4,622	4,622
2,326,210	2,326,210
104,743	104,743
674,212	674,212
387,445	387,445
49,948	49,948
14,153	14,153
1,332	1,332
4,577	4,577
42,003	42,003

(Continued)

## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Assets and Liabilities  
November 30, 2013

Fund	Assets			
	Cash and Investments	Interest Receivable	Accounts Receivable	Due From Other Funds
DUI Fund	\$ 8,836	\$ -	\$ -	\$ -
County Sheriff DEF Federal	83,817	-	-	-
County Sheriff DEF Local	192,507	-	-	25,215
Canteen Commission	322,609	-	-	-
Detainee Account	293,872	-	-	-
Chancery	1,150,891	-	-	-
FATS	2,461	-	-	-
Escrow Account	331,010	-	-	-
SWAT	87,488	-	-	-
Computer Crimes	1,937	-	-	-
Vehicle Maintenance/Purchase	40,465	-	-	-
Juvenile Justice	783	-	-	-
Animal Control	1,164	-	-	-
Circuit Clerk	13,633,636	-	-	-
DUI Fund (Victim Impact Fund)	25,283	-	-	-
	\$ 30,584,955	\$ 4,407	\$ 249,346	\$ 25,215
Total Agency Funds	\$ 30,584,955	\$ 4,407	\$ 249,346	\$ 25,215

<u>Total Assets</u>	<u>Liabilities Accounts Payable</u>
\$ 8,836	\$ 8,836
83,817	83,817
217,722	217,722
322,609	322,609
293,872	293,872
1,150,891	1,150,891
2,461	2,461
331,010	331,010
87,488	87,488
1,937	1,937
40,465	40,465
783	783
1,164	1,164
13,633,636	13,633,636
25,283	25,283
<u>\$ 30,863,923</u>	<u>\$ 30,863,923</u>

# KANE COUNTY, ILLINOIS

Agency Funds  
 Combining Statement of Changes in Assets and Liabilities  
 For the Year Ended November 30, 2013

Fund	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
<b>Tax Sale Purchase Fund</b>				
Assets				
Cash and Investments	\$ 82,025	\$ 332	\$ 200	\$ 82,157
Interest Receivable	43	37	43	37
Total Assets	<u>\$ 82,068</u>	<u>\$ 369</u>	<u>\$ 243</u>	<u>\$ 82,194</u>
Liabilities				
Accounts Payable	<u>\$ 82,068</u>	<u>\$ 369</u>	<u>\$ 243</u>	<u>\$ 82,194</u>
<b>Land/Cash Ordinance Fund</b>				
Assets				
Cash and Investments	<u>\$ 4,022</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,022</u>
Liabilities				
Accounts Payable	<u>\$ 4,022</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,022</u>
<b>Elder Fatality Review Team Fund</b>				
Assets				
Cash and Investments	\$ 3,640	\$ 13	\$ 9	\$ 3,644
Interest Receivable	2	2	2	2
Total Assets	<u>\$ 3,642</u>	<u>\$ 15</u>	<u>\$ 11</u>	<u>\$ 3,646</u>
Liabilities				
Accounts Payable	<u>\$ 3,642</u>	<u>\$ 15</u>	<u>\$ 11</u>	<u>\$ 3,646</u>
<b>Sheriff's Detail Escrow Fund</b>				
Assets				
Cash and Investments	<u>\$ 49,100</u>	<u>\$ 139,312</u>	<u>\$ 115,967</u>	<u>\$ 72,445</u>
Liabilities				
Accounts Payable	<u>\$ 49,100</u>	<u>\$ 139,312</u>	<u>\$ 115,967</u>	<u>\$ 72,445</u>
<b>Special Trust Fund</b>				
Assets				
Cash and Investments	<u>\$ 1,284,937</u>	<u>\$ 2,618,651</u>	<u>\$ 3,116,088</u>	<u>\$ 787,500</u>
Liabilities				
Accounts Payable	<u>\$ 1,284,937</u>	<u>\$ 2,618,651</u>	<u>\$ 3,116,088</u>	<u>\$ 787,500</u>
<b>911 Emergency Surcharge Fund</b>				
Assets				
Cash and Investments	\$ 4,708,709	\$ 809,848	\$ 1,216,301	\$ 4,302,256
Interest Receivable	2,429	1,985	2,429	1,985
Accounts Receivable	20,092	64,049	20,092	64,049
Total Assets	<u>\$ 4,731,230</u>	<u>\$ 875,882</u>	<u>\$ 1,238,822</u>	<u>\$ 4,368,290</u>
Liabilities				
Accounts Payable	<u>\$ 4,731,230</u>	<u>\$ 875,882</u>	<u>\$ 1,238,822</u>	<u>\$ 4,368,290</u>

## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2013

Fund	Beginning of Year	Additions	Reductions	End of Year
Township Bridge Fund				
Assets				
Cash and Investments	\$ 44,670	\$ 232,111	\$ 115,867	\$ 160,914
Interest Receivable	23	73	23	73
Total Assets	<u>\$ 44,693</u>	<u>\$ 232,184</u>	<u>\$ 115,890</u>	<u>\$ 160,987</u>
Liabilities				
Accounts Payable	<u>\$ 44,693</u>	<u>\$ 232,184</u>	<u>\$ 115,890</u>	<u>\$ 160,987</u>
Township Motor Fuel Fund				
Assets				
Cash and Investments	\$ 1,800,638	\$ 822,453	\$ 1,256,846	\$ 1,366,245
Interest Receivable	938	636	938	636
Total Assets	<u>\$ 1,801,576</u>	<u>\$ 823,089</u>	<u>\$ 1,257,784</u>	<u>\$ 1,366,881</u>
Liabilities				
Accounts Payable	<u>\$ 1,801,576</u>	<u>\$ 823,089</u>	<u>\$ 1,257,784</u>	<u>\$ 1,366,881</u>
Wireless 911 Fund				
Assets				
Cash and Investments	\$ 107,791	\$ 2,541,797	\$ 2,318,292	\$ 331,296
Interest Receivable	111	146	111	146
Accounts Receivable	353,182	183,950	353,182	183,950
Total Assets	<u>\$ 461,084</u>	<u>\$ 2,725,893</u>	<u>\$ 2,671,585</u>	<u>\$ 515,392</u>
Liabilities				
Accounts Payable	<u>\$ 461,084</u>	<u>\$ 2,725,893</u>	<u>\$ 2,671,585</u>	<u>\$ 515,392</u>
Special Deposit Fund				
Assets				
Cash and Investments	<u>\$ 171,214</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 171,214</u>
Liabilities				
Accounts Payable	<u>\$ 171,214</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 171,214</u>
Inheritance Tax Fund				
Assets				
Cash and Investments	<u>\$ 5,548</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,548</u>
Liabilities				
Accounts Payable	<u>\$ 5,548</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,548</u>
Powers Road Fund				
Assets				
Cash and Investments	\$ 6,145	\$ 22	\$ 15	\$ 6,152
Interest Receivable	3	3	3	3
Total Assets	<u>\$ 6,148</u>	<u>\$ 25</u>	<u>\$ 18</u>	<u>\$ 6,155</u>
Liabilities				
Accounts Payable	<u>\$ 6,148</u>	<u>\$ 25</u>	<u>\$ 18</u>	<u>\$ 6,155</u>

## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2013

Fund	Beginning of Year	Additions	Reductions	End of Year
<b>Kane County Emergency Planning</b>				
Assets				
Cash and Investments	\$ 13,718	\$ 1,234	\$ 2,028	\$ 12,924
Interest Receivable	7	6	7	6
Total Assets	<u>\$ 13,725</u>	<u>\$ 1,240</u>	<u>\$ 2,035</u>	<u>\$ 12,930</u>
Liabilities				
Accounts Payable	<u>\$ 13,725</u>	<u>\$ 1,240</u>	<u>\$ 2,035</u>	<u>\$ 12,930</u>
<b>Coroner's Escrow Fund</b>				
Assets				
Cash and Investments	\$ 3,033	\$ 12	\$ 8	\$ 3,037
Interest Receivable	2	2	2	2
Total Assets	<u>\$ 3,035</u>	<u>\$ 14</u>	<u>\$ 10</u>	<u>\$ 3,039</u>
Liabilities				
Accounts Payable	<u>\$ 3,035</u>	<u>\$ 14</u>	<u>\$ 10</u>	<u>\$ 3,039</u>
<b>EMA Volunteers Fund</b>				
Assets				
Cash and Investments	\$ 19,861	\$ 3,436	\$ 6,023	\$ 17,274
Interest Receivable	10	8	10	8
Total Assets	<u>\$ 19,871</u>	<u>\$ 3,444</u>	<u>\$ 6,033</u>	<u>\$ 17,282</u>
Liabilities				
Accounts Payable	<u>\$ 19,871</u>	<u>\$ 3,444</u>	<u>\$ 6,033</u>	<u>\$ 17,282</u>
<b>Sale and Error Fund</b>				
Assets				
Cash and Investments	\$ 2,665,908	\$ 72,330	\$ 6,628	\$ 2,731,610
Interest Receivable	1,321	1,228	1,321	1,228
Total Assets	<u>\$ 2,667,229</u>	<u>\$ 73,558</u>	<u>\$ 7,949</u>	<u>\$ 2,732,838</u>
Liabilities				
Accounts Payable	<u>\$ 2,667,229</u>	<u>\$ 73,558</u>	<u>\$ 7,949</u>	<u>\$ 2,732,838</u>
<b>Health Department Special Fund</b>				
Assets				
Cash and Investments	\$ 3,655	\$ 13	\$ 9	\$ 3,659
Interest Receivable	2	2	2	2
Total Assets	<u>\$ 3,657</u>	<u>\$ 15</u>	<u>\$ 11</u>	<u>\$ 3,661</u>
Liabilities				
Accounts Payable	<u>\$ 3,657</u>	<u>\$ 15</u>	<u>\$ 11</u>	<u>\$ 3,661</u>



## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2013

Fund	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
<b>Juvenile Justice Donation Fund</b>				
Assets				
Cash and Investments	\$ 9,282	\$ 34	\$ 1,558	\$ 7,758
Interest Receivable	5	4	5	4
Total Assets	<u>\$ 9,287</u>	<u>\$ 38</u>	<u>\$ 1,563</u>	<u>\$ 7,762</u>
Liabilities				
Accounts Payable	<u>\$ 9,287</u>	<u>\$ 38</u>	<u>\$ 1,563</u>	<u>\$ 7,762</u>
<b>School Office Reserve Fund</b>				
Assets				
Cash and Investments	\$ 167,143	\$ 22,354	\$ 44,228	\$ 145,269
Interest Receivable	100	72	100	72
Total Assets	<u>\$ 167,243</u>	<u>\$ 22,426</u>	<u>\$ 44,328</u>	<u>\$ 145,341</u>
Liabilities				
Accounts Payable	<u>\$ 167,243</u>	<u>\$ 22,426</u>	<u>\$ 44,328</u>	<u>\$ 145,341</u>
<b>Coroner's Special Fund</b>				
Assets				
Cash and Investments	\$ 7,286	\$ 4,854	\$ 7,929	\$ 4,211
Interest Receivable	4	2	4	2
Total Assets	<u>\$ 7,290</u>	<u>\$ 4,856</u>	<u>\$ 7,933</u>	<u>\$ 4,213</u>
Liabilities				
Accounts Payable	<u>\$ 7,290</u>	<u>\$ 4,856</u>	<u>\$ 7,933</u>	<u>\$ 4,213</u>
<b>Child Abuse Prevention Fund</b>				
Assets				
Cash and Investments	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23</u>
Liabilities				
Accounts Payable	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23</u>
<b>Juvenile Female Program Fund</b>				
Assets				
Cash and Investments	<u>\$ 105</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105</u>
Liabilities				
Accounts Payable	<u>\$ 105</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105</u>
<b>Performance Bond Trust Fund</b>				
Assets				
Cash and Investments	<u>\$ 101,853</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,853</u>
Liabilities				
Accounts Payable	<u>\$ 101,853</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,853</u>

# KANE COUNTY, ILLINOIS

Agency Funds  
 Combining Statement of Changes in Assets and Liabilities  
 For the Year Ended November 30, 2013

Fund	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
<b>Bad Check Restitution Fund</b>				
Assets				
Cash and Investments	\$ 20,150	\$ 8,675	\$ 2,875	\$ 25,950
Interest Receivable	10	12	10	12
Total Assets	<u>\$ 20,160</u>	<u>\$ 8,687</u>	<u>\$ 2,885</u>	<u>\$ 25,962</u>
Liabilities				
Accounts Payable	<u>\$ 20,160</u>	<u>\$ 8,687</u>	<u>\$ 2,885</u>	<u>\$ 25,962</u>
<b>Recorder's Rental Surcharge Fund</b>				
Assets				
Cash and Investments	\$ 24,817	\$ 811,310	\$ 673,681	\$ 162,446
Interest Receivable	13	54	13	54
Accounts Receivable	46,044	-	46,044	-
Total Assets	<u>\$ 70,874</u>	<u>\$ 811,364</u>	<u>\$ 719,738</u>	<u>\$ 162,500</u>
Liabilities				
Accounts Payable	<u>\$ 70,874</u>	<u>\$ 811,364</u>	<u>\$ 719,738</u>	<u>\$ 162,500</u>
<b>Employee Events Fund</b>				
Assets				
Cash and Investments	\$ 15,101	\$ 1,583	\$ 2,748	\$ 13,936
Interest Receivable	8	6	8	6
Total Assets	<u>\$ 15,109</u>	<u>\$ 1,589</u>	<u>\$ 2,756</u>	<u>\$ 13,942</u>
Liabilities				
Accounts Payable	<u>\$ 15,109</u>	<u>\$ 1,589</u>	<u>\$ 2,756</u>	<u>\$ 13,942</u>
<b>Health Care Services Fund</b>				
Assets				
Cash and Investments	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19</u>
Liabilities				
Accounts Payable	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19</u>
<b>Payroll Clearing Fund</b>				
Assets				
Cash and Investments	<u>\$ 29,369</u>	<u>\$ 88,932,204</u>	<u>\$ 88,930,479</u>	<u>\$ 31,094</u>
Liabilities				
Accounts Payable	<u>\$ 29,369</u>	<u>\$ 88,932,204</u>	<u>\$ 88,930,479</u>	<u>\$ 31,094</u>
<b>Flexible Spending Account Fund</b>				
Assets				
Cash and Investments	\$ 65,829	\$ 241,171	\$ 225,635	\$ 81,365
Interest Receivable	30	35	30	35
Total Assets	<u>\$ 65,859</u>	<u>\$ 241,206</u>	<u>\$ 225,665</u>	<u>\$ 81,400</u>
Liabilities				
Accounts Payable	<u>\$ 65,859</u>	<u>\$ 241,206</u>	<u>\$ 225,665</u>	<u>\$ 81,400</u>

# KANE COUNTY, ILLINOIS

Agency Funds  
 Combining Statement of Changes in Assets and Liabilities  
 For the Year Ended November 30, 2013

Fund	Beginning of Year	Additions	Reductions	End of Year
<b>Drug Asset Forfeiture Fund</b>				
Assets				
Cash and Investments	\$ 80,823	\$ 41,261	\$ 21,941	\$ 100,143
Interest Receivable	37	45	37	45
Accounts Receivable	-	1,269	-	1,269
Total Assets	<u>\$ 80,860</u>	<u>\$ 42,575</u>	<u>\$ 21,978</u>	<u>\$ 101,457</u>
Liabilities				
Accounts Payable	<u>\$ 80,860</u>	<u>\$ 42,575</u>	<u>\$ 21,978</u>	<u>\$ 101,457</u>
<b>Marriage Violence Fund</b>				
Assets				
Cash and Investments	\$ 956	\$ 16,164	\$ 16,264	\$ 856
Interest Receivable	1	1	1	1
Total Assets	<u>\$ 957</u>	<u>\$ 16,165</u>	<u>\$ 16,265</u>	<u>\$ 857</u>
Liabilities				
Accounts Payable	<u>\$ 957</u>	<u>\$ 16,165</u>	<u>\$ 16,265</u>	<u>\$ 857</u>
<b>Death Certificates Fund</b>				
Assets				
Cash and Investments	\$ 6,941	\$ 116,511	\$ 114,279	\$ 9,173
Interest Receivable	6	6	6	6
Total Assets	<u>\$ 6,947</u>	<u>\$ 116,517</u>	<u>\$ 114,285</u>	<u>\$ 9,179</u>
Liabilities				
Accounts Payable	<u>\$ 6,947</u>	<u>\$ 116,517</u>	<u>\$ 114,285</u>	<u>\$ 9,179</u>
<b>State's Attorney Employee Events</b>				
Assets				
Cash and Investments	\$ 246	\$ 389	\$ 310	\$ 325
Accounts Receivable	-	78	-	78
Total Assets	<u>\$ 246</u>	<u>\$ 467</u>	<u>\$ 310</u>	<u>\$ 403</u>
Liabilities				
Accounts Payable	<u>\$ 246</u>	<u>\$ 467</u>	<u>\$ 310</u>	<u>\$ 403</u>
<b>Child Advocacy Advisory Board</b>				
Assets				
Cash and Investments	\$ 40,701	\$ 2,794	\$ 3,339	\$ 40,156
Interest Receivable	21	18	21	18
Total Assets	<u>\$ 40,722</u>	<u>\$ 2,812</u>	<u>\$ 3,360</u>	<u>\$ 40,174</u>
Liabilities				
Accounts Payable	<u>\$ 40,722</u>	<u>\$ 2,812</u>	<u>\$ 3,360</u>	<u>\$ 40,174</u>

## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2013

Fund	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
Subdivision Review Escrow Fund				
Assets				
Cash and Investments	\$ 10,345	\$ 43,446	\$ 41,401	\$ 12,390
Interest Receivable	6	6	6	6
Accounts Receivable	10,000	-	10,000	-
Total Assets	<u>\$ 20,351</u>	<u>\$ 43,452</u>	<u>\$ 51,407</u>	<u>\$ 12,396</u>
Liabilities				
Accounts Payable	<u>\$ 20,351</u>	<u>\$ 43,452</u>	<u>\$ 51,407</u>	<u>\$ 12,396</u>
Crane Road Estates SSA Fund				
Assets				
Cash and Investments	\$ 2,150	\$ 95,058	\$ 92,604	\$ 4,604
Interest Receivable	1	18	1	18
Total Assets	<u>\$ 2,151</u>	<u>\$ 95,076</u>	<u>\$ 92,605</u>	<u>\$ 4,622</u>
Liabilities				
Accounts Payable	<u>\$ 2,151</u>	<u>\$ 95,076</u>	<u>\$ 92,605</u>	<u>\$ 4,622</u>
Clerk's Tax Redemption Fund				
Assets				
Cash and Investments	<u>\$ 1,726,673</u>	<u>\$ 19,520,820</u>	<u>\$ 18,921,283</u>	<u>\$ 2,326,210</u>
Liabilities				
Accounts Payable	<u>\$ 1,726,673</u>	<u>\$ 19,520,820</u>	<u>\$ 18,921,283</u>	<u>\$ 2,326,210</u>
Clerk's Vital Records Fund				
Assets				
Cash and Investments	<u>\$ 90,109</u>	<u>\$ 1,078,621</u>	<u>\$ 1,063,987</u>	<u>\$ 104,743</u>
Liabilities				
Accounts Payable	<u>\$ 90,109</u>	<u>\$ 1,078,621</u>	<u>\$ 1,063,987</u>	<u>\$ 104,743</u>
Unclaimed Funds				
Assets				
Cash and Investments	<u>\$ 404,059</u>	<u>\$ 459,366</u>	<u>\$ 189,213</u>	<u>\$ 674,212</u>
Liabilities				
Accounts Payable	<u>\$ 404,059</u>	<u>\$ 459,366</u>	<u>\$ 189,213</u>	<u>\$ 674,212</u>
County Collector				
Assets				
Cash and Investments	<u>\$ 528,407</u>	<u>\$ 1,517,801,984</u>	<u>\$ 1,517,942,946</u>	<u>\$ 387,445</u>
Liabilities				
Accounts Payable	<u>\$ 528,407</u>	<u>\$ 1,517,801,984</u>	<u>\$ 1,517,942,946</u>	<u>\$ 387,445</u>

## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2013

Fund	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
Restitution				
Assets				
Cash and Investments	\$ 49,895	\$ 53	\$ -	\$ 49,948
Liabilities				
Accounts Payable	\$ 49,895	\$ 53	\$ -	\$ 49,948
Juvenile Court Restitution				
Assets				
Cash and Investments	\$ 14,824	\$ 2,825	\$ 3,496	\$ 14,153
Liabilities				
Accounts Payable	\$ 14,824	\$ 2,825	\$ 3,496	\$ 14,153
Employee Education				
Assets				
Cash and Investments	\$ 1,331	\$ 1	\$ -	\$ 1,332
Liabilities				
Accounts Payable	\$ 1,331	\$ 1	\$ -	\$ 1,332
Juvenile Court Services				
Assets				
Cash and Investments	\$ 2,072	\$ 5,615	\$ 3,110	\$ 4,577
Liabilities				
Accounts Payable	\$ 2,072	\$ 5,615	\$ 3,110	\$ 4,577
K-9 Unit				
Assets				
Cash and Investments	\$ 51,743	\$ 986	\$ 10,726	\$ 42,003
Liabilities				
Accounts Payable	\$ 51,743	\$ 986	\$ 10,726	\$ 42,003
DUI Fund				
Assets				
Cash and Investments	\$ 5,722	\$ 5,119	\$ 2,005	\$ 8,836
Liabilities				
Accounts Payable	\$ 5,722	\$ 5,119	\$ 2,005	\$ 8,836
County Sheriff DEF Federal				
Assets				
Cash and Investments	\$ 43,861	\$ 97,965	\$ 58,009	\$ 83,817
Liabilities				
Accounts Payable	\$ 43,861	\$ 97,965	\$ 58,009	\$ 83,817

## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2013

Fund	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
County Sheriff DEF Local				
Assets				
Cash and Investments	\$ 218,931	\$ 712,016	\$ 738,440	\$ 192,507
Due From Other Funds	-	25,215	-	25,215
Total Assets	<u>\$ 218,931</u>	<u>\$ 737,231</u>	<u>\$ 738,440</u>	<u>\$ 217,722</u>
Liabilities				
Accounts Payable	<u>\$ 218,931</u>	<u>\$ 737,231</u>	<u>\$ 738,440</u>	<u>\$ 217,722</u>
Canteen Commission				
Assets				
Cash and Investments	<u>\$ 338,045</u>	<u>\$ 592,303</u>	<u>\$ 607,739</u>	<u>\$ 322,609</u>
Liabilities				
Accounts Payable	<u>\$ 338,045</u>	<u>\$ 592,303</u>	<u>\$ 607,739</u>	<u>\$ 322,609</u>
Detainee Account				
Assets				
Cash and Investments	<u>\$ 267,486</u>	<u>\$ 1,398,773</u>	<u>\$ 1,372,387</u>	<u>\$ 293,872</u>
Liabilities				
Accounts Payable	<u>\$ 267,486</u>	<u>\$ 1,398,773</u>	<u>\$ 1,372,387</u>	<u>\$ 293,872</u>
Chancery				
Assets				
Cash and Investments	<u>\$ 2,090,512</u>	<u>\$ 38,091,096</u>	<u>\$ 39,030,717</u>	<u>\$ 1,150,891</u>
Liabilities				
Accounts Payable	<u>\$ 2,090,512</u>	<u>\$ 38,091,096</u>	<u>\$ 39,030,717</u>	<u>\$ 1,150,891</u>
FATS				
Assets				
Cash and Investments	<u>\$ 11,858</u>	<u>\$ 425</u>	<u>\$ 9,822</u>	<u>\$ 2,461</u>
Liabilities				
Accounts Payable	<u>\$ 11,858</u>	<u>\$ 425</u>	<u>\$ 9,822</u>	<u>\$ 2,461</u>
Escrow Account				
Assets				
Cash and Investments	<u>\$ 430,294</u>	<u>\$ 167,678</u>	<u>\$ 266,962</u>	<u>\$ 331,010</u>
Liabilities				
Accounts Payable	<u>\$ 430,294</u>	<u>\$ 167,678</u>	<u>\$ 266,962</u>	<u>\$ 331,010</u>
SWAT				
Assets				
Cash and Investments	<u>\$ 2,475</u>	<u>\$ 143,657</u>	<u>\$ 58,644</u>	<u>\$ 87,488</u>
Liabilities				
Accounts Payable	<u>\$ 2,475</u>	<u>\$ 143,657</u>	<u>\$ 58,644</u>	<u>\$ 87,488</u>

## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2013

Fund	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
Computer Crimes				
Assets				
Cash and Investments	\$ 2,729	\$ 1,188	\$ 1,980	\$ 1,937
Liabilities				
Accounts Payable	\$ 2,729	\$ 1,188	\$ 1,980	\$ 1,937
Vehicle Maintenance/Purchase				
Assets				
Cash and Investments	\$ 88,689	\$ 18,459	\$ 66,683	\$ 40,465
Liabilities				
Accounts Payable	\$ 88,689	\$ 18,459	\$ 66,683	\$ 40,465
Juvenile Justice				
Assets				
Cash and Investments	\$ 382	\$ 1,861	\$ 1,460	\$ 783
Liabilities				
Accounts Payable	\$ 382	\$ 1,861	\$ 1,460	\$ 783
Animal Control				
Assets				
Cash and Investments	\$ -	\$ 11,199	\$ 10,035	\$ 1,164
Liabilities				
Accounts Payable	\$ -	\$ 11,199	\$ 10,035	\$ 1,164
Circuit Clerk				
Assets				
Cash and Investments	\$ 10,977,787	\$ 75,840,466	\$ 73,184,617	\$ 13,633,636
Liabilities				
Accounts Payable	\$ 10,977,787	\$ 75,840,466	\$ 73,184,617	\$ 13,633,636
DUI Fund (Victim Impact Fund)				
Assets				
Cash and Investments	\$ 34,098	\$ 23,821	\$ 32,636	\$ 25,283
Liabilities				
Accounts Payable	\$ 34,098	\$ 23,821	\$ 32,636	\$ 25,283
Total All Agency Funds				
Assets				
Cash and Investments	\$ 28,939,735	\$ 1,753,555,669	\$ 1,751,910,449	\$ 30,584,955
Interest Receivable	5,133	4,407	5,133	4,407
Accounts Receivable	429,318	249,346	429,318	249,346
Due From Other Funds	-	25,215	-	25,215
Total Assets	<u>\$ 29,374,186</u>	<u>\$ 1,753,834,637</u>	<u>\$ 1,752,344,900</u>	<u>\$ 30,863,923</u>
Liabilities				
Accounts Payable	<u>\$ 29,374,186</u>	<u>\$ 1,753,834,637</u>	<u>\$ 1,752,344,900</u>	<u>\$ 30,863,923</u>

## KANE COUNTY, ILLINOIS

### Schedule of Expenditures for Tort Immunity Purposes For the Year Ended November 30, 2013

<u>Tort Immunity Expenditures Incurred by the Insurance Liability Fund</u>	
Salaries and Benefits	\$ 735,962
Legal Fees	134,041
Other Contractual	294,230
Commodities	5,542
Capital Outlay	1,203
Liability Insurance	226,653
Workers' Compensation	493,708
Unemployment Claims	<u>28,909</u>
Subtotal Insurance Liability Fund	<u>1,920,248</u>
<u>Tort Immunity Expenditures Incurred by Other Funds</u>	
Liability Insurance	410,573
Workers' Compensation	334,749
Unemployment Claims	<u>46,935</u>
Subtotal Other Funds	<u>792,257</u>
Total Tort Immunity Purposes Expenditures	<u>\$ 2,712,505</u>

The County levies property taxes for tort immunity/liability insurance purposes. As required by Public Act 91-0268 passed by the Illinois General Assembly, the County is including the above list of tort immunity purposes expenditures in its annual financial report.

The County's tax extension for liability insurance purposes for tax year 2012 as levied by Kane County was \$3,303,065. Any shortfall to cover expenditures in excess of taxes collected is derived from other revenues of the County. Any excess of revenues over expenditures is carried forward to subsequent fiscal years subject to a statutory formula.



# KANE COUNTY, ILLINOIS

November 30, 2013

## STATISTICAL SECTION (UNAUDITED)

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.

### ***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, 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 which the County's financial activities take place.

### ***Operating Information***

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County 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

	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$ 422,451,478	\$ 405,187,161	\$ 385,399,473	\$ 369,557,332
Restricted	86,739,637	90,424,511	87,805,781	46,039,069
Unrestricted	126,657,691	120,092,981	123,860,266	148,375,026
Total Governmental Activities				
Net Assets	\$ 635,848,806	\$ 615,704,653	\$ 597,065,520	\$ 563,971,427
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454
Restricted	9,322,891	9,660,312	10,528,167	10,975,167
Unrestricted	6,441,448	6,431,198	6,411,371	5,943,548
Total Business-Type Activities				
Net Assets	\$ 18,647,793	\$ 18,974,964	\$ 19,822,992	\$ 19,802,169
<b>Primary Government</b>				
Net Investment in Capital Assets	\$ 425,334,932	\$ 408,070,615	\$ 388,282,927	\$ 372,440,786
Restricted	96,062,528	100,084,823	98,333,948	57,014,236
Unrestricted	133,099,139	126,524,179	130,271,637	154,318,574
Total Primary Government				
Net Assets	\$ 654,496,599	\$ 634,679,617	\$ 616,888,512	\$ 583,773,596

Notes:

1. Prior to 2005, the Kane County Department of Employment and Education Fund was reported as a discretely presented component unit.

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 342,593,546	\$ 297,224,681	\$ 264,199,771	\$ 207,680,723	\$ 193,366,964	\$ 167,779,904
31,498,151	34,975,098	35,907,847	17,060,264	12,020,685	11,343,905
<u>135,398,230</u>	<u>118,849,614</u>	<u>124,367,154</u>	<u>141,750,201</u>	<u>131,433,675</u>	<u>129,831,565</u>
<u>\$ 509,489,927</u>	<u>\$ 451,049,393</u>	<u>\$ 424,474,772</u>	<u>\$ 366,491,188</u>	<u>\$ 336,821,324</u>	<u>\$ 308,955,374</u>
\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,885,552	\$ 2,889,744	\$ 2,893,936
8,558,526	9,198,731	9,035,136	9,284,769	10,855,627	13,740,625
<u>13,437,394</u>	<u>13,481,441</u>	<u>13,149,344</u>	<u>15,165,792</u>	<u>10,379,419</u>	<u>10,573,262</u>
<u>\$ 24,879,374</u>	<u>\$ 25,563,626</u>	<u>\$ 25,067,934</u>	<u>\$ 27,336,113</u>	<u>\$ 24,124,790</u>	<u>\$ 27,207,823</u>
\$ 345,477,000	\$ 300,108,135	\$ 267,083,225	\$ 210,566,275	\$ 196,256,708	\$ 170,673,840
40,056,677	44,173,829	44,942,983	26,345,033	22,876,312	25,084,530
<u>148,835,624</u>	<u>132,331,055</u>	<u>137,516,498</u>	<u>156,915,993</u>	<u>141,813,094</u>	<u>140,404,827</u>
<u>\$ 534,369,301</u>	<u>\$ 476,613,019</u>	<u>\$ 449,542,706</u>	<u>\$ 393,827,301</u>	<u>\$ 360,946,114</u>	<u>\$ 336,163,197</u>

## KANE COUNTY, ILLINOIS

### Changes in Net Position Last Ten Fiscal Years

	2013	2012	2011	2010
<b>Expenses</b>				
Governmental Activities:				
General Government	\$ 31,094,217	\$ 33,226,585	\$ 31,160,957	\$ 29,450,154
Public Service and Records	10,500,273	13,774,832	14,220,839	15,850,443
Judicial	22,042,216	21,319,475	21,902,489	21,619,005
Public Safety	46,268,014	44,419,200	44,000,288	43,655,351
Health and Public Safety	-	-	-	-
Highways and Streets	31,868,593	29,802,177	34,748,528	25,809,873
Health and Welfare	5,766,653	5,675,765	6,608,026	9,830,295
Environment and Conservation	110,423	228,315	282,111	600,538
Development, Housing and Economic Development	5,137,500	7,656,563	7,097,351	7,652,849
Interest on Long-Term Debt	2,560,388	3,574,279	3,935,675	4,025,501
Total Governmental Activities Expenses	<u>155,348,277</u>	<u>159,677,191</u>	<u>163,956,264</u>	<u>158,494,009</u>
Business-Type Activities:				
Solid Waste	339,575	825,708	294,284	1,559,072
Total Business-Type Activities Expenses	<u>339,575</u>	<u>825,708</u>	<u>294,284</u>	<u>1,559,072</u>
Total Primary Government Expenses	<u>\$ 155,687,852</u>	<u>\$ 160,502,899</u>	<u>\$ 164,250,548</u>	<u>\$ 160,053,081</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
General Government	\$ 4,676,012	\$ 4,597,152	\$ 6,042,547	\$ 4,471,126
Public Service and Records	4,238,889	3,747,580	3,542,966	3,934,779
Judicial	12,267,065	12,444,416	11,799,939	12,963,401
Public Safety	7,323,491	8,522,739	6,283,050	6,845,061
Health and Public Safety	-	-	-	-
Highways and Streets	289,759	322,959	236,252	1,671,499
Health and Welfare	1,220,497	1,215,163	1,202,796	643,740
Environment and Conservation	-	-	-	1,000
Development, Housing and Economic Development	1,230,100	1,138,241	1,038,698	1,169,795
Interest on Long-Term Debt	183,922	102,820	89,664	-
Operating Grants and Contributions	41,522,039	46,589,489	46,520,619	57,147,252
Capital Grants and Contributions	7,819,147	6,311,598	28,238,657	30,235,350
Total Governmental Activities Program Revenues	<u>80,770,921</u>	<u>84,992,157</u>	<u>104,995,188</u>	<u>119,083,003</u>
Business-Type Activities:				
Charges for Services				
Solid Waste	55,746	89,484	59,926	35,769
Operating Grants and Contributions	2,000	-	-	-
Total Business-Type Activities Program Revenues	<u>57,746</u>	<u>89,484</u>	<u>59,926</u>	<u>35,769</u>
Total Primary Government	<u>\$ 80,828,667</u>	<u>\$ 85,081,641</u>	<u>\$ 105,055,114</u>	<u>\$ 119,118,772</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(\$ 74,577,356)	(\$ 74,685,034)	(\$ 58,961,076)	(\$ 39,411,006)
Business-Type Activities	(281,829)	(736,224)	(234,358)	(1,523,303)
Total Primary Government Net Expense	<u>(\$ 74,859,185)</u>	<u>(\$ 75,421,258)</u>	<u>(\$ 59,195,434)</u>	<u>(\$ 40,934,309)</u>

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 34,497,242	\$ 35,978,809	\$ 33,860,476	\$ 25,567,202	\$ 30,990,707	\$ 26,902,921
13,096,494	13,416,180	12,527,679	13,545,857	14,157,547	10,352,357
20,884,783	22,108,763	17,763,519	19,044,289	27,199,987	28,163,914
40,416,360	49,334,607	44,332,538	41,908,570	-	-
-	-	-	-	34,992,939	32,558,192
23,516,178	22,890,112	16,280,832	17,110,390	20,302,917	14,795,548
10,200,965	10,817,205	10,330,682	9,507,260	-	-
731,675	1,313,252	857,723	1,668,229	-	-
5,744,222	4,968,520	5,375,695	5,025,593	-	-
3,491,681	3,629,975	3,696,684	2,875,777	2,173,765	1,969,295
<u>152,579,600</u>	<u>164,457,423</u>	<u>145,025,828</u>	<u>136,253,167</u>	<u>129,817,862</u>	<u>114,742,227</u>
721,395	1,501,679	866,585	3,226,544	3,500,423	2,785,864
<u>721,395</u>	<u>1,501,679</u>	<u>866,585</u>	<u>3,226,544</u>	<u>3,500,423</u>	<u>2,785,864</u>
<u>\$ 153,300,995</u>	<u>\$ 165,959,102</u>	<u>\$ 145,892,413</u>	<u>\$ 139,479,711</u>	<u>\$ 133,318,285</u>	<u>\$ 117,528,091</u>
\$ 4,458,940	\$ 4,014,114	\$ 4,145,249	\$ 3,976,697	\$ 3,983,797	\$ 3,117,466
3,955,099	4,588,781	6,295,964	6,921,768	8,803,303	8,993,964
13,694,443	13,339,730	12,029,886	10,689,266	12,277,952	11,961,193
6,433,683	6,513,972	5,741,463	4,427,307	-	-
-	-	-	-	2,932,974	3,136,936
1,485,684	2,882,122	4,387,955	6,146,746	5,668,056	2,853,512
848,853	1,311,049	1,300,478	733,728	-	-
-	658,650	342,800	292,350	-	-
1,162,247	1,280,798	1,696,598	1,726,188	-	-
-	-	-	-	-	-
56,803,329	49,898,679	48,555,159	43,474,097	38,355,099	33,501,461
<u>35,425,449</u>	<u>20,241,030</u>	<u>31,530,053</u>	<u>13,805,738</u>	<u>20,359,483</u>	<u>16,966,014</u>
<u>124,267,727</u>	<u>104,728,925</u>	<u>116,025,605</u>	<u>92,193,885</u>	<u>92,380,664</u>	<u>80,530,546</u>
24,422	35,063	369,386	6,719,394	4,153,840	4,082,210
-	-	-	-	-	-
<u>24,422</u>	<u>35,063</u>	<u>369,386</u>	<u>6,719,394</u>	<u>4,153,840</u>	<u>4,082,210</u>
<u>\$ 124,292,149</u>	<u>\$ 104,763,988</u>	<u>\$ 116,394,991</u>	<u>\$ 98,913,279</u>	<u>\$ 96,534,504</u>	<u>\$ 84,612,756</u>
(\$ 28,311,873)	(\$ 59,728,498)	(\$ 29,000,223)	(\$ 44,059,282)	(\$ 37,437,198)	(\$ 34,211,681)
( <u>696,973</u> )	( <u>1,466,616</u> )	( <u>497,199</u> )	<u>3,492,850</u>	<u>653,417</u>	<u>1,296,346</u>
<u>(\$ 29,008,846)</u>	<u>(\$ 61,195,114)</u>	<u>(\$ 29,497,422)</u>	<u>(\$ 40,566,432)</u>	<u>(\$ 36,783,781)</u>	<u>(\$ 32,915,335)</u>

(Continued)

## KANE COUNTY, ILLINOIS

### Changes in Net Position Last Ten Fiscal Years

	2013	2012	2011	2010
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Taxes:				
Property Tax	\$ 53,548,688	\$ 53,701,545	\$ 54,175,120	\$ 52,495,899
Income Tax	5,565,290	5,462,402	4,318,032	3,849,243
Sales Tax	14,267,096	13,713,226	13,368,744	12,538,555
RTA Sales Tax	15,490,749	14,965,777	14,551,134	13,838,016
Other Taxes	4,366,101	3,624,182	2,929,104	2,355,930
Investment Earnings	305,529	677,153	1,648,142	1,799,350
Other General Revenues	1,434,538	1,019,677	844,344	309,707
Special Items				
Receipt from Public Building Commission	-	-	-	-
Loss on Prepaid Rent	-	-	-	-
Transfers	70,770	160,205	301,608	6,705,806
Total Governmental Activities				
General Revenues and Other	95,048,761	93,324,167	92,136,228	93,892,506
Business-Type Activities:				
Investment Earnings	25,428	48,401	141,189	151,304
Other General Revenues	-	-	415,600	-
Special Item				
Lawsuit Recovery	-	-	-	3,000,600
Transfers	( 70,770)	( 160,205)	( 301,608)	( 6,705,806)
Total Business-Type Activities				
General Revenues and Other	( 45,342)	( 111,804)	255,181	( 3,553,902)
 Total Primary Government	 \$ 95,003,419	 \$ 93,212,363	 \$ 92,391,409	 \$ 90,338,604
<b>Change in Net Position</b>				
Governmental Activities	\$ 20,471,405	\$ 18,639,133	\$ 33,175,152	\$ 54,481,500
Business-Type Activities	( 327,171)	( 848,028)	20,823	( 5,077,205)
 Total Primary Government Net Expense	 \$ 20,144,234	 \$ 17,791,105	 \$ 33,195,975	 \$ 49,404,295
Restatement of Prior Year Net Assets				
Governmental Activities	( \$ 327,252)	\$ -	( \$ 81,059)	\$ -

**Notes:**

1. The cumulative effect of net assets adjustments was reported as a restatement of the beginning net assets of a given year, as restating all prior periods was not practicable.

2. Prior to 2005, the Kane County Department of Employment and Education Fund was reported as a discretely presented component unit.

3. The County created new expense function categories for financial reporting purposes in 2007, these include Health and Welfare, Environment and Conservation, and Development, Housing and Economic Development. The County also realigned several departments between functions. Amounts reported for 2006 were re-categorized for comparative purposes. Amounts for years prior to 2006 remain as originally reported.

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 51,720,100	\$ 48,981,238	\$ 46,538,156	\$ 40,945,882	\$ 38,308,710	\$ 36,087,886
3,975,274	4,793,252	5,089,268	5,150,608	4,697,001	4,015,419
12,065,118	14,002,709	15,145,262	15,447,397	14,905,920	13,362,125
13,242,320	9,830,153	-	-	-	-
2,668,832	2,943,683	2,816,486	2,810,814	4,008,666	3,282,462
2,372,209	5,275,052	9,928,114	7,773,867	3,789,473	2,326,710
390,865	213,560	373,971	261,346	480,133	695,504
-	-	6,750,000	-	-	-
-	-	( 2,557,450)	-	-	-
<u>317,689</u>	<u>263,472</u>	<u>2,900,000</u>	<u>1,339,232</u>	<u>4,367,815</u>	<u>4,014,736</u>
<u>86,752,407</u>	<u>86,303,119</u>	<u>86,983,807</u>	<u>73,729,146</u>	<u>70,557,718</u>	<u>63,784,842</u>
330,410	725,780	1,129,020	1,057,705	631,365	559,167
-	-	-	-	-	-
-	1,500,000	-	-	-	-
( <u>317,689</u> )	( <u>263,472</u> )	( <u>2,900,000</u> )	( <u>1,339,232</u> )	( <u>4,367,815</u> )	( <u>4,014,736</u> )
<u>12,721</u>	<u>1,962,308</u>	( <u>1,770,980</u> )	( <u>281,527</u> )	( <u>3,736,450</u> )	( <u>3,455,569</u> )
<u>\$ 86,765,128</u>	<u>\$ 88,265,427</u>	<u>\$ 85,212,827</u>	<u>\$ 73,447,619</u>	<u>\$ 66,821,268</u>	<u>\$ 60,329,273</u>
\$ 58,440,534	\$ 26,574,621	\$ 57,983,584	\$ 29,669,864	\$ 33,120,520	\$ 29,573,161
( <u>684,252</u> )	<u>495,692</u>	( <u>2,268,179</u> )	<u>3,211,323</u>	( <u>3,083,033</u> )	( <u>2,159,223</u> )
<u>\$ 57,756,282</u>	<u>\$ 27,070,313</u>	<u>\$ 55,715,405</u>	<u>\$ 32,881,187</u>	<u>\$ 30,037,487</u>	<u>\$ 27,413,938</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(\$ 5,254,570)</u>	<u>\$ -</u>

## KANE COUNTY, ILLINOIS

### Fund Balances, Governmental Funds Last Ten Fiscal Years

	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
<b>General Fund</b>				
Reserved	\$ -	\$ -	\$ -	\$ 1,882,350
Unreserved	-	-	-	46,441,218
Nonspendable	1,459,940	722,049	1,714,286	-
Assigned	6,737,783	2,930,463	1,240,739	-
Unassigned	51,314,870	52,042,594	50,691,045	-
 Total General Fund	 \$ 59,512,593	 \$ 55,695,106	 \$ 53,646,070	 \$ 48,323,568
 <b>All Other Governmental Funds</b>				
Reserved	\$ -	\$ -	\$ -	\$ 67,415,248
Unreserved, Reported in:				
Special Revenue Funds	-	-	-	99,489,310
Capital Projects Funds	-	-	-	6,838,364
Nonspendable	1,242,500	1,255,800	1,345,300	-
Restricted	86,881,285	91,472,172	94,796,018	-
Committed	56,589,537	54,682,249	50,057,579	-
Assigned	34,353,071	29,827,268	29,418,546	-
Unassigned	( 477,323)	( 656,877)	( 585,052)	-
 Total All Other Governmental Funds	 \$ 178,589,070	 \$ 176,580,612	 \$ 175,032,391	 \$ 173,742,922
 Total All Governmental Funds	 \$ 238,101,663	 \$ 232,275,718	 \$ 228,678,461	 \$ 222,066,490

Beginning in 2011, the County adopted the provisions of GASB Statement No. 54, which required reporting fund balances in new classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. Information was not available to restate prior year amounts.



<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 1,831,154	\$ 1,845,199	\$ 1,825,542	\$ 4,507,367	\$ 3,321,072	\$ 3,422,658
42,897,605	39,629,363	43,987,466	45,008,222	47,527,668	41,373,544
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 44,728,759</u>	<u>\$ 41,474,562</u>	<u>\$ 45,813,008</u>	<u>\$ 49,515,589</u>	<u>\$ 50,848,740</u>	<u>\$ 44,796,202</u>
\$ 70,121,509	\$ 43,066,900	\$ 49,270,078	\$ 36,825,211	\$ 15,730,030	\$ 12,402,482
88,169,891	75,557,556	63,983,946	81,823,802	51,085,728	47,141,193
5,497,948	5,492,827	16,329,121	18,035,752	23,043,802	31,416,824
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 163,789,348</u>	<u>\$ 124,117,283</u>	<u>\$ 129,583,145</u>	<u>\$ 136,684,765</u>	<u>\$ 89,859,560</u>	<u>\$ 90,960,499</u>
<u>\$ 208,518,107</u>	<u>\$ 165,591,845</u>	<u>\$ 175,396,153</u>	<u>\$ 186,200,354</u>	<u>\$ 140,708,300</u>	<u>\$ 135,756,701</u>

## KANE COUNTY, ILLINOIS

### Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

<b>Revenues</b>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Property Tax	\$ 54,245,463	\$ 54,396,496	\$ 54,858,094	\$ 53,155,305
Other Taxes	54,056,730	52,315,565	49,842,019	47,578,614
Licenses and Permits	2,093,343	1,947,213	1,794,161	1,367,942
Fees	-	-	-	-
Services - Fees and Permits	-	-	-	-
Permits	-	-	-	-
Grants	13,103,306	16,801,473	18,493,796	22,637,065
Charges for Services	24,938,237	25,026,721	21,452,629	23,987,161
Fines	5,073,884	5,087,039	6,661,358	5,586,459
Reimbursements	12,822,231	13,594,555	18,989,401	21,220,649
Interest	305,529	677,153	1,648,142	1,799,350
Miscellaneous	5,186,752	6,580,890	6,904,789	6,656,879
Total Revenues	<u>171,825,475</u>	<u>176,427,105</u>	<u>180,644,389</u>	<u>183,989,424</u>
<b>Expenditures</b>				
General Government	27,933,292	27,744,534	26,520,275	26,049,450
Public Service and Records	10,707,892	13,479,858	14,068,660	15,383,578
Judicial	21,242,246	20,792,033	21,241,207	20,701,581
Public Safety	43,301,303	42,302,849	41,084,429	40,524,765
Health and Public Safety	-	-	-	-
Highways and Streets	21,374,771	22,640,246	26,598,595	27,650,279
Health and Welfare	5,697,504	5,609,409	6,573,785	9,850,519
Environment and Conservation	127,790	227,733	255,562	601,714
Development, Housing and Economic Development	5,011,854	6,469,911	6,708,650	6,472,667
Debt Service - Principal	14,816,100	14,875,000	13,750,000	5,725,000
Debt Service - Interest and Fees	2,953,732	3,881,073	3,834,533	3,817,741
Capital Outlay	13,834,769	16,930,317	21,287,271	14,041,253
Total Expenditures	<u>167,001,253</u>	<u>174,952,963</u>	<u>181,922,967</u>	<u>170,818,547</u>
Excess (Deficiency) of Revenues Over Expenditures	4,824,222	1,474,142 (	1,278,578)	13,170,877
<b>Other Financing Sources (Uses)</b>				
Issuance of Debt	27,225,000	1,960,000	7,670,000	-
Premium on Debt Issued	1,812,684	2,910	-	-
Insurance Recovery	518,536	-	-	-
Transfer to Escrow Paying Agent	( 28,625,267)	-	-	-
Transfers In	25,273,997	27,355,890	23,799,718	19,827,940
Transfers Out	( 25,203,227)	( 27,195,685)	( 23,498,110)	( 19,450,434)
Total Other Financing Sources (Uses)	<u>1,001,723</u>	<u>2,123,115</u>	<u>7,971,608</u>	<u>377,506</u>
<b>Special Items</b>				
Receipt from Public Building Commission	-	-	-	-
Loss on Prepaid Rent	-	-	-	-
<b>Net Change in Fund Balances</b>	<u>\$ 5,825,945</u>	<u>\$ 3,597,257</u>	<u>\$ 6,693,030</u>	<u>\$ 13,548,383</u>
Adjustment to Prior Period Fund Balances	-	-	-	-
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	11.3%	11.7%	10.8%	6.3%
<b>Expenditures Capitalized as Assets</b>	<u>\$ 9,793,263</u>	<u>\$ 14,905,612</u>	<u>\$ 19,227,066</u>	<u>\$ 18,941,163</u>

The cumulative effect of fund balance adjustments was reported as a restatement of the beginning fund balance of a given year, as restating all prior periods was not practicable.

Prior to 2005, the Kane County Department of Employment and Education Fund was reported as a discretely presented component unit.

In addition to information in Note 3. on page 259, the County also realigned several revenue categories.

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 52,329,930	\$ 49,589,160	\$ 47,398,219	\$ 41,804,809	\$ 38,230,531	\$ 36,724,099
46,441,278	45,899,772	36,826,561	34,725,381	37,614,906	36,841,486
1,469,149	1,152,190	1,597,829	1,899,123	-	-
-	-	-	-	13,488,424	10,574,978
-	-	-	-	19,017,247	17,865,106
-	-	-	-	740,282	803,368
19,338,212	16,626,174	19,238,772	19,309,446	14,605,851	5,891,406
23,715,612	27,000,261	28,780,022	28,428,981	-	-
6,194,133	5,681,885	4,599,047	3,630,688	572,487	564,652
20,480,886	15,597,395	9,883,918	18,859,012	18,097,125	10,300,613
2,372,209	5,275,052	9,928,114	7,773,867	3,789,470	2,374,465
8,512,497	8,834,395	8,660,305	9,463,967	6,391,692	7,486,673
<u>180,853,906</u>	<u>175,656,284</u>	<u>166,912,787</u>	<u>165,895,274</u>	<u>152,548,015</u>	<u>129,426,846</u>
27,204,959	28,411,201	29,879,065	22,316,291	27,033,925	26,406,595
12,594,229	12,724,625	11,243,767	12,903,209	13,667,989	9,264,534
20,081,359	21,065,381	19,186,483	17,598,305	27,789,191	26,576,555
39,831,091	42,055,177	40,882,852	40,841,088	-	-
-	-	-	-	33,809,307	31,096,570
24,719,571	27,239,527	16,424,217	14,769,067	19,589,149	22,632,207
10,070,911	10,472,186	10,162,877	9,400,176	-	-
727,775	1,308,512	864,272	1,668,229	-	-
5,764,226	4,945,259	5,337,363	4,977,074	-	-
5,465,000	5,255,000	3,455,000	2,160,000	1,335,000	1,955,000
3,513,628	3,829,859	3,404,071	2,285,818	2,186,132	1,974,255
28,278,674	28,417,337	55,353,230	27,927,211	25,975,660	11,382,454
<u>178,251,423</u>	<u>185,724,064</u>	<u>196,193,197</u>	<u>156,846,468</u>	<u>151,386,353</u>	<u>131,288,170</u>
2,602,483	( 10,067,780)	( 29,280,410)	9,048,806	1,161,662	( 1,861,324)
40,000,000	-	11,345,000	34,990,000	-	26,875,000
6,090	-	38,659	114,016	-	4,152,008
-	-	-	-	-	-
-	-	-	-	-	( 30,689,831)
17,449,670	9,907,336	20,466,041	21,436,090	12,434,203	14,290,946
( 17,131,981)	( 9,643,864)	( 17,566,041)	( 20,096,858)	( 8,360,341)	( 10,496,210)
<u>40,323,779</u>	<u>263,472</u>	<u>14,283,659</u>	<u>36,443,248</u>	<u>4,073,862</u>	<u>4,131,913</u>
-	-	6,750,000	-	-	-
-	-	( 2,557,450)	-	-	-
<u>\$ 42,926,262</u>	<u>(\$ 9,804,308)</u>	<u>(\$ 10,804,201)</u>	<u>\$ 45,492,054</u>	<u>\$ 5,235,524</u>	<u>\$ 2,270,589</u>
-	-	-	-	( 283,925)	-
6.2%	6.1%	5.0%	3.5%	2.9%	3.5%
<u>\$ 33,685,494</u>	<u>\$ 36,370,672</u>	<u>\$ 58,582,893</u>	<u>\$ 28,850,253</u>	<u>\$ 28,180,310</u>	<u>\$ 20,460,531</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
2012	\$ 9,493,140,070	\$ 16,021,810	\$ 2,922,755,971	\$ 243,744,234	\$ 12,675,662,085
2011	10,500,653,170	13,809,034	3,002,142,531	253,294,432	13,769,899,167
2010	11,458,223,572	12,429,644	3,113,576,239	258,244,853	14,842,474,308
2009	12,227,366,351	10,598,471	3,287,993,262	266,671,270	15,792,629,354
2008	12,329,942,235	8,987,156	3,278,850,930	260,815,259	15,878,595,580
2007	11,773,222,789	7,532,945	3,023,823,513	246,092,690	15,050,671,937
2006	10,737,359,756	6,489,782	2,756,139,828	233,308,175	13,733,297,541
2005	9,679,526,289	6,174,423	2,480,871,443	223,518,439	12,390,090,594
2004	8,715,786,796	6,552,422	2,157,528,106	212,064,144	11,091,931,468
2003	7,955,660,090	6,283,671	1,959,266,714	207,467,426	10,128,677,901

Source of Information: Office of Kane County Clerk

<b>County Direct Tax Rate</b>	<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>
0.4336	0.2710	\$ 38,026,986,255	33.33%
0.3990	0.2609	41,309,697,501	33.33%
0.3730	0.2201	44,527,422,924	33.33%
0.3398	0.1997	47,377,888,062	33.33%
0.3336	0.1932	47,635,786,740	33.33%
0.3322	0.1974	45,152,015,811	33.33%
0.3452	0.1747	41,199,892,623	33.33%
0.3367	0.1905	37,170,271,782	33.33%
0.3467	0.1432	33,275,794,404	33.33%
0.3578	0.1270	30,386,033,703	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 (1)

Year	County	Forest Preserve	Townships and Roads	Cities and Villages	Unit Districts	Community Colleges	Fire Districts
2012	\$ 53,906	\$ 33,696	\$ 29,966	\$ 115,682	\$ 742,719	\$ 65,089	\$ 35,520
2011	53,909	35,255	29,684	119,178	716,962	61,339	34,747
2010	54,331	32,062	29,595	122,052	699,784	61,721	34,944
2009	52,584	30,909	29,420	119,931	675,436	60,339	37,615
2008	51,977	30,104	28,556	120,827	660,579	55,583	35,967
2007	49,113	29,192	27,466	113,783	624,918	52,537	34,014
2006	46,637	23,604	25,621	123,392	577,749	49,139	30,193
2005	41,095	23,246	24,246	113,067	532,969	48,301	26,740
2004	38,454	15,884	22,221	106,797	479,847	45,600	21,942
2003	36,240	12,863	20,906	89,889	440,364	40,091	20,645

#### Tax Rates per Hundred Dollars of Assessed Valuation (2)

2012	0.4336	0.2710	0.2410	0.9304	5.9736	0.5235	0.2857
2011	0.3990	0.2609	0.1693	0.7605	5.5087	0.4512	0.5362
2010	0.3730	0.2201	0.2032	0.8379	4.8043	0.4237	0.2399
2009	0.3398	0.1997	0.1901	0.7750	4.3646	0.3899	0.2431
2008	0.3336	0.1932	0.1833	0.7755	4.2399	0.3568	0.2309
2007	0.3322	0.1974	0.1858	0.7695	4.2265	0.3553	0.2300
2006	0.3452	0.1747	0.1866	0.8985	4.2069	0.3578	0.2199
2005	0.3367	0.1905	0.1987	0.9265	4.3671	0.3958	0.2191
2004	0.3467	0.1432	0.2003	0.9628	4.3261	0.4111	0.1978
2003	0.3578	0.1270	0.2064	0.8874	4.3477	0.3958	0.2038

Source: Kane County Clerk - Levy, Rate and Extension Reports for 2003 to 2012.

- (1) Tax levies for entities other than the County and Forest Preserve are the result of aggregating all entities of a given type.
- (2) Tax rates are calculated based on the total County assessed valuation.

	<b>Park Districts</b>	<b>Library Districts</b>	<b>Water Resources</b>	<b>Other Special Districts</b>	<b>Total</b>
\$	46,885	\$ 36,775	\$ 842	\$ 27,688	\$ 1,188,768
	46,363	36,006	830	26,848	1,161,121
	47,108	36,077	808	26,511	1,144,993
	43,934	35,678	769	28,000	1,114,615
	42,536	34,843	750	25,098	1,086,820
	40,084	33,030	729	22,683	1,027,549
	37,257	30,502	719	2,660	947,473
	34,724	28,293	688	94	873,463
	33,585	21,859	658	963	787,810
	29,360	24,413	636	2,829	718,236

0.3771	0.2958	0.0068	0.2227	9.5612
0.3605	0.1784	0.0343	0.2158	8.8748
0.3234	0.2477	0.0055	0.1820	7.8609
0.2839	0.2305	0.0050	0.1809	7.2025
0.2730	0.2236	0.0048	0.1611	6.9756
0.2711	0.2234	0.0049	0.1534	6.9495
0.2713	0.2221	0.0052	0.0194	6.9075
0.2845	0.2318	0.0056	0.0008	7.1570
0.3028	0.1971	0.0059	0.0087	7.1025
0.2899	0.2410	0.0063	0.0279	7.0910

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## KANE COUNTY, ILLINOIS

### Principal Taxpayers in the County Current Year and Nine Years Ago

Taxpayer	Type of Business, Property	2012 Equalized Assessed Valuation	Percentage of Total 2012 Equalized Assessed Valuation	2012 Rank
Simon / Chelsea Chicago Development LLC	Retail	\$ 43,833,612	0.35%	1
Liberty Illinois LP	Retail	38,540,490	0.30%	2
V V2/Geneva Commons, LP	Industrial	28,428,312	0.22%	3
IN Retail Fund Algonquin Commons LLC	Retail	27,509,160	0.22%	4
Toyota Motor Sales USA Inc.	Industrial	25,090,163	0.20%	5
Spring Hill Mall LLC / General Growth Properties, Inc.	Retail	23,990,914	0.19%	6
John B. Sanfilippo & Son, Inc.	Industrial	17,247,028	0.14%	7
Q Center LLC	Commercial	15,490,639	0.12%	8
ALDI, Inc.	Industrial	13,280,914	0.10%	9
Regency Canterfield LLC	Commercial	<u>12,120,589</u>	0.10%	10
		<u>\$ 245,531,821</u>	<u>1.94%</u>	
Total 2012 County assessed valuation		<u>\$ 12,675,662,085</u>		

Taxpayer	Type of Business, Property	2003 Equalized Assessed Valuation	Percentage of Total 2003 Equalized Assessed Valuation	2003 Rank
Spring Hill Mall LLC	Retail	\$ 26,131,009	0.26%	1
Geneva Retail Company LLC	Retail	18,564,106	0.18%	2
Toyota Motor Sales USA Inc.	Industrial	14,077,090	0.14%	3
Arthur Anderson & Company	Business Services	13,405,666	0.13%	4
Inland Real Estate Illinois, LLC	Real Estate	9,332,400	0.09%	5
Tradition at Canterfield LTD Partnership	Commercial	9,129,601	0.09%	6
KIR Batavia 051 LLC	Commercial	8,992,353	0.09%	7
ALDI Inc.	Industrial	7,780,921	0.08%	8
USAA Real Estate Limited Partnership	Industrial	7,211,818	0.07%	9
Arnold Lies Co	Commercial	<u>7,186,732</u>	<u>0.07%</u>	10
		<u>\$ 121,811,696</u>	<u>1.20%</u>	
Total 2003 County assessed valuation		<u>\$ 10,128,677,901</u>		

Source of Information: Office of the Kane County Clerk and the Kane County Supervisor of Assessments

## KANE COUNTY, ILLINOIS

### Property Tax Rates - Levies and Collections - County Funds Last Ten Tax Years

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<b>Rates Extended</b>				
General	0.2531	0.2358	0.2188	0.1974
Health	0.0159	0.0146	0.0135	0.0128
Illinois Municipal Retirement	0.0569	0.0464	0.0404	0.0353
County Highway	0.0403	0.0371	0.0344	0.0324
County Bridge	0.0025	0.0023	0.0022	0.0020
County Highway Matching	0.0005	0.0005	0.0004	0.0004
Insurance Liability	0.0266	0.0280	0.0216	0.0198
Social Security	0.0272	0.0245	0.0221	0.0213
Capital Improvement Debt Service	0.0081	0.0075	0.0175	0.0164
Veterans' Commission	0.0025	0.0023	0.0021	0.0020
Total Rates Extended	<u>0.4336</u>	<u>0.3990</u>	<u>0.3730</u>	<u>0.3398</u>
<b>Levies Extended</b>				
General	\$ 31,470,872	\$ 31,863,102	\$ 31,865,741	\$ 30,542,783
Health	1,972,564	1,972,983	1,972,654	1,972,489
Illinois Municipal Retirement	7,073,005	6,266,337	5,889,264	5,468,372
County Highway	5,010,920	5,011,908	5,011,461	5,010,920
County Bridge	312,701	312,797	312,752	312,757
County Highway Matching	65,151	65,262	65,260	65,151
Insurance Liability	3,303,065	3,782,475	3,149,370	3,061,954
Social Security	3,382,514	3,315,779	3,218,272	3,303,060
Capital Improvement Debt Service	1,009,967	1,013,380	2,541,201	2,538,578
Veterans' Commission	305,489	305,095	305,031	308,269
Total Levies Extended	<u>\$ 53,906,248</u>	<u>\$ 53,909,118</u>	<u>\$ 54,331,006</u>	<u>\$ 52,584,333</u>
Current Year Collections	\$ 53,548,215	\$ 53,701,538	\$ 54,159,263	\$ 52,479,908
Subsequent Collections	-	-	-	-
Total Collections	<u>\$ 53,548,215</u>	<u>\$ 53,701,538</u>	<u>\$ 54,159,263</u>	<u>\$ 52,479,908</u>
Percentage of Extensions Collected	<u>99.34%</u>	<u>99.61%</u>	<u>99.68%</u>	<u>99.80%</u>

Source of Information: Office of Kane County Clerk

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 county-wide property taxes, property taxes for special service areas are not included.

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
0.1966	0.1819	0.1813	0.1784	0.1865	0.2093
0.0129	0.0136	0.0144	0.0151	0.0160	0.0168
0.0337	0.0351	0.0362	0.0390	0.0382	0.0310
0.0326	0.0411	0.0433	0.0456	0.0478	0.0499
0.0020	0.0021	0.0023	0.0023	0.0025	0.0026
0.0004	0.0005	0.0005	0.0005	0.0005	0.0006
0.0157	0.0165	0.0218	0.0276	0.0253	0.0208
0.0214	0.0221	0.0243	0.0257	0.0272	0.0239
0.0163	0.0172	0.0188	-	-	-
0.0020	0.0021	0.0023	0.0025	0.0027	0.0029
<u>0.3336</u>	<u>0.3322</u>	<u>0.3452</u>	<u>0.3367</u>	<u>0.3467</u>	<u>0.3578</u>

\$ 30,628,833	\$ 26,899,888	\$ 24,500,056	\$ 21,774,010	\$ 20,686,452	\$ 21,199,323
2,000,032	2,016,641	1,940,014	1,850,168	1,775,818	1,701,618
5,254,116	5,183,178	4,893,607	4,755,029	4,239,336	3,139,890
5,080,708	6,079,940	5,850,036	5,561,487	5,305,271	5,054,210
316,590	316,565	305,073	285,946	275,080	263,346
65,748	65,649	64,987	60,167	58,787	60,772
2,445,315	2,439,664	2,944,541	3,363,986	2,804,040	2,106,765
3,339,152	3,263,827	3,279,068	3,138,085	3,013,678	2,420,754
2,538,017	2,539,321	2,544,757	-	-	-
308,644	308,581	315,072	306,571	295,046	293,732

<u>\$ 51,977,155</u>	<u>\$ 49,113,254</u>	<u>\$ 46,637,211</u>	<u>\$ 41,095,449</u>	<u>\$ 38,453,508</u>	<u>\$ 36,240,410</u>
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\$ 51,720,100	\$ 48,981,239	\$ 46,538,155	\$ 40,945,882	\$ 38,362,478	\$ 36,087,886
-	-	-	-	-	-

<u>\$ 51,720,100</u>	<u>\$ 48,981,239</u>	<u>\$ 46,538,155</u>	<u>\$ 40,945,882</u>	<u>\$ 38,362,478</u>	<u>\$ 36,087,886</u>
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<u>99.51%</u>	<u>99.73%</u>	<u>99.79%</u>	<u>99.64%</u>	<u>99.76%</u>	<u>99.58%</u>
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## KANE COUNTY, ILLINOIS

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

	2012	2011	2010	2009
<b>Rates Extended</b>				
General	0.0422	0.0374	0.0342	0.0312
Municipal Retirement	0.0032	0.0027	0.0024	0.0022
Insurance liability	0.0021	0.0019	0.0015	0.0013
Debt Service	0.2196	0.2153	0.1787	0.1620
Construction and Development	0.0014	0.0013	0.0012	0.0011
Social Security	0.0025	0.0023	0.0021	0.0019
Total Rates Extended	0.2710	0.2609	0.2201	0.1997
<b>Levies Extended</b>				
General	\$ 5,242,555	\$ 5,050,551	\$ 4,982,327	\$ 4,819,800
Municipal Retirement	405,081	365,763	347,130	343,089
Insurance liability	259,859	259,831	224,622	205,048
Debt Service	27,306,917	29,089,818	26,025,859	25,076,577
Construction and Development	174,565	171,599	169,122	164,658
Social Security	307,479	317,661	313,335	300,067
Total Levies Extended	\$ 33,696,456	\$ 35,255,223	\$ 32,062,395	\$ 30,909,239
Current Year Collections	\$ 16,773,750	\$ 17,469,072	\$ 15,703,107	\$ 12,987,245
Subsequent Collections	16,698,241	17,650,163	16,257,616	17,877,393
Total Collections	\$ 33,471,991	\$ 35,119,235	\$ 31,960,723	\$ 30,864,638
<b>Percentage of Extensions Collected</b>				
Current Year Collections	49.78%	49.55%	48.98%	42.02%
Total Collections	99.33%	99.61%	99.68%	99.86%

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.

Rates prior to 2005 were rounded to thousandths

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
0.0305	0.0220	0.0228	0.0223	0.0230	0.0240
0.0016	0.0017	0.0018	0.0019	0.0020	0.0020
0.0021	0.0032	0.0012	0.0012	0.0010	0.0010
0.1562	0.1604	0.1364	0.1510	0.1020	0.0850
0.0013	0.0086	0.0109	0.0125	0.0130	0.0130
<u>0.0015</u>	<u>0.0015</u>	<u>0.0016</u>	<u>0.0016</u>	<u>0.0020</u>	<u>0.0020</u>
<u>0.1932</u>	<u>0.1974</u>	<u>0.1747</u>	<u>0.1905</u>	<u>0.1430</u>	<u>0.1270</u>
\$ 4,752,277	\$ 3,256,730	\$ 3,086,945	\$ 2,724,970	\$ 2,572,219	\$ 2,451,140
250,063	250,029	240,086	225,047	210,747	182,316
325,003	474,034	157,536	150,113	125,339	81,029
24,341,126	23,725,219	18,430,065	18,422,838	11,370,339	8,609,376
200,050	1,264,929	1,479,971	1,522,971	1,410,894	1,336,986
<u>235,105</u>	<u>220,605</u>	<u>210,093</u>	<u>200,028</u>	<u>194,109</u>	<u>202,574</u>
<u>\$ 30,103,624</u>	<u>\$ 29,191,546</u>	<u>\$ 23,604,696</u>	<u>\$ 23,245,967</u>	<u>\$ 15,883,647</u>	<u>\$ 12,863,421</u>
\$ 13,902,909	\$ 14,057,634	\$ 11,942,124	\$ 13,494,394	\$ 8,837,053	\$ 6,657,458
<u>16,060,216</u>	<u>15,049,735</u>	<u>11,615,578</u>	<u>9,653,085</u>	<u>6,983,387</u>	<u>6,150,068</u>
<u>\$ 29,963,125</u>	<u>\$ 29,107,369</u>	<u>\$ 23,557,702</u>	<u>\$ 23,147,479</u>	<u>\$ 15,820,440</u>	<u>\$ 12,807,526</u>
<u>46.18%</u>	<u>48.16%</u>	<u>50.59%</u>	<u>58.05%</u>	<u>55.64%</u>	<u>51.75%</u>
<u>99.53%</u>	<u>99.71%</u>	<u>99.80%</u>	<u>99.58%</u>	<u>99.60%</u>	<u>99.57%</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		
2013	\$ 985,000	\$ 985,000	\$ -	0.000%	\$ -
2012	1,960,000	1,237,036	722,964	0.002%	1.38
2011	2,425,000	2,425,000	-	0.000%	-
2010	4,760,000	2,635,926	2,124,074	0.004%	4.12
2009	7,010,000	2,564,198	4,445,802	0.009%	8.70
2008	9,180,000	2,503,183	6,676,817	0.015%	13.24
2007	11,345,000	2,585,164	8,759,836	0.021%	17.67
2006	-	-	-	-	-
2005	-	-	-	-	-
2004	-	-	-	-	-

Fiscal Year Ended November 30,	Governmental Activities Other Debt			Percentage of Total Debt to Personal Income	Total Debt Per Capita
	County Alternative Revenue Bonds	County Debt Certificates	Total Debt		
2013	\$ 72,440,000	\$ 2,400,000	\$ 75,825,000	0.37%	\$ 144.80
2012	59,070,000	29,085,000	90,115,000	0.44%	172.47
2011	70,365,000	30,240,000	103,030,000	0.52%	198.05
2010	73,070,000	31,280,000	109,110,000	0.59%	211.44
2009	75,610,000	32,215,000	114,835,000	0.63%	224.61
2008	38,065,000	33,055,000	80,300,000	0.43%	159.19
2007	40,410,000	33,800,000	85,555,000	0.47%	172.58
2006	42,675,000	34,990,000	77,665,000	0.45%	160.07
2005	44,835,000	-	44,835,000	0.28%	94.31
2004	46,170,000	-	46,170,000	0.30%	98.89

Source of Information: Office of Kane County Clerk

General Bonded Debt represents debt retired through the use of property taxes.

All debt is reported at remaining original par value.

Estimated Actual Valuation data can be found on pages 265-266.

Population and Personal Income data can be found on page 280.

## KANE COUNTY, ILLINOIS

### Computation of Direct and Overlapping Bonded Debt November 30, 2013

<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	\$ 985,000	100.00%	\$ 985,000
Total Direct Debt	<u>985,000</u>		<u>985,000</u>
<b><i>Overlapping Debt</i></b>			
Forest Preserve	208,735,866	100.00%	208,735,866
Townships	47,745,000	100.00%	47,745,000
Cities and Villages	639,931,181	59.23%	379,031,239
Parks	167,397,000	61.28%	102,580,882
Libraries	45,425,000	60.14%	27,318,595
Special Service Areas & TIF Districts	224,312,349	55.88%	125,345,741
School Districts (incl. Community Colleges)	2,401,127,256	48.17%	1,156,622,999
Miscellaneous Districts	<u>22,090,000</u>	100.00%	<u>22,090,000</u>
Total Overlapping Debt	<u>3,756,763,652</u>		<u>2,069,470,322</u>
Total Direct Debt and Overlapping Debt	<u>\$ 3,757,748,652</u>		<u>\$ 2,070,455,322</u>

Source: Kane County Clerk's Office

(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.

The County's debt is presented net of unamortized premiums, and deferred amounts on refunding of debt

## KANE COUNTY, ILLINOIS

### Legal Debt Margin Information Last Ten Fiscal Years

	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
Debt Limit	\$ 728,850,570	\$ 791,769,202	\$ 853,442,273	\$ 908,076,188
Total Debt Outstanding	75,825,000	90,115,000	103,030,000	109,110,000
Total Debt Applicable to Debt Limit	985,000	1,960,000	2,425,000	4,760,000
Legal Debt Margin	\$ 727,865,570	\$ 789,809,202	\$ 851,017,273	\$ 903,316,188
Total Debt Applicable to the Limit as a Percentage of the Debt Limit	0.1%	0.2%	0.3%	0.5%

#### Legal Debt Margin Calculation for Fiscal Year 2013

Assessed Valuation (2012 tax year)	\$ 12,675,662,085
Debt Limit (5.75%) of Assessed Value	728,850,570
Debt Outstanding	
2004 General Obligation Refunding Bonds (1)	22,370,000
2009B Taxable General Obligation RTA Sales Tax Bonds (1)	16,400,000
2010 Taxable General Obligation Recovery Zone Bonds (1)	6,445,000
2011 General Obligation Limited Tax Bonds	985,000
2013 General Obligation Refunding Bonds (1)	27,225,000
2005 Debt Certificates (1)	525,000
2006 Debt Certificates (1)	1,875,000
Total Debt Outstanding	75,825,000
 Total Debt Applicable to the Limit	 985,000
 Total Legal Debt Margin	 \$ 727,865,570

Source of Information: Office of Kane County Clerk

(1) These bonds/debt certificates are anticipated to be funded by revenue sources other than property taxes. These bonds/debt certificates are not subject to the debt limit.

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>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 456,509,623	\$ 432,706,818	\$ 394,832,304	\$ 356,215,105	\$ 318,893,030	\$ 291,199,490
114,835,000	80,300,000	85,555,000	77,665,000	44,835,000	46,170,000
<u>7,010,000</u>	<u>9,180,000</u>	<u>11,345,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 449,499,623</u>	<u>\$ 423,526,818</u>	<u>\$ 383,487,304</u>	<u>\$ 356,215,105</u>	<u>\$ 318,893,030</u>	<u>\$ 291,199,490</u>
1.5%	2.1%	2.9%	0.0%	0.0%	0.0%

## KANE COUNTY, ILLINOIS

### Schedule of Pledged Revenue Coverage Last Ten Fiscal Years

#### Juvenile Justice Facility Bonds - Series 1995, 2002 Refunding Bonds and 2013 Refunding Bonds

Fiscal Year	Gross	Less:	Net	Debt Service		Coverage
	Income Tax Revenues	Operating Expenditures	Available Revenue	Principal	Interest	
2013	\$ 6,427,471	\$ -	\$ 6,427,471	\$ 1,746,100	\$ 221,938	3.27
2012	5,401,829	-	5,401,829	685,000	134,199	6.59
2011	4,431,344	-	4,431,344	660,000	158,923	5.41
2010	3,401,086	-	3,401,086	635,000	181,598	4.16
2009	3,508,514	-	3,508,514	620,000	202,313	4.27
2008	4,793,252	-	4,793,252	600,000	221,232	5.84
2007	5,089,268	-	5,089,268	580,000	238,933	6.21
2006	5,150,608	-	5,150,608	550,000	260,732	6.35
2005	4,697,001	-	4,697,001	530,000	286,084	5.76
2004	4,015,419	-	4,015,419	500,000	309,685	4.96

Payments began in fiscal year 1996 from Income Tax revenues received from the state of Illinois. The Income Tax revenues are recorded in the County's General Fund and a portion required for debt service is transferred to the County's Juvenile Bonds Pledge Revenues Fund and JJC/AJC Refunding Debt Service Fund. The 1995 bonds were fully retired in fiscal year 2006 and the 2002 bonds were fully retired in fiscal year 2013. As of fiscal year 2013, the Income Tax revenues have been pledged to repay the 2013 Refunding Bonds.

#### Motor Fuel Tax Revenue Bonds - Series 1994 and 2001 & 2004 Refunding Bonds

Fiscal Year	Gross	Less:	Net	Debt Service		Coverage
	MFT Revenues	Operating Expenditures	Available Revenue	Principal	Interest	
2013	\$ 6,502,366	\$ 3,503,922	\$ 2,998,444	\$ 2,215,000	\$ 1,223,988	0.87
2012	6,302,858	4,439,450	1,863,408	2,110,000	1,332,113	0.54
2011	6,745,896	4,324,482	2,421,414	2,000,000	1,439,431	0.70
2010	7,106,798	5,119,640	1,987,158	1,905,000	1,541,235	0.58
2009	6,483,571	6,219,017	264,554	1,835,000	1,624,900	0.08
2008	6,677,489	4,506,898	2,170,591	1,745,000	1,705,205	0.63
2007	7,011,498	2,988,187	4,023,311	1,685,000	1,779,830	1.16
2006	6,873,451	2,996,842	3,876,609	1,610,000	1,847,830	1.12
2005	6,855,726	4,575,121	2,280,605	805,000	1,901,792	0.84
2004	6,831,438	2,439,115	4,392,323	1,455,000	1,664,570	1.41

Payments began in fiscal year 1995 from Motor Fuel Tax (MFT) revenues received from the state of Illinois. As of November 30, 2013, the 2004 Series was the only outstanding issue payable from MFT revenues. The MFT revenues are recorded in the County's Motor Fuel Tax Fund and a portion required for debt service is transferred to the County's Motor Fuel Tax Debt Service Fund. 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 2009

Fiscal Year	Gross	Less:	Net	Debt Service		Coverage
	RTA Sales Tax Revenues	Operating Expenditures	Available Revenue	Principal	Interest	
2013	\$ 15,468,566	\$ 5,139,304	\$ 10,329,262	\$ 7,995,000	\$ 547,590	1.21
2012	14,930,015	4,198,416	10,731,599	7,890,000	686,715	1.25
2011	14,530,200	4,432,779	10,097,421	7,715,000	790,251	1.19
2010	13,743,234	3,289,104	10,454,130	-	523,951	19.95

Payments began in fiscal year 2010 from Regional Transportation Authority (RTA) sales tax revenues received from the state of Illinois. As of November 30, 2013, there was one bond issue (2009B) 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.

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

Fiscal Year	Gross	Less:	Net	Debt Service		Coverage
	Receipts	Operating Expenditures	Available Revenue	Principal	Interest	
2013	\$ 931,586	\$ 450	\$ 931,136	\$ 615,000	\$ 265,035	1.06
2012	948,423	-	948,423	610,000	400,727	0.94

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
2013	523,643	\$ 39,618	\$ 20,745,688,374	121,756	8.3%
2012	522,487	39,618	20,699,889,966	121,944	9.0%
2011	520,223	38,008	19,772,635,784	121,557	9.8%
2010	516,034	35,767	18,456,988,078	121,628	8.6%
2009	511,273	35,752	18,279,032,296	120,629	11.2%
2008	504,437	37,258	18,794,313,746	119,928	7.5%
2007	495,752	37,018	18,351,747,536	117,795	6.4%
2006	485,179	35,736	17,338,356,744	116,515	3.4%
2005	475,384	33,899	16,115,042,216	112,420	5.7%
2004	466,884	32,514	15,180,266,376	110,373	5.9%

Sources of Information: Kane County Regional Office of Education, U.S. Census Bureau, Illinois Dept. of Employment Security, U.S. Dept. Commerce, Bureau of Economic Analysis

Note: Per Capital Income is Based on Census information

## KANE COUNTY, ILLINOIS

### Principal Employers in the County Current Year and Nine Years Ago

Employer	Type of Business or Property	2013 Number of Employees	Percentage of Total 2013 County Employment	2013 Rank
School District U-46	Public School District	3,914	1.40%	1
Caterpillar, Inc.	Construction Machinery	2,300	0.82%	2
Chase	Credit Card Processing	2,500	0.90%	2
Sherman Hospital	General Hospital	2,200	0.79%	4
Rush-Copley Medical Center	Hospital & Medical Center	2,000	0.72%	5
Fermi Research Alliance	High Energy Physics Research Laboratory	1,800	0.64%	6
Delnor-Community Hospital	General Hospital	1,650	0.59%	7
Waubensee Community College	Community College	1,460	0.52%	8
Provena Mercy Medical Center	Medical & Psychiatric Hospital	1,300	0.47%	9
Presence St. Joseph Hospital	General Hospital	1,300	0.47%	9

Employer	Type of Business or Property	2004 Number of Employees	Percentage of Total 2004 County Employment	2004 Rank
School District U-46	Public School District	4,820	2.08%	1
Caterpillar, Inc.	Construction Machinery	3,000	1.30%	2
Bank One/First USA	Credit Card Processing	2,500	1.08%	3
Rush Copley Medical Center	Hospital & Medical Center	2,000	0.86%	4
Sherman Hospital	General Hospital	1,700	0.73%	5
Hollywood Casino	Gambling Establishment	1,600	0.69%	6
Harper-Wyman Co,	Thermostatic Controls & Gas Combustion Pr	1,400	0.60%	7
Elgin Mental Health Center	State Hospital	1,300	0.56%	8
Elgin Riverboat Resort	Riverboat Casino	1,200	0.52%	9
School District Number 204	School System	1,200	0.52%	9

Source of Information: 2013 Illinois Manufacturers Directory, 2013 Illinois Services Directory & 2004 Illinois Manufacturers Directory, 2004 Illinois Services Directory

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# KANE COUNTY, ILLINOIS

## County Employment Statistics Last Ten Fiscal Years

Function/Department	Number of Employees									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General Government										
County Board/Liquor	28	29	31	32	32	30	31	27	33	31
Finance Administration	6	5	6	6	6	6	6	6	7	4
County Auditor	3	3	3	3	3	3	3	4	2	2
Data Processing	36	35	33	31	31	36	36	37	35	33
Central Services	26	26	26	26	25	21	22	21	20	22
Human Resources	7	7	7	5	6	7	7	7	6	6
Geographic Information Systems	8	8	8	10	10	10	9	8	8	6
Public Service and Records										
County Treasury	11	12	13	11	11	11	11	11	10	10
Supervisor of Assessments	43	39	42	36	41	26	38	37	37	36
County Clerk	31	33	29	27	28	29	33	36	36	36
Recorder of Deeds	18	19	19	19	19	19	20	28	32	29
Regional Office of Education	31	34	34	34	38	35	37	36	37	38
Employment and Education	16	21	25	33	27	27	30	34	36	36
Judicial										
Judicial Services*	238	207	202	202	201	198	195	194	193	180
States Attorney	121	121	126	128	133	136	136	136	138	138
Public Safety										
County Sheriff	303	306	300	298	306	320	305	299	303	290
Merit Commission	4	4	4	4	4	4	4	4	4	4
Court Services	170	168	165	162	153	164	164	159	152	148
County Coroner	9	9	9	9	10	11	11	13	12	11
Emergency Management	3	3	3	3	3	3	3	4	4	4
Animal Control	12	11	12	10	10	12	11	9	8	8
Highways and Streets	67	62	62	63	64	66	73	60	61	59
Health and Welfare										
County Health	65	64	64	67	121	141	155	149	139	126
Veterans Commission	4	4	4	4	4	4	4	4	4	4
Environment and Conservation										
Stormwater Management/Landfill	3	5	5	5	5	7	6	5	4	5
Development, Housing and Economic Development										
Development Water Resources	4	5	5	4	4	5	5	4	5	5
Development Mill Creek SSA	1	1	1	-	-	-	-	-	-	-
County Development	25	23	24	24	28	24	31	32	33	31
<b>Total</b>	<u>1,293</u>	<u>1,264</u>	<u>1,262</u>	<u>1,256</u>	<u>1,323</u>	<u>1,355</u>	<u>1,386</u>	<u>1,364</u>	<u>1,359</u>	<u>1,302</u>

Source of Information: Kane County Human Resources Department

\*In 2013 Judicial Services total now includes 32 judges.

## KANE COUNTY, ILLINOIS

### Operating Indicators by Function Last Eight Fiscal Years

Function	2013	2012	2011	2010
General Government				
Fiscal				
Payroll checks issued	38,384	38,980	38,241	40,917
Accounts Payable checks issued	12,528	13,362	13,970	14,544
Purchase Orders processed	3,038	3,474	2,684	2,440
Maintenance				
District square footage maintained by staff	883,920	883,920	887,257	887,257
Information Technology Services				
Work orders completed	7,719	10,884	11,966	8,618
Public Service and Records				
Tax bills collected	192,050	185,261	185,184	180,369
Election ballots counted	29,428	152,662	28,320	141,555
Judicial				
Felony cases authorized	2,342	2,781	2,909	3,158
Child Advocacy investigations	328	285	247	300
Diversion program completions	545	550	528	575
Domestic violence cases	1,370	1,221	1,265	1,356
Felony DUI cases filed	98	195	130	219
Public Safety				
Sheriff				
Physical arrests made	1,646	1,427	1,563	1,396
Traffic violations	7,124	5,959	6,988	6,825
Year end inmate population	634	660	637	632
Highways and Streets				
Lane miles of road resurfaced	48.000	55.800	77.200	97.500
New signs installed	327	362	400	445
Signs repaired	2,428	1,964	1,785	2,048
Trees cut down and removed from right-of-way	30	36	48	107
Health and Welfare				
Clients Served	21,579	23,319	23,381	131,123
Immunizations administered	825	617	764	1,343
Influenza shots provided	908	839	1,013	9,317
Tuberculosis tests given	1,265	679	1,839	3,363

Source of Information: Various County Offices

Fiscal year 2006 was the initial year of presenting this information.  
Ten years of data has not yet been compiled.



2009	2008	2007	2006
41,358	28,231	7,483	8,115
13,573	15,762	13,758	16,153
1,277	1,501	4,041	9,398
887,257	834,220	614,220	614,220
10,594	11,495	11,522	8,599
180,184	172,840	183,790	169,060
47,204	219,739	48,258	139,304
3,588	3,611	3,849	3,370
335	348	391	451
568	456	400	205
1,694	1,556	1,694	1,414
308	202	151	117
1,087	1,452	1,307	1,574
3,152	5,016	1,512	1,585
630	635	709	620
41,310	66,280	35,720	8,176
471	580	769	673
1,937	2,500	1,033	770
74	84	140	118
64,790	48,481	33,969	27,062
3,248	7,113	5,478	5,759
17,589	1,423	2,286	2,435
1,263	1,672	2,244	9,195

## KANE COUNTY, ILLINOIS

### Capital Asset Statistics by Function Last Eight Fiscal Years

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
General Government				
Land acreage	770	770	770	770
County buildings	26	28	28	28
Maintenance vehicles	9	9	9	9
Judicial				
Court houses	2	2	2	2
Public Safety				
Sheriff				
Main Stations	1	1	1	1
Substations	2	2	2	3
Sheriff vehicles	128	124	124	132
Correction facilities	1	2	2	2
Highways and Streets				
Miles of streets				
Rural	250.5	250.0	250.0	250.0
Urban	74	74	73	69
Bridges	65	64	63	56
Street Lights	1,059	872	774	774
Traffic signals	113	113	113	125
Warning flashers	45	40	28	28
Forest Preserve				
Land acreage	20,212	19,934	19,600	18,700
Bicycle path miles	172	172	172	168

Source of Information: Various County Offices

Fiscal year 2006 was the initial year of presenting this information.  
Ten years of data has not yet been compiled.

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
770	770	770	770
28	28	27	26
9	7	6	7
2	2	2	2
1	1	1	1
5	5	5	6
132	133	138	137
2	2	2	2
250.0	248.0	251.0	252.0
65	63	60	56
54	53	50	49
774	714	697	580
125	121	100	91
17	15	14	18
17,130	17,130	17,130	16,652
128	125	121	120

## KANE COUNTY, ILLINOIS

### Land Use in Acres by Category and Township (Unincorporated)

Township	Residential	Commercial	Industrial	Agricultural
Aurora	1,193	99	239	596
Big Rock	719	1	-	16,655
Blackberry	2,085	120	57	12,252
Burlington	1,451	2	-	14,447
Campton	1,597	8	-	6,418
Dundee	1,367	149	-	1,525
Elgin	1,430	27	97	1,458
Geneva/Batavia	1,535	78	8	1,659
Hampshire	1,397	144	6	14,798
Kaneville	424	3	48	20,132
Plato	2,400	79	45	11,185
Rutland	1,174	70	-	7,670
St. Charles	4,085	281	87	1,164
Sugar Grove	875	28	-	9,172
Virgil	916	65	54	18,428
Total acres	<u>22,648</u>	<u>1,154</u>	<u>641</u>	<u>137,559</u>

Township	Transportation Communication and Utilities	Institutional	Open Space	Other
Aurora	339	53	126	213
Big Rock	68	1	996	33
Blackberry	242	161	2,713	838
Burlington	122	8	845	40
Campton	2	133	1,233	140
Dundee	238	10	2,906	406
Elgin	289	55	845	112
Geneva/Batavia	109	2,110	1,341	124
Hampshire	296	-	487	113
Kaneville	304	75	165	578
Plato	203	117	1,691	135
Rutland	426	12	2,310	467
St. Charles	381	339	1,685	534
Sugar Grove	950	207	1,738	117
Virgil	63	-	823	28
Total acres	<u>4,032</u>	<u>3,281</u>	<u>19,904</u>	<u>3,878</u>

Source: 2011 Land Use Survey, Kane County Development Department

## KANE COUNTY, ILLINOIS

### Miscellaneous Statistics

November 30, 2013

Date of Organization:	January 16, 1836
Form of Government:	Township
Governing Body:	County Board
Land Area:	Approximately 522 square miles
Population:	523,643
Number of Housing Units:	182,300
Number of Registered Voters:	218,939 as of November 30, 2013
Number of Townships:	16
Number of Municipalities:	30
Number of School Districts:	9 districts are based in Kane County (6 other districts have a portion of their equalized assessed valuation (EAV) in Kane County)
Number of Community College Districts:	2 community colleges, Elgin and Waubonsee, are based in Kane County (3 others have a portion of their EAV in Kane County)

Source: Various County Offices and U.S. Census Bureau

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