

KANE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE YEAR ENDED
NOVEMBER 30, 2014**

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

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

KANE COUNTY, ILLINOIS
 Comprehensive Annual Financial Report
 Table of Contents
 As of and for the Year Ended November 30, 2014

	<u>Page</u>
INTRODUCTORY SECTION	
Transmittal Letter	i-vii
Board Members	viii
Departments & Offices	ix
Organization Chart	x
Certificate of Achievement for Excellence in Financial Reporting	xi
 FINANCIAL SECTION	
Independent Auditors' Report	1-3
 <i>Required Supplementary Information</i>	
Management's Discussion and Analysis	4-21
 <i>Basic Financial Statements</i>	
County-wide Financial Statements	
Statement of Net Position	22-23
Statement of Activities	24-25
Fund Financial Statements	
Balance Sheet - Governmental Funds	26
Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position	27
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	28
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	29
Statement of Net Position - Proprietary Funds	30
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	31
Statement of Cash Flows - Proprietary Funds	32
Statement of Fiduciary Assets and Liabilities - Agency Funds	33
Notes to Basic Financial Statements	34-86
 <i>Required Supplementary Information</i>	
Schedule of Funding Progress - Illinois Municipal Retirement Fund:	
County Employees Other Than Sheriff's Law Enforcement Personnel (SLEP)	87
Sheriff's Law Enforcement Personnel (SLEP)	87
Schedule of Funding Progress - Other Postemployment Benefits:	
County - Retiree Healthcare Plan	88
Budgetary Comparison Information	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
General Fund - General Fund - Budgetary Basis	89-91
Major Special Revenue Fund - Motor Fuel Local Option Fund	92-93
Major Special Revenue Fund - Transportation Sales Tax Fund	94

KANE COUNTY, ILLINOIS
 Comprehensive Annual Financial Report
 Table of Contents
 As of and for the Year Ended November 30, 2014

	<u>Page</u>
FINANCIAL SECTION (Continued)	
Notes to Required Supplementary Information	95
<i>Supplementary Information</i>	
<i>Combining and Individual Fund Financial Statements and Schedules</i>	
MAJOR GOVERNMENTAL FUND	
General Fund:	
Balance Sheet by Account	96-97
Schedule of Revenues, Expenditures and Changes in Fund Balances by Account	98-99
Schedule of Revenues and Changes in Fund Balance - Budget and Actual:	
General Fund - General Account	100-136
General Fund - Special Reserve Account	137
General Fund - SAO Domestic Violence Account	138
General Fund - Environmental Prosecution Account	139
General Fund - Economic Development Account	140
General Fund - Cost Share Drainage Account	141
NONMAJOR GOVERNMENTAL FUNDS	
Combining Balance Sheet	142-156
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	157-171
Special Revenue Funds	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
Insurance Liability Fund	172-173
County Automation Fund	174
Geographic Information Systems Fund	175-176
Illinois Municipal Retirement Fund	177
Social Security Fund	178
Grand Victoria Casino Elgin Fund	179
Public Safety Sales Tax Fund	180
Transit Sales Tax Contingency Fund	181
Judicial Technology Sales Tax Fund	182-183
Tax Sale Automation Fund	184-185
Vital Records Automation Fund	186
Recorder's Automation Fund	187-188
Children's Waiting Room Fund	189
DUI Fund	190
Foreclosure Mediation Fund	191
Court Automation Fund	192-193

KANE COUNTY, ILLINOIS
 Comprehensive Annual Financial Report
 Table of Contents
 As of and for the Year Ended November 30, 2014

	<u>Page</u>
FINANCIAL SECTION (Continued)	
Special Revenue Funds (Continued)	
Court Document Storage Fund	194-195
Child Support Fund	196
Circuit Clerk Administration Fund	197
Circuit Clerk Electronic Citation Fund	198
Title IV-D Child Support Fund	199
Drug Prosecution Fund	200
Victim Coordinator Services Program Fund	201
Auto Theft Task Force Fund	202
Child Advocacy Center Fund	203-204
Equitable Sharing Program Fund	205
Law Library Fund	206-207
Court Security Fund	208-209
Arrestees' Medical Costs Fund	210
Kane Comm Fund	211-212
Probation Services Fund	213-214
Substance Abuse Screening Fund	215
Drug Court Special Resources Fund	216-217
Juvenile Drug Court Fund	218-219
Probation Victim Services Fund	220
Coroner Administration Fund	221
Animal Control Fund	222-223
County Highway Fund	224-226
County Bridge Fund	227
Motor Fuel Tax Fund	228
County Highway Matching Fund	229
County Health Fund	230-231
Kane Kares Fund	232-233
Veterans' Commission Fund	234-235
Community Development Block Grant Fund	236
Home Program Fund	237
Homeless Management Information Systems Fund	238
OCR & Recovery Act Programs Fund	239-240
Neighborhood Stabilization Program Fund	241
Continuum of Care Planning Grant Fund	242
Stormwater Management Planning Fund	243-244
Farmland Preservation Fund	245
Schedule of Revenues, Expenditures and Changes in Fund Balance Kane County Department of Employment and Education Fund	246
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
Mill Creek Special Service Area Fund	247-248
Debt Service Funds	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
Capital Improvement Debt Service Fund	249
Motor Fuel Tax Debt Service Fund	250
Transit Sales Tax Debt Service Fund	251

KANE COUNTY, ILLINOIS
 Comprehensive Annual Financial Report
 Table of Contents
 As of and for the Year Ended November 30, 2014

	<u>Page</u>
FINANCIAL SECTION (Continued)	
Debt Service Funds (Continued)	
Recovery Zone Bond Debt Service Fund	252
JJC/AJC Refunding Debt Service Fund	253
Capital Projects Funds	
Schedule of Revenues, Expenditures and Changes in Fund Balance	
- Budget and Actual:	
Capital Projects Fund	254
Recovery Zone Bond Construction Fund	255
Transportation Capital Fund	256
Aurora Area Impact Fees Fund	257
Campton Hills Impact Fees Fund	258
Greater Elgin Impact Fees Fund	259
Northwest Impact Fees Fund	260
Southwest Impact Fees Fund	261
Tri-Cities Impact Fees Fund	262
Upper Fox Impact Fees Fund	263
West Central Impact Fees Fund	264
North Impact Fees Fund	265
Central Impact Fees Fund	266
South Impact Fees Fund	267
Permanent Fund	
Schedule of Revenues and Changes in Fund Balance	
- Budget and Actual - Working Cash Fund	268
Major Proprietary Funds	
Schedule of Revenues, Expenses and Changes in Net Position	
- Budget and Actual:	
Enterprise Surcharge Fund	269-270
Enterprise General Fund	271
Internal Service Fund	
Schedule of Revenues, Expenses and Changes in Net Position	
- Budget and Actual – Health Insurance Fund	272
Agency Funds	
Combining Statement of Assets and Liabilities	273-276
Combining Statement of Changes in Assets and Liabilities	277-288
 STATISTICAL SECTION – (UNAUDITED)	
Financial Trends:	
Net Position by Component - Last Ten Fiscal Years	289-290
Changes in Net Position - Last Ten Fiscal Years	291-294
Fund Balances, Governmental Funds - Last Ten Fiscal Years	295-296
Changes in Fund Balances, Governmental Funds - Last Ten Fiscal Years	297-298

KANE COUNTY, ILLINOIS
Comprehensive Annual Financial Report
Table of Contents
November 30, 2014

	<u>Page</u>
STATISTICAL SECTION – (UNAUDITED) (Continued)	
Revenue Capacity:	
Equalized Assessed Valuation and Estimated Actual Valuation - Last Ten Tax Years	299-300
Schedule of Property Tax Levies and Tax Rates as Extended - All Direct and Overlapping Governments - Last Ten Tax Levy Years	301-302
Principal Taxpayers in the County - Current Year and Nine Years Ago	303
Property Tax Rates - Levies and Collections - County Funds - Last Ten Tax Years	304-305
Property Tax Rates - Levies and Collections - Forest Preserve Funds - Last Ten Tax Years	306-307
Debt Capacity:	
Ratio of Outstanding Debt by Type - Last Ten Fiscal Years	308
Computation of Direct and Overlapping Bonded Debt	309
Legal Debt Margin Information - Last Ten Fiscal Years	310-311
Schedule of Pledged Revenue Coverage - Last Ten Fiscal Years	312-113
Demographic and Economic Information:	
Demographic and Economic Statistics - Last Ten Years	314
Principal Employers in the County - Current Year and Nine Years Ago	315
Operating Information:	
County Employment Statistics - Last Ten Fiscal Years	316
Operating Indicators by Function - Last Nine Fiscal Years	317-318
Capital Asset Statistics by Function - Last Nine Fiscal Years	319-320
Land Use in Acres by Category and Township (Unincorporated)	321
Miscellaneous Statistics	322

COUNTY OF KANE

Kane County Finance Department
Joseph Onzick, Executive Director



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

May 21, 2015

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, 2014 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 4-21 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 Baker Tilly Virchow Krause, LLP 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 unmodified 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 and the District.

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

County taxing bodies. The County also provides 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 have been developed for recreational activities that are being managed by the Forest Preserve District of Kane County.

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

KANE COUNTY GOVERNMENT STRUCTURE AND BACKGROUND

Located approximately 40 miles west of downtown Chicago, Kane County operates under the township form of government. The County is comprised of 16 townships covering a total of 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 2014, 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. It is the intent of the County to allow each department head to exceed appropriation in individual line items but not to exceed the total department appropriation in each of the following classifications of expenditures: Personnel, Contractual and Commodities, and Capital. The Finance Department monitors the total financial operation. The County Auditor's Office audits all claims against the County and makes recommendations of payment. Most of the County utilizes an encumbrance accounting system through the Purchasing module of the financial system. A few offices and departments, however, still use a voucher system of payment that does not encumber obligations when 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 is stable. Budget containment has been used over the past several years in order to achieve and maintain this reserve amount. At November 30, 2014, the General Fund – General Account unassigned fund balance, was \$50,242,571. 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 527,306 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 \$11.6 billion in tax year 2014. 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 Great Recession also adversely impacted economically sensitive revenue streams such as state income tax and sales tax. State income tax revenue recovered in Fiscal Year 2012 when it surpassed its pre-recession high of \$5.1 million. It has since reached a new high in Fiscal Year 2013 of \$6.4 million. The County's share of state income tax revenue was only \$5.8 million in Fiscal Year 2014 as a result of a decline in corporate income tax collections. Sales tax revenue has been gradually recovering, but at \$14.9 million in Fiscal Year 2014, it is still \$0.5 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 keeping budgeted expenditures in line with conservatively projected revenues.

In May of 2014, Standard & Poor's affirmed Kane County's AA+ bond rating on the County's general obligation bonds. The criteria cited by Standard & Poor's include a strong local economy, strong budgetary flexibility, stable reserves, excess revenues over expenditures for the past three (now four) audited years, strong liquidity, strong budgetary performance, very strong management conditions, strong financial practices, adequate debt and strong credit. Standard & Poor's rating on the County's financial practices was revised upward from "good" to "strong" due to the addition of a 5-year financial plan and the Treasurer's practice of reporting investment performance monthly.

The strong local economy is attributed in part to County residents having access to a wide variety of jobs locally and throughout the western suburbs, as well as in the greater Chicago metropolitan area. Since Kane County is located only 40 miles from Chicago, residents have convenient access to the Chicago metropolitan area via the Metra commuter train and Pace bus system. Other indicators of the strong local economy of Kane County include the following: the leading 10 taxpayers account for a very diverse 2.0% of equalized assessed value (EAV); the fair market value of the tax base is an estimated \$35 billion, or \$66,199 per capita; the County's November 2014 unemployment rate was equal to the state's unemployment rate of 6.0%; and the County's median household effective buying income is 122% of the state level and 131% of the national level.

The 1991 imposition of the Property Tax Limitation Act (Tax Cap) legislation in Illinois continues to limit levy growth. Under current legislation, the growth in total property tax extension for non-home rule governments in the five-collar counties (Kane, Lake, McHenry, DuPage and Will Counties) and other affected counties will be limited to the lesser of 5% or the Consumer Price Index published by the U.S. Bureau of Labor Statistics of the preceding calendar year. Beyond this externally imposed tax cap, the County Board has frozen the property tax levy since 2012, and is committed to maintaining this freeze on the property tax levy for as long as possible.

In 2014, Kane County collected \$87.3 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 the Elgin casino revenue. Casino revenue has declined dramatically over the last several years because of the statewide public smoking ban for all public buildings, higher state gaming taxes placed on casinos, and the opening of a new casino in Des Plaines. The agreement with the Grand Victoria Casino Elgin states that this money is to be used for education, environment and economic development.

The economic outlook for Fiscal Year 2015 is cautiously optimistic. Property tax revenue will continue to remain flat as a result of the freeze on the property tax levy. Charges for Services will increase by 4.4% as a result of the user fee increases approved by the County Board to take effect December 1, 2014. The County expects to see sales tax revenue to increase at least 2%. However, the County's share of state income tax revenue may be reduced by

50% beginning July 1, 2015 if the governor's proposed budget is approved. The County prepared for such a possibility by reserving a sufficient amount in its Emergency Reserve to replace this lost revenue for the period July 1, 2015 through November 30, 2016 in order to allow the County time to adjust to the reduction in revenue, should it occur. Although interest rates are expected to remain low, the County is projecting a 50% increase in investment income as a result of investing in longer term investment vehicles.

MAJOR INITIATIVES FOR KANE COUNTY

Current Year. In 2014, the County received approximately \$3.3 million from the Grand Victoria Casino Elgin. These casino proceeds funded several State's Attorney programs, the Drug Court program, the 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 casino revenue in 2014 include the employee tuition reimbursement program, as well as \$1 million in grants to outside agencies.

The County issued \$7.7 million of recovery zone economic development bonds in December 2010 for the purpose of paying all or a portion of the costs of acquiring, 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 casino 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 2014 included the groundbreaking of the Anderson Road extension and grade separation project and the Plank Road realignment. Construction was substantially completed for the French Road over Burlington Creek bridge replacement, the LaFox Road over Mill Creek replacement of two bridges, the Fabyan Parkway bi-directional turn lane from Nagel Boulevard to Illinois Route 25, the Randall Road access to transit improvements (including sidewalks, shelters and pedestrian signals), the replacement of Thatcher Rd over Virgil Ditch #1 bridge, new surface for the Randall Road bridge over the Union Pacific Railroad and Tyler Creek and the replacement of the Tanner Road over Lake Run Creek bridge. Other transportation projects included engineering and right-of-way acquisition for various projects, the most notable being the Longmeadow Parkway Bridge Corridor. The annual pavement resurfacing program improved approximately 33 miles of roadway.

The County chose not to issue bonds to fund capital improvements during Fiscal Year 2014, but to utilize cash on hand that has accumulated as the result of excess revenue over expenditures. In the fall of 2014 the County completed construction of a certification range for the Sheriff's Office. Other significant facilities improvements included: HVAC upgrades and boiler replacements at the Judicial Center, resurfacing of the Kane County Health Department parking lot, exterior seal coating of the Third Street Court House, Government Center signage improvement, ongoing analysis of Third Street Court House elevator requirements, vehicles replacements and various other miscellaneous repair and maintenance projects.

Additional capital improvement projects funded in 2014 included computer replacement, data storage system replacement, server systems 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, Storage Replacement and Server Replacement programs, as well as a Parts Closet program through which components of voice and data infrastructure are replaced over a five-year period. The Information Technologies Department also managed the installation of County wide fiber optic infrastructure expansion connecting to Northern Illinois University.

In 2014, the Kane County Board and the Judicial and Public Safety Strategic Planning and Technology Commission approved the purchase of a new court case management system. The Illinois 16th Judicial Circuit Court partners – Chief Judge's Office, State's Attorney's Office, Circuit Clerk's Office, Public Defender's Office, and Kane County Board – contracted with Tyler Technologies, Inc. for a five-year agreement to provide an integrated court case management system for \$6 million. The County is contributing an additional \$4.6 million in personnel, contractual, commodities, and capital to support the five-year project for a total project cost of \$10.6 million. The new court case management system, Odyssey, will improve communication and processes within offices and between the judicial partners including: the replacement of many paper file systems with electronic records; automated workflows for court processes; improved accounting for management of fees and disbursements; public and attorney access through a web portal; and interfaces to share data with existing public safety information systems. The court

case management system will improve the accuracy of information between court partners, reduce duplicate entry of data, reduce the dependency on paper files, reduce transportation and management of paper court case files, improve court scheduling and use of physical courtrooms, and improve access to the court records for the public and attorneys.

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, develop 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.

In an effort to control cost and offset the increases it has seen over the past several years, as of January 1, 2014, the County converted to a partially self-insured healthcare plan, reduced the County's average contribution of medical premiums from 85% to 83%, and increased co-pays and deductibles. The County continues to pursue innovative means to control the cost of health insurance for both itself and its employees by exploring options that would provide employees the ability to choose the most effective and affordable medical treatment available. Ongoing savings are expected to be realized through continuation of the employee wellness program. The wellness program ties employee contribution rates to participation in an annual biometric screening intended to identify and treat diseases before they result in lost time off work and more expensive medical treatment. The 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.

Kane County Division of Transportation will continue efforts to engineer and construct various federally funded bridge rehabilitation/replacement projects. Construction of the first segment of the Longmeadow Parkway Bridge Corridor from the Huntley/Boyer Road intersection to west of Randall Road is expected to begin. Installation of the wayside horn along UP RR at LaFox and Brundige Roads, reconstruction of the intersection of Kirk Road and Douglas Road, reconstruction of the intersection of Main Street Road and Nelson Lake Road, installation of warning flashers on Kirk Road at the Geneva Spur Illinois Prairie Path, the extension of Anderson Road and the Plank Road realignment are projects that are all likely to be completed. 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 2015 will include the Arterial Operations Center along with various traffic operation project enhancements. The annual pavement resurfacing program is anticipated to improve approximately 20 miles of roadway.

Major facility improvements for 2015 include: replacement of the elevator and repair of the parapets at the Third Street Court House; replacement of the rooftop HVAC unit, hot water heaters, boiler and windows at the Juvenile Justice Center; replacement of the cooling tower and upgrades to the elevators and HVAC system at the Judicial Center; upgrades to the HVAC system and hot water boiler at the Adult Correctional Center; security system upgrade at the Government Center, Health Department and Coroner's facility; and the Regional Office of Education building demolition and relocation of their offices to a leased space.

The County is expected to receive approximately \$3.1 million revenue from the Grand Victoria Casino Elgin in

2015, which will continue to fund similar educational, environmental and economic development programs as funded in Fiscal Year 2014.

Finally, the County will continue to implement the Court Case Management System that was selected through the proceedings of the Judicial and Public Safety Technology Commission. It is being 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 final payment for the 2005 Debt Certificates was made in December of 2013. The final payment for the 2006 Debt Certificates is scheduled to be made December 2014.

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 during Fiscal Years 2012 and 2013. The final payment was made in December of 2013.

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, 2013.

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 17 consecutive years (Fiscal Years ended 1997-2013). We believe our current report continues to conform to Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

ACKNOWLEDGMENTS

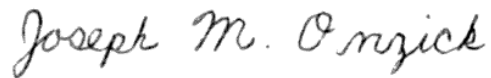
The preparation of the comprehensive annual financial report was made possible by the full cooperation of all departments and offices within the County. Each elected official, department head and departmental support staff member has our sincere appreciation for the contributions made in the preparation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

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

I would especially like to thank the Finance Department staff Erica Waggoner and Lynn Carlstrom for their competent work and dedication to excellence throughout the year, and for the extra effort put forth during the transition to the new audit firm. The Auditor's Office also played a key role in the success of the audit by maintaining a strong internal control environment in which to operate.

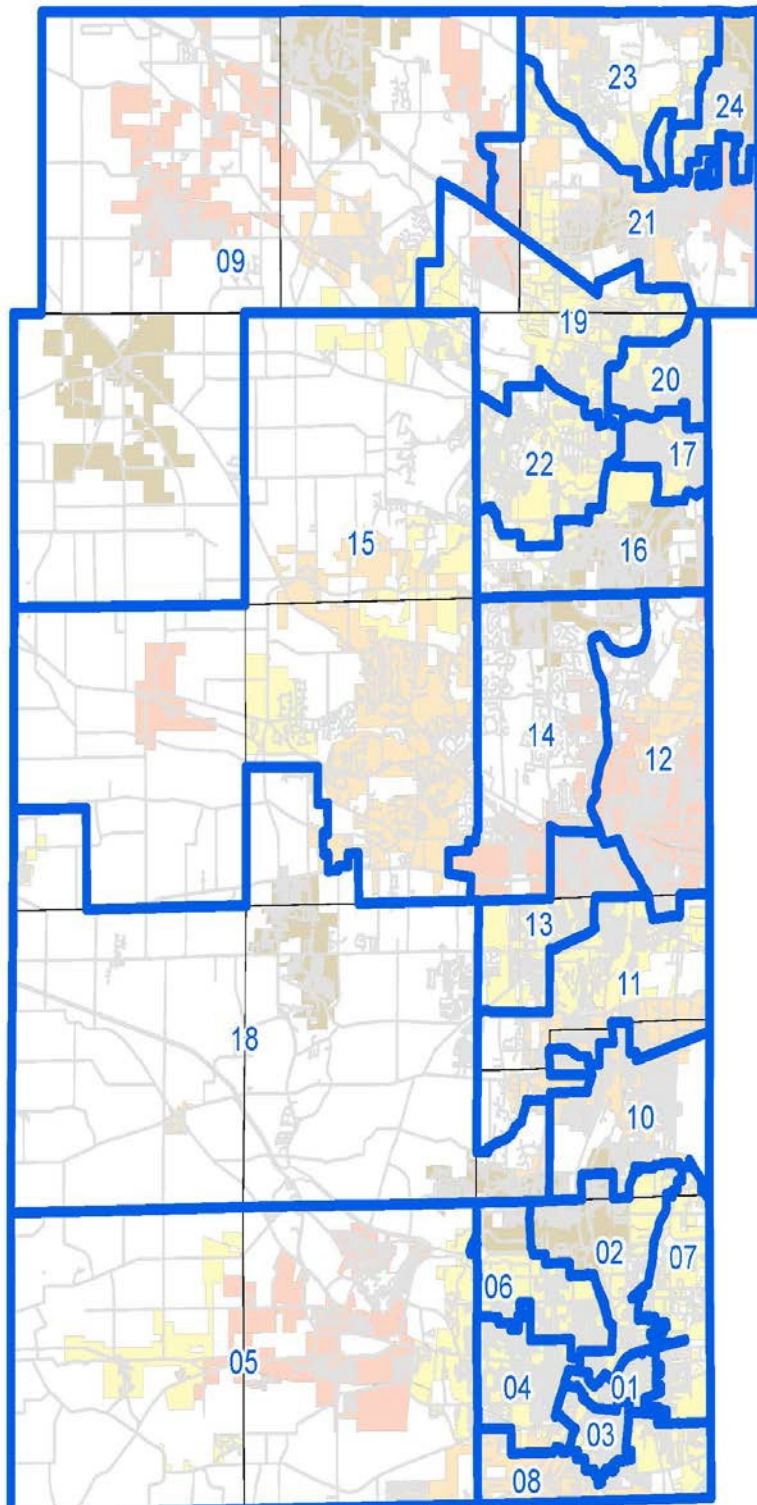
In closing, I would like to express my appreciation to the County Board for their leadership and support in preserving the County's financial strength during this challenging economic climate, as reflected in this report.

Sincerely,

A handwritten signature in cursive script that reads "Joseph M. Onzick".

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

KANE COUNTY BOARD MEMBERS BY DISTRICT
(as of NOVEMBER 30, 2014)



KANE COUNTY BOARD MEMBERS

Christopher J. Lauzen
 County Board Chairman

<u>District:</u>	<u>Board Member:</u>
1	Myrna Molina
2	Theresa Barreiro
3	Jennifer Laesch*
	Don Ishmel**
4	Brian Pollock
5	Melisa Taylor*
	Bill Lenert**
6	Ron Ford
7	Monica Silva
8	Jesse Vazquez
9	Thomas (T.R.) Smith
10	Susan Starrett
11	Michael Donahue*
	John Martin**
12	John Hoscheit
13	Philip Lewis
14	Mark Davoust
15	Barbara Wojnicki
16	Michael Kenyon
17	Deborah Allan
18	Drew Frasz
19	Kurt Kojzarek
20	Cristina Castro
21	Rebecca Gillam
22	Douglas Scheflow
23	Maggie Auger
24	Joseph Haimann

*Through 11/30/2014
 **Starting 12/1/2014

KANE COUNTY DEPARTMENTS AND OFFICES
(as of November 30, 2014)

AUDITOR

Terry Hunt

CIRCUIT CLERK

Thomas M. Hartwell

CORONER

Rob Russell

COUNTYBOARD

Christopher Lauzen, 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 (through 12/31/13)
Dr. Alexandra Tsang, Diagnostic Center (as of 1/4/14)
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

Donald Biggs, Operations Staff Exec. (as of 12/30/13)
Mary Remyac, Director Building Management
John Lochbaum, Mill Creek (through 12/13/13)

ENVIRONMENTAL & WATER RESOURCES

Ken Anderson, Dir. Environmental Mgmt. and Water Res.
Paul Schuch (through 6/30/14)

FINANCE DEPARTMENT

Joe Onzick, Executive Director
Christopher Rossman, Purchasing Director

HUMAN RESOURCE MANAGEMENT

Sheila McCraven, Executive Director
Jake 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 Communications

PUBLIC DEFENDER

Kelli Childress

DEPARTMENT OF PUBLIC HEALTH

Barb Jeffers, Executive Director
Don Bryant, Emergency Management Agency
Robert Saucedo, Interim Animal Control Administrator (through 5/14)
Brett Youngsteadt, Animal Control Administrator (as of 9/2/14)

RECORDER

Sandy Wegman

SHERIFF

Pat Perez (through 11/30/2014)
Donald Kramer (as of 12/1/2014)

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 (through 12/9/14)
Michael Kenyon (as of 12/9/14)

KANE COUNTY ORGANIZATION CHART

(as of November 30, 2014)

COMMITTEES (COMMITTEE CHAIRPERSON)	DEPARTMENTS AND APPOINTED BOARDS & ADVISORY BODIES				
ADM INISTRATION (Ron Ford)	Buildings and Grounds Services	Microfilm, Printing and Mailroom	Information Technology	Geographic Info Systems (GIS)	Mill Creek
AGRICULTURE (Thomas (T.R.) Smith)					
COUNTY DEVELOPMENT (Theresa Barreiro)	Development & Community Services	Regional Planning Committee	Zoning Board of Appeals	Water Resources	Office of Community Reinvestment
	Farmland Preservation				
ENERGY/ENVIRONMENTAL (Kurt Kojzarek)	Facilities, Subdivisions & Environmental Resources				
EXECUTIVE (Christopher Lauzen)	*County Board				
FINANCE/BUDGET (John J. Hoscheit)	Finance	Purchasing	*Treasurer/Collector	*Auditor	
HUMAN SERVICES (Cristina Castro)	Human Resources	Veteran's Assistance			
JOBS (Brian Pollock/Melisa Taylor)	KCDEE				
JUDICIAL/PUBLIC SAFETY (Barbara Wojnicki)	*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		
LEGISLATIVE (Maggie Auger/Jennifer Laesch)					
PUBLIC HEALTH (Monica Silva)	Health	Board of Health Advisory Committee	Animal Control	Emergency Mgmt Agency	
PUBLIC SERVICE (Deborah Allan)	*Regional Office of Education	Supervisor of Assessments	Board of Tax Review	*Recorder	*Treasurer/Collector
	*County Clerk, Tax Extension, Voter Registration				
TRANSPORTATION (Andrew (Drew) Frasz)	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

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

Presented to

**Kane County
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

November 30, 2013

Executive Director/CEO



Baker Tilly Virchow Krause, LLP
1301 W 22nd St, Ste 400
Oak Brook, IL 60523-3389
tel 630 990 3131
fax 630 990 0039
bakertilly.com

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Kane County, Illinois, as of and for the year ended November 30, 2014, and the related notes to the financial statements, which collectively comprise Kane County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Forest Preserve District of Kane County ("the District") as of and for the year ended June 30, 2014, which is reported as a 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.

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

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

To the Chairman and Members of the County Board
Kane County

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Kane County, Illinois, as of November 30, 2014 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary Information

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

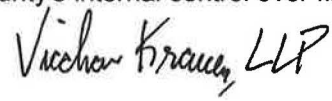

Other Information

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

To the Chairman and Members of the County Board
Kane County

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 21, 2015 on our consideration of Kane County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Kane County's internal control over financial reporting and compliance.



Balaz Tilly Vichon Kraus, LLP

Oak Brook, Illinois
May 21, 2015

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2014 (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, 2014. 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 2014 are as follows:

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of the year ended November 30, 2014, by \$659.3 million (net position). Of this amount, \$123.0 million (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors, \$97.7 million (restricted net position) is restricted for specific purposes and \$438.6 million represents the net investment in capital assets.
- The County's total net position this fiscal year increased \$4.8 million over the previous year, which represents a 0.7% increase in net position from 2013. Total net position for governmental activities increased \$5.9 million while total net position for business-type activities decreased \$1.1 million.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$219.6 million.
- At the end of the current fiscal year, unassigned fund balance of the General Fund was \$52.3 million, or 70.2% of total General Fund expenditures, which is available for spending on behalf of its citizens.
- The County's total long-term debt decreased by \$8.0 million or 8.0% in comparison with the prior year. The decrease resulted primarily from the retirement of principal of \$14.9 million of bonds and debt certificates, offset by the addition of \$7.4 million of IDOT payable.
- Excluding the market adjustments of a negative \$543,639 in 2013 and a positive \$330,511 in 2014, investment earnings for the County increased 19.4% over 2013. On average, the County invested 17% more of its available cash in 2014 than it had in the previous year. The County's weighted average investment yield increased from 0.39% at the end of 2013 to an average of 0.42% during the first 8 months of 2014, and then increased to an average of 0.48% during the last 4 months of 2014.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) 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

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2014 (Unaudited)

indicator of whether the financial position of the County is improving or deteriorating. The statement of activities presents information showing changes in the County's net position during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, certain revenues and expenses reported in this statement will result in cash flows in future fiscal periods. Examples of such revenues and expenses are uncollected taxes and earned but unused vacation leave.

Both the statement of net position and the statement of activities distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government; public services and records; judicial; public safety; highways and streets; health and welfare; environment and conservation; development, housing and economic development; and interest on debt. The business-type activities of the County consist primarily of solid waste 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 22-25 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.

The County maintains eighty-eight 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 26-29 of this report.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2014 (Unaudited)

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

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

The proprietary fund financial statements can be found on pages 30-32 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 33 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 34-86 of this report.

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

Required Supplementary Information can be found on pages 87-95 of this report.

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

Other supplementary information can be found on pages 96-288 of this report.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2014
(Unaudited)

COUNTY-WIDE FINANCIAL ANALYSIS

Statement of Net Position - The County's overall financial position improved during fiscal year 2014. 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 \$659.3 million, which represents an increase of \$4.8 million over the previous year. The growth is due almost entirely to capital contributions and capitalized costs. The County's net investment in capital assets increased \$13.3 million, due to the addition of new capital assets, including several County infrastructure projects, construction-in-progress, roads and bridges, coupled with the retirement of matured debt issued to complete the projects.

Condensed Statement of Net Position, as of November 30, 2014 and 2013
(In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2014	2013	2014	2013	2014	2013	Change %
Assets							
Current and							
Other Assets	\$ 313.9	\$ 257.9	\$ 14.8	\$ 15.8	\$ 328.7	\$ 273.7	20%
Capital Assets	498.9	492.2	2.9	2.9	501.8	495.1	1%
Total Assets	812.8	750.1	17.7	18.7	830.5	768.8	8%
Deferred Outflows of Resources	2.9	3.2	-	-	2.9	3.2	-9%
Liabilities							
Current and							
Other Liabilities	26.7	16.8	0.1	-	26.8	16.8	60%
Long-Term Liabilities	92.7	100.7	-	-	92.7	100.7	-8%
Total Liabilities	119.4	117.5	0.1	-	119.5	117.5	2%
Deferred Inflows of Resources	54.6	-	-	-	54.6	-	N/A
Net Position							
Net Investment							
in Capital Assets	435.7	422.4	2.9	2.9	438.6	425.3	3%
Restricted	89.5	86.8	8.2	9.3	97.7	96.1	2%
Unrestricted	116.5	126.6	6.5	6.5	123.0	133.1	-8%
Total Net Position	\$ 641.7	\$ 635.8	\$ 17.6	\$ 18.7	\$ 659.3	\$ 654.5	1%

The Statement of Net Position can be found on pages 22-23 of this report.

Current and other assets consist mainly of cash & investments, property tax receivable, intergovernmental receivables (sales tax, RTA sales tax, income tax, grants, etc.), interest receivable, loans receivable, and prepaid items. Current and other assets for Governmental Activities were increased by \$56.0 million from the prior year. Current and other assets for Business-type Activities were lower by \$1.0 million.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2014 (Unaudited)

Capital assets include land and land improvements, buildings and building 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 mainly include accounts payable, accrued payroll, and interest payable. Current and other liabilities for governmental activities were increased by \$9.9 million from 2013.

Condensed Statement of Activities for the Years ended November 30, 2014 and 2013 (In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2014	2013	2014	2013	2014	2013	Change %
Revenues							
Program Revenues							
Charges for Service	\$ 30.7	\$ 31.4	\$ 0.1	\$ 0.1	\$ 30.8	\$ 31.5	-2%
Operating Grants and Contributions	43.2	41.5	-	-	43.2	41.5	4%
Capital Grants and Contributions	9.9	7.8	-	-	9.9	7.8	27%
General Revenues							
Property Tax	53.7	53.5	-	-	53.7	53.5	0%
Income Tax	5.7	5.6	-	-	5.7	5.6	2%
Sales Tax	14.9	14.3	-	-	14.9	14.3	4%
RTA Sales Tax	16.1	15.5	-	-	16.1	15.5	4%
Other Taxes	5.8	4.3	-	-	5.8	4.3	35%
Investment Earnings	1.3	0.3	0.1	-	1.4	0.3	367%
Other General Revenues	0.1	1.4	-	-	0.1	1.4	-93%
Total Revenues	181.4	175.6	0.2	0.1	181.6	175.7	3%
Expenses							
General Government	30.1	31.1	-	-	30.1	31.1	-3%
Public Service and Records	12.0	10.5	-	-	12.0	10.5	14%
Judicial	23.3	22.0	-	-	23.3	22.0	6%
Public Safety	47.4	46.3	-	-	47.4	46.3	2%
Highways and Streets	50.0	31.9	-	-	50.0	31.9	57%
Health and Welfare	5.8	5.7	-	-	5.8	5.7	2%
Environment and Conservation	0.2	0.1	-	-	0.2	0.1	100%
Development	4.5	5.1	-	-	4.5	5.1	-12%
Interest on Long-Term Debt	2.4	2.6	-	-	2.4	2.6	-8%
Solid Waste	-	-	1.1	0.3	1.1	0.3	267%
Total Expenses	175.7	155.3	1.1	0.3	176.8	155.6	14%
Excess before Transfers	5.7	20.3	(0.9)	(0.2)	4.8	20.1	-76%
Transfers	0.2	0.1	(0.2)	(0.1)	-	-	N/A
Change in Net Position	5.9	20.4	(1.1)	(0.3)	4.8	20.1	-76%
Net Position							
Beginning of Year	635.8	615.4	18.7	19.0	654.5	634.4	3%
Net Position End of Year	\$ 641.7	\$ 635.8	\$ 17.6	\$ 18.7	\$ 659.3	\$ 654.5	1%

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2014 (Unaudited)

The Statement of Activities can be found on pages 24-25 of this report.

Change in Net Position - The table shown above 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 increased \$5.9 million or 3.4%, and expenses increased \$21.2 million or 13.6% over prior year. Nearly all revenues have increased: Capital Grants and Operating Grants increased \$2.1 million and \$1.7 million respectively, primarily within the Highway and Streets function. General revenues increased as follows: Other Taxes up \$1.5 million (primarily the result of a \$1.2 million increase in impact fees), Investment Earnings up \$1.1 million, RTA Sales Tax and Sales Tax revenues each up \$0.6 million, Property Tax up \$0.2 million, and Income Tax revenue up \$0.1 million. Charges for Services as a whole were down \$0.7 million from prior year. Most notable reductions include back taxes interest and penalties, foreclosures and recording fees. Other Revenue was also down about \$1.3 million, primarily the result of one-time reimbursements having been received in 2013. General government expense was down \$1.0 million, mainly due to a reduction of Other Post Retirement Benefit expense. Public Services and Records expense increased \$1.5 million as a result of an increase in grant expense related to the County's Department of Employment and Education. Highways and Streets expense was up 57% or 18.1 million, of which \$7.4 million related to an IDOT payable that was booked in Fiscal Year 2014, and the remainder related 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 2014 continue to be property taxes and intergovernmental sources. Even though the property tax levy was virtually the same in 2014 as it was in 2013, \$118 thousand more in property tax was collected in 2014 as compared to 2013. Funding from sales tax continued to build from the prior year's collections as evidenced by a \$594 thousand increase. Funding from income tax declined in 2014 due to the decrease in the state-wide amount of corporate 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 the Illinois Department of Revenue based on the County's unincorporated population. The \$0.6 million overall increase in grant revenue correlates to a \$0.6 million increase in Workforce Investment Act revenue and a \$1.0 million Motor Fuel Tax supplemental distribution from the state of Illinois which were offset by a \$1.0 reduction in Community Block and Home Program grants. Although charges for services were down \$0.7 million, it was the net result of a \$1.2 million increase in impact fees offset by a \$1.9 million decrease in other charges for services as noted above. A cost of service study for the Sheriff's Office, the Recorder's Office and the County Clerk's Office was conducted in the summer of 2014, resulting in the authorization of certain user fee increases that went into effect December 1, 2014.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2014 (Unaudited)

Below are analyses of revenues for the past two years for the General Fund and total nonmajor governmental funds of the County. Although the overall property tax levy has been virtually frozen since 2012, the \$1.6 million increase in the General Fund Property Taxes was the result of a \$1.5 million increase to the allocation of property tax revenue to the General Fund and the collection of \$135 thousand more in property tax than was levied. Other Taxes, Grants and Reimbursement revenue decreased \$1.1 million due to \$0.9 million of outstanding probation salary reimbursement receivables classified as unavailable revenue, and a decrease of \$0.7 million of income tax revenue that was offset by a \$0.5 million increase in sales tax revenue. Interest revenue improved 318% primarily as a result of market adjustments. The County also invested 17% more of its available cash in 2014 than it did in 2013, and the average yield rose from 0.39% to 0.48%. Fines, Services, Fees and Permits decreased \$1.8 million primarily due to a \$1.4 million overall decrease in charges for services that resulted from significant reductions in foreclosure fees, recording fees, and general circuit division fees. Also contributing to this variance was a \$0.4 million decrease in back taxes interest and penalties. Miscellaneous revenue decreased \$0.3 million due to a one-time reimbursement from the City of Elgin in 2013 for a data share project.

Property Taxes for the Total Nonmajor Governmental Funds were down \$1.5 million in 2014 as a result of the reallocation of property tax revenue from the Insurance Liability Fund, IMRF Fund, and Capital Improvement Debt Service Fund. Other Taxes, Grants and Reimbursements revenue increased 2% or \$0.4 million in nonmajor governmental funds as a result of the following: a \$0.3 million increase in motor fuel tax, RTA sales tax and video gaming tax revenues, and a \$0.6 million net increase in Workforce Investment Act grant revenue offset by a \$0.5 million reduction in reimbursements. Interest revenue increased 255% primarily as a result of market adjustments. In addition, the County invested 17% more of its available cash in 2014 than it did in 2013, and the average yield rose from 0.39% to 0.48%. Fines, Services, Fees & Permits were up 5% or \$0.7 million, primarily as the result of a \$1.2 million increase in impact fees that was offset by a \$0.5 million reduction in GIS and recording fees. Miscellaneous revenues were down 29% as proceeds collected from the Grand Victoria Casino Elgin were only \$3.3 million in 2014 compared to the \$4.4 million collected in 2013. The proceeds are based on casino attendance and taxable adjusted gross receipts.

Comparative Summary of Revenues General Fund

	2014 General Fund	2013 General Fund	Increase (Decrease) 2013 to 2014	% Change
Revenues				
Property Taxes	\$ 32,877,431	\$ 31,262,153	\$ 1,615,278	5%
Other Taxes, Grants & Reimbursements	30,947,275	32,039,542	(1,092,267)	-3%
Interest	283,408	67,808	215,600	318%
Fines, Services, Fees & Permits	16,918,684	18,767,153	(1,848,469)	-10%
Miscellaneous	156,657	489,673	(333,016)	-68%
Total Revenues	\$ 81,183,455	\$ 82,626,329	\$ (1,442,874)	-2%

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2014
(Unaudited)

Comparative Summary of Revenues For the Total Nonmajor Governmental Funds

	2014		2013		Increase (Decrease) 2013 to 2014	% Change
	Nonmajor Governmental Funds	Nonmajor Governmental Funds	Nonmajor Governmental Funds	Nonmajor Governmental Funds		
Revenues						
Property Taxes	\$ 21,488,289	\$ 22,983,310	\$ (1,495,021)		-7%	
Other Taxes, Grants & Reimbursements	25,034,854	24,619,625	415,229		2%	
Interest	631,845	178,233	453,612		255%	
Fines, Services, Fees & Permits	14,049,102	13,338,311	710,791		5%	
Miscellaneous	3,353,527	4,697,079	(1,343,552)		-29%	
Total Revenues	\$ 64,557,617	\$ 65,816,558	\$ (1,258,941)		-2%	

Expenditures - Personnel Services remains the highest expenditure in County operations. Government service requires people to provide both services and information to the citizens it supports. It is a large expenditure but it is also a long-term investment. Benefit payments remain a significant portion of the total Personnel Services cost. Pension, FICA and health insurance rates have all affected the total cost of Personnel Services. Property tax levies for insurance liability, FICA and retirement programs fall under Tax Cap legislation. Total Personnel Services cost was up about 4.28% or \$2.7 million from 2013 levels. The main contributing factors were collective bargaining agreement wage increases, an average 2% wage increase for non-union employees, and market adjustments to the salaries of executive directors, public defenders, assistant State's Attorneys, and judicial administrative personnel. There was also an unusual amount of overtime required by the Department of Transportation to staff snow removal operations. Finally, there were three (3) youth counselors added to the Juvenile Justice Center, and one attorney and one administrative assistant added to the State's Attorney's Office. Increases in the cost of health and dental insurance were offset by an increase in employee contributions from 15% to 17%.

Contractual Services and Commodity expenditures increased about 8.5% or \$4.2 million in 2014. Much of the variance was comprised of increased engineering costs of \$2.0 million and road repairs of \$1.0 million due to the timing of road projects, and a \$0.9 million increase in worker's comp expense and a \$0.3 million increase in liability insurance expense. The \$0.3 million increase in election judges and workers and the \$0.4 million increase in psychological/psychiatric services and medical/dental/hospital services were offset by a \$0.7 million decrease in external grant expense related to riverboat casino funding.

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 As of and for the year ended November 30, 2014 (Unaudited)

Expenditures in the General Fund increased in total by \$1.6 million or about 2% in 2014. The increase was due primarily to the overall wage increases described above that affected all functional areas. The increase in Public Service and Records reached 6% as a result of the expense of the additional election held in 2014. Judicial expenditures increased a total of 4% as a result of the salary market adjustments for the Public Defenders, Assistant State's Attorneys and Judicial administrative staff. Public Safety expenditures increased 4% due to increased overtime in the Sheriff's Office, the addition of 3 youth counselors to the Juvenile Justice Center, and the increased cost of psychiatric/psychological and medical/dental/hospital services. The 2% increase in Development, Housing and Economic Development reflects the increase in personnel related expenditures described above. Debt service expenditures decreased in the General Fund, due to the partial refinancing of the 2005 and 2006 series debt certificates in 2013. Capital costs were lower by 85% due to most General Fund department capital expenditures being charged to the Capital Projects Fund in 2014 rather than to the General Fund as they were in 2013.

Comparative Summary of Expenditures General Fund

	2014 General Fund	2013 General Fund	Increase (Decrease) 2013 to 2014	% Change
Expenditures				
General Government	\$ 12,045,415	\$ 11,659,819	\$ 385,596	3%
Public Service and Records	5,763,441	5,445,188	318,253	6%
Judicial	15,565,282	14,907,675	657,607	4%
Public Safety	37,984,692	36,412,194	1,572,498	4%
Development, Housing and Economic Development	1,558,013	1,529,217	28,796	2%
Debt Service	1,466,466	1,941,894	(475,428)	-24%
Capital Outlay	155,353	1,050,376	(895,023)	-85%
Total Expenditures	\$ 74,538,662	\$ 72,946,363	\$ 1,592,299	2%

Expenditures in the nonmajor governmental funds increased in total by 7% in 2014. General Government expenditures increased \$0.6 million as a result of worker's comp claims increasing \$0.9 million and liability insurance claims increasing \$0.4 million, while external grants related to riverboat casino funding decreased by \$0.7 million. The increases in IMRF and FICA expenditures related to wage increases in the General Fund were offset by the absence of debt issuance cost that was present last year in relation to the 2013 bond issue. The \$0.9 million increase in Public Services and Records was primarily the result of increased spending of grant monies by the Kane County Department of Employment and Education for the Workforce Investment Act vocational training programs. Judicial expenditures increased \$0.6 million as a result of one assistant State's Attorney added to the civil division, a market adjustment for attorneys and four Information Technology personnel added to begin implementation of the newly purchased Court Case Management System. The \$0.3 million increase in Public Safety expenditures was mainly due to the wage increases in Court Security and Kane Comm. Expenditures for Highways & Streets increased \$0.9 million primarily for engineering services, and secondarily for software licensing costs. Health & Welfare was virtually flat and Environment & Conservation increased only \$68 thousand in relation to grant funded activities. Expenditures for Development, Housing and Economic Development decreased \$0.6 million as a result of reductions in Community Development Block Grant, Home Program and Lead Hazard Control expenditures that were offset by an increase in the Neighborhood Stabilization Program expenditures. The \$0.2 million decrease in debt service expense was expected according to the predetermined debt

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2014
(Unaudited)

service schedules. Capital Outlay increased \$2.9 million as a result of the construction of the Sheriff's \$1.9 million Certification Range and the \$1.0 million expended in progress payments towards the purchase and implementation of the Court Case Management System.

Comparative Summary of Expenditures
For the Total Nonmajor Government Funds

	2014 Nonmajor Governmental Funds	2013 Nonmajor Governmental Funds	Increase (Decrease) 2013 to 2014	% Change
Expenditures				
General Government	\$ 16,876,998	\$ 16,273,473	\$ 603,525	4%
Public Service and Records	6,124,013	5,262,704	861,309	16%
Judicial	6,935,906	6,334,571	601,335	9%
Public Safety	7,148,478	6,889,109	259,369	4%
Highways and Streets	10,549,526	9,627,032	922,494	10%
Health and Welfare	5,702,208	5,697,504	4,704	0%
Environment and Conservation	195,368	127,790	67,578	53%
Development, Housing and Economic Development	2,922,433	3,482,637	(560,204)	-16%
Debt Service	15,632,096	15,827,938	(195,842)	-1%
Capital Outlay	11,887,048	8,941,513	2,945,535	33%
Total Expenditures	\$ 83,974,074	\$ 78,464,271	\$ 5,509,803	7%

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 \$8.9 million in allotments in 2014, compared to \$8.7 million in 2013. Total revenues for 2014 were \$10.0 million with total transportation-project related expenditures of \$11.7 million. The fund balance of the Motor Fuel Local Option Fund at November 30, 2014 was \$16.4 million, which will be used on future road and 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 \$13.2 million of taxes in 2014, compared to \$12.7 million in 2013. Total revenues for 2014 were \$14.0 million with total transportation-project related expenditures of \$15.9 million. Additionally, the fund transferred \$8.4 million to the Transit Sales Tax Debt Service Fund to pay principal and interest on the 2009B series general obligation bonds. Fund balance of the Transportation Sales Tax Fund at November 30, 2014 was \$15.3 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 increased from \$56 thousand in 2013 to \$93 thousand in 2014, most of which comes from hazard waste charges, recycling revenue and investment income. 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.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2014 (Unaudited)

Below is an analysis of expenses for the past two years for the Proprietary Enterprise Funds. Personnel Services increased due to the filling of a position that was vacated in the prior year, while Benefits expense was slightly lower. Commodities expense remained consistent with prior year. Contractual services increased by \$716 thousand in 2014 as a result of funding improvements that were made to the Settler's Hill Golf Course which is managed by the Forest Preserve District.

Comparative Summary of Expenses For the Total Proprietary Enterprise Funds

	2014 Proprietary Funds	2013 Proprietary Funds	Increase (Decrease) 2013 to 2014	% Change
Expenses				
Personnel Services	\$ 146,806	\$ 131,795	\$ 15,011	11%
Benefits	37,610	38,119	(509)	-1%
Contractual Services	872,966	156,517	716,449	458%
Commodities	13,121	13,144	(23)	0%
Total Expenses	\$ 1,070,503	\$ 339,575	\$ 730,928	215%

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, 2014, the County's governmental funds reported combined ending fund balances of \$219.6 million, a decrease of \$18.5 million in comparison with the prior year. A decrease of \$1.7 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 \$10.4 million decrease in fund balance, as taxes collected were less than transportation-related expenditures and transfers out for debt service purposes. The decrease in the General Fund will be discussed below.

Approximately 24% (\$51.7 million) of total governmental 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 (\$1.7 million), restricted (\$83.8 million), committed (\$43.1 million) or assigned (\$39.2 million).

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2014 (Unaudited)

The General Fund is the chief operating fund of the County. At November 30, 2014, unassigned fund balance of the General Fund was \$52.3 million, while total fund balance reached \$59.3 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 70% of total fund expenditures, while total fund balance represents 80% of that same amount. During 2014, revenues exceeded expenditures by \$6.6 million. After taking into account interfund transfers, the General Fund's fund balance decreased by \$0.2 million during the current fiscal year.

The General Fund is comprised of nine accounts - the General Account, or "General Corporate Account", which is the main operating account of the County, and eight other minor accounts. Total General Account revenues were \$1.7 million more than the final budgeted amount due mainly to greater than expected other taxes, intergovernmental, licenses and permits, fines, reimbursements and interest. Total expenditures came in \$2.7 million less than the final budget. Explanations of the areas where expenditures differed significantly from budget are discussed below.

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

Unrestricted net position of the Proprietary Funds total \$8.1 million at November 30, 2014, of which \$6.5 million relates to the Enterprise General Fund and \$1.6 million relates to the Internal Service Health Insurance Fund. The unrestricted net position for the Enterprise General fund increased slightly over 2013 and the Internal Service Health Insurance Fund was established in fiscal year 2014. The Enterprise Surcharge Fund experienced a decrease in net position of \$1.1 million, most of which was the result of improvements at the Settler's Hill Golf Course landfill site. 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 2014 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 \$482 thousand total net increase composed of the following: a \$596 thousand increase to probation salary reimbursements, a \$375 thousand increase in grants, and a \$51 thousand increase to miscellaneous reimbursements that were offset by a \$475 thousand reduction to the back taxes interest and penalties budget and the transfer of the \$65 thousand video gaming tax budget from the General Fund to the Capital Fund.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2014
(Unaudited)

Significant expenditure increases/decreases in budget include the following:

General Fund Department	Budget Increase/ (Decrease)	Reason for Variance
States Attorney	\$ (76,562)	Adjustment to healthcare budget that reflects savings achieved in adopted healthcare plan as compared to original budget.
Sheriff	\$ 127,966	A \$262,364 increase to fund union and non-union wage increases and a \$20,779 increase to overtime to reflect reimbursements received for Sheriff's officers' assistance, was offset by a \$155,177 decrease in healthcare reflecting the savings achieved in the adopted healthcare plan.
Adult Corrections	\$ (135,363)	A \$38,132 increase to fund union and non-union wage increases was offset by a \$173,495 decrease to healthcare that reflects savings achieved in the adopted healthcare plan.
Adult Court Services	\$ 330,521	A \$300,000 increase in grant expense resulting from the award of an Illinois Criminal Justice Authority Grant and a \$69,132 increase to fund union and non-union wage increases as well as a market adjustment to salaries, was offset by a \$38,611 decrease in healthcare reflecting the savings achieved in the adopted healthcare plan.
Juvenile Court Service	\$ 101,864	A \$37,653 increase in grant expense resulting from the award of a Juvenile Accountability Grant and a \$85,638 increase to fund union and non-union wage increases as well as a market adjustment to salaries, was offset by a \$21,427 decrease in healthcare reflecting the savings achieved in the
Juvenile Justice Center	\$ 175,091	A \$223,375 increase to fund union and non-union wage increases as well as a market adjustment to salaries, was offset by a \$48,284 decrease in healthcare reflecting the savings achieved in the adopted healthcare plan.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2014
(Unaudited)

General Fund Department	Budget Increase/ (Decrease)	Reason for Variance
County Coroner	\$ 141,177	Provided funding for the Coroner to operate off site while the morgue refrigerator and freezer were replaced, and for a greater number of autopsies than were originally budgeted.
Other- Contingency	\$ (562,083)	The Contingency Account funds unforeseen expenses during the fiscal year. The contingency budget was increased by \$900,628 as a result of the savings achieved in the adopted healthcare plan and by \$595,963 for the increase in probation salary reimbursements from the state. These increases were offset by a decrease of \$1,246,807 for employee wage increases that were not part of the original budget since collective bargaining agreements had not yet been reached. In addition, \$475,000 funded the reduction in backtaxes interest and penalties, \$65,000 funded the transfer of the video gaming tax budget to the Capital Fund, \$221,527 funded greater than anticipated expenses in both the Coroner's Office and the Judiciary, \$26,840 funded the addition of a HVAC technician, and \$23,500 funded a cost of service study.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2014 (Unaudited)

In several instances, revenues and expenditures were over or under budget. Significant variances are shown as follows:

Revenues	Variance with Final Budget Positive/(Negative)	Reason for Variance
State Sales Tax	\$ 1,563,361	Due to the economic sensitivity of sales tax, state income tax and revenue tax stamp fees, the County has chosen to budget these revenue streams conservatively.
State Income Tax	\$ 814,927	
Revenue Tax Stamp Fees	\$ 382,315	
Board and Care Reimbursements	\$ 702,056	Board and Care reimbursement revenue is dependent upon the number of federal detainees housed from the US Marshals Services. The County chose to budget this revenue source conservatively.

Expenditures	Variance with Final Budget Positive/(Negative)	Reason for Variance
Information Technologies	\$ 217,728	The overall favorable variance is the result of vacancies.
County Clerk	\$ 327,537	The overall favorable variance is the result of less than anticipated expenditures for software licensing, voting systems, election judges & workers, and personnel.
Circuit Clerk Administration	\$ 166,485	Nearly all line items have a favorable variance, with the most significant ones related to personnel vacancies.
States Attorney	\$ 316,259	The favorable variance is the result of nearly all line items having a favorable variance, with the most significant ones being healthcare, salaries and wages (due to vacancies), costs of trials & hearings, and witness costs.
Sheriff	\$ 216,758	There were favorable variances on nearly all line items, with the most significant ones being healthcare, vehicle fuel and repairs and maintenance.
Adult Corrections	\$ 156,493	The greatest contributing factor was the savings resulting from a budgeted increase in medical / dental / hospital services that did not actually occur.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
November 30, 2014
(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, 2014, totals \$501.8 million, compared to \$495.1 million at November 30, 2013. The investment in capital assets includes land; buildings and building improvements; machinery and equipment; roads; bridges; and highway signals and street lights.

Capital assets of governmental activities, net of accumulated depreciation, increased from \$492.2 million in 2013 to \$498.9 million in 2014, a 1.3% or \$6.7 million increase. Total new additions (net of transfers from construction-in-progress) were \$19.3 million. The new assets can be attributed to road projects, a building addition, building improvements and equipment purchases. Nearly \$10.1 million was added by new highway construction-in-progress relating to thirty 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 \$35.1 million for road and 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 III C. on pages 55-56 of this report.

Long-Term Debt – A comparative summary of long-term debt appears at the top of the next page. At November 30, 2014, the County had total long-term debt outstanding of \$92.7 million for governmental activities. For governmental activities, 69.5% (\$64.5 million) was comprised of General Obligation Bonds and Debt Certificates along with related premium amounts. The total debt for governmental activities decreased \$8.0 million (8.7%) during the current fiscal year.

The decrease in General Obligation Bonds and Debt Certificates was due to the timely payment of principal and interest. The liability relating to probable claims and judgments for general liability and worker's compensation was up approximately \$0.3 million from the prior year due to higher dollar claims outstanding at the end of the current year. Compensated Absences include accrued vacation and certain compensatory time and sick leave relating to the plan in effect prior to December 1, 1989. Compensated Absences are calculated on current wages; the decrease from 2013 relates to the use of compensated absences accrued during 2013 used during 2014. The Other Postemployment Benefits (OPEB) liability represents the year-end estimated postemployment healthcare benefits to be provided for retirees. Although the County finances these benefits on a pay-as-you-go basis, the liability is being accrued as the associated benefits are earned. The current year decrease represents the OPEB cost for Fiscal Year 2014 less actual payments made, in addition to actuarial valuation adjustments, as well as adjustments related to a change in the valuation date from a calendar year to a fiscal year basis. There is no Net Pension Obligation since the County has contributed the Annual Required Contributions. In Fiscal Year 2014, the County Board authorized an additional \$1.5 million contribution that resulted in a Net Pension Asset. An additional payment of \$1.0 million is expected to be made in Fiscal Year 2015. The IDOT Payable of \$7.4 million represents the first time a liability has been recognized for invoices expected to be received from IDOT in the future for projects that have been completed.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2014 (Unaudited)

	2014	2013	Increase (Decrease)
Governmental Activities			
General Obligation Bonds and Debt Certificates	\$ 64,467,616	\$ 79,356,924	\$ (14,889,308)
Accrued Claims and Judgments	3,758,537	3,452,107	306,430
Compensated Absences	4,660,113	4,768,320	(108,207)
Other Postemployment Benefits	12,351,536	13,130,209	(778,673)
IDOT Payable	7,413,319	-	7,413,319
	\$ 92,651,121	\$ 100,707,560	\$ (8,056,439)

The County's most recent general obligation bond rating is AA+, a rating that was affirmed by Standard and Poor's Rating Group in May of 2014. Additional information on the County's long-term debt can be found in Note III E. on pages 58-63 of this report.

ECONOMIC FACTORS AND FISCAL YEAR 2015 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 527,306 and is anticipated to climb to over 750,000 by 2030.

The unemployment rate for Kane County in November, 2014 was 6.0%, which represents an improvement from the previous year's rate of 8.3%. Sales tax revenue is anticipated to slightly increase in 2015. The County's portion of state-based revenue has been affected by poor economic conditions over the past few years as many state reimbursements and pass-throughs have been reduced or eliminated entirely. Of particular concern is the fact that the County's share of state income tax revenue may be reduced by 50% if the governor's proposed budget is passed for the State fiscal year beginning July 1, 2015. The County has prepared for this possibility by reserving a total of \$3.8 million in the Emergency Reserve Fund, which would be sufficient to sustain the County through November 30, 2016 if the proposed reduction in state income tax revenue occurs.

The County has received RTA Mass Transit Sales Tax revenue from the State of Illinois since 2008. It has been increasing at the rate of approximately \$0.5 million per year, and reached \$16.0 million in 2014. This sales tax must be used to fund operating and capital costs of public safety and public transportation services. The County has allocated 82% to Transportation, 9% to Public Safety, 6% to Judicial Technology and 3% to a Contingency Fund. The tax has provided opportunities for many new improvements in the County in addition to supporting the local economy with new jobs. The accumulated allocation of RTA Sales Tax in the Judicial Technology Fund will fund the implementation of the Court Case Management system, which was purchased in 2014.

Interest earnings by the County's investments have improved this past year as the County began investing in longer term investments yielding higher rates of return. The County anticipates at least doubling its investment income in Fiscal Year 2015.

The County Board levied the same amount of aggregate property tax for tax year 2014 to be collected in fiscal year 2015 as it had for the previous tax year. Therefore, property tax revenues for 2015 are anticipated to remain at a constant level.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
November 30, 2014
(Unaudited)

The County became partially self-insured for employee healthcare claims beginning in fiscal year 2014. A reserve for future claims is maintained in the Health Insurance Internal Service Fund. The County anticipates the self-insurance program will provide a savings to the tax payers through reduced employee benefits expenditures.

All of these factors were considered in the preparation of the County's 2015 budget. In accordance with current economic factors, the County only slightly increased its anticipated spending for 2015. The County is committed to passing a balanced budget, allowing for an adequate contingency fund, and maintaining adequate reserves. Over and above the general reserves and Emergency Reserve mentioned above, the County set aside \$1.8 million in a Special Reserve to mitigate the effect of an arbitration award that occurred near the end of Fiscal Year 2012, to be drawn down over a 3 year span. The remaining \$300 thousand of this amount will be withdrawn in 2015. The County also set aside a \$1 million reserve to be used in lieu of a property tax levy increase, so as to avoid a property tax increase for as long as possible.

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 of Finance and Chief Financial Officer, 719 S. Batavia Avenue, Geneva, IL 60134, (630)208-5113. Email requests should be sent to onzickjoseph@co.kane.il.us.

BASIC FINANCIAL STATEMENTS

KANE COUNTY, ILLINOIS

Statement of Net Position
As of November 30, 2014

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Component Unit Kane County Forest Preserve</u>
Assets and Deferred Outflows of Resources				
Assets				
Cash and investments	\$ 227,510,467	\$ 14,700,496	\$ 242,210,963	\$ 46,256,854
Property tax receivable	54,605,560	-	54,605,560	17,634,737
Intergovernmental receivable	20,189,647	-	20,189,647	-
Interest receivable	464,743	-	464,743	-
Loans receivable	5,541,059	-	5,541,059	-
Other receivable	3,639,966	39,861	3,679,827	1,911,003
Other taxes	-	21,002	21,002	-
Prepaid items	414,211	-	414,211	6,500
Deposits	20,000	-	20,000	-
Net pension asset	11,627	-	11,627	-
Net pension asset - excess contribution	1,500,000	-	1,500,000	-
Capital assets not being depreciated	111,336,207	2,883,454	114,219,661	380,018,116
Capital assets, being depreciated	<u>387,617,625</u>	<u>-</u>	<u>387,617,625</u>	<u>40,197,114</u>
Total Assets	<u>812,851,112</u>	<u>17,644,813</u>	<u>830,495,925</u>	<u>486,024,324</u>
Deferred Outflows of Resources				
Deferred charge on refunding	<u>2,855,631</u>	<u>-</u>	<u>2,855,631</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>2,855,631</u>	<u>-</u>	<u>2,855,631</u>	<u>-</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 815,706,743</u>	 <u>\$ 17,644,813</u>	 <u>\$ 833,351,556</u>	 <u>\$ 486,024,324</u>

See accompanying notes to basic financial statements.

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Component Unit Kane County Forest Preserve</u>
Liabilities, Deferred Inflows of Resources, and Net Position				
Liabilities				
Accounts payable	\$ 18,310,357	\$ 48,576	\$ 18,358,933	\$ 1,359,261
Health claims payable	833,281	-	833,281	-
Accrued payroll	6,376,093	13,177	6,389,270	278,521
Interest payable	1,045,037	-	1,045,037	332,754
Due to fiduciary funds	47,968	-	47,968	-
Unearned revenue	121,645	-	121,645	-
Long-Term Obligations, due within one year:				
Bonds and debt certificates	13,720,000	-	13,720,000	21,440,000
Accrued claims and judgments	2,000,000	-	2,000,000	-
Compensated absences	3,744,830	-	3,744,830	73,589
Long-Term Obligations, due in more than one year:				
Bonds and debt certificates	50,747,616	-	50,747,616	180,851,962
Accrued claims and judgments	1,758,537	-	1,758,537	-
Compensated absences	915,283	-	915,283	294,354
IDOT payable	7,413,319	-	7,413,319	-
Other postemployment benefits	12,351,536	-	12,351,536	183,010
Total Liabilities	<u>119,385,502</u>	<u>61,753</u>	<u>119,447,255</u>	<u>204,813,451</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	54,605,560	-	54,605,560	35,422,768
Deferred other revenue	-	-	-	905,964
Deferred gain on refunding	-	-	-	2,880,366
Total Deferred Inflows of Resources	<u>54,605,560</u>	<u>-</u>	<u>54,605,560</u>	<u>39,209,098</u>
Net Position				
Net investment in capital assets	\$ 435,743,528	\$ 2,883,454	\$ 438,626,982	\$ 215,042,902
Restricted for:				
Tort immunity	5,647,527	-	5,647,527	686,305
Employee benefits	9,533,804	-	9,533,804	248,297
Public service and record maintenance	2,477,251	-	2,477,251	-
Judicial purposes	1,798,040	-	1,798,040	-
Public safety	2,172,409	-	2,172,409	-
Highway projects	55,361,841	-	55,361,841	-
Health and welfare	3,675,444	-	3,675,444	-
County development	457,139	-	457,139	-
Debt service	6,168,109	-	6,168,109	3,265,936
Capital projects	42,749	8,219,303	8,262,052	-
Other purposes	964,899	-	964,899	2,520,769
Permanent fund - nonspendable	1,150,000	-	1,150,000	-
Unrestricted	<u>116,522,941</u>	<u>6,480,303</u>	<u>123,003,244</u>	<u>20,237,566</u>
Total Net Position	<u>641,715,681</u>	<u>17,583,060</u>	<u>659,298,741</u>	<u>242,001,775</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 815,706,743</u>	<u>\$ 17,644,813</u>	<u>\$ 833,351,556</u>	<u>\$ 486,024,324</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Activities
For the Year Ended November 30, 2014

Functions/Programs	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities				
General government	\$ 30,142,562	\$ 5,106,911	\$ 3,377,163	\$ -
Public safety	47,335,144	6,657,162	8,851,740	-
Highway and streets	49,997,319	332,389	18,899,781	9,863,360
Judicial	23,382,242	11,713,064	1,445,271	-
Public services and records	12,050,914	3,712,341	5,543,699	22,759
Health and welfare	5,785,898	1,254,956	2,457,340	-
Environment and conservation	196,998	1,000	10,025	-
Development, housing and economic development	4,491,830	1,432,893	2,601,102	-
Interest and fiscal charges	2,357,096	504,648	-	-
Total governmental activities	175,740,003	30,715,364	43,186,121	9,886,119
Business Type Activities				
Solid waste	1,070,503	92,788	2,000	-
Total business-type activities	1,070,503	92,788	2,000	-
Total Primary Government	\$ 176,810,506	\$ 30,808,152	\$ 43,188,121	\$ 9,886,119
Component Unit:				
Forest Preserve District	\$ 17,835,717	\$ 3,262,979	\$ -	\$ 2,351,852

General revenues:

- Property tax
- RTA sales tax
- Other taxes
- State income tax
- State sales tax
- Investment income
- Miscellaneous

Transfers

Total general revenues and transfers

Change in net position

Net position - beginning

Net position - ending

See accompanying notes to basic financial statements.

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

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Kane County Forest Preserve
\$ (21,658,488)	\$ -	\$ (21,658,488)	\$ -
(31,826,242)	-	(31,826,242)	-
(20,901,789)	-	(20,901,789)	-
(10,223,907)	-	(10,223,907)	-
(2,772,115)	-	(2,772,115)	-
(2,073,602)	-	(2,073,602)	-
(185,973)	-	(185,973)	-
(457,835)	-	(457,835)	-
<u>(1,852,448)</u>	<u>-</u>	<u>(1,852,448)</u>	<u>-</u>
<u>(91,952,399)</u>	<u>-</u>	<u>(91,952,399)</u>	<u>-</u>
<u>-</u>	<u>(975,715)</u>	<u>(975,715)</u>	<u>-</u>
<u>-</u>	<u>(975,715)</u>	<u>(975,715)</u>	<u>-</u>
<u>(91,952,399)</u>	<u>(975,715)</u>	<u>(92,928,114)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,220,886)</u>
53,667,151	-	53,667,151	33,472,270
16,136,593	-	16,136,593	-
5,834,188	-	5,834,188	289,850
5,764,927	-	5,764,927	-
14,867,445	-	14,867,445	-
1,284,378	91,156	1,375,534	146,419
59,135	-	59,135	426,101
<u>180,174</u>	<u>(180,174)</u>	<u>-</u>	<u>-</u>
<u>97,793,991</u>	<u>(89,018)</u>	<u>97,704,973</u>	<u>34,334,640</u>
5,841,592	(1,064,733)	4,776,859	22,113,754
<u>635,874,089</u>	<u>18,647,793</u>	<u>654,521,882</u>	<u>219,888,021</u>
<u>\$ 641,715,681</u>	<u>\$ 17,583,060</u>	<u>\$ 659,298,741</u>	<u>\$ 242,001,775</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Governmental Funds
Balance Sheet
As of November 30, 2014

	Major Funds			Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Motor Fuel Local Option Fund	Transportation Sales Tax Fund		
Assets					
Cash and investments	\$ 59,808,554	\$ 16,335,907	\$ 17,803,603	\$ 130,615,493	\$ 224,563,557
Property tax receivable	33,012,567	-	-	21,592,993	54,605,560
Intergovernmental receivable	5,512,989	3,203,865	5,115,572	6,357,221	20,189,647
Interest receivable	240,786	22,975	26,381	174,601	464,743
Loans receivable	-	-	-	5,541,059	5,541,059
Other receivables	2,185,734	-	-	1,135,436	3,321,170
Prepaid items	313,089	-	-	92,500	405,589
Deposits	20,000	-	-	-	20,000
Due from other funds	270,716	-	-	1,248,384	1,519,100
Total Assets	<u>\$ 101,364,435</u>	<u>\$ 19,562,747</u>	<u>\$ 22,945,556</u>	<u>\$ 166,757,687</u>	<u>\$ 310,630,425</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ 1,988,590	\$ 2,234,935	\$ 5,182,882	\$ 7,538,019	\$ 16,944,426
Accrued payroll	3,278,355	-	-	3,097,738	6,376,093
Due to fiduciary funds	47,968	-	-	-	47,968
Due to other funds	535,563	-	-	1,519,100	2,054,663
Unearned revenue	-	-	-	121,645	121,645
Total Liabilities	<u>5,850,476</u>	<u>2,234,935</u>	<u>5,182,882</u>	<u>12,276,502</u>	<u>25,544,795</u>
Deferred Inflows of Resources					
Property taxes levied for future periods	33,012,567	-	-	21,592,993	54,605,560
Unavailable revenue	3,230,169	973,595	2,449,471	4,246,125	10,899,360
Total Deferred Inflows of Resources	<u>36,242,736</u>	<u>973,595</u>	<u>2,449,471</u>	<u>25,839,118</u>	<u>65,504,920</u>
Fund Balances					
Nonspendable	492,534	-	-	1,242,500	1,735,034
Restricted	-	16,354,217	-	67,453,442	83,807,659
Committed	-	-	14,797,304	28,311,150	43,108,454
Assigned	6,481,523	-	515,899	32,225,484	39,222,906
Unassigned	52,297,166	-	-	(590,509)	51,706,657
Total Fund Balances	<u>59,271,223</u>	<u>16,354,217</u>	<u>15,313,203</u>	<u>128,642,067</u>	<u>219,580,710</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 101,364,435</u>	<u>\$ 19,562,747</u>	<u>\$ 22,945,556</u>	<u>\$ 166,757,687</u>	<u>\$ 310,630,425</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position As of November 30, 2014

Total fund balances - governmental funds		\$ 219,580,710
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
<p>Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds:</p>		
Capital assets	\$ 669,493,300	
Accumulated depreciation	<u>(170,539,468)</u>	498,953,832
<p>The deferred amount on refunding of bonds do not require the use of current financial resources and therefore are not reported as deferred outflows of resources in governmental funds.</p>		
		2,855,631
<p>Some liabilities reported in the Statement of Net Position do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds. These activities consist of:</p>		
Interest payable on debt	(1,045,037)	
General obligation bonds and debt certificates	(64,467,616)	
Accrued claims and judgments	(3,758,537)	
Other postemployment benefits	(12,351,536)	
IDOT payable	(7,413,319)	
Compensated absences	<u>(4,660,113)</u>	(93,696,158)
<p>Revenues collected after the County's availability period are reported as deferred inflows of resources in governmental funds, however these amounts have been reported as revenues in the Statement of Activities.</p>		
		10,899,360
<p>The net pension asset is not an available resource and, therefore, is not reported in the Governmental Funds Balance Sheet.</p>		
		1,511,627
<p>Internal services funds are reported in the Statement of Net Position as governmental activities.</p>		
		<u>1,610,679</u>
Net position of governmental activities		<u>\$ 641,715,681</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, 2014

	Major Funds			Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Motor Fuel Local Option Fund	Transportation Sales Tax Fund		
Revenues					
Property taxes	\$ 32,877,431	\$ -	\$ -	\$ 21,488,289	\$ 54,365,720
Other taxes	1,161,885	8,878,475	13,155,827	9,634,368	32,830,555
Licenses and permits	829,965	-	-	1,440,146	2,270,111
Grants	600,072	-	-	13,063,422	13,663,494
Intergovernmental	22,140,149	-	-	-	22,140,149
Fines	3,312,613	-	-	1,138,024	4,450,637
Charges for services	12,776,106	-	-	11,470,932	24,247,038
Reimbursements	7,045,169	1,074,938	723,339	2,337,064	11,180,510
Interest	283,408	91,926	97,873	631,845	1,105,052
Miscellaneous	156,657	-	-	3,353,527	3,510,184
Total Revenues	<u>81,183,455</u>	<u>10,045,339</u>	<u>13,977,039</u>	<u>64,557,617</u>	<u>169,763,450</u>
Expenditures					
Current:					
General government	12,045,415	-	-	16,876,998	28,922,413
Public safety	37,984,692	-	-	7,148,478	45,133,170
Highways and streets	-	11,549,935	4,068,863	10,549,526	26,168,324
Judicial	15,565,282	-	-	6,935,906	22,501,188
Public services and records	5,763,441	-	-	6,124,013	11,887,454
Health and welfare	-	-	-	5,702,208	5,702,208
Environment and conservation	-	-	-	195,368	195,368
Development, housing and economic development	1,558,013	-	-	2,922,433	4,480,446
Debt Service					
Principal	1,395,000	-	-	13,105,000	14,500,000
Interest and fiscal charges	71,466	-	-	2,527,096	2,598,562
Capital outlay	155,353	105,820	11,837,785	11,887,048	23,986,006
Total Expenditures	<u>74,538,662</u>	<u>11,655,755</u>	<u>15,906,648</u>	<u>83,974,074</u>	<u>186,075,139</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>6,644,793</u>	<u>(1,610,416)</u>	<u>(1,929,609)</u>	<u>(19,416,457)</u>	<u>(16,311,689)</u>
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	80,279	80,279
Transfers in	1,947,418	-	-	22,290,754	24,238,172
Transfers out	(8,833,581)	(53,298)	(8,441,460)	(9,224,659)	(26,552,998)
Total Other Financing Sources (Uses)	<u>(6,886,163)</u>	<u>(53,298)</u>	<u>(8,441,460)</u>	<u>13,146,374</u>	<u>(2,234,547)</u>
Net Change in Fund Balances	(241,370)	(1,663,714)	(10,371,069)	(6,270,083)	(18,546,236)
Fund Balances, Beginning of Year	<u>59,512,593</u>	<u>18,017,931</u>	<u>25,684,272</u>	<u>134,912,150</u>	<u>238,126,946</u>
Fund Balances, End of Year	<u>\$ 59,271,223</u>	<u>\$ 16,354,217</u>	<u>\$ 15,313,203</u>	<u>\$ 128,642,067</u>	<u>\$ 219,580,710</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, 2014

Net change in total governmental fund balances		\$ (18,546,236)
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
<p>Governmental funds report purchases of capital assets as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets.</p>		
Capital expenditures	\$ 13,858,192	
Depreciation	(12,375,314)	
Net book value of assets retired	<u>(167,763)</u>	
Capital expenditures in excess of depreciation		1,315,115
<p>Capital assets transferred to the County are recorded as capital contributions in the Statement of Activities, but do not require the use of current financial resources and are therefore not reported in the governmental funds.</p>		
		5,472,647
<p>Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.</p>		
		6,569,163
<p>Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>		
Decrease in accrued interest on debt	193,859	
Increase in IDOT payable	(7,413,319)	
Increase in accrued claims and judgments	(306,430)	
Decrease in other postemployment benefits	778,673	
Decrease in compensated absences	108,207	
Amortization of bond premium	389,308	
Amortization of deferred amount on refunding	<u>(341,701)</u>	
		(6,591,403)
<p>Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.</p>		
		14,500,000
<p>The additional contribution to the Illinois Municipal Retirement and Sheriff's Law Enforcement Personnel pensions in excess of the annual required contribution consumes current financial resources of the governmental funds. However, this transaction has no effect on the ending net position as it creates a net pension asset.</p>		
		1,511,627
<p>Internal service funds are used by management to charge self insurance costs to individual funds. The change in net position of the internal service fund is reported with governmental activities.</p>		
		<u>1,610,679</u>
Change in net position of governmental activities		<u>\$ 5,841,592</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Net Position
Proprietary Funds
As of November 30, 2014

	<u>Enterprise Funds</u>			<u>Internal Service Fund</u>
	<u>Enterprise Surcharge Fund</u>	<u>Enterprise General Fund</u>	<u>Total</u>	
Assets				
Current Assets:				
Cash and investments	\$ 8,229,088	\$ 6,471,408	\$ 14,700,496	\$ 2,946,910
Prepaid items	-	-	-	8,622
Accounts receivable	-	-	-	318,796
Interest receivable	12,107	8,895	21,002	-
Other receivables	39,861	-	39,861	-
Due from other funds	-	-	-	535,563
Total Current Assets	<u>8,281,056</u>	<u>6,480,303</u>	<u>14,761,359</u>	<u>3,809,891</u>
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	<u>(20,962)</u>	<u>-</u>	<u>(20,962)</u>	<u>-</u>
Total Noncurrent Assets	<u>-</u>	<u>2,883,454</u>	<u>2,883,454</u>	<u>-</u>
Total Assets	<u>\$ 8,281,056</u>	<u>\$ 9,363,757</u>	<u>\$ 17,644,813</u>	<u>\$ 3,809,891</u>
Liabilities and Net Position				
Liabilities				
Current Liabilities				
Accounts payable	\$ 48,576	\$ -	\$ 48,576	\$ 1,365,931
Health claims payable	-	-	-	833,281
Accrued payroll	<u>13,177</u>	<u>-</u>	<u>13,177</u>	<u>-</u>
Total Liabilities	<u>61,753</u>	<u>-</u>	<u>61,753</u>	<u>2,199,212</u>
Net Position				
Net investment in capital assets	-	2,883,454	2,883,454	-
Restricted for capital projects	8,219,303	-	8,219,303	-
Unrestricted net position	<u>-</u>	<u>6,480,303</u>	<u>6,480,303</u>	<u>1,610,679</u>
Total Net Position	<u>8,219,303</u>	<u>9,363,757</u>	<u>17,583,060</u>	<u>1,610,679</u>
Total Liabilities and Net Position	<u>\$ 8,281,056</u>	<u>\$ 9,363,757</u>	<u>\$ 17,644,813</u>	<u>\$ 3,809,891</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended November 30, 2014

	<u>Enterprise Funds</u>			<u>Internal Service Fund</u>
	<u>Enterprise Surcharge Fund</u>	<u>Enterprise General Fund</u>	<u>Total</u>	
Operating Revenues				
Contributions - employer	\$ -	\$ -	\$ -	\$ 10,444,084
Contributions - employee	-	-	-	1,990,463
Contributions - retirees	-	-	-	488,697
Contributions - other	-	-	-	28,773
Waste disposal fees	4,160	-	4,160	-
Miscellaneous	88,568	60	88,628	165,474
Total Operating Revenues	<u>92,728</u>	<u>60</u>	<u>92,788</u>	<u>13,117,491</u>
Operating Expenses				
Healthcare claims	-	-	-	10,913,861
Stop loss insurance	-	-	-	15,055
Vision insurance	-	-	-	95,856
Healthcare taxes	-	-	-	215,863
Claims administration	-	-	-	565,499
Facility access fee	-	-	-	28,880
Managed care fee	-	-	-	59,025
Physician services fee	-	-	-	2,109,270
Personnel services	146,806	-	146,806	-
Benefits	37,610	-	37,610	-
Contractual services	872,966	-	872,966	-
Commodities	13,121	-	13,121	-
Total Operating Expenses	<u>1,070,503</u>	<u>-</u>	<u>1,070,503</u>	<u>14,003,309</u>
Operating Income (Loss)	<u>(977,775)</u>	<u>60</u>	<u>(977,715)</u>	<u>(885,818)</u>
Nonoperating Revenues				
Interest	52,361	38,795	91,156	1,497
Grants	2,000	-	2,000	-
Total Nonoperating Revenues	<u>54,361</u>	<u>38,795</u>	<u>93,156</u>	<u>1,497</u>
Income (Loss) Before Transfers	<u>(923,414)</u>	<u>38,855</u>	<u>(884,559)</u>	<u>(884,321)</u>
Transfers				
Transfers in	129,000	-	129,000	2,495,000
Transfers out	(309,174)	-	(309,174)	-
Total Transfers	<u>(180,174)</u>	<u>-</u>	<u>(180,174)</u>	<u>2,495,000</u>
Change in Net Position	<u>(1,103,588)</u>	<u>38,855</u>	<u>(1,064,733)</u>	<u>1,610,679</u>
Net Position at Beginning of Year	<u>9,322,891</u>	<u>9,324,902</u>	<u>18,647,793</u>	<u>-</u>
Net Position at End of Year	<u>\$ 8,219,303</u>	<u>\$ 9,363,757</u>	<u>\$ 17,583,060</u>	<u>\$ 1,610,679</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Cash Flows
Proprietary Funds
For the Year Ended November 30, 2014

	Business-type Activities - Enterprise Funds			Internal Service Fund
	Enterprise Surcharge Fund	Enterprise General Fund	Total	
Cash Flows From Operating Activities				
Cash received from customers	\$ 52,867	\$ 60	\$ 52,927	\$ 12,263,132
Cash payments for goods and services	(854,630)	-	(854,630)	(11,812,719)
Cash payments to employees	(176,163)	-	(176,163)	-
Net cash provided by (used in) operating activities	<u>(977,926)</u>	<u>60</u>	<u>(977,866)</u>	<u>450,413</u>
Cash Flows from Noncapital Financing Activities				
Grants received	2,000	-	2,000	-
Transfers in	129,000	-	129,000	2,495,000
Transfers out	(309,174)	-	(309,174)	-
Net cash provided by noncapital financing activities	<u>(178,174)</u>	<u>-</u>	<u>(178,174)</u>	<u>2,495,000</u>
Cash Flows from Investing Activities				
Income received on investments	44,488	32,813	77,301	1,497
Net cash provided by investing activities	<u>44,488</u>	<u>32,813</u>	<u>77,301</u>	<u>1,497</u>
Net increase (decrease) in cash	(1,111,612)	32,873	(1,078,739)	2,946,910
Cash and cash equivalents, beginning of the year	<u>9,340,700</u>	<u>6,438,535</u>	<u>15,779,235</u>	<u>-</u>
Cash and cash equivalents, end of year	<u>\$ 8,229,088</u>	<u>\$ 6,471,408</u>	<u>\$ 14,700,496</u>	<u>\$ 2,946,910</u>
Reconciliation of Operating Income (Loss) to Net Cash (Used in) Operating Activities:				
Operating income (loss)	\$ (977,775)	\$ 60	\$ (977,715)	\$ (885,818)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Change in operating assets and liabilities:				
Accounts receivable	(39,861)	-	(39,861)	(318,796)
Due from other funds	-	-	-	(535,563)
Prepaid items	-	-	-	(8,622)
Accounts payable	31,457	-	31,457	1,365,931
Claims payable	-	-	-	833,281
Accrued payroll	8,253	-	8,253	-
Total adjustments	<u>(151)</u>	<u>-</u>	<u>(151)</u>	<u>1,336,231</u>
Net Cash Provided (Used in) Operating Activities	<u>\$ (977,926)</u>	<u>\$ 60</u>	<u>\$ (977,866)</u>	<u>\$ 450,413</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Fiduciary Assets and Liabilities
Agency Funds
As of November 30, 2014

	Agency Funds
Assets	
Cash and investments	\$ 32,472,453
Interest receivable	12,953
Accounts receivable	19,614
Due from primary government	<u>47,968</u>
 Total Assets	 <u>\$ 32,552,988</u>
 Liabilities	
Due to others	<u>\$ 32,552,988</u>
 Total Liabilities	 <u>\$ 32,552,988</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Index to Notes to Financial Statements As of and for the Year Ended November 30, 2014

NOTE	Page
I Summary of Significant Accounting Policies	35
A. Reporting Entity	35
B. Government-Wide and Fund Financial Statements	36
C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation	39
D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity	41
1. Deposits and Investments	41
2. Receivables	43
3. Prepaid Items	43
4. Capital Assets	44
5. Deferred Outflows of Resources	44
6. Compensated Absences	45
7. Long-Term Obligations	46
8. Deferred Inflows of Resources	46
9. Equity Classifications	47
II Stewardship, Compliance, and Accountability	49
A. Excess Expenditures Over Appropriations	49
B. Deficit Balances	49
C. Limitations on the County's Tax Levy	50
III Detailed Notes on All Funds	51
A. Deposits and Investments	51
B. Receivables	54
C. Capital Assets	55
D. Interfund Receivables/Payables and Transfers	56
E. Long-Term Obligations	58
F. Landfill Closure and Postclosure Care and Maintenance	64
G. Net Position/Fund Balances	64
H. Component Unit	66
IV Other Information	78
A. Employees' Retirement System	78
B. Risk Management	81
C. Commitments and Contingencies	82
D. Other Postemployment Benefits	83
E. Related Parties	86
F. Effect of New Accounting Standards on Current-Period Financial Statements	86

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Kane County, Illinois (the County) was organized in 1836. The County is a non-home-rule county, under the 1970 Illinois Constitution. The County is located approximately 40 miles west of downtown Chicago and comprised of 16 townships covering approximately 522 square miles. The County is the fifth largest county in Illinois with an estimated population of 527,306. The County operates under a Township form of government and provides the following services as authorized by its charter: corrections and rehabilitation, county development, public health, judiciary, human services, public safety, public service, transportation and general administrative services. The Kane County Board (the "Board") is the designated governing body of the County. The County's structure and legal activities are controlled by state statute. The primary function of the Board is to establish the various budgets for County funds and to levy taxes for County purposes. In addition, the Board adopts ordinances and rules pertaining to the management and operations of County departments. One Board member is elected from each of the 24-member districts for a four-year term. The Chairman of the Board is elected at large by the voters of the County. The Board is comprised of 25 individuals.

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

A. REPORTING ENTITY

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

A. REPORTING ENTITY (cont.)

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

Discretely Presented Component Unit

Forest Preserve District of Kane County

The government-wide financial statements include the Forest Preserve District of Kane County (District) as a component unit. The District is a legally separate organization. The board of the District is appointed by the citizens of the County to the District's Board of Commissioners at the same time they are elected to the County Board. The County has no responsibility for the operations of the District. The District's financial statements include all government activities and functions whose expenditures are approved by the Board of Commissioners. As a component unit, the District's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended June 30, 2014. Separately issued financial statements of the Forest Preserve District of Kane County may be obtained from the District's office. Contact the District office located at 1996 South Kirk Road, Suite 320, Geneva, IL, 60134.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Government-Wide Financial Statements

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

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

Government-Wide Financial Statements (cont.)

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

Fund Financial Statements

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

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

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

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

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

Fund Financial Statements (cont.)

The County reports the following major governmental funds:

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

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.

The County reports the following major enterprise funds:

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

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

The County reports the following nonmajor governmental funds:

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

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

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

Fund Financial Statements (cont.)

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

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

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

In addition, the County reports the following fund types:

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

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

For the year ended November 30, 2014, the County reported the DUI Victim Impact Panel Fund as a special revenue fund. In prior years, the fund was presented as an agency fund.

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

Government-Wide Financial Statements

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

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

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

Fund Financial Statements

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

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

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

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

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

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

All Financial Statements

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

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

1. Deposits and Investments

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

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

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

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

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

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

1. Deposits and Investments (cont.)

Interest Rate Risk

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

Credit Risk

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

Concentration of Credit Risk

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

Custodial Credit Risk - Deposits

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

Custodial Credit Risk - Investments

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

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

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

1. Deposits and Investments (cont.)

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

See Note III. A. for further information.

2. Receivables

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

The 2013 tax levy is reflected as revenue in fiscal year 2014 to the extent available. Forfeited, objected, and delinquent tax distributions are recognized as revenues when collected. Property taxes levied in 2014 have been recognized as assets (property taxes receivable) and deferred inflows as these taxes are budgeted to be used in 2015.

Tax bills for levy year 2014 are prepared by the County Treasurer and issued on or about May 1, 2014 and are payable in two installments, on June 2, 2014 and September 2, 2014.

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

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

3. Prepaid Items

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

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

4. Capital Assets

Government-Wide Statements

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

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

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

Fund Financial Statements

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

5. Deferred Outflows of Resources

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

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

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

6. Compensated Absences

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

The total amount includes amounts pertaining to sick leave accumulated prior to December 1, 1989 for all County employees, up to 20 days accumulated through November 30, 2014 for employees of the Sheriff, and up to 6 days accumulated for employees of the Transportation Department.

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

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

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

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 Transportation Department.

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

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

6. *Compensated Absences* (cont.)

The 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.

7. *Long-Term Obligations*

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

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

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

8. *Deferred Inflows of Resources*

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2014

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

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

9. Equity Classifications

Government-Wide Statements

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

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

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

Fund Statements

Governmental fund balances are displayed as follows:

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

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

9. Equity Classifications (cont.)

Fund Statements (cont.)

- d. Assigned - Includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. Fund balance may be assigned through the following; 1) The County has adopted a financial policy authorizing the Board itself or the Finance/Budget Committee to assign fund balances. 2) All remaining positive spendable amounts in governmental funds, other than the general fund, that are neither restricted nor committed. Assignments may take place after the end of the reporting period.
- e. Unassigned - Includes residual fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

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

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

See Note III. G. for further information.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. EXCESS EXPENDITURES OVER BUDGET

Funds	Final Budgeted Expenditures / Operating Expenses	Actual Expenditures / Operating Expenses	Excess Expenditures / Operating Expenses Over Final Budget
Insurance Liability Fund	\$ 3,010,598	\$ 3,561,422	\$ 550,824
Children's Waiting Room Fund	113,500	120,723	7,223
Title IV D Child Support Fund	709,732	710,677	945
Drug Prosecution Fund	376,347	377,122	775
Law Library Fund	312,003	330,502	18,499
Arrestees' Medical Costs Fund	28,800	30,000	1,200
Juvenile Drug Court Fund	134,734	202,522	67,788
Probation Victim Services Fund	7,000	15,000	8,000
Kane Kares Fund	743,600	784,123	40,523
Community Development Block Grant Fund	1,005,590	1,043,083	37,493
OCR & Recovery Act Program Fund	440,490	822,450	381,960
Health Insurance Fund	13,063,324	14,003,309	939,985

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

B. DEFICIT BALANCES

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

As of November 30, 2014, the following individual funds held a deficit balance:

Fund	Amount	Reason
Animal Control Fund	\$ 249,552	Timing of fee collection
Kane County Department of Employment and Education Fund	340,957	Timing of grant funding

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

C. LIMITATIONS ON THE COUNTY'S TAX LEVY

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

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

NOTE III - DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

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

	Statement Balances	Carrying Value	Associated Risks
Deposits	\$ 104,197,865	\$ 101,003,981	Custodial credit risk
Non-negotiable CDs	52,100,000	52,100,000	Custodial credit risk
Illinois Funds	10,000	10,000	Credit risk
Municipal bonds	31,831,493	31,831,493	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Commercial paper	19,971,795	19,971,795	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Home Loan Bank	4,954,205	4,954,205	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Home Loan Mortgage Corporation	14,928,557	14,928,557	Custodial credit risk, interest rate risk
Federal National Mortgage Association	44,872,390	44,872,390	Custodial credit risk, interest rate risk
Federal Farm Credit Banks	4,992,795	4,992,795	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Petty cash	-	18,200	N/A
 Total Deposits and Investments	 \$ 277,859,100	 \$ 274,683,416	

Reconciliation to financial statements

Per statement of net position	
Cash and investments	\$ 242,210,963
Per statement of fiduciary assets and liabilities - agency funds	
Cash and investments	32,472,453
 Total Deposits and Investments	 \$ 274,683,416

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

A. DEPOSITS AND INVESTMENTS (cont.)

Custodial Credit Risk

Deposits

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

As of November 30, 2014, the bank balances of the County's deposits were \$156,297,865 and, of this amount, \$34,256 was uninsured and uncollateralized. The entire uncollateralized balance relates to accounts held by County departments outside of the County Treasurer.

Investments

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

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

Credit Risk

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

As of November 30, 2014, the County's investments were rated as follows:

<u>Investment Type</u>	<u>Standard & Poors</u>	<u>Moody's Investors Services</u>
Illinois Funds	AAAm	N/A
Commercial paper	Not rated	Not rated
Municipal bonds	A-	A3
Federal Home Loan Bank	AA+	Aaa
Federal Farm Credit Banks	AA+	Aaa

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

A. DEPOSITS AND INVESTMENTS (cont.)

Concentration of Credit Risk

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

As of November 30, 2014, the County held \$19,971,795 in JP Morgan Corporate Commercial Paper, representing 16.43% of the County's investment portfolio, and \$30,987,537 in State of Illinois General Obligation Bonds, representing 25.49% of the County's investment portfolio.

Interest Rate Risk

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

As of November 30, 2014, the County's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)	
		Less than 1	1 - 5
Municipal bonds	\$ 31,831,493	\$ 31,263,205	\$ 568,288
Commercial paper	19,971,795	19,971,795	-
Federal Home Loan Bank	4,954,205	-	4,954,205
Federal Home Loan Mortgage Corporation	14,928,557	-	14,928,557
Federal National Mortgage Association	44,872,390	-	44,872,390
Federal Farm Credit Banks	4,992,795	-	4,992,795
Totals	<u>\$ 121,551,235</u>	<u>\$ 51,235,000</u>	<u>\$ 70,316,235</u>

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

B. RECEIVABLES

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

	General Fund	Motor Fuel Local Option Fund	Transportation Sales Tax Fund	Nonmajor Governmental Funds	Totals
Intergovernmental receivables					
State sales tax	\$ 3,845,702	\$ -	\$ -	\$ -	\$ 3,845,702
Local use tax	324,897	-	-	-	324,897
RTA sales tax	-	-	3,380,240	742,004	4,122,244
Income tax	1,245,519	-	-	-	1,245,519
Personal property replacement tax	70,570	-	-	-	70,570
Probation salaries	26,301	-	-	-	26,301
Motor fuel tax	-	-	-	1,119,985	1,119,985
Motor fuel local option tax	-	2,288,182	-	-	2,288,182
Other grants and reimbursements	-	915,683	1,735,332	4,495,232	7,146,247
Total intergovernmental receivables	<u>\$ 5,512,989</u>	<u>\$ 3,203,865</u>	<u>\$ 5,115,572</u>	<u>\$ 6,357,221</u>	<u>\$ 20,189,647</u>

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

In December 2010, the County issued \$7,670,000 of recovery zone economic development bonds to provide resources to finance various capital improvements in the County. As of November 30, 2014, the County had loaned a total of \$6,921,657 of the bond principal to seventeen separate entities in amounts ranging from \$204,000 to \$1,400,000. Loan repayment agreements, which will include a portion of the bond issuance costs, extend for either 10 or 20 years. Remaining loans receivable at year end reported in the Recovery Zone Bond Debt Service Fund amounted to \$5,541,059.

Scheduled repayment amounts as of November 30, 2014 for each of the next five years and thereafter:

	Amount Due
2015	\$ 591,669
2016	606,842
2017	627,054
2018	647,309
2019	667,600
2020 - 2024	1,655,975
2025 - 2029	452,165
2030 - 2032	292,445
Total loan receivable	<u>\$ 5,541,059</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2014

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

C. CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2014, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 86,816,106	\$ 1,804,053	\$ -	\$ 88,620,159
Construction in progress	<u>41,114,649</u>	<u>10,072,347</u>	<u>28,470,948</u>	<u>22,716,048</u>
Total Capital Assets Not Being Depreciated	<u>127,930,755</u>	<u>11,876,400</u>	<u>28,470,948</u>	<u>111,336,207</u>
Capital assets being depreciated				
Infrastructure	358,465,272	30,456,164	1,117,006	387,804,430
Building and improvements	137,845,419	2,199,522	1,904,375	138,140,566
Fixtures and equipment	<u>30,387,778</u>	<u>3,269,701</u>	<u>1,445,382</u>	<u>32,212,097</u>
Total Capital Assets Being Depreciated	<u>526,698,469</u>	<u>35,925,387</u>	<u>4,466,763</u>	<u>558,157,093</u>
Total Capital Assets	<u>654,629,224</u>	<u>47,801,787</u>	<u>32,937,711</u>	<u>669,493,300</u>
Less: Accumulated depreciation for				
Infrastructure	104,951,624	7,246,208	963,680	111,234,152
Building and improvements	33,600,737	3,332,238	1,904,375	35,028,600
Fixtures and equipment	<u>23,910,793</u>	<u>1,796,868</u>	<u>1,430,945</u>	<u>24,276,716</u>
Total Accumulated Depreciation	<u>162,463,154</u>	<u>12,375,314</u>	<u>4,299,000</u>	<u>170,539,468</u>
Net Capital Assets Being Depreciated	<u>364,235,315</u>	<u>23,550,073</u>	<u>167,763</u>	<u>387,617,625</u>
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation	<u>\$ 492,166,070</u>	<u>\$ 35,426,473</u>	<u>\$ 28,638,711</u>	<u>\$ 498,953,832</u>

Depreciation expense was charged to functions as follows:

Governmental Activities	
General government	\$ 1,409,080
Public services and records	128,281
Judicial	635,156
Public safety	2,282,273
Highway and streets	7,856,669
Health and welfare	57,034
Environment and conservation	233
Development, housing and economic development	<u>6,588</u>
Total Governmental Activities Depreciation Expense	<u>\$ 12,375,314</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2014

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

C. CAPITAL ASSETS (cont.)

	Beginning Balance	Additions	Deletions	Ending Balance
Business-type Activities				
Capital assets not being depreciation				
Land	\$ 2,883,454	\$ -	\$ -	\$ 2,883,454
Total Capital Assets Not Being Depreciation	2,883,454	-	-	2,883,454
Capital assets being depreciated				
Fixtures and equipment	20,962	-	-	20,962
Total Capital Assets Being Depreciated	20,962	-	-	20,962
Total Capital Assets	2,904,416	-	-	2,904,416
Less: Accumulated depreciation for				
Fixtures and equipment	20,962	-	-	20,962
Total Accumulated Depreciation	20,962	-	-	20,962
Net Capital Assets Being Depreciated	-	-	-	-
Business-type Capital Assets, Net of Accumulated Depreciation	\$ 2,883,454	\$ -	\$ -	\$ 2,883,454

D. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

Interfund Receivables/Payables

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

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental	\$ 270,716
Nonmajor Governmental	Nonmajor Governmental	1,248,384
Internal Service	General	535,563
Total - Fund Financial Statements		2,054,663
Less: Government-wide eliminations		(2,054,663)
Total Internal Balances - Government-Wide Statement of Net Position		\$ -

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

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

Interfund Receivables/Payables (cont.)

The Animal Control Fund, a nonmajor governmental fund, owed the General Fund \$179,445 and the Capital Projects Fund, a nonmajor governmental fund, \$280,374 for the construction of the animal control facility. These interfund balances are expected to be repaid over the next three years through the use of registration and tag fees.

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

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

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

As of November 30, 2014, the General Fund reported an amount due to fiduciary funds totaling \$47,968. Amounts payable to or receivable from fiduciary funds are considered interfund balances in the fund financial statements, but are not reported as internal balances in the statement of net position.

Transfers

The following is a schedule of interfund transfers:

Fund	Transfers From Other Funds	Transfer To Other Funds
General	\$ 1,947,418	\$ 8,833,581
Motor Fuel Local Option	-	53,298
Transportation Sales Tax	-	8,441,460
Nonmajor Governmental	22,290,754	9,224,659
Enterprise Surcharge	129,000	309,174
Internal Service	<u>2,495,000</u>	<u>-</u>
Total Transfers	<u>\$ 26,862,172</u>	<u>\$ 26,862,172</u>

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2014

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

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

Transfers (cont.)

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

E. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended November 30, 2014, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and Debt Certificates					
General obligation bonds	\$ 73,425,000	\$ -	\$ 13,105,000	\$ 60,320,000	\$ 12,715,000
Debt certificates	2,400,000	-	1,395,000	1,005,000	1,005,000
Premiums	3,531,924	-	389,308	3,142,616	-
Total Bonds and Debt Certificates	<u>79,356,924</u>	<u>-</u>	<u>14,889,308</u>	<u>64,467,616</u>	<u>13,720,000</u>
Other Long-Term Liabilities					
Accrued claims and judgments	3,452,107	2,590,757	2,284,327	3,758,537	2,000,000
Other postemployment benefits	13,130,209	-	778,673	12,351,536	-
Compensated absences	4,768,320	3,468,033	3,576,240	4,660,113	3,744,830
IDOT payable	-	7,413,319	-	7,413,319	-
Total Other Long-Term Liabilities	<u>21,350,636</u>	<u>13,472,109</u>	<u>6,639,240</u>	<u>28,183,505</u>	<u>5,744,830</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 100,707,560</u>	<u>\$ 13,472,109</u>	<u>\$ 21,528,548</u>	<u>\$ 92,651,121</u>	<u>\$ 19,464,830</u>

The County is subject to the Illinois Municipal Code, which limits the amount of certain indebtedness to 5.750% of the most recent available equalized assessed valuation of the County. As of November 30, 2014, the statutory debt limit for the County was \$677,711,222, providing a debt margin of \$677,711,222. The County does not have any debt outstanding that is supported by a direct debt service levy and therefore has no outstanding debt that is subject to the statutory limitations.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

E. LONG-TERM OBLIGATIONS (cont.)

General Obligation Bonds

General Obligation Refunding Bonds, Series 2004

On March 23, 2004, the County issued \$26,875,000 in General Obligation Refunding Bonds, Series 2004, with a premium of \$4,152,008 to advance refund \$27,400,000 of outstanding Motor Fuel Tax Series 2001 bonds. The bonds are legal, valid and binding limited obligations of the County, with a claim for payment from collections distributed to the County (other than funds allotted to the County for the use of road districts) from those taxes imposed by the State of Illinois pursuant to the Motor Fuel Tax Law. Use of Motor Fuel Tax funds for this purpose has been approved by the Illinois Department of Transportation. 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 Series 2004 Bonds is due semiannually on January 1 and July 1 of each year, commencing July 1, 2004 at rates ranging from 2.00% to 5.25%. The principal payments are due annually on January 1 of each year, commencing January 1, 2006, and ending on January 1, 2021, in amounts ranging from \$30,000 to \$3,320,000. Principal and interest payments are made from the Motor Fuel Tax Debt Service Fund.

Taxable General Obligation Alternate Bonds, Series 2009B

On October 29, 2009, the County issued \$16,400,000 of Taxable General Obligation Alternate Bonds (Regional Transportation Authority Sales Tax Alternate Revenue Source), Series 2009B, 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 2014 refundable tax credit was reduced by 8.7 percent due to the federal government's sequestration policy).

The interest on the Series 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 amounts of \$8,120,000 on December 15, 2013 and \$8,280,000 on December 15, 2014. Principal and interest payments are expected to be made by the Transit Sales Tax Debt Service Fund.

Taxable General Obligation Alternate Bonds, Series 2010

In December 2010, the County issued \$7,670,000 of Taxable General Obligation Alternate Bonds (Riverboat Revenue Alternate Revenue Source), Series 2010, for the purpose 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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

E. LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt (cont.)

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 2014 refundable tax credit was reduced by 8.7 percent due to the federal government's sequestration policy).

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

General Obligation Limited Tax 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 Series 2011 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 were made by the Capital Improvement Debt Service Fund. The County made its final payment on these bonds on December 15, 2013.

General Obligation Refunding Bonds, Series 2013

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

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

As of November 30, 2014, \$19,620,000 of debt certificates outstanding are considered defeased.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

E. LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt (cont.)

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

Years	General Obligation Refunding Bonds Series 2004		Taxable General Obligation Alternate Bonds Series 2009B		Taxable General Obligation Alternate Bonds Series 2010	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 2,445,000	\$ 988,181	\$ 8,280,000	\$ 124,200	\$ 645,000	\$ 238,493
2016	2,575,000	856,406	-	-	660,000	219,878
2017	2,705,000	717,806	-	-	680,000	197,408
2018	2,850,000	571,988	-	-	705,000	171,068
2019	2,995,000	418,556	-	-	725,000	141,199
2020-2024	6,475,000	344,269	-	-	1,755,000	323,718
2025-2029	-	-	-	-	440,000	140,142
2030-2031	-	-	-	-	205,000	13,592
Totals	\$ 20,045,000	\$ 3,897,206	\$ 8,280,000	\$ 124,200	\$ 5,815,000	\$ 1,445,498

Years	General Obligation Refunding Bonds Series 2013		Governmental Activities General Obligation Bonds	
	Principal	Interest	Principal	Interest
2015	\$ 1,345,000	\$ 765,225	\$ 12,715,000	\$ 2,116,099
2016	2,515,000	707,325	5,750,000	1,783,609
2017	1,840,000	642,000	5,225,000	1,557,214
2018	1,980,000	584,700	5,535,000	1,327,756
2019	2,135,000	522,975	5,855,000	1,082,730
2020-2024	13,170,000	1,519,500	21,400,000	2,187,487
2025-2029	3,195,000	47,925	3,635,000	188,067
2030-2031	-	-	205,000	13,592
Totals	\$ 26,180,000	\$ 4,789,650	\$ 60,320,000	\$ 10,256,554

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2014

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

E. LONG-TERM OBLIGATIONS (cont.)

Debt Certificates

General Obligation 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. On April 3, 2013, the County issued General Obligation Bonds (Alternate Revenue Source), Series 2013, to advance refund \$5,795,000 of the Series 2005 Debt Certificates.

The interest on the Series 2005 Debt Certificates 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, 2013, in amounts ranging from \$525,000 to \$530,000. The County made its final payment on these debt certificates on December 15, 2013. The final principal and interest payment was made by the General Fund.

General Obligation 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. On April 3, 2013, the County issued General Obligation Bonds (Alternate Revenue Source), Series 2013 to advance refund \$19,620,000 of the Series 2006 Debt Certificates.

The interest on the Series 2006 Debt Certificates 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. Principal and interest payments are expected to be made by the General Fund.

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Governmental Activities Debt Certificates</u>	
	<u>Principal</u>	<u>Interest</u>
2015	\$ <u>1,005,000</u>	\$ <u>21,356</u>
Totals	\$ <u>1,005,000</u>	\$ <u>21,356</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

E. LONG-TERM OBLIGATIONS (cont.)

Other Debt Information

Estimated payments of accrued claims and judgments, other post-employment benefits, compensated absences, and IDOT payable are not included in the debt service requirement schedules.

The Liability Insurance Fund is responsible for the retirement of accrued claims and judgments for general liability and workers' compensation. The General Fund is responsible for the retirement of the other postemployment benefits and compensated absences.

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

Conduit Debt

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

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

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

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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

F. LANDFILL CLOSURE AND POSTCLOSURE CARE AND MAINTENANCE

On December 29, 2006, the landfill reached capacity and closure and post-closure care and maintenance of the landfill began in accordance with requirements of certain federal and state governmental agencies. Waste Management, under its agreement with the County, is required to complete and pay all closure and post-closure care and maintenance costs which are currently estimated to be \$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.

G. NET POSITION/FUND BALANCES

Net position reported on the government wide statement of net position at November 30, 2014, includes the following:

Governmental Activities

Net Investment in Capital Assets	
Land	\$ 88,620,159
Construction in progress	22,716,048
Other capital assets, net of accumulated depreciation	387,617,625
Less: Long-term debt outstanding	(61,325,000)
Plus: Noncapital debt proceeds	5,815,000
Less: Unamortized debt premium	(3,142,616)
Plus: Deferred amount on refunding	2,855,631
Less: Long-term IDOT payable	<u>(7,413,319)</u>
Total Net Investment in Capital Assets	<u>\$ 435,743,528</u>

As of November 30, 2014, net position that is restricted by enabling legislation totaled \$8,440,810.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

G. NET POSITION/FUND BALANCES (cont.)

Governmental Funds

Governmental fund balances reported on the fund financial statements at November 30, 2014, include the following:

	General Fund	Motor Fuel Local Option Fund	Transportation Sales Tax Fund	Nonmajor Governmental Funds	Totals
Fund Balances					
Nonspendable:					
Prepaid items	\$ 313,089	\$ -	\$ -	\$ 92,500	\$ 405,589
Long-term interfund receivable	179,445	-	-	-	179,445
Permanent fund principal	-	-	-	1,150,000	1,150,000
Restricted for:					
Tort liability	-	-	-	5,647,527	5,647,527
Employee benefits	-	-	-	8,022,177	8,022,177
Public services	-	-	-	2,477,251	2,477,251
Judicial purposes	-	-	-	1,798,040	1,798,040
Public safety	-	-	-	2,172,409	2,172,409
Highway projects	-	16,354,217	-	34,982,661	51,336,878
Health and welfare	-	-	-	3,675,444	3,675,444
County development	-	-	-	457,139	457,139
Debt service	-	-	-	7,213,146	7,213,146
Capital projects	-	-	-	42,749	42,749
Other purposes	-	-	-	964,899	964,899
Committed to:					
Judicial purposes	-	-	-	2,992,215	2,992,215
Public safety	-	-	-	1,573,231	1,573,231
Highway projects	-	-	14,797,304	-	14,797,304
County development	-	-	-	10,334,204	10,334,204
Debt service	-	-	-	11,511,400	11,511,400
Other purposes	-	-	-	1,900,100	1,900,100
Assigned to:					
Tort liability	-	-	-	526,174	526,174
Employee benefits	-	-	-	1,782,191	1,782,191
Public services	-	-	-	895,335	895,335
Judicial purposes	338,631	-	-	1,800,386	2,139,017
Public safety	300,000	-	-	1,241,626	1,541,626
Highway projects	-	-	515,899	6,803,362	7,319,261
Health and welfare	-	-	-	1,153,401	1,153,401
County development	999,318	-	-	4,137,274	5,136,592
Environment and conservation	-	-	-	1,213,351	1,213,351
Capital projects	-	-	-	10,376,641	10,376,641
Other purposes	4,843,574	-	-	2,295,743	7,139,317
Unassigned (deficit):	52,297,166	-	-	(590,509)	51,706,657
Total Fund Balances	\$ 59,271,223	\$ 16,354,217	\$ 15,313,203	\$ 128,642,067	\$ 219,580,710

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

H. COMPONENT UNIT

Forest Preserve District of Kane County

This report contains the Forest Preserve District of Kane County (District), which is included as a discretely presented component unit. The financial statements of the District are as of and for the fiscal year ended June 30, 2014.

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

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

Summary of Significant Accounting Policies

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

Cash and Investments - Cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on national exchanges are valued at the last reported sales price. Investments that do not have any established market, if any, are reported at estimated fair value.

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

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

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

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

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

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

All vacation pay is accrued when incurred.

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

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

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Deposits and Investments

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

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

Deposits - At year-end, the carrying amount of the District's deposits totaled \$1,274,110 and the bank balances totaled \$1,652,005. In addition, the District has \$44,982,744 invested in the Illinois Metropolitan Investment Fund at year-end, with an average maturity of less than one year to three years.

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.

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

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

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

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Capital Assets

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

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	\$ 374,697,414	\$ 5,087,249	\$ -	\$ 379,784,663
Construction in progress	<u>4,585,570</u>	<u>138,276</u>	<u>4,490,393</u>	<u>233,453</u>
Total Capital Assets Not Being Depreciated	<u>379,282,984</u>	<u>5,225,525</u>	<u>4,490,393</u>	<u>380,018,116</u>
Capital assets being depreciated				
Buildings and improvements	30,231,583	4,693,199	-	34,924,782
Machinery and equipment	1,160,154	126,348	-	1,286,502
Infrastructure	23,761,226	323,288	-	24,084,514
Land improvements	<u>2,216,335</u>	<u>-</u>	<u>-</u>	<u>2,216,335</u>
Total Capital Assets Being Depreciated	<u>57,369,298</u>	<u>5,142,835</u>	<u>-</u>	<u>62,512,133</u>
Total Capital Assets	<u>436,652,282</u>	<u>10,368,360</u>	<u>4,490,393</u>	<u>442,530,249</u>
Less: Accumulated depreciation for				
Buildings and improvements	8,514,861	1,232,401	-	9,747,262
Machinery and equipment	681,740	97,413	-	779,153
Infrastructure	9,487,920	672,007	-	10,159,927
Land improvements	<u>1,571,598</u>	<u>57,079</u>	<u>-</u>	<u>1,628,677</u>
Total Accumulated Depreciation	<u>20,256,119</u>	<u>2,058,900</u>	<u>-</u>	<u>22,315,019</u>
Net Capital Assets Being Depreciated	<u>37,113,179</u>	<u>3,083,935</u>	<u>-</u>	<u>40,197,114</u>
Total District Capital Assets, Net of Accumulated Depreciation	<u>\$ 416,396,163</u>	<u>\$ 8,309,460</u>	<u>\$ 4,490,393</u>	<u>\$ 420,215,230</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2014

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Long-Term Obligations

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

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Bonds					
General obligation bonds	\$ 208,735,866	\$ -	\$ 18,430,000	\$ 190,305,866	\$ 21,440,000
Premium / (discount)	9,276,798	-	1,446,473	7,830,325	-
Accretion on bonds	3,541,873	613,898	-	4,155,771	-
Total Bonds	<u>221,554,537</u>	<u>613,898</u>	<u>19,876,473</u>	<u>202,291,962</u>	<u>21,440,000</u>
Compensated absences	237,119	261,648	130,824	367,943	73,589
Other postemployment benefits	<u>153,185</u>	<u>29,825</u>	<u>-</u>	<u>183,010</u>	<u>-</u>
Total District Long-Term Liabilities	<u>\$ 221,944,841</u>	<u>\$ 905,371</u>	<u>\$ 20,007,297</u>	<u>\$ 202,842,915</u>	<u>\$ 21,513,589</u>

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

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

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

2012 General Obligation Refunding Bonds - Issued to refund outstanding 2004 General Obligation Refunding Bonds and 2005 General Obligation Bonds. Principal payments are due annually on December 15, beginning in 2013, and interest is due semi-annually at a rate of 4.00%. The final payment is due December 15, 2017.

Debt service requirements to maturity are as follows:

	Principal	Interest	Totals
2015	\$ 20,797,185	\$ 8,179,160	\$ 28,976,345
2016	22,246,906	7,304,690	29,551,596
2017	23,210,199	6,403,485	29,613,684
2018	16,806,999	5,607,635	22,414,634
2019	8,662,234	5,084,150	13,746,384
2020-2024	52,955,880	18,757,323	71,713,203
2025-2029	43,367,234	4,894,605	48,261,839
2030-2032	6,415,000	436,372	6,851,372
Totals	\$ 194,461,637	\$ 56,667,420	\$ 251,129,057

Net Position

Net investment in capital assets was comprised of the following:

Capital assets not being depreciated	\$ 380,018,116
Capital assets, being depreciated	40,197,114
Less: Long-term debt outstanding (excluding unspent capital related debt proceeds)	(194,461,637)
Plus: Unamortized debt discount	39,903
Less: Unamortized debt premium	(7,870,228)
Plus: Deferred amount on refunding	(2,880,366)
Total District Net Investment in Capital Assets	\$ 215,042,902

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Risk Management

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

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

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

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

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

Contingent Liabilities

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

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Cultural and Events Center

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

The minimum future payments under this agreement are as follows:

<u>Fiscal Year</u>	<u>Minimum License Fees</u>
2015	\$ 725,000
2016	725,000
2017	725,000
2018	725,000
2019	725,000
2020 - 2024	3,625,000
2025 - 2029	3,362,500
2030 - 2034	3,362,500

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Service Concession Arrangement For Golf Courses

Effective April 1, 2002, the District entered into two agreements with management companies for the District's three golf courses, under which the companies will operate and collect user fees through March 31, 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, 2014 and reports a receivable and deferred inflow of resources on the statement of net position for governmental activities in the amount of \$905,964 at June 30, 2014 pursuant to the service concession arrangement.

Employee Retirement System - Defined Benefit Pension Plan

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

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Public Act 96-0889 created a second tier for IMRF's Regular Plan. Effective January 1, 2011, IMRF assigns a benefit tier to a member when he or she is enrolled in IMRF. The tier is determined by the member's first IMRF participation date. If the member first participated in IMRF before January 1, 2011, they participate in *Regular Tier 1*. If the member first participated in IMRF on or after January 1, 2011, they participate in *Regular Tier 2*.

For *Regular Tier 1*, pension benefits vest after eight years of service. Participating members who retire at or after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1 2/3% of their final rate (average of the highest 48 consecutive months earnings during the last 10 years) of earnings for each year of credited service up to 15 years and 2% for each year thereafter. For *Regular Tier 2*, pension benefits vest after ten years of service. Participating members who retire at or after age 67 with 10 years of service, or age 62 with 35 years of service are entitled to an annual retirement benefit as described above. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The District's contribution rate for 2014 was 10.87% of annual covered payroll. For 2014, the District's annual required contribution rate was 10.87%.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

For the current year, the District's annual pension cost of \$377,179 for the plan was equal to the District's required and actual contributions. The required contribution was determined as part of the December 31, 2011 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.0% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, (d) post-retirement benefit increases of 3.0% annually, and (e) an inflation rate of 4.0%. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at December 31, 2011 was 30 years.

As of December 31, 2013, the District's Regular plan was 81.55% funded. The actuarial accrued liability for benefits was \$7,417,905 and the actuarial value of assets was \$6,049,198, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,368,707. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$3,469,909 and the ratio of the UAAL to the covered payroll was 39.45%.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Other Postemployment Benefits

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 15 years of service at the District. All health care benefits are provided through the District's purchased employee health insurance plan. The benefit levels for retirees are the same as those afforded to active employees, which creates an implicit subsidy. 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. The FPDRHP does not issue a stand-alone financial report.

All funding for the FPDRHP is done on a pay-as-you-go basis. For fiscal year 2014, the District contributed \$12,084 to the FPDRHP.

The 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 No. 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 FPDRHP:

Annual required contribution	\$	40,887
Interest on net OPEB obligation		6,127
Adjustment to annual required contribution		<u>(5,105)</u>
Annual OPEB cost		41,909
Contributions made		<u>(12,084)</u>
Increase in net OPEB obligation		29,825
Net OPEB Obligation - Beginning of Year		<u>153,185</u>
Net OPEB Obligation - End of Year	\$	<u><u>183,010</u></u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the fiscal year ending June 30, 2014 and the two preceding years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2012	\$ 39,621	49.64 %	\$ 122,139
June 30, 2013	41,702	51.87 %	153,185
June 30, 2014	41,909	28.83 %	183,010

The funded status of the plan as of June 30, 2013, the most recent actuarial valuation date, was as follows:

Actuarial accrued liability (AAL)	\$	342,246
Actuarial value of plan assets		-
Unfunded Actuarial Accrued Liability (UAAL)	\$	342,246
Funded ratio (actuarial value of plan assets/AAL)		-%
Covered payroll (active plan members)	\$	3,467,680
UAAL as a percentage of covered payroll		9.87%

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

In the June 30, 2013 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions include a 4.0% investment rate of return and an annual healthcare cost trend rate of 8.0% initially, reduced by decrements to an ultimate rate of 6.0%. Both rates include a 3.0% inflation assumption. The actuarial value of assets was not determined as the District has not advanced funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The amortization period at June 30, 2014, was 30 years.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Subsequent Event

On September 29, 2014, the Illinois Metropolitan Investment Fund (IMET) notified its member agencies of a potential default of certain guaranteed repurchase agreement investments of the United States Department of Agriculture (USDA). IMET is working to collect on the USDA guarantees of these loans. As of October 9, 2014, the opinion date of the District's independent audit report, the amount of the District's potential exposure is not determinable.

NOTE IV - OTHER INFORMATION

A. EMPLOYEES' RETIREMENT SYSTEM

Illinois Municipal Retirement Fund

Plan Descriptions

The County's defined benefit pension plans, administered by the Illinois Municipal Retirement Fund (IMRF), for Regular and Sheriff's Law Enforcement Personnel (SLEP), provide retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a financial report that includes financial statements and required supplementary information. That report may be obtained at www.imrf.org or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook Illinois 60523.

The County's Regular plan members participating in IMRF are required to contribute 4.50% of their annual covered salary. Employees participating in SLEP are required to contribute 7.50% of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2013 was 11.41% of annual covered payroll for the Regular plan and 21.69% of annual covered payroll for SLEP. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at December 31, 2013 was 30 years.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Illinois Municipal Retirement Fund (cont.)

For the fiscal year ended November 30, 2014, the County's annual pension costs of \$5,077,792 for the Regular plan and \$3,496,120 for the SLEP plan were equal to the County's required contributions. The County's actual contributions were \$5,709,064 for the Regular plan and \$4,376,475 for the SLEP plan. Actual contributions included additional contributions of \$651,900 and \$848,100 made in excess of the required costs of the Regular plan and SLEP plan, respectively. The required contributions were determined as part of the December 31, 2011 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.0% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3.0% annually. The actuarial value of IMRF 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% corridor between the actuarial and market value of assets. The unfunded actuarial accrued liability at December 31, 2011, for both the Regular plan and SLEP, is being amortized as a level percentage of projected payroll on an open 30 year basis.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Net Pension (Asset) Obligation

The following is the net pension (asset) obligation calculation as of November 30, 2014:

	Regular	SLEP	Total
Annual required contribution	\$ 5,077,792	\$ 3,496,120	\$ 8,573,912
Interest on net pension obligation	-	-	-
Adjustment to annual required contribution	-	-	-
Annual pension cost	5,077,792	3,496,120	8,573,912
Contributions made	(5,709,064)	(4,376,475)	(10,085,539)
Change in net pension obligation	(631,272)	(880,355)	(1,511,627)
Net pension (asset) obligation, beginning of year	-	-	-
Net pension (asset) obligation, end of year	\$ (631,272)	\$ (880,355)	\$ (1,511,627)

Interest on net pension obligation and adjustment to annual required contribution for the Illinois Municipal Retirement Regular plan and SLEP plan are immaterial and, therefore, have not been presented.

Trend Information

Trend information gives an indication of the progress made in accumulating sufficient assets to pay benefits when due.

	Fiscal Year	Regular	SLEP
Annual pension cost (APC)	2014	\$ 5,077,792	\$ 3,496,120
	2013	5,086,624	3,385,177
	2012	4,809,638	3,212,956
Contributions made	2014	\$ 5,709,064	\$ 4,376,475
	2013	6,275,437	3,559,175
	2012	4,693,842	3,209,313
Percentage of APC contributed	2014	112%	125%
	2013	123%	105%
	2012	98%	99%
Net pension (asset) obligation	2014	\$ (631,272)	\$ (880,355)
	2013	-	-
	2012	1,188,813	173,998

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Funded Status and Funding Progress

The County's actuarial value of plan assets for the current year and related information is as follows:

	<u>Regular</u>	<u>SLEP</u>
Actuarial Valuation Date	December 31, 2013	December 31, 2013
Actuarial Valuation of Assets (a)	\$ 107,077,363	\$ 48,396,265
Actuarial Accrued Liability (AAL) - Entry Age (b)	\$ 122,722,974	\$ 68,753,517
Unfunded AAL (UAAL) (b - a)	\$ 15,645,611	\$ 20,357,252
Funded Ratio (a/b)	87.25 %	70.39 %
Covered Payroll (c)	44,503,000	16,118,580
UAAL as a Percentage of Covered Payroll ((b-a)/c)	35.16 %	126.30 %

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents 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.

B. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. The County purchases commercial insurance to cover itself for property and casualty loss. The County is self-insured for workers' compensation, general liability, and employee healthcare.

Self Insurance

The County maintains a \$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. Current claims for workers' compensation and general liability are charged to the Insurance Liability Fund, a special revenue fund. Long-term liabilities for probable claims and judgments for workers' compensation and general liability have been recorded in the Statement of Net Position. The amounts of settlements have not exceeded insurance coverage in any of the past three fiscal years.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

NOTE IV - OTHER INFORMATION (cont.)

B. RISK MANAGEMENT (cont.)

Self Insurance (cont.)

Beginning on January 1, 2014, the County became self-insured for employee healthcare claims. The County maintains a \$205,000 SIR per employee with an aggregate SIR of \$4,005,650 for HMO accounts and \$7,681,485 for non-HMO accounts. A third party administrator processes claims. Claims are charged to the Health Insurance Fund, an internal service fund, and in Governmental Activities in the Statement of Net Position. The liabilities for healthcare claims are reported as current liabilities in the Health Insurance Fund and Governmental Activities in the Statement of Net Position. Claims billed by the third party administrator during the fiscal year, but not paid until after the fiscal year, are reported as accounts payable. Claims incurred, but not billed, before the end of the fiscal year are reported as health claims payable. As of November 30, 2014, amounts reported in accounts payable and health claims payable related to unpaid healthcare claims are \$1,046,395 and \$833,281, respectively. The amounts of settlements have not exceeded insurance coverage in any of the past three fiscal years.

Claims Liability

A reconciliation of claims payable for the fiscal years ended November 30, 2014 and 2013 is as follows:

	Workers' Compensation / General Liability	Healthcare	Totals
Claims payable, December 1, 2012	\$ 2,958,414	\$ -	\$ 2,958,414
Claims incurred	1,818,245	-	1,818,245
Claims paid	(1,324,552)	-	(1,324,552)
Claims payable, November 30, 2013	3,452,107	-	3,452,107
Claims incurred	2,590,757	11,073,129	13,663,886
Claims paid	(2,284,327)	(9,193,453)	(11,477,780)
Claims payable, November 30, 2014	\$ 3,758,537	\$ 1,879,676	\$ 5,638,213

C. COMMITMENTS AND CONTINGENCIES

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

As of November 30, 2014, the County had commitments in 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, 2014, the County had recorded a receivable for approximately \$3.5 million relating to expected reimbursements from the Illinois Department of Transportation and in excess of \$0.8 million relating to expected reimbursements from other local governments.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

NOTE IV - OTHER INFORMATION (cont.)

C. COMMITMENTS AND CONTINGENCIES (cont.)

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

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

The County has active construction projects as of November 30, 2014. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

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 \$3,262,226 in fiscal year 2014 and expects to receive \$3,098,887 in fiscal year 2015.

D. OTHER POSTEMPLOYMENT BENEFITS

The County administers a single-employer defined benefit healthcare plan, the Retiree Healthcare Plan (RHP). The County's group health insurance plan provides coverage to active employees and retirees (or other qualified terminated employees) participating in the RHP at blended premium rates. This results in an other postemployment benefit (OPEB) for the retirees, commonly referred to as an implicit rate subsidy.

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. The RHP does not issue a stand-alone financial report.

All funding for the RHP is done on a pay-as-you-go basis.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to plan, and changes in the County's net OPEB obligation to the RHP:

Annual required contribution	\$	-
Interest on net OPEB obligation		525,208
Adjustment to annual required contribution		<u>(795,648)</u>
Annual OPEB cost		(270,440)
Contributions made		<u>(508,233)</u>
Decrease in net OPEB obligation		(778,673)
Net OPEB Obligation - Beginning of Year		<u>13,130,209</u>
Net OPEB Obligation - End of Year	\$	<u><u>12,351,536</u></u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2014 and the two preceding years were as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
November 30, 2012	\$ 1,682,435	19.10 %	\$ 11,721,032
November 30, 2013	1,729,997	18.50 %	13,130,209
November 30, 2014	(270,440)	(187.93)%	12,351,536

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

The funded status of the plan as of November 30, 2014, the most recent actuarial valuation date, was as follows:

Actuarial accrued liability (AAL)	\$	12,351,536
Actuarial value of plan assets		<u>-</u>
Unfunded Actuarial Accrued Liability (UAAL)	\$	<u>12,351,536</u>
Funded ratio (actuarial value of plan assets/AAL)		-%
Covered payroll (active plan members)	\$	63,500,530
UAAL as a percentage of covered payroll		19.45%

Actuarial valuations of an ongoing plan involve estimates for 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 annual required contributions of the employer 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, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

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

In the November 30, 2014 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions include a 4.0% investment rate of return and an annual healthcare cost trend rate of 6.5% initially, reduced by decrements to an ultimate rate of 5.0% after 10 years. The rates do not include an inflation assumption. The actuarial value of RHP assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a three-year period. The plan's unfunded actuarial accrued liability is being amortized as a level dollar amount on an open basis. The amortization period at November 30, 2014 was 30 years.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2014

NOTE IV - OTHER INFORMATION (cont.)

E. RELATED PARTIES

The County provides general governmental services to the Kane County Forest Preserve, the discretely presented component unit. These services include postage, procession, photocopying, computer services, and emergency dispatching services. For the year ended November 30, 2014, the County received \$81,699 from the Forest Preserve as reimbursement for these services. Additionally, Forest Preserve employees are allowed to participate in the County's self-insured healthcare plan. For the year ended November 30, 2014, the Forest Preserve made employer contributions to the County totaling \$551,789.

On August 12, 2014, the County entered into an intergovernmental agreement with the Forest Preserve to fund improvements at the Settler's Hill Golf Course. The County contributed \$550,000 to support improvements to the golf course.

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

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

- Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*
- Statement No. 71, *Pension - Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB No. 68*

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

REQUIRED SUPPLEMENTARY INFORMATION

KANE COUNTY, ILLINOIS

Required Supplementary Information

Schedule of Funding Progress - Illinois Municipal Retirement Fund

November 30, 2014

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)
12/31/2013	\$ 107,077,363	\$ 122,722,974	\$ 15,645,611	87.25%	\$ 44,503,000	35.16%
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%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$126,626,085. On a market basis, the funded ratio would be 103.18%.

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

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)
12/31/2013	\$ 48,396,265	\$ 68,753,517	\$ 20,357,252	70.39%	\$ 16,118,580	126.30%
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%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$58,523,477. On a market basis, the funded ratio would be 85.12%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Kane 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 Post Employment Benefits
County - Retiree Healthcare Plan
November 30, 2014

Actuarial Valuation Date	Actuarial Value of Assets (a)	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)
11/30/2014**	\$ -	\$ 12,351,536	\$ 12,351,536	0.00%	\$ 63,500,530	19.45%
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.

*Per 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 and, therefore, there are no plan assets at year-end.

** The County changed the actuarial valuation period from a calendar year valuation to a fiscal year valuation in fiscal year 2014.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - General Fund - Budgetary Basis
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 33,012,567	\$ 33,012,567	\$ 32,877,431	\$ (135,136)
Other taxes	1,107,000	1,042,000	1,161,885	119,885
Licenses and permits	615,500	615,500	829,965	214,465
Grants	503,960	879,562	600,072	(279,490)
Intergovernmental	19,606,000	19,606,000	22,140,149	2,534,149
Fines	3,619,200	3,144,200	3,312,613	168,413
Charges for services	13,841,326	13,841,326	12,776,106	(1,065,220)
Reimbursements	6,349,759	6,966,501	7,045,169	78,668
Interest	129,200	129,200	258,064	128,864
Miscellaneous	167,857	197,857	156,657	(41,200)
Total Revenues	<u>78,952,369</u>	<u>79,434,713</u>	<u>81,158,111</u>	<u>1,723,398</u>
Expenditures				
General Fund Departments				
County board/liquor	1,350,245	1,317,246	1,205,164	112,082
Finance administration	752,899	759,080	700,658	58,422
Information technology	3,447,041	3,475,255	3,257,527	217,728
Building Management:				
Government center	1,350,250	1,354,902	1,338,758	16,144
Judicial Center	964,902	981,296	929,810	51,486
Juvenile Justice Center	340,982	341,066	337,406	3,660
St. Charles North	224,408	224,408	286,505	(62,097)
Aurora Health Department	110,124	110,124	94,447	15,677
Old Courthouse	297,845	297,845	319,534	(21,689)
Sheriff Facility	1,210,724	1,204,981	1,166,908	38,073
Total Building Management	<u>4,499,235</u>	<u>4,514,622</u>	<u>4,473,368</u>	<u>41,254</u>
Human resources	415,716	414,210	357,372	56,838
County auditor	246,515	247,157	242,315	4,842
Treasurer/collector	572,759	574,375	574,115	260
Supervisor of Assessments:				
Supervisor of assessments	1,033,819	1,039,301	989,375	49,926
Board of review	173,307	173,024	127,786	45,238
Total Supervisor of Assessments	<u>1,207,126</u>	<u>1,212,325</u>	<u>1,117,161</u>	<u>95,164</u>
County Clerk:				
County Clerk	805,825	806,893	771,818	35,075
Election expense	2,020,151	2,021,567	1,694,030	327,537
Alternative language coordination	51,545	51,651	-	51,651
Total County Clerk	<u>2,877,521</u>	<u>2,880,111</u>	<u>2,465,848</u>	<u>414,263</u>
Recorder of deeds	874,245	871,660	839,861	31,799
Regional office of education	303,055	304,474	303,814	660
Judiciary and courts	3,472,914	3,521,412	3,481,227	40,185
Circuit Clerk:				
Circuit clerk - administration	4,218,436	4,208,321	4,041,836	166,485
Circuit clerk - appeals	16,790	16,790	8,482	8,308
Circuit clerk - family	5,742	5,742	3,687	2,055
Circuit clerk - civil	16,638	16,638	12,953	3,685

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

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - General Fund - Budgetary Basis
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures (continued)				
Circuit clerk - criminal	\$ 30,265	\$ 30,265	\$ 14,958	\$ 15,307
Circuit clerk - records	27,275	27,275	16,902	10,373
Circuit clerk - chief deputy	5,918	5,918	3,957	1,961
Circuit clerk - human resources	8,095	8,095	7,008	1,087
Circuit clerk - customer service	1,478	1,478	1,132	346
Total Circuit Clerk	<u>4,330,637</u>	<u>4,320,522</u>	<u>4,110,915</u>	<u>209,607</u>
States attorney	5,015,267	4,938,705	4,622,446	316,259
Public defender	3,401,196	3,383,477	3,350,694	32,783
Sheriff:				
Sheriff	10,978,478	11,106,444	10,889,686	216,758
Adult corrections	14,953,860	14,818,497	14,662,004	156,493
Corrections, board and care	283,440	283,440	257,040	26,400
Total Sheriff	<u>26,215,778</u>	<u>26,208,381</u>	<u>25,808,730</u>	<u>399,651</u>
Merit commission	94,669	96,106	83,285	12,821
Court Services				
Administration	512,729	524,237	588,795	(64,558)
Adult court services	2,259,477	2,589,998	2,559,595	30,403
Treatment alternative court	104,375	100,842	107,622	(6,780)
Electronic monitoring	520,011	524,643	492,346	32,297
Juvenile court services	1,478,578	1,580,442	1,731,273	(150,831)
Juvenile custody	1,103,457	1,062,434	1,113,578	(51,144)
Juvenile justice center	3,698,039	3,873,130	3,735,437	137,693
Kids education program	92,433	91,779	72,377	19,402
Diagnostic center	645,350	633,048	543,375	89,673
Total Court Services	<u>10,414,449</u>	<u>10,980,553</u>	<u>10,944,398</u>	<u>36,155</u>
County coroner	817,830	959,007	959,006	1
Emergency services	188,651	191,572	189,273	2,299
Development and Community Services:				
Development, housing and econ. develop.	505,737	504,623	153,236	351,387
County development	1,112,021	1,113,779	996,987	116,792
Administrative adjudication proram	8,294	8,294	4,000	4,294
Water resources	429,117	428,705	403,790	24,915
Total Development and Community Services	<u>2,055,169</u>	<u>2,055,401</u>	<u>1,558,013</u>	<u>497,388</u>
Internal Services:				
Internal services	1,271,988	1,271,988	1,329,689	(57,701)
Communication/technology	296,493	296,493	294,230	2,263
Aurora election expense	496,713	496,882	462,642	34,240
Operational support	132,000	193,449	185,092	8,357
Other - contingency	1,125,406	563,323	-	563,323
Total Internal Services	<u>3,322,600</u>	<u>2,822,135</u>	<u>2,271,653</u>	<u>550,482</u>

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

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - General Fund - Budgetary Basis
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures (continued)				
Capital outlay	\$ 460,846	\$ 460,846	\$ 155,353	\$ 305,493
Debt Service - Principal	1,395,000	1,395,000	1,395,000	-
Debt Service - Interest and fees	71,816	71,816	71,466	350
Total Expenditures	77,803,179	77,975,448	74,538,662	3,436,786
Excess (Deficiency) of Revenue Over Expenditures	1,149,190	1,459,265	6,619,449	(5,160,184)
Other Financing Sources (Uses)				
Transfers in	2,597,800	2,597,800	2,547,418	50,382
Transfers out	(4,940,403)	(6,838,581)	(11,258,581)	4,420,000
Total Other Financing Sources (Uses)	(2,342,603)	(4,240,781)	(8,711,163)	4,470,382
Net Change in Fund Balance	\$ (1,193,413)	\$ (2,781,516)	(2,091,714)	\$ (689,802)
Fund Balances, Beginning of Year			54,468,654	
Fund Balances, End of Year			\$ 52,376,940	

Reconciliation to Fund Financial Statements

The County's General Fund for budgetary purposes includes only the activity of the accounts within the General Fund that were budgeted for during the year. The County reports three 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	\$ 52,376,940
Fund balances of other General Fund accounts not included above:	
Emergency Reserve Account	3,834,791
Property Tax Freeze Protection Account	1,004,897
Public Building Commission Account	2,054,595
Fund Balance, End of Year General Fund as reported in the fund financial statements	\$ 59,271,223

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Other taxes	\$ 8,250,000	\$ 8,250,000	\$ 8,878,475	\$ 628,475
Reimbursements	802,320	802,320	1,074,938	272,618
Interest	<u>20,000</u>	<u>20,000</u>	<u>91,926</u>	<u>71,926</u>
Total Revenues	<u>9,072,320</u>	<u>9,072,320</u>	<u>10,045,339</u>	<u>973,019</u>
Expenditures				
Highways and Streets - Transportation Department				
Contractual Services				
Engineering services	1,617,518	1,617,518	783,891	833,627
Pavement preservation	750,000	750,000	631,408	118,592
Repairs and maintenance - roads	48,000	48,000	10,297	37,703
Repairs and maintenance - bridges	1,295,000	1,295,000	-	1,295,000
Repairs and maintenance - cracksealing	625,000	625,000	289,840	335,160
Repairs and maintenance - pavement mark	1,150,000	1,150,000	725,088	424,912
Repairs and maintenance - resurfacing	7,000,000	7,000,000	7,320,642	(320,642)
Repairs and maintenance - guardrails	<u>200,000</u>	<u>200,000</u>	<u>146,632</u>	<u>53,368</u>
Total Contractual Services	<u>12,685,518</u>	<u>12,685,518</u>	<u>9,907,798</u>	<u>2,777,720</u>
Commodities				
Uniform supplies	21,000	21,000	15,745	5,255
Vehicle parts/supplies	120,000	120,000	155,869	(35,869)
Road repair supplies	6,000	6,000	44	5,956
Equipment parts/supplies	60,000	60,000	84,123	(24,123)
Tools	12,000	12,000	10,047	1,953
Culverts	36,000	36,000	12,023	23,977
Road material	60,000	60,000	44,929	15,071
Traffic markers and barricades	24,000	24,000	7,693	16,307
Rock salt	-	677,925	878,949	(201,024)
Utilities - intersection lighting	<u>725,000</u>	<u>725,000</u>	<u>432,715</u>	<u>292,285</u>
Total Commodities	<u>1,064,000</u>	<u>1,741,925</u>	<u>1,642,137</u>	<u>99,788</u>
Total Highways and Streets	<u>13,749,518</u>	<u>14,427,443</u>	<u>11,549,935</u>	<u>2,877,508</u>
Capital Outlay				
Machinery and equipment	-	-	5,609	(5,609)
Highway right of way	181,000	181,000	54,778	126,222
Road construction	2,536,000	1,858,075	21,111	1,836,964
Bridge construction	<u>-</u>	<u>-</u>	<u>24,322</u>	<u>(24,322)</u>
Total Capital Outlay	<u>2,717,000</u>	<u>2,039,075</u>	<u>105,820</u>	<u>1,933,255</u>
Total Expenditures	<u>16,466,518</u>	<u>16,466,518</u>	<u>11,655,755</u>	<u>4,810,763</u>
Excess (Deficiency) of Revenue				
Over Expenditures	<u>(7,394,198)</u>	<u>(7,394,198)</u>	<u>(1,610,416)</u>	<u>(5,783,782)</u>

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

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Motor Fuel Local Option Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Other Financing Sources (Uses)				
Transfers out	\$ (53,299)	\$ (53,299)	\$ (53,298)	\$ (1)
Total Other Financing Sources (Uses)	<u>(53,299)</u>	<u>(53,299)</u>	<u>(53,298)</u>	<u>(1)</u>
Net Change in Fund Balance	<u>(7,447,497)</u>	<u>(7,447,497)</u>	(1,663,714)	<u>(5,783,783)</u>
Fund Balances, Beginning of Year			<u>18,017,931</u>	
Fund Balances, End of Year			<u>\$ 16,354,217</u>	

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

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Transportation Sales Tax Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 12,250,000	\$ 12,250,000	\$ 13,155,827	\$ 905,827
Reimbursements	5,835,933	5,835,933	723,339	(5,112,594)
Interest	25,000	25,000	97,873	72,873
Total Revenues	<u>18,110,933</u>	<u>18,110,933</u>	<u>13,977,039</u>	<u>(4,133,894)</u>
Expenditures				
Highways and Streets - Transportation Department				
Contractual Services				
Engineering services	7,249,337	7,249,337	3,953,863	3,295,474
External grants	115,000	115,000	115,000	-
Total Highways and Streets	<u>7,364,337</u>	<u>7,364,337</u>	<u>4,068,863</u>	<u>3,295,474</u>
Capital Outlay				
Highway right of way	5,567,748	5,567,748	1,331,098	4,236,650
Road construction	2,264,713	2,264,713	2,033,364	231,349
Bridge construction	9,782,649	9,782,649	8,473,323	1,309,326
Total Capital Outlay	<u>17,615,110</u>	<u>17,615,110</u>	<u>11,837,785</u>	<u>5,777,325</u>
Total Expenditures	<u>24,979,447</u>	<u>24,979,447</u>	<u>15,906,648</u>	<u>9,072,799</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(6,868,514)</u>	<u>(6,868,514)</u>	<u>(1,929,609)</u>	<u>(4,938,905)</u>
Other Financing Sources (Uses)				
Transfers out	<u>(8,441,460)</u>	<u>(8,441,460)</u>	<u>(8,441,460)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(8,441,460)</u>	<u>(8,441,460)</u>	<u>(8,441,460)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (15,309,974)</u>	<u>\$ (15,309,974)</u>	<u>(10,371,069)</u>	<u>\$ (4,938,905)</u>
Fund Balances, Beginning of Year			<u>25,684,272</u>	
Fund Balances, End of Year			<u>\$ 15,313,203</u>	

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

KANE COUNTY, ILLINOIS

Notes to Required Supplementary Information For the Year Ended November 30, 2014

BUDGETARY INFORMATION

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

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

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

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

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

Budgets were adopted for all governmental funds except the following: Emergency Reserve Account of the General Fund, Property Tax Freeze Protection Account of the General Fund, Public Building Commission Account of the General Fund, Rental Housing Support Surcharge Fund, Weed and Seed Fund, State's Attorney Records Automation Fund, DUI Victim Impact Panel Fund, Unincorporated Stormwater Management Fund, Quality of Kane Grants Fund, Growing for Kane Fund, Kane County Department of Employment and Education Fund, Kane Law Enforcement Fund, Marriage Fees Fund, and Capital Improvement Bond Construction Fund. Additionally, the County budgets the activity of the Enterprise Surcharge Fund, Enterprise General Fund, and Health Insurance Fund.

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

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

(7) The fiscal year 2014 budget was passed by resolution on September 25, 2013. Several budget amendments were approved by the County Board throughout the fiscal year.

See independent auditors' report.

SUPPLEMENTARY INFORMATION

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2014

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 Casino proceeds, used to fund a part of the Criminal Division of the Kane County State's Attorney's Office. The Unit is responsible for the prosecution of domestic violence cases and enforcement of orders of protection.

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

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

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

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

KANE COUNTY, ILLINOIS

General Fund
Balance Sheet by Account
As of November 30, 2014

	General Account	Special Reserve Account	Emergency Reserve Account	Property Tax Freeze Protection Account
Assets				
Cash and investments	\$ 51,226,344	\$ 303,701	\$ 3,833,577	\$ 1,004,289
Property tax receivable	33,012,567	-	-	-
Intergovernmental receivable	5,512,989	-	-	-
Interest receivable	231,338	428	2,807	1,404
Other receivables	2,185,734	-	-	-
Prepaid items	313,089	-	-	-
Deposits	20,000	-	-	-
Due from other funds	179,445	-	-	-
Total Assets	<u>\$ 92,681,506</u>	<u>\$ 304,129</u>	<u>\$ 3,836,384</u>	<u>\$ 1,005,693</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	\$ 1,889,537	\$ -	\$ -	\$ -
Accrued payroll	3,235,959	-	-	-
Due to fiduciary funds	47,968	-	-	-
Due to other funds	535,563	-	-	-
Total Liabilities	<u>5,709,027</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	33,012,567	-	-	-
Unavailable revenue	3,224,807	243	1,593	796
Total Deferred Inflows of Resources	<u>36,237,374</u>	<u>243</u>	<u>1,593</u>	<u>796</u>
Fund Balances				
Nonspendable	492,534	-	-	-
Assigned	-	303,886	3,834,791	1,004,897
Unassigned	50,242,571	-	-	-
Total Fund Balances	<u>50,735,105</u>	<u>303,886</u>	<u>3,834,791</u>	<u>1,004,897</u>
 Total Liabilities, Deferred Inflows of Resources, and Net Position	 <u>\$ 92,681,506</u>	 <u>\$ 304,129</u>	 <u>\$ 3,836,384</u>	 <u>\$ 1,005,693</u>

SAO Domestic Violence Account	Environmental Prosecution Account	Economic Development Account	Cost Share Drainage Account	Public Building Commission Account	Total
\$ 316,876	\$ 65,088	\$ 289,209	\$ 716,119	\$ 2,053,351	\$ 59,808,554
-	-	-	-	-	33,012,567
-	-	-	-	-	5,512,989
451	94	405	983	2,876	240,786
-	-	-	-	-	2,185,734
-	-	-	-	-	313,089
-	-	-	-	-	20,000
-	-	-	91,271	-	270,716
<u>\$ 317,327</u>	<u>\$ 65,182</u>	<u>\$ 289,614</u>	<u>\$ 808,373</u>	<u>\$ 2,056,227</u>	<u>\$ 101,364,435</u>
\$ 1,172	\$ -	\$ -	\$ 97,881	\$ -	\$ 1,988,590
28,457	13,939	-	-	-	3,278,355
-	-	-	-	-	47,968
-	-	-	-	-	535,563
<u>29,629</u>	<u>13,939</u>	<u>-</u>	<u>97,881</u>	<u>-</u>	<u>5,850,476</u>
-	-	-	-	-	33,012,567
256	54	230	558	1,632	3,230,169
<u>256</u>	<u>54</u>	<u>230</u>	<u>558</u>	<u>1,632</u>	<u>36,242,736</u>
-	-	-	-	-	492,534
287,442	51,189	289,384	709,934	-	6,481,523
-	-	-	-	2,054,595	52,297,166
<u>287,442</u>	<u>51,189</u>	<u>289,384</u>	<u>709,934</u>	<u>2,054,595</u>	<u>59,271,223</u>
<u>\$ 317,327</u>	<u>\$ 65,182</u>	<u>\$ 289,614</u>	<u>\$ 808,373</u>	<u>\$ 2,056,227</u>	<u>\$ 101,364,435</u>

KANE COUNTY, ILLINOIS

General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances by Account
For the Year Ended November 30, 2014

	General Account	Special Reserve Account	Emergency Reserve Account	Property Tax Freeze Protection Account	SAO Domestic Violence Account
Revenues					
Property taxes	\$ 32,877,431	\$ -	\$ -	\$ -	\$ -
Other taxes	1,161,885	-	-	-	-
Licenses and permits	829,965	-	-	-	-
Grants	600,072	-	-	-	-
Intergovernmental	22,140,149	-	-	-	-
Fines	3,312,613	-	-	-	-
Charges for services	12,768,698	-	-	-	-
Reimbursements	7,045,169	-	-	-	-
Interest	247,384	1,914	9,791	4,897	2,488
Miscellaneous	156,657	-	-	-	-
Total Revenues	<u>81,140,023</u>	<u>1,914</u>	<u>9,791</u>	<u>4,897</u>	<u>2,488</u>
Expenditures					
Current					
General government	12,045,415	-	-	-	-
Public safety	37,984,692	-	-	-	-
Judicial	14,869,294	-	-	-	460,509
Public services and records	5,763,441	-	-	-	-
Development, housing and economic development	1,404,777	-	-	-	-
Debt Service					
Principal	1,395,000	-	-	-	-
Interest and fiscal charges	71,466	-	-	-	-
Capital outlay	62,563	-	-	-	-
Total Expenditures	<u>73,596,648</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>460,509</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>7,543,375</u>	<u>1,914</u>	<u>9,791</u>	<u>4,897</u>	<u>(458,021)</u>
Other Financing Sources (Uses)					
Transfers in	1,519,440	-	1,825,000	-	477,664
Transfers out	(9,058,581)	(2,200,000)	-	-	-
Total Other Financing Sources (Uses)	<u>(7,539,141)</u>	<u>(2,200,000)</u>	<u>1,825,000</u>	<u>-</u>	<u>477,664</u>
Net Change in Fund Balances	4,234	(2,198,086)	1,834,791	4,897	19,643
Fund Balances, Beginning of Year	<u>50,730,871</u>	<u>2,501,972</u>	<u>2,000,000</u>	<u>1,000,000</u>	<u>267,799</u>
Fund Balances, End of Year	<u>\$ 50,735,105</u>	<u>\$ 303,886</u>	<u>\$ 3,834,791</u>	<u>\$ 1,004,897</u>	<u>\$ 287,442</u>

Environmental Prosecution Account	Economic Development Account	Cost Share Drainage Account	Public Building Commission Account	Intrafund Eliminations	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,877,431
-	-	-	-	-	1,161,885
-	-	-	-	-	829,965
-	-	-	-	-	600,072
-	-	-	-	-	22,140,149
-	-	-	-	-	3,312,613
-	-	7,408	-	-	12,776,106
-	-	-	-	-	7,045,169
779	1,574	3,925	10,656	-	283,408
-	-	-	-	-	156,657
<u>779</u>	<u>1,574</u>	<u>11,333</u>	<u>10,656</u>	<u>-</u>	<u>81,183,455</u>
-	-	-	-	-	12,045,415
-	-	-	-	-	37,984,692
235,479	-	-	-	-	15,565,282
-	-	-	-	-	5,763,441
-	35,000	118,236	-	-	1,558,013
-	-	-	-	-	1,395,000
-	-	-	-	-	71,466
-	-	92,790	-	-	155,353
<u>235,479</u>	<u>35,000</u>	<u>211,026</u>	<u>-</u>	<u>-</u>	<u>74,538,662</u>
<u>(234,700)</u>	<u>(33,426)</u>	<u>(199,693)</u>	<u>10,656</u>	<u>-</u>	<u>6,644,793</u>
246,314	-	304,000	-	(2,425,000)	1,947,418
-	-	-	-	2,425,000	(8,833,581)
<u>246,314</u>	<u>-</u>	<u>304,000</u>	<u>-</u>	<u>-</u>	<u>(6,886,163)</u>
11,614	(33,426)	104,307	10,656	-	(241,370)
<u>39,575</u>	<u>322,810</u>	<u>605,627</u>	<u>2,043,939</u>	<u>-</u>	<u>59,512,593</u>
<u>\$ 51,189</u>	<u>\$ 289,384</u>	<u>\$ 709,934</u>	<u>\$ 2,054,595</u>	<u>\$ -</u>	<u>\$ 59,271,223</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Property taxes	\$ 33,012,567	\$ 33,012,567	\$ 32,877,431	\$ (135,136)
Other taxes				
Local use tax	917,000	917,000	1,139,758	222,758
Inheritance tax	125,000	125,000	-	(125,000)
Video gaming tax	65,000	-	-	-
TIF distribution tax	-	-	22,127	22,127
Total Other Taxes	<u>1,107,000</u>	<u>1,042,000</u>	<u>1,161,885</u>	<u>119,885</u>
Intergovernmental				
State sales tax	13,213,000	13,213,000	14,766,361	1,553,361
State income tax	4,950,000	4,950,000	5,764,927	814,927
Personal property replacement tax	<u>1,443,000</u>	<u>1,443,000</u>	<u>1,608,861</u>	<u>165,861</u>
Total Intergovernmental	<u>19,606,000</u>	<u>19,606,000</u>	<u>22,140,149</u>	<u>2,534,149</u>
Grants				
Illinois voter registration grant	30,960	30,960	-	(30,960)
State alien assistance grant	250,000	287,949	250,228	(37,721)
Juvenile accountability grant	20,000	57,653	44,420	(13,233)
IL criminal justice grant	-	300,000	274,437	(25,563)
Miscellaneous court services grants	-	-	5,800	5,800
Child protection data court grant	-	-	2,428	2,428
HAVA grant	133,000	133,000	22,759	(110,241)
Miscellaneous grants	<u>70,000</u>	<u>70,000</u>	<u>-</u>	<u>(70,000)</u>
Total Grants	<u>503,960</u>	<u>879,562</u>	<u>600,072</u>	<u>(279,490)</u>
Licenses and Permits				
Liquor licenses	85,000	85,000	92,109	7,109
Gathering permits	3,000	3,000	6,375	3,375
Marriage licenses	67,000	67,000	69,652	2,652
Civil union licenses	1,500	1,500	374	(1,126)
Building and inspection permits	450,000	450,000	656,305	206,305
Residential grading plan permits	1,000	1,000	1,700	700
Stormwater permits	7,000	7,000	1,650	(5,350)
Publication permits	<u>1,000</u>	<u>1,000</u>	<u>1,800</u>	<u>800</u>
Total Licenses and Permits	<u>615,500</u>	<u>615,500</u>	<u>829,965</u>	<u>214,465</u>
Fines				
Back taxes - interest and penalty	2,075,000	1,600,000	1,816,194	216,194
Traffic violation fines	120,000	120,000	122,018	2,018
Eviction fines	250,000	250,000	236,352	(13,648)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
DUI fines	\$ 15,000	\$ 15,000	\$ 31,601	\$ 16,601
State's attorney fines	233,000	233,000	298,091	65,091
Bond forfeiture fines	610,000	610,000	519,142	(90,858)
Second chance fines	315,000	315,000	286,665	(28,335)
Adjudication fines	1,200	1,200	2,550	1,350
Total Fines	<u>3,619,200</u>	<u>3,144,200</u>	<u>3,312,613</u>	<u>168,413</u>
Charges for Services				
Off track wagering fees	117,000	117,000	116,194	(806)
COBRA administration fees	2,000	2,000	1,125	(875)
Indemnity fees	81,000	81,000	63,011	(17,989)
Computer services fees	35,300	35,300	25,733	(9,567)
Defail fees	110,000	110,000	83,248	(26,752)
Net civil processing fees	220,000	220,000	231,697	11,697
Chancery foreclosure fees	1,400,000	1,400,000	989,036	(410,964)
Body writ fees	45,000	45,000	21,861	(23,139)
Accident copy fees	6,000	6,000	6,849	849
Weekend prisoner fees	35,000	35,000	28,240	(6,760)
Burglar alarm fees	-	-	47	47
Inmate telephone fees - adult	138,000	138,000	178,804	40,804
Fingerprinting fees	4,000	4,000	2,290	(1,710)
Bond fees	114,500	114,500	96,428	(18,072)
Miscellaneous fees - sheriff	6,000	6,000	6,220	220
KIDS program fees	95,500	95,500	98,107	2,607
Electronic monitoring fees	94,051	94,051	52,527	(41,524)
JCS custody parental support fees	34,749	34,749	26,870	(7,879)
Interstate compact fees	2,761	2,761	2,863	102
Domestic violence GPS fees	11,215	11,215	9,734	(1,481)
County coroner fees	-	-	190	190
Mental health/speciality court fees	340,000	340,000	327,410	(12,590)
General circuit division fees	5,350,000	5,350,000	4,528,719	(821,281)
10% bond fees	575,000	575,000	608,751	33,751
Mailing fees	85,000	85,000	83,255	(1,745)
County court system fees	200,000	200,000	180,753	(19,247)
Additional circuit division fees	535,000	535,000	432,980	(102,020)
Miscellaneous fees - circuit clerk	5,000	5,000	-	(5,000)
State's attorney prosecution fees	188,950	188,950	224,970	36,020
Default fees	78,000	78,000	228,868	150,868
Diversion program fees	55,000	55,000	68,513	13,513

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Drug testing administrative fees	\$ 8,000	\$ 8,000	\$ 15,903	\$ 7,903
Drug diversion program fees	31,000	31,000	60,125	29,125
Deferred prosecution fees	-	-	6,030	6,030
D/A deferred prosecution fees	-	-	1,629	1,629
P/S deferred prosecution fees	-	-	128	128
Extradition fees	-	-	400	400
Miscellaneous fees - state's attorney	1,500	1,500	3,359	1,859
Public defender fees	50,000	50,000	49,627	(373)
Treasurer/Collector fees	55,000	55,000	56,467	1,467
Mapping royalties fees	8,000	8,000	17,838	9,838
Assessor fees	25,000	25,000	21,320	(3,680)
Notary fees	16,600	16,600	15,370	(1,230)
Business fees	4,300	4,300	3,587	(713)
Passport fees	42,500	42,500	38,875	(3,625)
Certified copy fees	335,000	335,000	335,212	212
Tax redemption fees	280,000	280,000	162,598	(117,402)
Voter registration fees	32,500	32,500	134,118	101,618
Tax extension fees	72,000	72,000	50,914	(21,086)
Miscellaneous fees - county clerk	19,000	19,000	5,457	(13,543)
Financing statement fees	7,000	7,000	6,590	(410)
Recording fees	1,450,000	1,450,000	1,021,960	(428,040)
Certified record copy fees	35,000	35,000	36,489	1,489
Revenue tax stamp fees	875,000	875,000	1,257,315	382,315
Cable franchise fees	490,000	490,000	663,687	173,687
Zoning fees	12,000	12,000	35,850	23,850
Subdivision approval fees	500	500	37,250	36,750
Development/planning service fees	2,000	2,000	5,007	3,007
Adjudication hearing fees	900	900	300	(600)
Total Charges for Services	<u>13,816,826</u>	<u>13,816,826</u>	<u>12,768,698</u>	<u>(1,048,128)</u>
Reimbursements				
Forest preserve reimbursement	78,000	78,000	81,699	3,699
Miscellaneous county reimbursement	-	-	1,754	1,754
Miscellaneous reimbursements	-	-	13,194	13,194
Prisoner Transfer	12,000	12,000	7,396	(4,604)
Sheriff training	6,000	6,000	14,057	8,057
Board and care reimbursements	1,934,208	1,934,208	2,636,264	702,056
Miscellaneous reimbursements - sheriff	80,000	100,779	105,504	4,725
Probation salary	2,604,059	3,200,022	2,416,140	(783,882)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Youth home	\$ 1,000,000	\$ 1,000,000	\$ 1,052,290	\$ 52,290
Medicaid	5,000	5,000	5,550	550
MST therapy reimbursement	111,936	111,936	118,429	6,493
Treatment alternative court reimbursement	1,830	1,830	3,530	1,700
Illinois State Board of Education reimburseme	102,573	102,573	108,442	5,869
Miscellaneous reimbursements - court service	1,000	1,000	180	(820)
Emergency management	90,000	90,000	103,849	13,849
State's attorney salary	144,677	144,677	178,677	34,000
Public defender salary	98,901	98,901	116,538	17,637
Miscellaneous reimbursement - public defendr	-	-	110	110
Supervisor of assessor salary	54,075	54,075	67,017	12,942
Death surcharge reimbursement	15,500	15,500	14,549	(951)
Catalyst genealogy reimbursement	10,000	10,000	-	(10,000)
Total Reimbursements	<u>6,349,759</u>	<u>6,966,501</u>	<u>7,045,169</u>	<u>78,668</u>
Interest	125,200	125,200	247,384	122,184
Miscellaneous				
Cell tower lease	16,824	16,824	19,398	2,574
Miscellaneous other	-	-	5,426	5,426
Miscellaneous - information technologies	46,143	76,143	40,809	(35,334)
Refunds	-	-	282	282
Rental income	59,390	59,390	32,983	(26,407)
Auction sales	5,000	5,000	10,381	5,381
Sheriff auction sales	40,000	40,000	47,378	7,378
State's attorney refunds	500	500	-	(500)
Total Miscellaneous	<u>167,857</u>	<u>197,857</u>	<u>156,657</u>	<u>(41,200)</u>
 Total Revenues	 <u>78,923,869</u>	 <u>79,406,213</u>	 <u>81,140,023</u>	 <u>1,733,810</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Expenditures				
County Board/Liquor				
Personnel Services				
Salaries and wages	\$ 867,425	\$ 920,802	\$ 869,585	\$ 51,217
Benefits				
Healthcare contribution	264,325	258,384	233,232	25,152
Dental contribution	9,345	9,910	8,973	937
Total Benefits	<u>273,670</u>	<u>268,294</u>	<u>242,205</u>	<u>26,089</u>
Contractual Services				
Contractual/consulting services	30,000	30,000	81,878	(51,878)
General printing	-	-	40	(40)
Conferences and meetings	3,000	3,000	1,900	1,100
Employee training	-	-	25	(25)
Employee mileage expenditures	500	500	742	(242)
General association dues	13,500	13,500	2,550	10,950
Total Contractual Services	<u>47,000</u>	<u>47,000</u>	<u>87,135</u>	<u>(40,135)</u>
Commodities				
Office supplies	4,000	4,000	1,537	2,463
Operating supplies	3,000	3,000	1,566	1,434
Computer related supplies	3,000	3,000	2,873	127
Books and subscriptions	900	900	263	637
Liquor commission supplies	250	250	-	250
Allowance for budget expense	151,000	70,000	-	70,000
Total Commodities	<u>162,150</u>	<u>81,150</u>	<u>6,239</u>	<u>74,911</u>
Total County Board/Liquor	<u>1,350,245</u>	<u>1,317,246</u>	<u>1,205,164</u>	<u>112,082</u>
Finance Administration				
Personnel Services				
Salaries and wages	515,859	529,626	448,637	80,989
Overtime salaries	-	-	2,328	(2,328)
Total Personnel Services	<u>515,859</u>	<u>529,626</u>	<u>450,965</u>	<u>78,661</u>
Benefits				
Healthcare contribution	77,810	70,224	76,779	(6,555)
Dental contribution	2,478	2,478	2,644	(166)
Total Benefits	<u>80,288</u>	<u>72,702</u>	<u>79,423</u>	<u>(6,721)</u>
Contractual Services				
Certified audit contract	125,000	125,000	121,040	3,960
Contractual/consulting services	7,000	7,000	36,262	(29,262)
Repairs and maintenance - copiers	2,000	2,000	504	1,496
General printing	4,500	4,500	58	4,442
Legal printing	2,200	2,200	176	2,024
Conferences and meetings	4,042	4,042	2,508	1,534
Employee training	4,000	4,000	3,028	972

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee mileage expenditures	\$ 300	\$ 300	\$ 92	\$ 208
General association dues	2,210	2,210	2,613	(403)
Total Contractual Services	<u>151,252</u>	<u>151,252</u>	<u>166,281</u>	<u>(15,029)</u>
Commodities				
Office supplies	1,300	1,300	811	489
Computer related supplies	3,300	3,300	3,178	122
Computer software - non-capital	500	500	-	500
Computer hardware - non-capital	400	400	-	400
Total Commodities	<u>5,500</u>	<u>5,500</u>	<u>3,989</u>	<u>1,511</u>
Total Finance and Administration	<u>752,899</u>	<u>759,080</u>	<u>700,658</u>	<u>58,422</u>
Information Technologies				
Personnel Services				
Salaries and wages	2,028,643	2,098,522	1,981,557	116,965
Part-time salaries	12,253	12,498	-	12,498
Overtime salaries	3,000	3,060	16,124	(13,064)
Total Personnel Services	<u>2,043,896</u>	<u>2,114,080</u>	<u>1,997,681</u>	<u>116,399</u>
Benefits				
Healthcare contribution	430,459	388,489	296,566	91,923
Dental contribution	16,559	16,559	12,172	4,387
Total Benefits	<u>447,018</u>	<u>405,048</u>	<u>308,738</u>	<u>96,310</u>
Contractual Services				
Contractual/consulting services	150,526	150,526	131,170	19,356
Software licensing cost	474,251	474,251	496,555	(22,304)
Repairs and maintenance - computers	100,400	100,400	48,975	51,425
Repairs and maintenance - copiers	9,000	9,000	14,590	(5,590)
Repairs and maintenance - communications	95,000	95,000	54,584	40,416
Repairs and maintenance - vehicles	3,850	3,850	811	3,039
Repairs and maintenance - office equipmen	500	500	-	500
General advertising	800	800	(147)	947
Conferences and meetings	7,200	7,200	56,343	(49,143)
Employee training	9,000	9,000	32,036	(23,036)
Employee mileage expenditures	1,800	1,800	813	987
General association dues	4,400	4,400	624	3,776
Total Contractual Services	<u>856,727</u>	<u>856,727</u>	<u>836,354</u>	<u>20,373</u>
Commodities				
Office supplies	4,000	4,000	4,164	(164)
Computer related supplies	27,400	27,400	41,334	(13,934)
Books and subscriptions	2,000	2,000	309	1,691
Computer software - non-capital	5,000	5,000	3,541	1,459
Computer hardware - non-capital	5,000	5,000	3,959	1,041

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Printing supplies	\$ 44,000	\$ 44,000	\$ 51,426	\$ (7,426)
Microfilm supplies	9,000	9,000	8,200	800
Telephone	-	-	75	(75)
Fuel - vehicles	3,000	3,000	1,746	1,254
Total Commodities	99,400	99,400	114,754	(15,354)
Total Information Technologies	3,447,041	3,475,255	3,257,527	217,728
Building Management - Government Center				
Personnel Services				
Salaries and wages	555,874	565,778	569,424	(3,646)
Part-time salaries	14,921	15,220	-	15,220
Overtime salaries	12,178	12,422	5,610	6,812
Total Personnel Services	582,973	593,420	575,034	18,386
Benefits				
Healthcare contribution	148,294	142,499	112,147	30,352
Dental contribution	5,540	5,540	4,491	1,049
Total Benefits	153,834	148,039	116,638	31,401
Contractual Services				
Disposal and water softener services	2,500	2,500	3,957	(1,457)
Janitorial services	71,000	71,000	71,680	(680)
Repairs and maintenance - roads	27,000	27,000	47,154	(20,154)
Repairs and maintenance - buildings	81,000	81,000	103,392	(22,392)
Repairs and maintenance - grounds	17,560	17,560	15,229	2,331
Repairs and maintenance - equipment	9,000	9,000	9,580	(580)
Repairs and maintenance - vehicles	5,493	5,493	4,211	1,282
Equipment rental	150	150	-	150
General printing	57,276	57,276	52,860	4,416
Employee mileage expenditures	2,950	2,950	3,269	(319)
Total Contractual Services	273,929	273,929	311,332	(37,403)
Commodities				
Operating supplies	4,354	4,354	3,403	951
Computer related supplies	159	159	-	159
Printing supplies	78,310	78,310	69,892	8,418
Cleaning supplies	8,000	8,000	8,376	(376)
Uniform supplies	2,450	2,450	3,122	(672)
Medical supplies and drugs	150	150	-	150
Utilities - natural gas	27,890	27,890	47,362	(19,472)
Utilities - electric	208,331	208,331	194,215	14,116
Fuel - vehicles	9,870	9,870	9,384	486
Total Commodities	339,514	339,514	335,754	3,760
Total Building Management- Government Center	1,350,250	1,354,902	1,338,758	16,144

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Building Management - Judicial Center				
Personnel Services				
Salaries and wages	\$ 164,691	\$ 185,886	\$ 181,156	\$ 4,730
Overtime salaries	<u>9,223</u>	<u>9,407</u>	<u>7,766</u>	<u>1,641</u>
Total Personnel Services	<u>173,914</u>	<u>195,293</u>	<u>188,922</u>	<u>6,371</u>
Benefits				
Healthcare contribution	53,946	48,686	40,339	8,347
Dental contribution	<u>2,053</u>	<u>2,328</u>	<u>1,633</u>	<u>695</u>
Total Benefits	<u>55,999</u>	<u>51,014</u>	<u>41,972</u>	<u>9,042</u>
Contractual Services				
Disposal and water softener services	4,319	4,319	4,228	91
Janitorial services	67,000	67,000	59,448	7,552
Repairs and maintenance - roads	32,500	32,500	60,019	(27,519)
Repairs and maintenance - buildings	110,109	110,109	124,838	(14,729)
Repairs and maintenance - grounds	35,674	35,674	24,044	11,630
Repairs and maintenance - equipment	14,789	14,789	12,116	2,673
Grease trap - septic services	2,555	2,555	-	2,555
Employee mileage expenditures	<u>289</u>	<u>289</u>	<u>334</u>	<u>(45)</u>
Total Contractual Services	<u>267,235</u>	<u>267,235</u>	<u>285,027</u>	<u>(17,792)</u>
Commodities				
Operating supplies	2,012	2,012	1,127	885
Cleaning supplies	7,789	7,789	11,164	(3,375)
Uniform supplies	567	567	190	377
Utilities - natural gas	37,890	37,890	60,410	(22,520)
Utilities - electric	402,186	402,186	318,747	83,439
Utilities - water	9,186	9,186	13,122	(3,936)
Fuel - vehicles	-	-	1,102	(1,102)
Utilities - sewer	<u>8,124</u>	<u>8,124</u>	<u>8,027</u>	<u>97</u>
Total Commodities	<u>467,754</u>	<u>467,754</u>	<u>413,889</u>	<u>53,865</u>
Total Building Management- Judicial Center	<u>964,902</u>	<u>981,296</u>	<u>929,810</u>	<u>51,486</u>
Building Management - Juvenile Justice Center				
Personnel Services				
Salaries and wages	60,443	61,652	56,465	5,187
Overtime salaries	<u>3,377</u>	<u>3,445</u>	<u>245</u>	<u>3,200</u>
Total Personnel Services	<u>63,820</u>	<u>65,097</u>	<u>56,710</u>	<u>8,387</u>
Benefits				
Healthcare contribution	12,235	11,042	9,140	1,902
Dental contribution	<u>482</u>	<u>482</u>	<u>419</u>	<u>63</u>
Total Benefits	<u>12,717</u>	<u>11,524</u>	<u>9,559</u>	<u>1,965</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Contractual Services				
Disposal and water softener services	\$ 1,057	\$ 1,057	\$ 2,362	\$ (1,305)
Janitorial services	61,510	61,510	69,585	(8,075)
Repairs and maintenance - roads	12,467	12,467	17,099	(4,632)
Repairs and maintenance - buildings	54,949	54,949	49,073	5,876
Repairs and maintenance - grounds	7,634	7,634	-	7,634
Repairs and maintenance - equipment	4,589	4,589	7,456	(2,867)
Grease trap - septic services	2,550	2,550	2,340	210
Employee mileage expenditures	670	670	-	670
Total Contractual Services	<u>145,426</u>	<u>145,426</u>	<u>147,915</u>	<u>(2,489)</u>
Commodities				
Operating supplies	2,012	2,012	1,350	662
Cleaning supplies	4,789	4,789	8,196	(3,407)
Uniform supplies	890	890	-	890
Utilities - natural gas	21,890	21,890	37,308	(15,418)
Utilities - electric	88,178	88,178	75,108	13,070
Fuel - vehicles	1,260	1,260	1,260	-
Total Commodities	<u>119,019</u>	<u>119,019</u>	<u>123,222</u>	<u>(4,203)</u>
Total Building Management- Juvenile Justice Center	<u>340,982</u>	<u>341,066</u>	<u>337,406</u>	<u>3,660</u>
Building Management - St. Charles North				
Contractual Services				
Disposal and water softener services	2,356	2,356	1,812	544
Janitorial services	27,890	27,890	30,084	(2,194)
Repairs and maintenance - roads	22,482	22,482	41,951	(19,469)
Repairs and maintenance - buildings	36,999	36,999	36,233	766
Repairs and maintenance - grounds	4,700	4,700	3,952	748
Repairs and maintenance - equipment	2,468	2,468	4,048	(1,580)
Total Contractual Services	<u>96,895</u>	<u>96,895</u>	<u>118,080</u>	<u>(21,185)</u>
Commodities				
Operating supplies	4,450	4,450	1,094	3,356
Cleaning supplies	4,145	4,145	992	3,153
Utilities - natural gas	11,840	11,840	26,471	(14,631)
Utilities - electric	106,789	106,789	139,579	(32,790)
Fuel - vehicles	289	289	289	-
Total Commodities	<u>127,513</u>	<u>127,513</u>	<u>168,425</u>	<u>(40,912)</u>
Total Building Management- St. Charles North	<u>224,408</u>	<u>224,408</u>	<u>286,505</u>	<u>(62,097)</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Building Management - Aurora Health Department				
Contractual Services				
Disposal and water softener services	\$ 2,762	\$ 2,762	\$ 917	\$ 1,845
Janitorial services	17,324	17,324	17,161	163
Repairs and maintenance - roads	9,567	9,567	21,792	(12,225)
Repairs and maintenance - buildings	18,890	18,890	14,330	4,560
Repairs and maintenance - grounds	7,890	7,890	3,039	4,851
Repairs and maintenance - equipment	<u>7,122</u>	<u>7,122</u>	<u>497</u>	<u>6,625</u>
Total Contractual Services	<u>63,555</u>	<u>63,555</u>	<u>57,736</u>	<u>5,819</u>
Commodities				
Operating supplies	2,890	2,890	51	2,839
Cleaning supplies	2,200	2,200	1,378	822
Utilities - natural gas	7,589	7,589	7,860	(271)
Utilities - electric	33,890	33,890	27,422	6,468
Total Commodities	<u>46,569</u>	<u>46,569</u>	<u>36,711</u>	<u>9,858</u>
Total Building Management- Aurora Health Department	<u>110,124</u>	<u>110,124</u>	<u>94,447</u>	<u>15,677</u>
Building Management - Old Courthouse				
Contractual Services				
Disposal and water softener services	1,050	1,050	1,811	(761)
Janitorial services	68,900	68,900	55,896	13,004
Repairs and maintenance - roads	11,757	11,757	21,688	(9,931)
Repairs and maintenance - buildings	44,890	44,890	66,103	(21,213)
Repairs and maintenance - grounds	6,890	6,890	4,800	2,090
Repairs and maintenance - equipment	<u>10,654</u>	<u>10,654</u>	<u>11,495</u>	<u>(841)</u>
Total Contractual Services	<u>144,141</u>	<u>144,141</u>	<u>161,793</u>	<u>(17,652)</u>
Commodities				
Operating supplies	2,678	2,678	1,789	889
Cleaning supplies	5,670	5,670	3,727	1,943
Utilities - natural gas	45,678	45,678	57,529	(11,851)
Utilities - electric	<u>99,678</u>	<u>99,678</u>	<u>94,696</u>	<u>4,982</u>
Total Commodities	<u>153,704</u>	<u>153,704</u>	<u>157,741</u>	<u>(4,037)</u>
Total Building Management- Old Courthouse	<u>297,845</u>	<u>297,845</u>	<u>319,534</u>	<u>(21,689)</u>
Building Management - Sheriff Facility				
Personnel Services				
Salaries and wages	252,432	252,432	220,290	32,142
Overtime salaries	<u>10,920</u>	<u>10,920</u>	<u>9,928</u>	<u>992</u>
Total Personnel Services	<u>263,352</u>	<u>263,352</u>	<u>230,218</u>	<u>33,134</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Benefits				
Healthcare contribution	\$ 58,898	\$ 53,155	\$ 57,206	\$ (4,051)
Dental contribution	<u>1,903</u>	<u>1,903</u>	<u>2,366</u>	<u>(463)</u>
Total Benefits	<u>60,801</u>	<u>55,058</u>	<u>59,572</u>	<u>(4,514)</u>
Contractual Services				
Disposal and water softener services	6,234	6,234	10,767	(4,533)
Janitorial services	43,123	43,123	41,227	1,896
Repairs and maintenance - roads	17,890	17,890	23,214	(5,324)
Repairs and maintenance - buildings	178,980	178,980	147,604	31,376
Repairs and maintenance - grounds	17,289	17,289	14,455	2,834
Repairs and maintenance - equipment	6,789	6,789	24,047	(17,258)
Miscellaneous contractual expenditures	-	-	<u>3,036</u>	<u>(3,036)</u>
Total Contractual Services	<u>270,305</u>	<u>270,305</u>	<u>264,350</u>	<u>5,955</u>
Commodities				
Operating supplies	3,489	3,489	3,944	(455)
Cleaning supplies	16,890	16,890	15,979	911
Utilities - natural gas	93,897	93,897	84,913	8,984
Utilities - electric	476,000	476,000	416,979	59,021
Utilities - water	13,566	13,566	48,513	(34,947)
Utilities - sewer	12,424	12,424	42,440	(30,016)
Total Commodities	<u>616,266</u>	<u>616,266</u>	<u>612,768</u>	<u>3,498</u>
Total Building Management- Sheriff Facility	<u>1,210,724</u>	<u>1,204,981</u>	<u>1,166,908</u>	<u>38,073</u>
Human Resources				
Personnel Services				
Salaries and wages	<u>289,217</u>	<u>295,731</u>	<u>270,460</u>	<u>25,271</u>
Benefits				
Healthcare contribution	82,254	74,234	46,991	27,243
Dental contribution	<u>2,884</u>	<u>2,884</u>	<u>2,178</u>	<u>706</u>
Total Benefits	<u>85,138</u>	<u>77,118</u>	<u>49,169</u>	<u>27,949</u>
Contractual Services				
Project administration services	17,820	17,820	16,698	1,122
Repairs and maintenance - computers	165	165	102	63
Conferences and meetings	2,490	2,490	3,790	(1,300)
Employee training	13,000	13,000	5,767	7,233
Employee mileage expenditures	102	102	37	65
General association dues	1,359	1,359	834	525
Miscellaneous contractual expenditures	<u>1,763</u>	<u>1,763</u>	<u>5,300</u>	<u>(3,537)</u>
Total Contractual Services	<u>36,699</u>	<u>36,699</u>	<u>32,528</u>	<u>4,171</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities				
Office supplies	\$ 658	\$ 658	\$ 497	\$ 161
Operating supplies	2,089	2,089	2,502	(413)
Computer related supplies	415	415	361	54
Books and subscriptions	1,200	1,200	1,220	(20)
Employee recognition supplies	300	300	635	(335)
Total Commodities	<u>4,662</u>	<u>4,662</u>	<u>5,215</u>	<u>(553)</u>
Total Human Resources	<u>415,716</u>	<u>414,210</u>	<u>357,372</u>	<u>56,838</u>
County Auditor				
Personnel Services				
Salaries and wages	187,434	200,300	205,378	(5,078)
Overtime salaries	-	-	75	(75)
Total Personnel Services	<u>187,434</u>	<u>200,300</u>	<u>205,453</u>	<u>(5,153)</u>
Benefits				
Healthcare contribution	46,973	34,480	27,115	7,365
Dental contribution	<u>1,348</u>	<u>1,617</u>	<u>1,038</u>	<u>579</u>
Total Benefits	<u>48,321</u>	<u>36,097</u>	<u>28,153</u>	<u>7,944</u>
Contractual Services				
Software licensing cost	1,300	1,300	-	1,300
Conferences and meetings	1,650	1,650	424	1,226
Employee training	3,500	3,500	3,261	239
Employee mileage expenditures	850	850	898	(48)
General association dues	<u>1,960</u>	<u>1,960</u>	<u>2,157</u>	<u>(197)</u>
Total Contractual Services	<u>9,260</u>	<u>9,260</u>	<u>6,740</u>	<u>2,520</u>
Commodities				
Office supplies	-	-	924	(924)
Operating supplies	<u>1,500</u>	<u>1,500</u>	<u>1,045</u>	<u>455</u>
Total Commodities	<u>1,500</u>	<u>1,500</u>	<u>1,969</u>	<u>(469)</u>
Total County Auditor	<u>246,515</u>	<u>247,157</u>	<u>242,315</u>	<u>4,842</u>
Treasurer/Collector				
Personnel Services				
Salaries and wages	<u>480,863</u>	<u>488,479</u>	<u>480,329</u>	<u>8,150</u>
Benefits				
Healthcare contribution	61,538	55,538	66,135	(10,597)
Dental contribution	<u>2,476</u>	<u>2,476</u>	<u>2,988</u>	<u>(512)</u>
Total Benefits	<u>64,014</u>	<u>58,014</u>	<u>69,123</u>	<u>(11,109)</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
General printing	\$ -	\$ -	\$ 1,592	\$ (1,592)
Legal printing	21,000	21,000	20,728	272
Employee mileage expenditures	2,500	2,500	358	2,142
General association dues	-	-	500	(500)
Total Contractual Services	23,500	23,500	23,178	322
Commodities				
Office supplies	1,500	1,500	769	731
Operating supplies	1,000	1,000	-	1,000
Computer related supplies	1,882	1,882	716	1,166
Total Commodities	4,382	4,382	1,485	2,897
Total Treasurer/Collector	572,759	574,375	574,115	260
Supervisor of Assessments				
Personnel Services				
Salaries and wages	694,175	713,576	707,955	5,621
Overtime salaries	10,027	10,228	1,935	8,293
Total Personnel Services	704,202	723,804	709,890	13,914
Benefits				
Healthcare contribution	144,822	130,702	143,722	(13,020)
Dental contribution	5,502	5,502	5,453	49
Total Benefits	150,324	136,204	149,175	(12,971)
Contractual Services				
Repairs and maintenance - computers	15,000	15,000	5,118	9,882
Repairs and maintenance - copiers	17,000	17,000	8,656	8,344
Legal printing	104,000	104,000	77,484	26,516
Conferences and meetings	5,000	5,000	3,983	1,017
Employee training	13,293	13,293	9,793	3,500
Employee mileage expenditures	2,000	2,000	4,221	(2,221)
General association dues	3,000	3,000	2,908	92
Total Contractual Services	159,293	159,293	112,163	47,130
Commodities				
Office supplies	9,000	9,000	5,610	3,390
Operating supplies	3,000	3,000	5,642	(2,642)
Computer related supplies	6,000	6,000	5,906	94
Books and subscriptions	2,000	2,000	989	1,011
Total Commodities	20,000	20,000	18,147	1,853
Total Supervisor of Assessments	1,033,819	1,039,301	989,375	49,926

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Board of Review				
Personnel Services				
Salaries and wages	\$ 61,764	\$ 62,999	\$ 61,767	\$ 1,232
Employee per diem	<u>43,901</u>	<u>44,779</u>	<u>34,088</u>	<u>10,691</u>
Total Personnel Services	<u>105,665</u>	<u>107,778</u>	<u>95,855</u>	<u>11,923</u>
Benefits				
Healthcare contribution	24,577	22,181	21,964	217
Dental contribution	<u>565</u>	<u>565</u>	<u>542</u>	<u>23</u>
Total Benefits	<u>25,142</u>	<u>22,746</u>	<u>22,506</u>	<u>240</u>
Contractual Services				
Appraisal services	<u>42,500</u>	<u>42,500</u>	<u>9,425</u>	<u>33,075</u>
Total Contractual Services	<u>42,500</u>	<u>42,500</u>	<u>9,425</u>	<u>33,075</u>
Total Board of Review	<u>173,307</u>	<u>173,024</u>	<u>127,786</u>	<u>45,238</u>
County Clerk				
Personnel Services				
Salaries and wages	661,819	674,923	623,765	51,158
Overtime salaries	<u>602</u>	<u>614</u>	<u>751</u>	<u>(137)</u>
Total Personnel Services	<u>662,421</u>	<u>675,537</u>	<u>624,516</u>	<u>51,021</u>
Benefits				
Healthcare contribution	123,568	111,520	105,711	5,809
Dental contribution	<u>4,160</u>	<u>4,160</u>	<u>4,516</u>	<u>(356)</u>
Total Benefits	<u>127,728</u>	<u>115,680</u>	<u>110,227</u>	<u>5,453</u>
Contractual Services				
Notary services	70	70	99	(29)
General printing	200	200	6,096	(5,896)
Legal printing	3,400	3,400	6,949	(3,549)
Conferences and meetings	3,000	3,000	6,671	(3,671)
Employee training	187	187	127	60
Employee mileage expenditures	2,000	2,000	1,524	476
General association dues	<u>890</u>	<u>890</u>	<u>820</u>	<u>70</u>
Total Contractual Services	<u>9,747</u>	<u>9,747</u>	<u>22,286</u>	<u>(12,539)</u>
Commodities				
Office supplies	3,000	3,000	10,957	(7,957)
Operating supplies	800	800	1,823	(1,023)
Computer related supplies	500	500	390	110
Books and subscriptions	<u>1,629</u>	<u>1,629</u>	<u>1,619</u>	<u>10</u>
Total Commodities	<u>5,929</u>	<u>5,929</u>	<u>14,789</u>	<u>(8,860)</u>
Total County Clerk	<u>805,825</u>	<u>806,893</u>	<u>771,818</u>	<u>35,075</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Election Expense				
Personnel Services				
Salaries and wages	\$ 515,571	\$ 525,209	\$ 537,968	\$ (12,759)
Overtime salaries	<u>20,054</u>	<u>20,455</u>	<u>16,309</u>	<u>4,146</u>
Total Personnel Services	<u>535,625</u>	<u>545,664</u>	<u>554,277</u>	<u>(8,613)</u>
Benefits				
Healthcare contribution	88,443	79,820	63,834	15,986
Dental contribution	<u>3,956</u>	<u>3,956</u>	<u>3,068</u>	<u>888</u>
Total Benefits	<u>92,399</u>	<u>83,776</u>	<u>66,902</u>	<u>16,874</u>
Contractual Services				
Election judges and workers	540,000	540,000	489,403	50,597
Election services	25,000	25,000	32,716	(7,716)
Legal services	1,000	1,000	375	625
Security services	20,000	20,000	12,918	7,082
Software licensing cost	251,827	251,827	129,399	122,428
Repairs and maintenance - computers	10,000	10,000	10,136	(136)
Repairs and maintenance - copiers	4,120	4,120	5,225	(1,105)
Repairs and maintenance - vehicles	2,500	2,500	3,444	(944)
Polling place rental	18,240	18,240	16,505	1,735
Equipment rental	17,000	17,000	20,872	(3,872)
General advertising	3,500	3,500	1,447	2,053
General printing	52,828	52,828	32,635	20,193
Legal printing	55,000	55,000	32,964	22,036
Conferences and meetings	6,000	6,000	3,029	2,971
Employee mileage expenditures	8,000	8,000	6,738	1,262
General association dues	750	750	-	750
Miscellaneous contractual expenditures	<u>2,332</u>	<u>2,332</u>	<u>2,794</u>	<u>(462)</u>
Total Contractual Services	<u>1,018,097</u>	<u>1,018,097</u>	<u>800,600</u>	<u>217,497</u>
Commodities				
Office supplies	5,000	5,000	3,275	1,725
Operating supplies	61,522	61,522	43,683	17,839
Computer related supplies	2,000	2,000	2,025	(25)
Books and subscriptions	500	500	776	(276)
Voting systems and accessories	<u>305,008</u>	<u>305,008</u>	<u>222,492</u>	<u>82,516</u>
Total Commodities	<u>374,030</u>	<u>374,030</u>	<u>272,251</u>	<u>101,779</u>
Total County Clerk	<u>2,020,151</u>	<u>2,021,567</u>	<u>1,694,030</u>	<u>327,537</u>
Alternative Language Coordination				
Personnel Services				
Salaries and wages	<u>43,215</u>	<u>44,079</u>	<u>-</u>	<u>44,079</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Benefits				
Healthcare contribution	\$ 7,779	\$ 7,021	\$ -	\$ 7,021
Dental contribution	551	551	-	551
Total Benefits	<u>8,330</u>	<u>7,572</u>	<u>-</u>	<u>7,572</u>
Total Alternative Language Coordination	<u>51,545</u>	<u>51,651</u>	<u>-</u>	<u>51,651</u>
Recorder of Deeds				
Personnel Services				
Salaries and wages	<u>709,260</u>	<u>721,657</u>	<u>697,996</u>	<u>23,661</u>
Benefits				
Healthcare contribution	153,666	138,684	133,358	5,326
Dental contribution	<u>6,296</u>	<u>6,296</u>	<u>5,492</u>	<u>804</u>
Total Benefits	<u>159,962</u>	<u>144,980</u>	<u>138,850</u>	<u>6,130</u>
Contractual Services				
General printing	150	150	-	150
Employee mileage expenditures	1,293	1,293	1,276	17
General association dues	<u>1,300</u>	<u>1,300</u>	<u>425</u>	<u>875</u>
Total Contractual Services	<u>2,743</u>	<u>2,743</u>	<u>1,701</u>	<u>1,042</u>
Commodities				
Office supplies	<u>2,280</u>	<u>2,280</u>	<u>1,314</u>	<u>966</u>
Total Recorder of Deeds	<u>874,245</u>	<u>871,660</u>	<u>839,861</u>	<u>31,799</u>
Regional Office of Education				
Personnel Services				
Salaries and wages	247,763	252,717	259,494	(6,777)
Benefits				
Healthcare contribution	36,257	32,722	26,562	6,160
Dental contribution	<u>1,460</u>	<u>1,460</u>	<u>858</u>	<u>602</u>
Total Benefits	<u>37,717</u>	<u>34,182</u>	<u>27,420</u>	<u>6,762</u>
Contractual Services				
Contractual/consulting services	3,500	3,500	4,800	(1,300)
Software licensing cost	5,000	5,000	9,000	(4,000)
Conferences and meetings	3,500	3,500	113	3,387
Employee mileage expenditures	1,120	1,120	929	191
General association dues	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total Contractual Services	<u>15,120</u>	<u>15,120</u>	<u>14,842</u>	<u>278</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities				
Office supplies	\$ 750	\$ 750	\$ 732	\$ 18
Operating supplies	705	705	326	379
Computer related supplies	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Total Commodities	<u>2,455</u>	<u>2,455</u>	<u>2,058</u>	<u>397</u>
Total Regional Office of Education	<u>303,055</u>	<u>304,474</u>	<u>303,814</u>	<u>660</u>
Judiciary and Courts				
Personnel Services				
Salaries and wages	1,286,849	1,315,758	1,280,131	35,627
Employee per diem	<u>-</u>	<u>-</u>	<u>886</u>	<u>(886)</u>
Total Personnel Services	<u>1,286,849</u>	<u>1,315,758</u>	<u>1,281,017</u>	<u>34,741</u>
Benefits				
Healthcare contribution	392,417	354,156	294,321	59,835
Dental contribution	15,494	15,494	13,758	1,736
Uniform allowance	<u>500</u>	<u>500</u>	<u>185</u>	<u>315</u>
Total Benefits	<u>408,411</u>	<u>370,150</u>	<u>308,264</u>	<u>61,886</u>
Contractual Services				
State of Illinois salaries	16,500	16,500	-	16,500
Jurors - circuit court	150,000	150,000	144,568	5,432
Jurors - grand jury	1,000	1,000	-	1,000
Jurors' expenditures	170,000	170,000	192,632	(22,632)
Per diem expenditures	150,000	165,376	180,753	(15,377)
Contractual/consulting services	250,000	275,848	301,695	(25,847)
Court appointed counsel	170,000	170,000	167,070	2,930
Psychological/psychiatric services	15,000	42,409	88,913	(46,504)
Repairs and maintenance - equipment	15,000	15,000	11,245	3,755
Equipment rental	12,000	12,000	15,584	(3,584)
Liability insurance	2,000	2,000	-	2,000
General printing	500	500	1,424	(924)
Conferences and meetings	5,000	5,000	3,472	1,528
Employee training	500	500	30	470
Employee mileage expenditures	3,000	3,000	2,808	192
General association dues	500	500	-	500
Miscellaneous contractual expenditures	<u>500</u>	<u>500</u>	<u>9,307</u>	<u>(8,807)</u>
Total Contractual Services	<u>961,500</u>	<u>1,030,133</u>	<u>1,119,501</u>	<u>(89,368)</u>
Commodities				
Office supplies	18,000	18,000	16,183	1,817
Operating supplies	5,000	5,000	14,141	(9,141)
Computer related supplies	1,000	1,000	-	1,000

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Postage	\$ 500	\$ 500	\$ 107	\$ 393
Books and subscriptions	45,000	45,000	46,026	(1,026)
Total Commodities	<u>69,500</u>	<u>69,500</u>	<u>76,457</u>	<u>(6,957)</u>
Total Judiciary and Courts	<u>2,726,260</u>	<u>2,785,541</u>	<u>2,785,239</u>	<u>302</u>
Circuit Clerk - Administration				
Personnel Services				
Salaries and wages	3,204,254	3,280,279	3,178,452	101,827
Overtime salaries	54,349	54,349	48,581	5,768
Bond call	<u>16,800</u>	<u>17,136</u>	<u>16,223</u>	<u>913</u>
Total Personnel Services	<u>3,275,403</u>	<u>3,351,764</u>	<u>3,243,256</u>	<u>108,508</u>
Benefits				
Healthcare contribution	886,935	800,459	750,763	49,696
Dental contribution	<u>34,082</u>	<u>34,082</u>	<u>31,618</u>	<u>2,464</u>
Total Benefits	<u>921,017</u>	<u>834,541</u>	<u>782,381</u>	<u>52,160</u>
Contractual Services				
Repairs and maintenance - equipment	500	500	1,238	(738)
Repairs and maintenance - copiers	2,880	2,880	240	2,640
General printing	700	700	692	8
Conferences and meetings	4,100	4,100	2,220	1,880
Employee training	800	800	-	800
Employee mileage expenditures	8,400	8,400	1,201	7,199
General association dues	1,225	1,225	1,019	206
Employee medical expense	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
Total Contractual Services	<u>18,705</u>	<u>18,705</u>	<u>6,610</u>	<u>12,095</u>
Commodities				
Office supplies	3,311	3,311	8,427	(5,116)
Books and subscriptions	<u>-</u>	<u>-</u>	<u>1,162</u>	<u>(1,162)</u>
Total Commodities	<u>3,311</u>	<u>3,311</u>	<u>9,589</u>	<u>(6,278)</u>
Total Circuit Clerk - Administration	<u>4,218,436</u>	<u>4,208,321</u>	<u>4,041,836</u>	<u>166,485</u>
Circuit Clerk - Appeals				
Contractual Services				
Repairs and maintenance - equipment	405	405	38	367
Repairs and maintenance - vehicles	6,000	6,000	607	5,393
Employee training	300	300	13	287
Employee mileage expenditures	<u>1,500</u>	<u>1,500</u>	<u>27</u>	<u>1,473</u>
Total Contractual Services	<u>8,205</u>	<u>8,205</u>	<u>685</u>	<u>7,520</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 6,085	\$ 6,085	\$ 6,001	\$ 84
Fuel - vehicles	<u>2,500</u>	<u>2,500</u>	<u>1,796</u>	<u>704</u>
Total Commodities	<u>8,585</u>	<u>8,585</u>	<u>7,797</u>	<u>788</u>
Total Circuit Clerk - Appeals	<u>16,790</u>	<u>16,790</u>	<u>8,482</u>	<u>8,308</u>
Circuit Clerk - Family				
Contractual Services				
Repairs and maintenance - equipment	600	600	344	256
Employee mileage expenditures	<u>2,658</u>	<u>2,658</u>	<u>1,690</u>	<u>968</u>
Total Contractual Services	<u>3,258</u>	<u>3,258</u>	<u>2,034</u>	<u>1,224</u>
Commodities				
Office supplies	<u>2,484</u>	<u>2,484</u>	<u>1,653</u>	<u>831</u>
Total Circuit Clerk - Family	<u>5,742</u>	<u>5,742</u>	<u>3,687</u>	<u>2,055</u>
Circuit Clerk - Civil				
Contractual Services				
Repairs and maintenance - equipment	3,057	3,057	4,329	(1,272)
Employee mileage expenditures	<u>7,969</u>	<u>7,969</u>	<u>6,288</u>	<u>1,681</u>
Total Contractual Services	<u>11,026</u>	<u>11,026</u>	<u>10,617</u>	<u>409</u>
Commodities				
Office supplies	<u>5,612</u>	<u>5,612</u>	<u>2,336</u>	<u>3,276</u>
Total Circuit Clerk - Civil	<u>16,638</u>	<u>16,638</u>	<u>12,953</u>	<u>3,685</u>
Circuit Clerk - Criminal				
Contractual Services				
Repairs and maintenance - equipment	667	667	200	467
Employee training	900	900	28	872
Employee mileage expenditures	<u>20,667</u>	<u>20,667</u>	<u>13,057</u>	<u>7,610</u>
Total Contractual Services	<u>22,234</u>	<u>22,234</u>	<u>13,285</u>	<u>8,949</u>
Commodities				
Office supplies	<u>8,031</u>	<u>8,031</u>	<u>1,673</u>	<u>6,358</u>
Total Circuit Clerk - Criminal	<u>30,265</u>	<u>30,265</u>	<u>14,958</u>	<u>15,307</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Circuit Clerk - Records				
Contractual Services				
General printing	\$ 27,000	\$ 27,000	\$ 16,723	\$ 10,277
Employee training	-	-	13	(13)
Employee mileage expenditures	<u>100</u>	<u>100</u>	<u>2</u>	<u>98</u>
Total Contractual Services	<u>27,100</u>	<u>27,100</u>	<u>16,738</u>	<u>10,362</u>
Commodities				
Office supplies	<u>175</u>	<u>175</u>	<u>164</u>	<u>11</u>
Total Circuit Clerk - Records	<u>27,275</u>	<u>27,275</u>	<u>16,902</u>	<u>10,373</u>
Circuit Clerk - Chief Deputy				
Contractual Services				
Repairs and maintenance - equipment	2,500	2,500	875	1,625
Conferences and meetings	-	-	1,195	(1,195)
Employee training	2,600	2,600	1,036	1,564
Employee mileage expenditures	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
Total Contractual Services	<u>5,200</u>	<u>5,200</u>	<u>3,106</u>	<u>2,094</u>
Commodities				
Office supplies	<u>718</u>	<u>718</u>	<u>851</u>	<u>(133)</u>
Total Circuit Clerk - Chief Deputy	<u>5,918</u>	<u>5,918</u>	<u>3,957</u>	<u>1,961</u>
Circuit Clerk - Human Resources				
Contractual Services				
Repairs and maintenance - equipment	2,750	2,750	2,731	19
Employee training	2,800	2,800	2,390	410
Employee mileage expenditures	100	100	-	100
General association dues	<u>325</u>	<u>325</u>	<u>149</u>	<u>176</u>
Total Contractual Services	<u>5,975</u>	<u>5,975</u>	<u>5,270</u>	<u>705</u>
Commodities				
Office supplies	1,920	1,920	1,738	182
Books and subscriptions	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>
Total Commodities	<u>2,120</u>	<u>2,120</u>	<u>1,738</u>	<u>382</u>
Total Circuit Clerk - Human Resources	<u>8,095</u>	<u>8,095</u>	<u>7,008</u>	<u>1,087</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Circuit Clerk - Customer Service				
Contractual Services				
General printing	\$ 350	\$ 350	\$ -	\$ 350
Employee mileage expenditures	<u>50</u>	<u>50</u>	<u>-</u>	<u>50</u>
Total Contractual Services	<u>400</u>	<u>400</u>	<u>-</u>	<u>400</u>
Commodities				
Office supplies	<u>1,078</u>	<u>1,078</u>	<u>1,132</u>	<u>(54)</u>
Total Circuit Clerk - Customer Service	<u>1,478</u>	<u>1,478</u>	<u>1,132</u>	<u>346</u>
States Attorney				
Personnel Services				
Salaries and wages	3,719,337	3,719,337	3,656,662	62,675
Bond call	<u>38,350</u>	<u>38,350</u>	<u>37,268</u>	<u>1,082</u>
Total Personnel Services	<u>3,757,687</u>	<u>3,757,687</u>	<u>3,693,930</u>	<u>63,757</u>
Benefits				
Healthcare contribution	785,247	708,685	571,276	137,409
Dental contribution	<u>27,514</u>	<u>27,514</u>	<u>22,411</u>	<u>5,103</u>
Total Benefits	<u>812,761</u>	<u>736,199</u>	<u>593,687</u>	<u>142,512</u>
Contractual Services				
Contractual/consulting services	70,993	70,993	67,606	3,387
Trials and costs of hearings	70,000	70,000	33,357	36,643
Legal trial notices	17,000	17,000	11,131	5,869
Witness costs	24,000	24,000	3,395	20,605
Court reporter costs	54,964	54,964	48,909	6,055
Extradition costs	60,000	60,000	53,403	6,597
Repairs and maintenance - equipment	1,000	1,000	-	1,000
Repairs and maintenance - copiers	18,000	18,000	11,096	6,904
Repairs and maintenance - vehicles	8,000	8,000	6,638	1,362
General printing	3,200	3,200	3,162	38
Conferences and meetings	6,246	6,246	3,189	3,057
Employee training	17,340	17,340	9,315	8,025
Employee mileage expenditures	11,000	11,000	7,862	3,138
General association dues	<u>19,700</u>	<u>19,700</u>	<u>18,309</u>	<u>1,391</u>
Total Contractual Services	<u>381,443</u>	<u>381,443</u>	<u>277,372</u>	<u>104,071</u>
Commodities				
Office supplies	10,000	10,000	7,889	2,111
Operating supplies	3,000	3,000	1,051	1,949
Books and subscriptions	4,626	4,626	6,440	(1,814)
Computer software - non-capital	42,000	42,000	38,998	3,002

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Computer hardware - non-capital	\$ 3,750	\$ 3,750	\$ 3,079	\$ 671
Total Commodities	<u>63,376</u>	<u>63,376</u>	<u>57,457</u>	<u>5,919</u>
Total States Attorney	<u>5,015,267</u>	<u>4,938,705</u>	<u>4,622,446</u>	<u>316,259</u>
Public Defender				
Personnel Services				
Salaries and wages	<u>2,762,979</u>	<u>2,772,013</u>	<u>2,743,374</u>	<u>28,639</u>
Benefits				
Healthcare contribution	491,900	465,147	468,427	(3,280)
Dental contribution	<u>17,731</u>	<u>17,731</u>	<u>17,743</u>	<u>(12)</u>
Total Benefits	<u>509,631</u>	<u>482,878</u>	<u>486,170</u>	<u>(3,292)</u>
Contractual Services				
Trials and costs of hearings	35,000	35,000	13,005	21,995
Repairs and maintenance - copiers	5,162	5,162	1,954	3,208
Conferences and meetings	-	-	401	(401)
Employee training	8,000	8,000	16,900	(8,900)
Employee mileage expenditures	4,500	4,500	3,518	982
Attorney association dues	18,225	18,225	18,400	(175)
Miscellaneous contractual expenditures	<u>5,376</u>	<u>5,376</u>	<u>6,414</u>	<u>(1,038)</u>
Total Contractual Services	<u>76,263</u>	<u>76,263</u>	<u>60,592</u>	<u>15,671</u>
Commodities				
Office supplies	12,534	12,534	13,440	(906)
Computer related supplies	-	-	7,723	(7,723)
Books and subscriptions	39,789	39,789	39,145	644
Telephone	<u>-</u>	<u>-</u>	<u>250</u>	<u>(250)</u>
Total Commodities	<u>52,323</u>	<u>52,323</u>	<u>60,558</u>	<u>(8,235)</u>
Total Public Defender	<u>3,401,196</u>	<u>3,383,477</u>	<u>3,350,694</u>	<u>32,783</u>
Sheriff				
Personnel Services				
Salaries and wages	8,117,434	8,373,625	8,410,870	(37,245)
Overtime salaries	162,437	189,389	186,040	3,349
Merit employee longevity	<u>180,919</u>	<u>180,919</u>	<u>168,424</u>	<u>12,495</u>
Total Personnel Services	<u>8,460,790</u>	<u>8,743,933</u>	<u>8,765,334</u>	<u>(21,401)</u>
Benefits				
Healthcare contribution	1,591,560	1,436,383	1,362,934	73,449
Dental contribution	48,840	48,840	47,114	1,726
Uniform allowance	<u>94,600</u>	<u>94,600</u>	<u>90,200</u>	<u>4,400</u>
Total Benefits	<u>1,735,000</u>	<u>1,579,823</u>	<u>1,500,248</u>	<u>79,575</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Contractual Services				
Contractual/consulting services	\$ 10,560	\$ 10,560	\$ 7,901	\$ 2,659
Medical/dental/hospital services	5,040	5,040	2,119	2,921
Investigations	21,047	21,047	20,407	640
Software licensing cost	5,800	5,800	2,635	3,165
Drug testing and lab services	3,600	3,600	1,740	1,860
Repairs and maintenance - equipment	7,500	7,500	556	6,944
Repairs and maintenance - computers	7,476	7,476	6,220	1,256
Repairs and maintenance - copiers	6,197	6,197	4,175	2,022
Repairs and maintenance - communications	20,580	20,580	6,265	14,315
Repairs and maintenance - vehicles	115,000	115,000	110,217	4,783
General printing	3,080	3,080	-	3,080
Conferences and meetings	12,000	12,000	8,827	3,173
Employee training	34,050	34,050	34,306	(256)
General association dues	2,500	2,500	2,125	375
Total Contractual Services	<u>254,430</u>	<u>254,430</u>	<u>207,493</u>	<u>46,937</u>
Commodities				
Office supplies	6,008	6,008	3,830	2,178
Operating supplies	30,000	30,000	25,553	4,447
Books and subscriptions	180	180	9,253	(9,073)
Employee recognition supplies	1,500	1,500	1,124	376
Too good for drugs supplies	2,000	2,000	539	1,461
S.W.A.T. supplies	5,000	5,000	4,944	56
Bomb squad supplies	10,569	10,569	9,280	1,289
Uniform supplies	7,500	7,500	9,434	(1,934)
Weapons and ammunition	12,000	12,000	11,538	462
Photography supplies	1,001	1,001	1,120	(119)
Community oriented policing supplies	1,000	1,000	-	1,000
K-9 supplies	3,000	3,000	1,716	1,284
Fuel - vehicles	448,500	448,500	338,280	110,220
Total Commodities	<u>528,258</u>	<u>528,258</u>	<u>416,611</u>	<u>111,647</u>
Total Sheriff	<u>10,978,478</u>	<u>11,106,444</u>	<u>10,889,686</u>	<u>216,758</u>
Adult Corrections				
Personnel Services				
Salaries and wages	9,279,297	9,317,429	9,295,702	21,727
Overtime salaries	328,119	328,119	464,489	(136,370)
Merit employee longevity	187,730	187,730	180,085	7,645
Total Personnel Services	<u>9,795,146</u>	<u>9,833,278</u>	<u>9,940,276</u>	<u>(106,998)</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Benefits				
Healthcare contribution	\$ 1,779,432	\$ 1,605,937	\$ 1,533,750	\$ 72,187
Dental contribution	59,014	59,014	57,165	1,849
Uniform allowance	<u>122,000</u>	<u>122,000</u>	<u>118,500</u>	<u>3,500</u>
Total Benefits	<u>1,960,446</u>	<u>1,786,951</u>	<u>1,709,415</u>	<u>77,536</u>
Contractual Services				
Medical/dental/hospital services	2,114,393	2,114,393	1,929,996	184,397
Disposal and water softener services	26,000	26,000	24,813	1,187
Repairs and maintenance - equipment	5,000	5,000	4,984	16
Repairs and maintenance - communications	4,000	4,000	3,797	203
Employee training	20,000	20,000	21,324	(1,324)
General association dues	400	400	244	156
Miscellaneous contractual expenditures	<u>10,000</u>	<u>10,000</u>	<u>9,455</u>	<u>545</u>
Total Contractual Services	<u>2,179,793</u>	<u>2,179,793</u>	<u>1,994,613</u>	<u>185,180</u>
Commodities				
Office supplies	2,000	2,000	1,869	131
Operating supplies	121,200	121,200	127,215	(6,015)
S.W.A.T. supplies	2,770	2,770	2,110	660
Uniform supplies	10,000	10,000	9,826	174
Weapons and ammunition	4,724	4,724	4,723	1
Food	850,077	850,077	840,107	9,970
Clothing supplies	<u>27,704</u>	<u>27,704</u>	<u>31,850</u>	<u>(4,146)</u>
Total Commodities	<u>1,018,475</u>	<u>1,018,475</u>	<u>1,017,700</u>	<u>775</u>
Total Adult Corrections	<u>14,953,860</u>	<u>14,818,497</u>	<u>14,662,004</u>	<u>156,493</u>
Corrections, Board and Care				
Contractual Services				
Adult prisoner board and care	<u>283,440</u>	<u>283,440</u>	<u>257,040</u>	<u>26,400</u>
Total Corrections, Board and Care	<u>283,440</u>	<u>283,440</u>	<u>257,040</u>	<u>26,400</u>
Merit Commission				
Personnel Services				
Salaries and wages	25,869	26,386	27,810	(1,424)
Employee per diem	<u>46,000</u>	<u>46,920</u>	<u>40,375</u>	<u>6,545</u>
Total Personnel Services	<u>71,869</u>	<u>73,306</u>	<u>68,185</u>	<u>5,121</u>
Contractual Services				
Psychological/psychiatric services	2,500	2,500	-	2,500
Trials and costs of hearings	2,000	2,000	-	2,000
Employment advertising	500	500	-	500
Employee mileage expenditures	6,000	6,000	6,353	(353)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General association dues	\$ 300	\$ 300	\$ 300	\$ -
Physical agility testing	3,000	3,000	2,010	990
Entrance/promotional testing	<u>7,500</u>	<u>7,500</u>	<u>5,877</u>	<u>1,623</u>
Total Contractual Services	<u>21,800</u>	<u>21,800</u>	<u>14,540</u>	<u>7,260</u>
Commodities				
Office supplies	<u>1,000</u>	<u>1,000</u>	<u>560</u>	<u>440</u>
Total Merit Commission	<u>94,669</u>	<u>96,106</u>	<u>83,285</u>	<u>12,821</u>
Court Services Administration				
Personnel Services				
Salaries and wages	<u>424,436</u>	<u>443,592</u>	<u>498,833</u>	<u>(55,241)</u>
Benefits				
Healthcare contribution	78,445	70,797	64,867	5,930
Dental contribution	<u>2,348</u>	<u>2,348</u>	<u>2,466</u>	<u>(118)</u>
Total Benefits	<u>80,793</u>	<u>73,145</u>	<u>67,333</u>	<u>5,812</u>
Contractual Services				
Repairs and maintenance - copiers	1,000	1,000	499	501
Repairs and maintenance - office equipmen	300	300	-	300
General printing	50	50	-	50
Conferences and meetings	3,000	3,000	7,575	(4,575)
Employee training	500	500	402	98
Employee mileage expenditures	500	500	624	(124)
General association dues	<u>300</u>	<u>300</u>	<u>1,095</u>	<u>(795)</u>
Total Contractual Services	<u>5,650</u>	<u>5,650</u>	<u>10,195</u>	<u>(4,545)</u>
Commodities				
Office supplies	350	350	10,464	(10,114)
Computer related supplies	500	500	135	365
Postage	-	-	17	(17)
Books and subscriptions	1,000	1,000	954	46
Uniform supplies	<u>-</u>	<u>-</u>	<u>864</u>	<u>(864)</u>
Total Commodities	<u>1,850</u>	<u>1,850</u>	<u>12,434</u>	<u>(10,584)</u>
Total Court Services Administration	<u>512,729</u>	<u>524,237</u>	<u>588,795</u>	<u>(64,558)</u>
Adult Court Services				
Personnel Services				
Salaries and wages	1,756,070	1,825,202	1,835,167	(9,965)
Overtime salaries	<u>552</u>	<u>552</u>	<u>577</u>	<u>(25)</u>
Total Personnel Services	<u>1,756,622</u>	<u>1,825,754</u>	<u>1,835,744</u>	<u>(9,990)</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Benefits				
Healthcare contribution	\$ 396,014	\$ 357,403	\$ 352,980	\$ 4,423
Dental contribution	<u>15,347</u>	<u>15,347</u>	<u>14,642</u>	<u>705</u>
Total Benefits	<u>411,361</u>	<u>372,750</u>	<u>367,622</u>	<u>5,128</u>
Contractual Services				
Testing services	1,500	1,500	4,232	(2,732)
Janitorial services	3,000	3,000	4,164	(1,164)
Repairs and maintenance - buildings	-	-	3,787	(3,787)
Repairs and maintenance - copiers	2,500	2,500	1,583	917
Repairs and maintenance - vehicles	2,800	2,800	4,566	(1,766)
Repairs and maintenance - office equipmen	2,000	2,000	624	1,376
Building space rental	54,744	54,744	54,879	(135)
Equipment rental	1,600	1,600	1,668	(68)
General advertising	-	-	46	(46)
Conferences and meetings	2,000	2,000	4,269	(2,269)
Employee training	1,000	1,000	494	506
Employee mileage expenditures	2,500	2,500	5,120	(2,620)
General association dues	200	200	350	(150)
Miscellaneous contrataul expenditures	500	500	1,206	(706)
Grant expenditures	-	300,000	247,178	52,822
Total Contractual Services	<u>74,344</u>	<u>374,344</u>	<u>334,166</u>	<u>40,178</u>
Commodities				
Office supplies	2,500	2,500	7,780	(5,280)
Operating supplies	2,000	2,000	773	1,227
Computer related supplies	4,000	4,000	152	3,848
Books and subscriptions	-	-	119	(119)
Cleaning supplies	800	800	447	353
Uniform supplies	100	100	901	(801)
Weapons and ammunition	500	500	-	500
Medical supplies and drugs	250	250	109	141
Fuel - vehicles	7,000	7,000	11,454	(4,454)
Miscellaneous supplies	-	-	99	(99)
Internet	-	-	229	(229)
Total Commodities	<u>17,150</u>	<u>17,150</u>	<u>22,063</u>	<u>(4,913)</u>
Total Adult Court Services	<u>2,259,477</u>	<u>2,589,998</u>	<u>2,559,595</u>	<u>30,403</u>
Treatment Alternative Court				
Personnel Services				
Salaries and wages	<u>47,612</u>	<u>45,580</u>	<u>48,575</u>	<u>(2,995)</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Benefits				
Healthcare contribution	\$ 15,398	\$ 13,897	\$ 6,207	\$ 7,690
Dental contribution	<u>565</u>	<u>565</u>	<u>250</u>	<u>315</u>
Total Benefits	<u>15,963</u>	<u>14,462</u>	<u>6,457</u>	<u>8,005</u>
Contractual Services				
Contractual/consulting services	35,000	35,000	-	35,000
Psychological/psychiatric services	-	-	41,663	(41,663)
Lab services	1,500	1,500	888	612
Conferences and meetings	500	500	3,365	(2,865)
Employee training	500	500	188	312
Employee mileage expenditures	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>
Total Contractual Services	<u>37,700</u>	<u>37,700</u>	<u>46,104</u>	<u>(8,404)</u>
Commodities				
Operating supplies	1,000	1,000	-	1,000
Books and subscriptions	-	-	119	(119)
Uniform supplies	-	-	864	(864)
Medical supplies and drugs	600	600	420	180
Incentives	<u>1,500</u>	<u>1,500</u>	<u>5,083</u>	<u>(3,583)</u>
Total Commodities	<u>3,100</u>	<u>3,100</u>	<u>6,486</u>	<u>(3,386)</u>
Total Treatment Alternative Court	<u>104,375</u>	<u>100,842</u>	<u>107,622</u>	<u>(6,780)</u>
Electronic Monitoring				
Personnel Services				
Salaries and wages	252,022	261,859	286,224	(24,365)
Overtime salaries	<u>8,022</u>	<u>8,022</u>	<u>6,130</u>	<u>1,892</u>
Total Personnel Services	<u>260,044</u>	<u>269,881</u>	<u>292,354</u>	<u>(22,473)</u>
Benefits				
Healthcare contribution	53,383	48,178	54,625	(6,447)
Dental contribution	<u>1,784</u>	<u>1,784</u>	<u>1,899</u>	<u>(115)</u>
Total Benefits	<u>55,167</u>	<u>49,962</u>	<u>56,524</u>	<u>(6,562)</u>
Contractual Services				
Repairs and maintenance - vehicles	4,000	4,000	4,547	(547)
Equipment rental	110,000	110,000	89,063	20,937
DV GPS equipment rental	80,000	80,000	43,466	36,534
Conferences and meetings	300	300	-	300
Employee training	200	200	-	200
General association dues	<u>50</u>	<u>50</u>	<u>50</u>	<u>-</u>
Total Contractual Services	<u>194,550</u>	<u>194,550</u>	<u>137,126</u>	<u>57,424</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities				
Office supplies	\$ 500	\$ 500	\$ 360	\$ 140
Operating supplies	250	250	4,999	(4,749)
Books and subscriptions	-	-	119	(119)
Uniform supplies	1,500	1,500	864	636
Fuel - vehicles	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>
Total Commodities	<u>10,250</u>	<u>10,250</u>	<u>6,342</u>	<u>3,908</u>
Total Electronic Monitoring	<u>520,011</u>	<u>524,643</u>	<u>492,346</u>	<u>32,297</u>
Juvenile Court Services				
Personnel Services				
Salaries and wages	1,201,464	1,287,102	1,389,573	(102,471)
Overtime salaries	<u>2,507</u>	<u>2,507</u>	<u>3,576</u>	<u>(1,069)</u>
Total Personnel Services	<u>1,203,971</u>	<u>1,289,609</u>	<u>1,393,149</u>	<u>(103,540)</u>
Benefits				
Healthcare contribution	219,761	198,334	245,600	(47,266)
Dental contribution	<u>9,046</u>	<u>9,046</u>	<u>9,548</u>	<u>(502)</u>
Total Benefits	<u>228,807</u>	<u>207,380</u>	<u>255,148</u>	<u>(47,768)</u>
Contractual Services				
Janitorial services	2,500	2,500	4,164	(1,664)
Repairs and maintenance - buildings	600	600	4,771	(4,171)
Repairs and maintenance - copiers	2,000	2,000	363	1,637
Repairs and maintenance - vehicles	2,000	2,000	1,408	592
Repairs and maintenance - office equipmen	1,000	1,000	-	1,000
Equipment rental	1,500	1,500	2,660	(1,160)
Conferences and meetings	1,000	1,000	4,342	(3,342)
Employee training	800	800	735	65
Employee mileage expenditures	4,000	4,000	5,025	(1,025)
General association dues	100	100	105	(5)
Miscellaneous contractual expenditures	-	-	776	(776)
Grant expenditures	<u>20,000</u>	<u>57,653</u>	<u>50,272</u>	<u>7,381</u>
Total Contractual Services	<u>35,500</u>	<u>73,153</u>	<u>74,621</u>	<u>(1,468)</u>
Commodities				
Office supplies	2,000	2,000	5,880	(3,880)
Operating supplies	1,500	1,500	90	1,410
Computer related supplies	2,500	2,500	-	2,500
Books and subscriptions	50	50	119	(69)
Cleaning supplies	200	200	-	200

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Uniform supplies	\$ 50	\$ 50	\$ 864	\$ (814)
Fuel - vehicles	4,000	4,000	1,402	2,598
Total Commodities	<u>10,300</u>	<u>10,300</u>	<u>8,355</u>	<u>1,945</u>
Total Juvenile Court Service	<u>1,478,578</u>	<u>1,580,442</u>	<u>1,731,273</u>	<u>(150,831)</u>
Juvenile Custody				
Personnel Services				
Salaries and wages	<u>39,086</u>	-	-	-
Benefits				
Healthcare contribution	19,863	17,926	-	17,926
Dental contribution	<u>564</u>	<u>564</u>	-	<u>564</u>
Total Benefits	<u>20,427</u>	<u>18,490</u>	-	<u>18,490</u>
Contractual Services				
Psychological/psychiatric services	391,744	391,744	326,460	65,284
Medical/dental/hospital services	1,500	1,500	-	1,500
Juvenile board and care	650,000	650,000	786,999	(136,999)
Employee training	100	100	-	100
Employee mileage expenditures	<u>500</u>	<u>500</u>	-	<u>500</u>
Total Contractual Services	<u>1,043,844</u>	<u>1,043,844</u>	<u>1,113,459</u>	<u>(69,615)</u>
Commodities				
Books and subscriptions	-	-	119	(119)
Clothing supplies	<u>100</u>	<u>100</u>	-	<u>100</u>
Total Commodities	<u>100</u>	<u>100</u>	<u>119</u>	<u>(19)</u>
Total Juvenile Custody	<u>1,103,457</u>	<u>1,062,434</u>	<u>1,113,578</u>	<u>(51,144)</u>
Juvenile Justice Center				
Personnel Services				
Salaries and wages	2,671,234	2,894,609	2,751,694	142,915
Overtime salaries	<u>16,043</u>	<u>16,043</u>	<u>57,542</u>	<u>(41,499)</u>
Total Personnel Services	<u>2,687,277</u>	<u>2,910,652</u>	<u>2,809,236</u>	<u>101,416</u>
Benefits				
Healthcare contribution	495,219	446,935	423,879	23,056
Dental contribution	<u>19,200</u>	<u>19,200</u>	<u>17,030</u>	<u>2,170</u>
Total Benefits	<u>514,419</u>	<u>466,135</u>	<u>440,909</u>	<u>25,226</u>
Contractual Services				
Contractual/consulting services	220,666	220,666	5,600	215,066
Psychological/psychiatric services	5,000	5,000	9,350	(4,350)
Medical/dental/hospital services	-	-	206,381	(206,381)
Lab services	<u>2,400</u>	<u>2,400</u>	<u>2,862</u>	<u>(462)</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Juvenile board and care	\$ -	\$ -	\$ 21,962	\$ (21,962)
Repairs and maintenance - equipment	5,000	5,000	7,083	(2,083)
Repairs and maintenance - copiers	2,000	2,000	604	1,396
Repairs and maintenance - communications	12,000	12,000	9,166	2,834
Repairs and maintenance - vehicles	2,000	2,000	1,333	667
Repairs and maintenance - office equipmen	2,000	2,000	-	2,000
Equipment rental	100	100	-	100
Conferences and meetings	1,000	1,000	3,382	(2,382)
Employee training	500	500	3,561	(3,061)
Employee mileage expenditures	600	600	455	145
General association dues	150	150	230	(80)
Employee medical expenditures	500	500	57	443
Miscellaneous contractual expenditures	<u>2,500</u>	<u>2,500</u>	<u>607</u>	<u>1,893</u>
Total Contractual Services	<u>256,416</u>	<u>256,416</u>	<u>272,633</u>	<u>(16,217)</u>
Commodities				
Office supplies	4,000	4,000	15,420	(11,420)
Operating supplies	27,500	27,500	29,972	(2,472)
Computer related supplies	4,000	4,000	1,215	2,785
Postage	-	-	48	(48)
Books and subscriptions	-	-	1,233	(1,233)
Uniform supplies	5,000	5,000	7,646	(2,646)
Medical supplies and drugs	7,600	7,600	2,548	5,052
Food	173,477	173,477	131,046	42,431
Clothing supplies	7,000	7,000	2,007	4,993
Occupational therapy supplies	250	250	238	12
Utilities - water	9,500	9,500	14,295	(4,795)
Fuel - vehicles	1,600	1,600	1,318	282
Incentives	<u>-</u>	<u>-</u>	<u>5,673</u>	<u>(5,673)</u>
Total Commodities	<u>239,927</u>	<u>239,927</u>	<u>212,659</u>	<u>27,268</u>
Total Juvenile Justice Center	<u>3,698,039</u>	<u>3,873,130</u>	<u>3,735,437</u>	<u>137,693</u>
Kids Education Program				
Personnel Services				
Salaries and wages	<u>29,950</u>	<u>29,956</u>	<u>30,389</u>	<u>(433)</u>
Benefits				
Healthcare contribution	6,765	6,105	5,986	119
Dental contribution	<u>218</u>	<u>218</u>	<u>209</u>	<u>9</u>
Total Benefits	<u>6,983</u>	<u>6,323</u>	<u>6,195</u>	<u>128</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Contractual Services				
Contractual/consulting services	\$ 40,000	\$ 40,000	\$ 32,076	\$ 7,924
Repairs and maintenance - copiers	2,500	2,500	1,158	1,342
General printing	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total Contractual Services	<u>44,500</u>	<u>44,500</u>	<u>33,234</u>	<u>11,266</u>
Commodities				
Office supplies	5,000	5,000	2,097	2,903
Operating supplies	3,500	3,500	123	3,377
Books and subscriptions	<u>2,500</u>	<u>2,500</u>	<u>339</u>	<u>2,161</u>
Total Commodities	<u>11,000</u>	<u>11,000</u>	<u>2,559</u>	<u>8,441</u>
Total Kids Education Program	<u>92,433</u>	<u>91,779</u>	<u>72,377</u>	<u>19,402</u>
Diagnostic Center				
Personnel Services				
Salaries and wages	<u>544,384</u>	<u>537,436</u>	<u>402,756</u>	<u>134,680</u>
Benefits				
Healthcare contribution	54,913	49,559	41,866	7,693
Dental contribution	<u>1,748</u>	<u>1,748</u>	<u>1,447</u>	<u>301</u>
Total Benefits	<u>56,661</u>	<u>51,307</u>	<u>43,313</u>	<u>7,994</u>
Contractual Services				
Contractual/consulting services	15,000	15,000	22,602	(7,602)
Psychological/psychiatric services	-	-	29,300	(29,300)
Repairs and maintenance - equipment	1,505	1,505	1,708	(203)
Repairs and maintenance - computers	750	750	-	750
Repairs and maintenance - copiers	750	750	-	750
General printing	50	50	-	50
Conferences and meetings	-	-	3,947	(3,947)
Employee training	1,000	1,000	4,405	(3,405)
Employee mileage expenditures	6,800	6,800	5,672	1,128
General association dues	700	700	580	120
Miscellaneous contractual expenditures	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>
Total Contractual Services	<u>26,755</u>	<u>26,755</u>	<u>68,214</u>	<u>(41,459)</u>
Commodities				
Office supplies	1,000	1,000	2,691	(1,691)
Books and subscriptions	1,500	1,500	2,039	(539)
Medical supplies and drugs	50	50	-	50
Testing materials	<u>15,000</u>	<u>15,000</u>	<u>24,362</u>	<u>(9,362)</u>
Total Commodities	<u>17,550</u>	<u>17,550</u>	<u>29,092</u>	<u>(11,542)</u>
Total Diagnostic Center	<u>645,350</u>	<u>633,048</u>	<u>543,375</u>	<u>89,673</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
County Coroner				
Personnel Services				
Salaries and wages	\$ 448,354	\$ 453,019	\$ 453,018	\$ 1
Overtime salaries	70,538	65,850	65,850	-
Employee per diem	<u>32,850</u>	<u>64,999</u>	<u>64,999</u>	<u>-</u>
Total Personnel Services	<u>551,742</u>	<u>583,868</u>	<u>583,867</u>	<u>1</u>
Benefits				
Healthcare contribution	100,084	81,916	81,916	-
Dental contribution	<u>3,929</u>	<u>3,767</u>	<u>3,767</u>	<u>-</u>
Total Benefits	<u>104,013</u>	<u>85,683</u>	<u>85,683</u>	<u>-</u>
Contractual Services				
Contractual/consulting services	42,000	-	-	-
Autopsies	45,000	149,875	149,875	-
Forensic expenditures	6,000	1,325	1,325	-
Toxicology expenditures	40,000	50,266	50,266	-
X-rays	1,500	7,718	7,718	-
Repairs and maintenance - equipment	-	1,605	1,605	-
Repairs and maintenance - copiers	1,000	1,382	1,382	-
Repairs and maintenance - vehicles	8,000	6,068	6,068	-
Facility rental	-	35,130	35,130	-
Conferences and meetings	800	2,530	2,530	-
Employee training	2,000	1,641	1,641	-
Employee mileage expenditures	250	771	771	-
General association dues	725	935	935	-
Miscellaneous contractual expenditures	<u>4,500</u>	<u>12,375</u>	<u>12,375</u>	<u>-</u>
Total Contractual Services	<u>151,775</u>	<u>271,621</u>	<u>271,621</u>	<u>-</u>
Commodities				
Office supplies	1,000	862	862	-
Books and subscriptions	300	407	407	-
Uniform supplies	1,000	1,354	1,354	-
Fuel - vehicles	<u>8,000</u>	<u>15,212</u>	<u>15,212</u>	<u>-</u>
Total Commodities	<u>10,300</u>	<u>17,835</u>	<u>17,835</u>	<u>-</u>
Total County Coroner	<u>817,830</u>	<u>959,007</u>	<u>959,006</u>	<u>1</u>
Emergency Services				
Personnel Services				
Salaries and wages	<u>147,667</u>	<u>152,567</u>	<u>151,595</u>	<u>972</u>
Benefits				
Healthcare contribution	20,294	18,315	17,958	357
Dental contribution	<u>783</u>	<u>783</u>	<u>751</u>	<u>32</u>
Total Benefits	<u>21,077</u>	<u>19,098</u>	<u>18,709</u>	<u>389</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Contractual Services				
Repairs and maintenance - equipment	\$ 1,760	\$ 1,760	\$ 5,404	\$ (3,644)
Repairs and maintenance - communications	1,000	1,000	594	406
Repairs and maintenance - vehicles	2,794	2,794	619	2,175
Equipment rental	2,040	2,040	1,982	58
Miscellaneous contractual expenditures	<u>520</u>	<u>520</u>	<u>211</u>	<u>309</u>
Total Contractual Services	<u>8,114</u>	<u>8,114</u>	<u>8,810</u>	<u>(696)</u>
Commodities				
Office supplies	3,000	3,000	1,523	1,477
Operating supplies	2,500	2,500	2,731	(231)
Computer related supplies	-	-	21	(21)
Fuel - vehicles	<u>6,293</u>	<u>6,293</u>	<u>5,884</u>	<u>409</u>
Total Commodities	<u>11,793</u>	<u>11,793</u>	<u>10,159</u>	<u>1,634</u>
Total Emergency Services	<u>188,651</u>	<u>191,572</u>	<u>189,273</u>	<u>2,299</u>
County Development				
Personnel Services				
Salaries and wages	732,997	750,506	768,535	(18,029)
Part-time salaries	26,326	26,852	-	26,852
Overtime salaries	-	-	1,162	(1,162)
Employee per diem	<u>4,000</u>	<u>4,080</u>	<u>4,294</u>	<u>(214)</u>
Total Personnel Services	<u>763,323</u>	<u>781,438</u>	<u>773,991</u>	<u>7,447</u>
Benefits				
Healthcare contribution	167,765	151,408	128,355	23,053
Dental contribution	<u>6,303</u>	<u>6,303</u>	<u>5,653</u>	<u>650</u>
Total Benefits	<u>174,068</u>	<u>157,711</u>	<u>134,008</u>	<u>23,703</u>
Contractual Services				
Project administration services	13,250	13,250	-	13,250
Contractual/consulting services	78,200	78,200	23,357	54,843
Repairs and maintenance - computers	500	500	-	500
Repairs and maintenance - copiers	7,000	7,000	917	6,083
Repairs and maintenance - communications	1,000	1,000	-	1,000
Repairs and maintenance - vehicles	24,000	24,000	7,709	16,291
Repairs and maintenance - office equipmen	200	200	-	200
General printing	3,500	3,500	468	3,032
Legal printing	5,000	5,000	5,646	(646)
Conferences and meetings	4,000	4,000	5,691	(1,691)
Employee training	500	500	117	383
Employee mileage expenditures	1,500	1,500	1,225	275

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General association dues	\$ 4,000	\$ 4,000	\$ 3,156	\$ 844
Miscellaneous contractual expenditures	4,500	4,500	22,158	(17,658)
Total Contractual Services	<u>147,150</u>	<u>147,150</u>	<u>70,444</u>	<u>76,706</u>
Commodities				
Office supplies	4,500	4,500	3,921	579
Operating supplies	5,000	5,000	3,740	1,260
Computer related supplies	1,500	1,500	711	789
Books and subscriptions	1,500	1,500	647	853
Computer software - non-capital	1,000	1,000	-	1,000
Computer hardware - non-capital	1,980	1,980	-	1,980
Fuel - vehicles	12,000	12,000	9,525	2,475
Total Commodities	<u>27,480</u>	<u>27,480</u>	<u>18,544</u>	<u>8,936</u>
Total County Development	<u>1,112,021</u>	<u>1,113,779</u>	<u>996,987</u>	<u>116,792</u>
Administrative Adjudication Program				
Contractual Services				
Contractual/consulting services	8,294	8,294	4,000	4,294
Total Administrative Adjudication Program	<u>8,294</u>	<u>8,294</u>	<u>4,000</u>	<u>4,294</u>
Water Resources				
Personnel Services				
Salaries and wages	355,170	360,864	347,520	13,344
Benefits				
Healthcare contribution	62,624	56,518	47,720	8,798
Dental contribution	2,050	2,050	1,639	411
Total Benefits	<u>64,674</u>	<u>58,568</u>	<u>49,359</u>	<u>9,209</u>
Contractual Services				
Repairs and maintenance - equipment	500	500	-	500
Repairs and maintenance - copiers	250	250	-	250
Repairs and maintenance - vehicles	1,500	1,500	334	1,166
Repairs and maintenance - office equipmen	100	100	-	100
General printing	100	100	-	100
Legal printing	817	817	243	574
Conferences and meetings	1,200	1,200	1,866	(666)
Employee training	256	256	199	57
Employee mileage expenditures	250	250	60	190
General association dues	400	400	733	(333)
Total Contractual Services	<u>5,373</u>	<u>5,373</u>	<u>3,435</u>	<u>1,938</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities				
Office supplies	\$ 400	\$ 400	\$ 264	\$ 136
Operating supplies	100	100	27	73
Computer related supplies	300	300	202	98
Books and subscriptions	100	100	-	100
Computer software - non-capital	2,000	2,000	2,157	(157)
Fuel - vehicles	<u>1,000</u>	<u>1,000</u>	<u>826</u>	<u>174</u>
Total Commodities	<u>3,900</u>	<u>3,900</u>	<u>3,476</u>	<u>424</u>
Total Water Resources	<u>429,117</u>	<u>428,705</u>	<u>403,790</u>	<u>24,915</u>
Internal Services				
Commodities				
Self-mailer	17,000	17,000	8,736	8,264
Postage	534,988	534,988	507,070	27,918
Telephone	<u>720,000</u>	<u>720,000</u>	<u>813,883</u>	<u>(93,883)</u>
Total Internal Services	<u>1,271,988</u>	<u>1,271,988</u>	<u>1,329,689</u>	<u>(57,701)</u>
Communication/Technology				
Contractual Services				
Repairs and maintenance - computers	<u>296,493</u>	<u>296,493</u>	<u>294,230</u>	<u>2,263</u>
Total Communication/Technology	<u>296,493</u>	<u>296,493</u>	<u>294,230</u>	<u>2,263</u>
Operational Support				
Benefits				
Retiree health/dental	<u>3,000</u>	<u>3,000</u>	<u>38,818</u>	<u>(35,818)</u>
Contractual Services				
Contractual/consulting services	-	61,449	65,949	(4,500)
Healthcare administration services	<u>129,000</u>	<u>129,000</u>	<u>76,668</u>	<u>52,332</u>
Total Contractual Services	<u>129,000</u>	<u>190,449</u>	<u>142,617</u>	<u>47,832</u>
Commodities				
Operating supplies	<u>-</u>	<u>-</u>	<u>3,657</u>	<u>(3,657)</u>
Total Operational Support	<u>132,000</u>	<u>193,449</u>	<u>185,092</u>	<u>8,357</u>
Aurora Election Expense				
Personnel Services				
Salaries and wages	<u>110,107</u>	<u>112,308</u>	<u>90,391</u>	<u>21,917</u>
Benefits				
Healthcare contribution	20,842	18,810	23,761	(4,951)
Dental contribution	<u>764</u>	<u>764</u>	<u>951</u>	<u>(187)</u>
Total Benefits	<u>21,606</u>	<u>19,574</u>	<u>24,712</u>	<u>(5,138)</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Contractual Services				
Aurora election commission	\$ 365,000	\$ 365,000	\$ 347,539	\$ 17,461
Total Aurora Election Expense	<u>496,713</u>	<u>496,882</u>	<u>462,642</u>	<u>34,240</u>
Other - Contingency				
Other Expenditures				
Allowance for budget expenditures	<u>1,125,406</u>	<u>563,323</u>	-	<u>563,323</u>
Total Communication/Technology	<u>1,125,406</u>	<u>563,323</u>	-	<u>563,323</u>
Capital Outlay				
Finance Administration				
Office furniture and equipment	<u>400</u>	<u>400</u>	-	<u>400</u>
Information Technology				
Communications equipment	-	-	(105)	105
Computers	-	-	17,032	(17,032)
Computer software license cost	<u>20,000</u>	<u>20,000</u>	-	<u>20,000</u>
Total Information Technology	<u>20,000</u>	<u>20,000</u>	<u>16,927</u>	<u>3,073</u>
County Auditor				
Computer software - capital	-	-	1,000	(1,000)
Internal Services				
Computer software - capital	<u>20,000</u>	<u>20,000</u>	-	<u>20,000</u>
Court Services Administration				
Office furniture	-	-	22,336	(22,336)
Adult Court Services				
Printers	-	-	1,280	(1,280)
Office furniture	-	-	2,137	(2,137)
Office equipment	-	-	1,257	(1,257)
Total Adult Court Services	-	-	<u>4,674</u>	<u>(4,674)</u>
Juvenile Court Services				
Juvenile court services - printers	-	-	648	(648)
Juvenile court services - office furniture	-	-	923	(923)
Total Juvenile Court Services	-	-	<u>1,571</u>	<u>(1,571)</u>
Juvenile Justice Center				
Communications equipment	-	-	89	(89)
Office furniture	-	-	4,472	(4,472)
Total Juvenile Justice Center	-	-	<u>4,561</u>	<u>(4,561)</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Diagnostic Center				
Printers	\$ 2,694	\$ 2,694	\$ -	\$ 2,694
Diagnostic center - office furniture	-	-	319	(319)
Total Diagnostic Center	2,694	2,694	319	2,375
Judiciary and Courts				
Office furniture and equipment	-	-	2,307	(2,307)
Circuit Clerk - Administration				
Office equipment	-	-	7,310	(7,310)
Circuit Clerk - Chief Deputy				
Office equipment	7,437	7,437	-	7,437
States Attorney				
Computer software - capital	1,715	1,715	85	1,630
Office furniture	1,600	1,600	1,473	127
Copiers	9,500	9,500	-	9,500
Total States Attorney	12,815	12,815	1,558	11,257
Total Capital Outlay	63,346	63,346	62,563	783
Debt Service				
Principal	1,395,000	1,395,000	1,395,000	-
Interest and fiscal charges	70,716	70,716	70,716	-
Fiscal agent fees	1,100	1,100	750	350
Total Debt Service	1,466,816	1,466,816	1,466,466	350
 Total Expenditures	76,153,288	76,337,454	73,596,648	2,740,806
 Excess (Deficiency) of Revenues Over Expenditures	2,770,581	3,068,759	7,543,375	4,474,616
 Other Financing Sources (Uses)				
Transfers in	1,569,822	1,569,822	1,519,440	(50,382)
Transfers out	(4,340,403)	(4,638,581)	(9,058,581)	(4,420,000)
Total Other Financing Sources (Uses)	(2,770,581)	(3,068,759)	(7,539,141)	(4,470,382)
 Net Change in Fund Balances	\$ -	\$ -	4,234	\$ 4,234
 Fund Balance, Beginning of Year			50,730,871	
 Fund Balance, End of Year			\$ 50,735,105	

KANE COUNTY, ILLINOIS

General Fund - Special Reserve Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Interest	\$ -	\$ -	\$ 1,914	\$ 1,914
Total Revenues	<u>-</u>	<u>-</u>	<u>1,914</u>	<u>1,914</u>
Other Financing Sources (Uses)				
Transfers out	<u>(600,000)</u>	<u>(2,200,000)</u>	<u>(2,200,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(600,000)</u>	<u>(2,200,000)</u>	<u>(2,200,000)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (600,000)</u>	<u>\$ (2,200,000)</u>	(2,198,086)	<u>\$ 1,914</u>
Fund Balance, Beginning of Year			<u>2,501,972</u>	
Fund Balance, End of Year			<u>\$ 303,886</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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Interest	\$ 1,800	\$ 1,800	\$ 2,488	\$ 688
Total Revenues	1,800	1,800	2,488	688
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	319,339	319,339	316,817	2,522
Benefits				
Healthcare contribution	74,362	67,112	63,076	4,036
Dental contribution	2,914	2,914	2,851	63
FICA/SS contribution	24,364	24,364	23,361	1,003
IMRF contribution	35,638	35,638	35,480	158
Total Benefits	137,278	130,028	124,768	5,260
Contractual Services				
Trials and costs of hearings	4,165	4,165	1,391	2,774
Liability insurance	6,656	6,656	6,656	-
Workers compensation	6,178	6,178	6,178	-
Unemployment claims	860	860	860	-
Conferences and meetings	2,000	2,000	1,156	844
Employee training	2,000	2,000	1,018	982
General association dues	1,848	1,848	1,665	183
Total Contractual Services	23,707	23,707	18,924	4,783
Total Judicial	480,324	473,074	460,509	12,565
Total Expenditures	480,324	473,074	460,509	12,565
Excess (Deficiency) of Revenues Over Expenditures	(478,524)	(471,274)	(458,021)	13,253
Other Financing Sources (Uses)				
Transfers in	477,664	477,664	477,664	-
Total Other Financing Sources (Uses)	477,664	477,664	477,664	-
Net Change in Fund Balances	\$ (860)	\$ 6,390	19,643	\$ 13,253
Fund Balance, Beginning of Year			267,799	
Fund Balance, End of Year			\$ 287,442	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Interest	\$ 600	\$ 600	\$ 779	\$ 179
Total Revenues	600	600	779	179
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	182,058	182,058	175,371	6,687
Benefits				
Healthcare contribution	36,234	32,701	18,372	14,329
Dental contribution	1,203	1,203	574	629
FICA/SS contribution	15,066	15,066	12,170	2,896
IMRF contribution	22,037	22,037	19,923	2,114
Total Benefits	74,540	71,007	51,039	19,968
Contractual Services				-
Trials and costs of hearings	500	500	-	500
Liability insurance	4,117	4,117	4,117	-
Workers compensation	3,821	3,821	3,821	-
Unemployment claims	532	532	532	-
General association dues	462	462	495	(33)
Total Contractual Services	9,432	9,432	8,965	467
Commodities				
Office supplies	100	100	-	100
Books and subscriptions	200	200	104	96
Total Commodities	300	300	104	196
Total Judicial	266,330	262,797	235,479	27,318
Total Expenditures	266,330	262,797	235,479	27,318
Excess (Deficiency) of Revenues Over Expenditures	(265,730)	(262,197)	(234,700)	27,497
Other Financing Sources (Uses)				
Transfers in	246,314	246,314	246,314	-
Total Other Financing Sources (Uses)	246,314	246,314	246,314	-
Net Change in Fund Balances	\$ (19,416)	\$ (15,883)	11,614	\$ 27,497
Fund Balance, Beginning of Year			39,575	
Fund Balance, End of Year			\$ 51,189	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Interest	\$ 1,100	\$ 1,100	\$ 1,574	\$ 474
Total Revenues	<u>1,100</u>	<u>1,100</u>	<u>1,574</u>	<u>474</u>
Expenditures				
Development, Housing and Economic Development				
Personnel Services				
Salaries and wages	<u>132,492</u>	<u>132,492</u>	-	<u>132,492</u>
Benefits				
Healthcare contribution	11,423	10,309	-	10,309
Dental contribution	513	513	-	513
FICA/SS contribution	10,136	10,136	-	10,136
IMRF contribution	<u>14,826</u>	<u>14,826</u>	-	<u>14,826</u>
Total Benefits	<u>36,898</u>	<u>35,784</u>	-	<u>35,784</u>
Contractual Services				
Contractual/consulting services	1,500	1,500	-	1,500
Liability insurance	2,769	2,769	-	2,769
Workers compensation	2,570	2,570	-	2,570
Unemployment claims	358	358	-	358
General printing	500	500	-	500
Conferences and meetings	2,000	2,000	-	2,000
Employee mileage expenditures	250	250	-	250
General association dues	1,000	1,000	-	1,000
Miscellaneous contractual expenditures	<u>50,000</u>	<u>50,000</u>	35,000	<u>15,000</u>
Total Contractual Services	<u>60,947</u>	<u>60,947</u>	<u>35,000</u>	<u>25,947</u>
Commodities				
Office supplies	100	100	-	100
Books and subscriptions	200	200	-	200
Photography supplies	<u>100</u>	<u>100</u>	-	<u>100</u>
Total Commodities	<u>400</u>	<u>400</u>	-	<u>400</u>
Total Development, Housing and Economic Development	<u>230,737</u>	<u>229,623</u>	<u>35,000</u>	<u>194,623</u>
Total Expenditures	<u>230,737</u>	<u>229,623</u>	<u>35,000</u>	<u>194,623</u>
Net Change in Fund Balances	<u>\$ (229,637)</u>	<u>\$ (228,523)</u>	(33,426)	<u>\$ 195,097</u>
Fund Balance, Beginning of Year			<u>322,810</u>	
Fund Balance, End of Year			<u>\$ 289,384</u>	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 24,500	\$ 24,500	\$ 7,408	\$ (17,092)
Interest	<u>500</u>	<u>500</u>	<u>3,925</u>	<u>3,425</u>
Total Revenues	<u>25,000</u>	<u>25,000</u>	<u>11,333</u>	<u>3,425</u>
Expenditures				
Development, Housing and Economic Development				
Contractual Services				
Contractual/consulting services	75,000	75,000	84,091	(9,091)
Special studies	100,000	100,000	14,626	85,374
Engineering services	<u>100,000</u>	<u>100,000</u>	<u>19,519</u>	<u>80,481</u>
Total Contractual Services	<u>275,000</u>	<u>275,000</u>	<u>118,236</u>	<u>156,764</u>
Total Development, Housing and Economic Development	<u>275,000</u>	<u>275,000</u>	<u>118,236</u>	<u>156,764</u>
Capital Outlay				
Highway and street outlay for other local governments	<u>397,500</u>	<u>397,500</u>	<u>92,790</u>	<u>304,710</u>
Total Expenditures	<u>672,500</u>	<u>672,500</u>	<u>211,026</u>	<u>461,474</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(647,500)</u>	<u>(647,500)</u>	<u>(199,693)</u>	<u>447,807</u>
Other Financing Sources (Uses)				
Transfers in	<u>304,000</u>	<u>304,000</u>	<u>304,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>304,000</u>	<u>304,000</u>	<u>304,000</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (343,500)</u>	<u>\$ (343,500)</u>	104,307	<u>\$ 447,807</u>
Fund Balance, Beginning of Year			<u>605,627</u>	
Fund Balance, End of Year			<u>\$ 709,934</u>	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2014

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.

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

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

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

As of and for the Year Ended November 30, 2014

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.

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

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

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

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

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

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

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

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

Victim Coordinator Services 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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2014

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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.

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.

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

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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2014

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

County Bridge Fund - To account for revenues derived from a separate property tax levy which are subsequently used to construct and maintain County bridges.

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

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

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

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

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

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.

Continuum of Care Planning Grant Fund - To account for grant funding of planning and coordinating services for a coalition of non-profit agencies that provide services to the homeless population of Kane County.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2014

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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 casino proceeds.

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

Growing for Kane Fund - To account for grant funding for the purpose of promoting better health of Kane County residents through food sources produced locally.

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

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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2014

NONMAJOR GOVERNMENTAL FUNDS

Debt Service Funds

JJC/AJC Refunding Debt Service Fund - To account for all payments of principal and interest due on the County's General Obligation Refunding Bonds Series 2013 and the accumulation of debt service reserve transfers from the State Income Tax Allotment (General Fund).

Capital Projects Funds

Capital Projects Fund - To account for and to make payments for various County projects, including the new County adult corrections facility.

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
As of November 30, 2014

Special Revenue Funds

	Insurance Liability Fund	County Automation Fund	Geographic Information Systems Fund	Illinois Municipal Retirement Fund	Social Security Fund
Assets					
Cash and investments	\$ 6,401,253	\$ 43,821	\$ 2,497,432	\$ 7,329,571	\$ 3,931,550
Property tax receivable	2,982,462	-	-	6,796,568	3,433,332
Intergovernmental receivable	-	-	-	-	-
Interest receivable	9,135	61	3,496	9,746	5,524
Loans receivable	-	-	-	-	-
Other receivables	-	-	50,170	208,844	-
Prepaid items	92,500	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 9,485,350	\$ 43,882	\$ 2,551,098	\$ 14,344,729	\$ 7,370,406
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ 134,256	\$ -	\$ 129,773	\$ -	\$ -
Accrued payroll	97,245	-	40,014	1,418,594	253,602
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	231,501	-	169,787	1,418,594	253,602
Deferred Inflows of Resources					
Property taxes levied for future periods	2,982,462	-	-	6,796,568	3,433,332
Unavailable revenue	5,186	35	1,983	5,539	3,132
Total Deferred Inflows of Resources	2,987,648	35	1,983	6,802,107	3,436,464
Fund Balances					
Nonspendable	92,500	-	-	-	-
Restricted	5,647,527	23,697	1,950,976	4,899,835	3,122,342
Committed	-	-	-	-	-
Assigned	526,174	20,150	428,352	1,224,193	557,998
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	6,266,201	43,847	2,379,328	6,124,028	3,680,340
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 9,485,350	\$ 43,882	\$ 2,551,098	\$ 14,344,729	\$ 7,370,406

Grand Victoria Casino Elgin 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
\$ 10,808,398	\$ 1,690,208	\$ 1,939,236	\$ 2,875,716	\$ 549,601	\$ 49,400	\$ 315,508
-	-	-	-	-	-	-
-	371,002	123,667	247,335	-	-	-
15,160	2,256	2,700	4,123	749	75	495
-	-	-	-	-	-	-
-	-	-	-	-	10,966	39,903
-	-	-	-	-	-	-
968,010	-	-	-	-	-	-
<u>\$ 11,791,568</u>	<u>\$ 2,063,466</u>	<u>\$ 2,065,603</u>	<u>\$ 3,127,174</u>	<u>\$ 550,350</u>	<u>\$ 60,441</u>	<u>\$ 355,906</u>
\$ 26,233	\$ 309,528	\$ -	\$ 10,664	\$ 2,324	\$ 645	\$ 621
5,308	-	-	19,613	-	756	12,188
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>31,541</u>	<u>309,528</u>	<u>-</u>	<u>30,277</u>	<u>2,324</u>	<u>1,401</u>	<u>12,809</u>
-	-	-	-	-	-	-
8,602	125,911	43,074	85,432	423	47	282
<u>8,602</u>	<u>125,911</u>	<u>43,074</u>	<u>85,432</u>	<u>423</u>	<u>47</u>	<u>282</u>
-	-	-	-	-	-	-
-	-	-	-	476,357	26,221	-
10,334,204	1,573,231	1,900,100	2,992,215	-	-	-
1,417,221	54,796	122,429	19,250	71,246	32,772	342,815
-	-	-	-	-	-	-
<u>11,751,425</u>	<u>1,628,027</u>	<u>2,022,529</u>	<u>3,011,465</u>	<u>547,603</u>	<u>58,993</u>	<u>342,815</u>
<u>\$ 11,791,568</u>	<u>\$ 2,063,466</u>	<u>\$ 2,065,603</u>	<u>\$ 3,127,174</u>	<u>\$ 550,350</u>	<u>\$ 60,441</u>	<u>\$ 355,906</u>

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
As of November 30, 2014

Special Revenue Funds (Continued)

	Rental Housing Support Surcharge Fund	Children's Waiting Room Fund	D.U.I. Fund	Foreclosure Mediation Fund	Court Automation Fund
Assets					
Cash and investments	\$ -	\$ 129,447	\$ 32,019	\$ 51,680	\$ 490,144
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	-	174	45	66	604
Loans receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ -	\$ 129,621	\$ 32,064	\$ 51,746	\$ 490,748
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ 10,471	\$ -	\$ 22	\$ 8,376
Accrued payroll	-	-	-	2,492	37,473
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	-	10,471	-	2,514	45,849
Deferred Inflows of Resources					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	-	101	26	37	344
Total Deferred Inflows of Resources	-	101	26	37	344
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	-	100,179	31,773	49,013	307,166
Committed	-	-	-	-	-
Assigned	-	18,870	265	182	137,389
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	-	119,049	32,038	49,195	444,555
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ -	\$ 129,621	\$ 32,064	\$ 51,746	\$ 490,748

Court Document Storage Fund	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
\$ 511,526	\$ 84,807	\$ 313,921	\$ 87,343	\$ 190,494	\$ 480,212	\$ 139,257
-	-	-	-	-	-	-
-	-	-	-	155,317	-	-
654	107	415	114	-	-	-
-	-	-	-	-	-	-
-	16,296	-	-	-	28,793	20,280
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 512,180</u>	<u>\$ 101,210</u>	<u>\$ 314,336</u>	<u>\$ 87,457</u>	<u>\$ 345,811</u>	<u>\$ 509,005</u>	<u>\$ 159,537</u>
\$ 27	\$ -	\$ 49	\$ 25	\$ 262	\$ -	\$ 155
35,269	4,391	13,811	5,655	38,907	23,831	9,100
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>35,296</u>	<u>4,391</u>	<u>13,860</u>	<u>5,680</u>	<u>39,169</u>	<u>23,831</u>	<u>9,255</u>
-	-	-	-	-	-	-
373	6,865	236	65	-	-	-
<u>373</u>	<u>6,865</u>	<u>236</u>	<u>65</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
359,876	13,848	286,373	80,881	186,387	-	-
-	-	-	-	-	-	-
116,635	76,106	13,867	831	120,255	485,174	150,282
-	-	-	-	-	-	-
<u>476,511</u>	<u>89,954</u>	<u>300,240</u>	<u>81,712</u>	<u>306,642</u>	<u>485,174</u>	<u>150,282</u>
\$ 512,180	\$ 101,210	\$ 314,336	\$ 87,457	\$ 345,811	\$ 509,005	\$ 159,537

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
As of November 30, 2014

Special Revenue Funds (Continued)

	Auto Theft Task Force Fund	Weed and Seed Fund	Child Advocacy Center Fund	Equitable Sharing Program Fund	State's Attorney Records Automation Fund
Assets					
Cash and investments	\$ 32,685	\$ 32,240	\$ 495,090	\$ 114,123	\$ 81,937
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	46	-	678	169	-
Loans receivable	-	-	-	-	-
Other receivables	5,668	-	34,146	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 38,399</u>	<u>\$ 32,240</u>	<u>\$ 529,914</u>	<u>\$ 114,292</u>	<u>\$ 81,937</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ 6,791	\$ -	\$ -
Accrued payroll	1,140	-	52,480	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	<u>1,140</u>	<u>-</u>	<u>59,271</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	26	-	24,579	96	-
Total Deferred Inflows of Resources	<u>26</u>	<u>-</u>	<u>24,579</u>	<u>96</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	-	32,240	-	112,926	81,937
Committed	-	-	-	-	-
Assigned	37,233	-	446,064	1,270	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	<u>37,233</u>	<u>32,240</u>	<u>446,064</u>	<u>114,196</u>	<u>81,937</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 38,399</u>	<u>\$ 32,240</u>	<u>\$ 529,914</u>	<u>\$ 114,292</u>	<u>\$ 81,937</u>

Law Library Fund	Court Security Fund	Arrestees' Medical Cost Fund	Kane Comm Fund	Probation Services Fund	Substance Abuse Screening Fund	Drug Court Special Resources Fund
\$ 69,425	\$ 259,985	\$ 43,576	\$ 691,735	\$ 2,222,366	\$ 267,087	\$ 589,078
-	-	-	-	-	-	-
-	-	-	-	-	-	-
85	276	59	-	-	366	824
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 69,510</u>	<u>\$ 260,261</u>	<u>\$ 43,635</u>	<u>\$ 691,735</u>	<u>\$ 2,222,366</u>	<u>\$ 267,453</u>	<u>\$ 589,902</u>
\$ 31,268	\$ 3,283	\$ 30,000	\$ 12,107	\$ 452,000	\$ 5,851	\$ 11,878
12,654	115,177	-	116,072	-	-	33,817
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>43,922</u>	<u>118,460</u>	<u>30,000</u>	<u>128,179</u>	<u>452,000</u>	<u>5,851</u>	<u>45,695</u>
-	-	-	-	-	-	-
49	159	33	-	-	208	468
<u>49</u>	<u>159</u>	<u>33</u>	<u>-</u>	<u>-</u>	<u>208</u>	<u>468</u>
-	-	-	-	-	-	-
-	-	13,170	-	1,770,366	257,308	-
-	-	-	-	-	-	-
25,539	141,642	432	563,556	-	4,086	543,739
-	-	-	-	-	-	-
<u>25,539</u>	<u>141,642</u>	<u>13,602</u>	<u>563,556</u>	<u>1,770,366</u>	<u>261,394</u>	<u>543,739</u>
<u>\$ 69,510</u>	<u>\$ 260,261</u>	<u>\$ 43,635</u>	<u>\$ 691,735</u>	<u>\$ 2,222,366</u>	<u>\$ 267,453</u>	<u>\$ 589,902</u>

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
As of November 30, 2014

Special Revenue Funds (Continued)

	Juvenile Drug Court Fund	Probation Victim Services Fund	DUI Victim Impact Panel Fund	Coroner Administration Fund	Animal Control Fund
Assets					
Cash and investments	\$ 90,019	\$ 16,102	\$ 19,658	\$ 99,248	\$ 255,369
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	123	22	-	162	532
Loans receivable	-	-	-	-	-
Other receivables	-	-	-	38,038	(3,116)
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 90,142	\$ 16,124	\$ 19,658	\$ 137,448	\$ 252,785
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ 15,811	\$ 15,195	\$ -	\$ 770	\$ 11,124
Accrued payroll	905	-	-	-	31,094
Due to other funds	-	-	-	-	459,819
Unearned revenue	-	-	-	-	-
Total Liabilities	16,716	15,195	-	770	502,037
Deferred Inflows of Resources					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	70	12	-	4,369	300
Total Deferred Inflows of Resources	70	12	-	4,369	300
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	-	745	19,618	130,820	-
Committed	-	-	-	-	-
Assigned	73,356	172	40	1,489	-
Unassigned	-	-	-	-	(249,552)
Total Fund Balances (Deficits)	73,356	917	19,658	132,309	(249,552)
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 90,142	\$ 16,124	\$ 19,658	\$ 137,448	\$ 252,785

County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	County Highway Matching Fund	County Health Fund	Kane Kares Fund	Veterans' Commission Fund
\$ 11,803,030	\$ 643,276	\$ 12,886,789	\$ 67,431	\$ 3,751,241	\$ 451,694	\$ 639,429
5,010,909	312,695	-	65,125	1,972,455	-	305,400
56,551	4,492	3,634,419	-	364,543	-	-
16,342	935	17,939	94	5,383	619	899
-	-	-	-	-	-	-
35,580	-	-	-	-	31,857	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 16,922,412</u>	<u>\$ 961,398</u>	<u>\$ 16,539,147</u>	<u>\$ 132,650</u>	<u>\$ 6,093,622</u>	<u>\$ 484,170</u>	<u>\$ 945,728</u>
\$ 332,663	\$ 75,430	\$ 3,077,154	\$ -	\$ 91,306	\$ 34,761	\$ 2,517
178,201	-	174,348	-	217,909	31,819	13,855
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>510,864</u>	<u>75,430</u>	<u>3,251,502</u>	<u>-</u>	<u>309,215</u>	<u>66,580</u>	<u>16,372</u>
5,010,909	312,695	-	65,125	1,972,455	-	305,400
23,208	5,025	2,465,755	53	23,794	349	510
<u>5,034,117</u>	<u>317,720</u>	<u>2,465,755</u>	<u>65,178</u>	<u>1,996,249</u>	<u>349</u>	<u>305,910</u>
-	-	-	-	-	-	-
9,346,583	326,841	10,821,890	57,368	3,180,268	-	495,176
-	-	-	-	-	-	-
2,030,848	241,407	-	10,104	607,890	417,241	128,270
-	-	-	-	-	-	-
<u>11,377,431</u>	<u>568,248</u>	<u>10,821,890</u>	<u>67,472</u>	<u>3,788,158</u>	<u>417,241</u>	<u>623,446</u>
<u>\$ 16,922,412</u>	<u>\$ 961,398</u>	<u>\$ 16,539,147</u>	<u>\$ 132,650</u>	<u>\$ 6,093,622</u>	<u>\$ 484,170</u>	<u>\$ 945,728</u>

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
As of November 30, 2014

Special Revenue Funds (Continued)

	<u>Community Development Block Grant Fund</u>	<u>HOME Program Fund</u>	<u>Unincorporated Stormwater Management Fund</u>	<u>Homeless Management Information Systems Fund</u>	<u>OCR & Recovery Act Programs Fund</u>
Assets					
Cash and investments	\$ 120,475	\$ 9,934	\$ 110,498	\$ 5,339	\$ 13,637
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	72,130
Interest receivable	-	-	155	-	-
Loans receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 120,475</u>	<u>\$ 9,934</u>	<u>\$ 110,653</u>	<u>\$ 5,339</u>	<u>\$ 85,767</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ 112,337	\$ 108	\$ -	\$ 5,339	\$ 24,654
Accrued payroll	7,491	1,642	-	-	8,211
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	28,805
Total Liabilities	<u>119,828</u>	<u>1,750</u>	<u>-</u>	<u>5,339</u>	<u>61,670</u>
Deferred Inflows of Resources					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	-	-	88	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>88</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	647	8,184	97,350	-	-
Committed	-	-	-	-	-
Assigned	-	-	13,215	-	24,097
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	<u>647</u>	<u>8,184</u>	<u>110,565</u>	<u>-</u>	<u>24,097</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 120,475</u>	<u>\$ 9,934</u>	<u>\$ 110,653</u>	<u>\$ 5,339</u>	<u>\$ 85,767</u>

Quality of Kane Grants Fund	Neighborhood Stabilization Program Fund	Continuum of Care Planning Grant Fund	Stormwater Management Planning Fund	Farmland Preservation Fund	Growing for Kane Fund	Kane County Department of Employment and Education Fund
\$ 7,514	\$ 334,224	\$ -	\$ 1,242,554	\$ 2,681,494	\$ 12,474	\$ 155,896
-	-	-	-	-	-	-
-	-	-	-	-	-	877,689
11	-	-	1,742	3,755	18	-
-	-	-	-	-	-	-
-	-	-	-	-	-	468
-	-	-	-	-	-	-
<u>\$ 7,525</u>	<u>\$ 334,224</u>	<u>\$ -</u>	<u>\$ 1,244,296</u>	<u>\$ 2,685,249</u>	<u>\$ 12,492</u>	<u>\$ 1,034,053</u>
\$ -	\$ -	\$ -	\$ 27,572	\$ 545	\$ 43	\$ 951,883
-	3,056	-	2,385	-	-	73,275
-	-	-	-	-	-	-
-	-	-	-	-	-	1,051
<u>-</u>	<u>3,056</u>	<u>-</u>	<u>29,957</u>	<u>545</u>	<u>43</u>	<u>1,026,209</u>
-	-	-	-	-	-	-
<u>6</u>	<u>-</u>	<u>-</u>	<u>988</u>	<u>2,131</u>	<u>10</u>	<u>348,801</u>
<u>6</u>	<u>-</u>	<u>-</u>	<u>988</u>	<u>2,131</u>	<u>10</u>	<u>348,801</u>
-	-	-	-	-	-	-
7,382	331,168	-	-	-	12,408	-
-	-	-	-	-	-	-
137	-	-	1,213,351	2,682,573	31	-
-	-	-	-	-	-	(340,957)
<u>7,519</u>	<u>331,168</u>	<u>-</u>	<u>1,213,351</u>	<u>2,682,573</u>	<u>12,439</u>	<u>(340,957)</u>
<u>\$ 7,525</u>	<u>\$ 334,224</u>	<u>\$ -</u>	<u>\$ 1,244,296</u>	<u>\$ 2,685,249</u>	<u>\$ 12,492</u>	<u>\$ 1,034,053</u>

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
As of November 30, 2014

	Special Revenue Funds (Continued)				Debt Service Funds
	Kane Law Enforcement Fund	Mill Creek Special Service Area Fund	Marriage Fees Fund	Total Nonmajor Special Revenue Funds	Capital Improvement Debt Service Fund
Assets					
Cash and investments	\$ 135,009	\$ 1,288,282	\$ 10,226	\$ 82,692,713	\$ -
Property tax receivable	-	679,500	-	21,558,446	-
Intergovernmental receivable	-	-	-	5,907,145	-
Interest receivable	184	1,828	-	108,945	-
Loans receivable	-	-	-	-	-
Other receivables	-	-	-	517,893	-
Prepaid items	-	-	-	92,500	-
Due from other funds	-	-	-	968,010	-
Total Assets	\$ 135,193	\$ 1,969,610	\$ 10,226	\$ 111,845,652	\$ -
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ 93,674	\$ -	\$ 6,059,495	\$ -
Accrued payroll	-	3,958	-	3,097,738	-
Due to other funds	-	-	-	459,819	-
Unearned revenue	-	-	-	29,856	-
Total Liabilities	-	97,632	-	9,646,908	-
Deferred Inflows of Resources					
Property taxes levied for future periods	-	679,500	-	21,558,446	-
Unavailable revenue	104	1,038	-	3,189,922	-
Total Deferred Inflows of Resources	104	680,538	-	24,748,368	-
Fund Balances					
Nonspendable	-	-	-	92,500	-
Restricted	126,081	964,899	9,742	45,767,568	-
Committed	-	-	-	16,799,750	-
Assigned	9,008	226,541	484	15,381,067	-
Unassigned	-	-	-	(590,509)	-
Total Fund Balances (Deficits)	135,089	1,191,440	10,226	77,450,376	-
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 135,193	\$ 1,969,610	\$ 10,226	\$ 111,845,652	\$ -

Debt Service Fund

Capital Projects Funds

Motor Fuel Tax Debt Service Fund	Transit Sales Tax Debt Service Fund	Recovery Zone Bond Debt Service Fund	JJC/AJC Refunding Debt Service Fund	Total Nonmajor Debt Service Funds	Capital Projects Fund	Capital Improvement Bond Construction Fund
\$ 2,994,908	\$ 8,550,255	\$ 1,006,074	\$ 2,012,258	\$ 14,563,495	\$ 11,291,057	\$ 58,777
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,195	11,944	1,348	2,817	20,304	14,107	83
-	-	5,541,059	-	5,541,059	-	-
-	-	-	-	-	100,000	-
-	-	-	-	-	-	-
-	-	-	-	-	280,374	-
<u>\$ 2,999,103</u>	<u>\$ 8,562,199</u>	<u>\$ 6,548,481</u>	<u>\$ 2,015,075</u>	<u>\$ 20,124,858</u>	<u>\$ 11,685,538</u>	<u>\$ 58,860</u>
\$ -	\$ 450	\$ -	\$ -	\$ 450	\$ 1,201,481	\$ -
-	-	-	-	-	-	-
-	-	968,010	-	968,010	-	-
-	40,297	51,492	-	91,789	-	-
<u>-</u>	<u>40,747</u>	<u>1,019,502</u>	<u>-</u>	<u>1,060,249</u>	<u>1,201,481</u>	<u>-</u>
-	-	-	-	-	-	-
2,380	6,775	329,310	1,598	340,063	108,009	47
<u>2,380</u>	<u>6,775</u>	<u>329,310</u>	<u>1,598</u>	<u>340,063</u>	<u>108,009</u>	<u>47</u>
-	-	-	-	-	-	-
-	-	5,199,669	2,013,477	7,213,146	-	-
2,996,723	8,514,677	-	-	11,511,400	-	-
-	-	-	-	-	10,376,048	58,813
-	-	-	-	-	-	-
<u>2,996,723</u>	<u>8,514,677</u>	<u>5,199,669</u>	<u>2,013,477</u>	<u>18,724,546</u>	<u>10,376,048</u>	<u>58,813</u>
<u>\$ 2,999,103</u>	<u>\$ 8,562,199</u>	<u>\$ 6,548,481</u>	<u>\$ 2,015,075</u>	<u>\$ 20,124,858</u>	<u>\$ 11,685,538</u>	<u>\$ 58,860</u>

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
As of November 30, 2014

Capital Projects Funds (Continued)

	Recovery Zone Bond Construction Fund	Transportation Capital Fund	Aurora Area Impact Fees Fund	Campton Hills Impact Fees Fund	Greater Elgin Impact Fees Fund
Assets					
Cash and investments	\$ 43,320	\$ 8,836,673	\$ 441,492	\$ 796,294	\$ 1,008,780
Property tax receivable	34,547	-	-	-	-
Intergovernmental receivable	-	190,394	-	-	-
Interest receivable	49	12,473	628	1,119	1,417
Loans receivable	-	-	-	-	-
Other receivables	91,271	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 169,187	\$ 9,039,540	\$ 442,120	\$ 797,413	\$ 1,010,197
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ 141,034	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-
Due to other funds	91,271	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	91,271	141,034	-	-	-
Deferred Inflows of Resources					
Property taxes levied for future periods	34,547	-	-	-	-
Unavailable revenue	27	197,476	357	634	804
Total Deferred Inflows of Resources	34,574	197,476	357	634	804
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	42,749	5,989,169	-	594,811	716,368
Committed	-	-	-	-	-
Assigned	593	2,711,861	441,763	201,968	293,025
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	43,342	8,701,030	441,763	796,779	1,009,393
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 169,187	\$ 9,039,540	\$ 442,120	\$ 797,413	\$ 1,010,197

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
\$ 453,348	\$ 579,185	\$ 1,452,651	\$ 1,809,820	\$ 26,150	\$ 1,403,875	\$ 407,075
-	-	-	-	-	-	-
-	-	-	-	-	-	259,682
668	810	2,025	2,539	37	2,002	659
-	-	-	-	-	-	-
-	-	-	400,000	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 454,016</u>	<u>\$ 579,995</u>	<u>\$ 1,454,676</u>	<u>\$ 2,212,359</u>	<u>\$ 26,187</u>	<u>\$ 1,405,877</u>	<u>\$ 667,416</u>
\$ 44,305	\$ -	\$ 51,862	\$ -	\$ -	\$ 34,867	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>44,305</u>	<u>-</u>	<u>51,862</u>	<u>-</u>	<u>-</u>	<u>34,867</u>	<u>-</u>
-	-	-	-	-	-	-
<u>381</u>	<u>459</u>	<u>1,148</u>	<u>401,441</u>	<u>21</u>	<u>1,135</u>	<u>379</u>
<u>381</u>	<u>459</u>	<u>1,148</u>	<u>401,441</u>	<u>21</u>	<u>1,135</u>	<u>379</u>
-	-	-	-	-	-	-
257,207	420,259	1,171,732	1,623,710	1,649	1,340,192	652,177
-	-	-	-	-	-	-
152,123	159,277	229,934	187,208	24,517	29,683	14,860
-	-	-	-	-	-	-
<u>409,330</u>	<u>579,536</u>	<u>1,401,666</u>	<u>1,810,918</u>	<u>26,166</u>	<u>1,369,875</u>	<u>667,037</u>
<u>\$ 454,016</u>	<u>\$ 579,995</u>	<u>\$ 1,454,676</u>	<u>\$ 2,212,359</u>	<u>\$ 26,187</u>	<u>\$ 1,405,877</u>	<u>\$ 667,416</u>

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
As of November 30, 2014

	Capital Projects Funds (Continued)	Permanent Fund		
	South Impact Fees Fund	Total Nonmajor Capital Projects Funds	Working Cash Fund	Total Nonmajor Funds
Assets				
Cash and investments	\$ 1,682,146	\$ 30,290,643	\$ 3,068,642	\$ 130,615,493
Property tax receivable	-	34,547	-	21,592,993
Intergovernmental receivable	-	450,076	-	6,357,221
Interest receivable	2,438	41,054	4,298	174,601
Loans receivable	-	-	-	5,541,059
Other receivables	-	591,271	26,272	1,135,436
Prepaid items	-	-	-	92,500
Due from other funds	-	280,374	-	1,248,384
Total Assets	\$ 1,684,584	\$ 31,687,965	\$ 3,099,212	\$ 166,757,687
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	\$ 4,525	\$ 1,478,074	\$ -	\$ 7,538,019
Accrued payroll	-	-	-	3,097,738
Due to other funds	-	91,271	-	1,519,100
Unearned revenue	-	-	-	121,645
Total Liabilities	4,525	1,569,345	-	12,276,502
Deferred Inflows of Resources				
Property taxes levied for future periods	-	34,547	-	21,592,993
Unavailable revenue	1,383	713,701	2,439	4,246,125
Total Deferred Inflows of Resources	1,383	748,248	2,439	25,839,118
Fund Balances				
Nonspendable	-	-	1,150,000	1,242,500
Restricted	1,662,705	14,472,728	-	67,453,442
Committed	-	-	-	28,311,150
Assigned	15,971	14,897,644	1,946,773	32,225,484
Unassigned	-	-	-	(590,509)
Total Fund Balances (Deficits)	1,678,676	29,370,372	3,096,773	128,642,067
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 1,684,584	\$ 31,687,965	\$ 3,099,212	\$ 166,757,687

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2014

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>
Revenues					
Property taxes	\$ 2,969,761	\$ -	\$ -	\$ 6,767,579	\$ 3,418,750
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	6,707	1,014,410	-	-
Reimbursements	17,167	-	-	-	2,877
Interest	30,745	217	13,255	33,958	17,076
Miscellaneous	195	-	-	-	-
Total Revenues	<u>3,017,868</u>	<u>6,924</u>	<u>1,027,665</u>	<u>6,801,537</u>	<u>3,438,703</u>
Expenditures					
Current					
General government	2,620,274	-	1,203,137	8,257,283	3,468,727
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	941,148	-	-	-	-
Public services and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	89,960	-	-
Total Expenditures	<u>3,561,422</u>	<u>-</u>	<u>1,293,097</u>	<u>8,257,283</u>	<u>3,468,727</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(543,554)</u>	<u>6,924</u>	<u>(265,432)</u>	<u>(1,455,746)</u>	<u>(30,024)</u>
Other Financing Sources (Uses)					
Insurance recovery	80,279	-	-	-	-
Transfers in	1,049	-	-	643,832	80,075
Transfers out	-	-	(14,281)	-	-
Total Other Financing Sources (Uses)	<u>81,328</u>	<u>-</u>	<u>(14,281)</u>	<u>643,832</u>	<u>80,075</u>
Net Change in Fund Balances	(462,226)	6,924	(279,713)	(811,914)	50,051
Fund Balances (Deficits), Beginning of Year	<u>6,728,427</u>	<u>36,923</u>	<u>2,659,041</u>	<u>6,935,942</u>	<u>3,630,289</u>
Fund Balances (Deficits), End of Year	<u>\$ 6,266,201</u>	<u>\$ 43,847</u>	<u>\$ 2,379,328</u>	<u>\$ 6,124,028</u>	<u>\$ 3,680,340</u>

Grand Victoria Casino Elgin 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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,443,932	481,311	962,621	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	47,140	140,080	290,985
-	-	-	-	-	-	-
52,535	8,829	8,878	18,126	2,763	174	2,248
<u>3,262,226</u>	-	-	-	<u>3,807</u>	-	-
<u>3,314,761</u>	<u>1,452,761</u>	<u>490,189</u>	<u>980,747</u>	<u>53,710</u>	<u>140,254</u>	<u>293,233</u>
819,560	-	-	-	-	-	-
-	529,015	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	509,276	-	-	-
-	-	-	-	33,409	92,086	536,594
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	882,789	-	1,021,536	2,703	-	58,050
<u>819,560</u>	<u>1,411,804</u>	<u>-</u>	<u>1,530,812</u>	<u>36,112</u>	<u>92,086</u>	<u>594,644</u>
2,495,201	40,957	490,189	(550,065)	17,598	48,168	(301,411)
-	-	-	-	-	-	-
-	-	-	1,000,000	-	-	27,714
<u>(4,143,837)</u>	<u>-</u>	<u>(1,000,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(4,143,837)</u>	<u>-</u>	<u>(1,000,000)</u>	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>27,714</u>
(1,648,636)	40,957	(509,811)	449,935	17,598	48,168	(273,697)
<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>\$ 11,751,425</u>	<u>\$ 1,628,027</u>	<u>\$ 2,022,529</u>	<u>\$ 3,011,465</u>	<u>\$ 547,603</u>	<u>\$ 58,993</u>	<u>\$ 342,815</u>

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2014

Special Revenue Funds (Continued)

	Rental Housing Support Surcharge Fund	Children's Waiting Room Fund	D.U.I. Fund	Foreclosure Mediation Fund	Court Automation Fund
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	6,051	-	-
Charges for services	-	83,535	-	74,550	1,111,668
Reimbursements	-	-	-	-	-
Interest	137	680	156	183	2,149
Miscellaneous	-	4,000	-	-	-
Total Revenues	137	88,215	6,207	74,733	1,113,817
Expenditures					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	120,723	-	25,538	1,228,734
Public services and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	13,766
Total Expenditures	-	120,723	-	25,538	1,242,500
Excess (Deficiency) of Revenues Over Expenditures	137	(32,508)	6,207	49,195	(128,683)
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(27,714)	(12,000)	-	-	-
Total Other Financing Sources (Uses)	(27,714)	(12,000)	-	-	-
Net Change in Fund Balances	(27,577)	(44,508)	6,207	49,195	(128,683)
Fund Balances (Deficits), Beginning of Year	27,577	163,557	25,831	-	573,238
Fund Balances (Deficits), End of Year	\$ -	\$ 119,049	\$ 32,038	\$ 49,195	\$ 444,555

Court Document Storage Fund	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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	29,328	-	-	692,455	143,967	126,444
1,030,056	-	-	-	-	57,431	-
-	120,215	336,929	118,518	-	-	-
-	-	-	-	-	-	-
2,549	356	1,495	388	-	-	-
-	-	-	-	-	-	-
<u>1,032,605</u>	<u>149,899</u>	<u>338,424</u>	<u>118,906</u>	<u>692,455</u>	<u>201,398</u>	<u>126,444</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,048,678	136,427	276,546	107,976	710,677	377,122	151,827
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,048,678</u>	<u>136,427</u>	<u>276,546</u>	<u>107,976</u>	<u>710,677</u>	<u>377,122</u>	<u>151,827</u>
<u>(16,073)</u>	<u>13,472</u>	<u>61,878</u>	<u>10,930</u>	<u>(18,222)</u>	<u>(175,724)</u>	<u>(25,383)</u>
-	-	-	-	-	-	-
-	-	-	-	19,798	226,466	58,882
-	-	-	-	-	-	-
-	-	-	-	<u>19,798</u>	<u>226,466</u>	<u>58,882</u>
(16,073)	13,472	61,878	10,930	1,576	50,742	33,499
<u>492,584</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>\$ 476,511</u>	<u>\$ 89,954</u>	<u>\$ 300,240</u>	<u>\$ 81,712</u>	<u>\$ 306,642</u>	<u>\$ 485,174</u>	<u>\$ 150,282</u>

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2014

Special Revenue Funds (Continued)

	<u>Auto Theft Task Force Fund</u>	<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>
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	19,838	-	75,990	-	-
Fines	-	-	-	-	-
Charges for services	-	-	441,305	-	37,613
Reimbursements	-	-	35,000	-	-
Interest	168	-	3,114	629	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>20,006</u>	<u>-</u>	<u>555,409</u>	<u>629</u>	<u>37,613</u>
Expenditures					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	16,079	-	910,115	9,186	-
Public services and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>16,079</u>	<u>-</u>	<u>910,115</u>	<u>9,186</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,927</u>	<u>-</u>	<u>(354,706)</u>	<u>(8,557)</u>	<u>37,613</u>
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	-	-
Transfers in	-	-	493,256	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>493,256</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	3,927	-	138,550	(8,557)	37,613
Fund Balances (Deficits), Beginning of Year	<u>33,306</u>	<u>32,240</u>	<u>307,514</u>	<u>122,753</u>	<u>44,324</u>
Fund Balances (Deficits), End of Year	<u>\$ 37,233</u>	<u>\$ 32,240</u>	<u>\$ 446,064</u>	<u>\$ 114,196</u>	<u>\$ 81,937</u>

Law Library Fund	Court Security Fund	Arrestees' Medical Cost Fund	Kane Comm Fund	Probation Services Fund	Substance Abuse Screening Fund	Drug Court Special Resources Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
125	-	-	-	-	-	-
292,545	1,335,312	24,277	713,390	1,069,311	76,620	105,715
302	-	-	425,668	26,515	-	-
279	2,178	173	-	-	1,290	3,985
1	-	-	-	147	-	-
<u>293,252</u>	<u>1,337,490</u>	<u>24,450</u>	<u>1,139,058</u>	<u>1,095,973</u>	<u>77,910</u>	<u>109,700</u>
-	-	-	-	-	-	-
-	2,032,085	30,000	1,770,733	1,024,979	36,144	654,763
-	-	-	-	-	-	-
327,002	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,500	-	-	91,793	18,100	-	-
<u>330,502</u>	<u>2,032,085</u>	<u>30,000</u>	<u>1,862,526</u>	<u>1,043,079</u>	<u>36,144</u>	<u>654,763</u>
<u>(37,250)</u>	<u>(694,595)</u>	<u>(5,550)</u>	<u>(723,468)</u>	<u>52,894</u>	<u>41,766</u>	<u>(545,063)</u>
-	-	-	-	-	-	-
-	618,328	-	606,226	-	-	599,359
-	-	-	-	(94,357)	-	-
-	618,328	-	606,226	(94,357)	-	599,359
(37,250)	(76,267)	(5,550)	(117,242)	(41,463)	41,766	54,296
<u>62,789</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>\$ 25,539</u>	<u>\$ 141,642</u>	<u>\$ 13,602</u>	<u>\$ 563,556</u>	<u>\$ 1,770,366</u>	<u>\$ 261,394</u>	<u>\$ 543,739</u>

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2014

Special Revenue Funds (Continued)

	<u>Juvenile Drug Court Fund</u>	<u>Probation Victim Services Fund</u>	<u>DUI Victim Impact Panel Fund</u>	<u>Coroner Administration Fund</u>	<u>Animal Control Fund</u>
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	1,664
Charges for services	45,307	11,352	24,150	86,023	898,285
Reimbursements	-	-	-	-	8,648
Interest	832	63	-	594	1,552
Miscellaneous	-	-	-	-	11,691
Total Revenues	<u>46,139</u>	<u>11,415</u>	<u>24,150</u>	<u>86,617</u>	<u>921,840</u>
Expenditures					
Current:					
General government	-	-	-	-	-
Public safety	202,264	15,000	-	38,309	740,144
Highways and streets	-	-	-	-	-
Judicial	-	-	29,775	-	-
Public services and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	258	-	-	48,789	8,567
Total Expenditures	<u>202,522</u>	<u>15,000</u>	<u>29,775</u>	<u>87,098</u>	<u>748,711</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(156,383)</u>	<u>(3,585)</u>	<u>(5,625)</u>	<u>(481)</u>	<u>173,129</u>
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	-	-
Transfers in	83,329	-	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>83,329</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(73,054)	(3,585)	(5,625)	(481)	173,129
Fund Balances (Deficits), Beginning of Year	<u>146,410</u>	<u>4,502</u>	<u>25,283</u>	<u>132,790</u>	<u>(422,681)</u>
Fund Balances (Deficits), End of Year	<u>\$ 73,356</u>	<u>\$ 917</u>	<u>\$ 19,658</u>	<u>\$ 132,309</u>	<u>\$ (249,552)</u>

County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	County Highway Matching Fund	County Health Fund	Kane Kares Fund	Veterans' Commission Fund
\$ 4,989,490	\$ 311,347	\$ -	\$ 64,770	\$ 1,964,028	\$ -	\$ 303,995
-	-	6,636,173	-	-	-	-
281,879	-	-	-	1,157,267	-	-
-	-	2,014,512	-	1,861,994	540,448	-
-	-	-	-	-	-	-
16,053	-	-	-	97,689	-	-
267,907	21,749	200,918	-	33,918	-	245
54,655	3,128	54,872	180	19,544	2,776	3,012
32,315	-	(302)	-	13,172	-	1,375
<u>5,642,299</u>	<u>336,224</u>	<u>8,906,173</u>	<u>64,950</u>	<u>5,147,612</u>	<u>543,224</u>	<u>308,627</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,538,965	334,864	3,541,658	66,962	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	4,635,722	784,123	282,363
-	-	-	-	-	-	-
-	-	-	-	-	-	-
100	-	-	-	-	-	-
591,200	-	2,899,672	-	-	-	-
<u>5,130,265</u>	<u>334,864</u>	<u>6,441,330</u>	<u>66,962</u>	<u>4,635,722</u>	<u>784,123</u>	<u>282,363</u>
512,034	1,360	2,464,843	(2,012)	511,890	(240,899)	26,264
-	-	-	-	-	-	-
134,577	-	-	-	100,000	261,952	-
-	-	(3,497,363)	-	-	-	-
<u>134,577</u>	<u>-</u>	<u>(3,497,363)</u>	<u>-</u>	<u>100,000</u>	<u>261,952</u>	<u>-</u>
646,611	1,360	(1,032,520)	(2,012)	611,890	21,053	26,264
<u>10,730,820</u>	<u>566,888</u>	<u>11,854,410</u>	<u>69,484</u>	<u>3,176,268</u>	<u>396,188</u>	<u>597,182</u>
<u>\$ 11,377,431</u>	<u>\$ 568,248</u>	<u>\$ 10,821,890</u>	<u>\$ 67,472</u>	<u>\$ 3,788,158</u>	<u>\$ 417,241</u>	<u>\$ 623,446</u>

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2014

Special Revenue Funds (Continued)

	Community Development Block Grant Fund	HOME Program Fund	Unincorporated Stormwater Management Fund	Homeless Management Information Systems Fund	OCR & Recovery Act Programs Fund
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	984,023	402,948	-	110,130	891,081
Fines	-	-	-	-	-
Charges for services	-	-	-	-	-
Reimbursements	17,815	-	-	-	-
Interest	-	-	575	-	-
Miscellaneous	-	22,254	-	-	2,628
Total Revenues	1,001,838	425,202	575	110,130	893,709
Expenditures					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public services and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	1,043,083	522,364	-	91,031	822,450
Debt Service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	19,099	-
Total Expenditures	1,043,083	522,364	-	110,130	822,450
Excess (Deficiency) of Revenues Over Expenditures	(41,245)	(97,162)	575	-	71,259
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(41,245)	(97,162)	575	-	71,259
Fund Balances (Deficits), Beginning of Year					
	41,892	105,346	109,990	-	(47,162)
Fund Balances (Deficits), End of Year					
	\$ 647	\$ 8,184	\$ 110,565	\$ -	\$ 24,097

Quality of Kane Grants Fund	Neighborhood Stabilization Program Fund	Continuum of Care Planning Grant Fund	Stormwater Management Planning Fund	Farmland Preservation Fund	Growing for Kane Fund	Kane County Department of Employment and Education Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	1,000	-	-	-
14,000	-	15,317	-	-	12,500	5,128,447
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	153,288	-	10,025	-	-	-
37	-	-	6,737	14,113	32	-
-	-	-	-	-	(50)	-
<u>14,037</u>	<u>153,288</u>	<u>15,317</u>	<u>17,762</u>	<u>14,113</u>	<u>12,482</u>	<u>5,128,447</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	5,461,924
-	-	-	-	-	-	-
-	-	-	186,874	8,494	-	-
7,638	419,507	15,317	-	-	43	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>7,638</u>	<u>419,507</u>	<u>15,317</u>	<u>186,874</u>	<u>8,494</u>	<u>43</u>	<u>5,461,924</u>
<u>6,399</u>	<u>(266,219)</u>	<u>-</u>	<u>(169,112)</u>	<u>5,619</u>	<u>12,439</u>	<u>(333,477)</u>
-	-	-	-	-	-	-
-	-	-	122,860	600,000	-	-
-	-	-	-	-	-	-
-	-	-	122,860	600,000	-	-
6,399	(266,219)	-	(46,252)	605,619	12,439	(333,477)
<u>1,120</u>	<u>597,387</u>	<u>-</u>	<u>1,259,603</u>	<u>2,076,954</u>	<u>-</u>	<u>(7,480)</u>
<u>\$ 7,519</u>	<u>\$ 331,168</u>	<u>\$ -</u>	<u>\$ 1,213,351</u>	<u>\$ 2,682,573</u>	<u>\$ 12,439</u>	<u>\$ (340,957)</u>

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2014

	<u>Special Revenue Funds (Continued)</u>			<u>Debt Service Funds</u>	
	<u>Kane Law Enforcement Fund</u>	<u>Mill Creek Special Service Area Fund</u>	<u>Marriage Fees Fund</u>	<u>Total Nonmajor Special Revenue Funds</u>	<u>Capital Improvement Debt Service Fund</u>
Revenues					
Property taxes	\$ -	\$ 679,183	\$ -	\$ 21,468,903	\$ -
Other taxes	-	-	-	9,524,037	-
Licenses and permits	-	-	-	1,440,146	-
Grants	-	-	-	13,063,422	-
Fines	42,697	-	-	1,138,024	-
Charges for services	-	-	14,650	8,634,334	-
Reimbursements	-	-	-	1,222,042	-
Interest	691	5,782	-	377,888	-
Miscellaneous	-	-	-	3,353,459	-
Total Revenues	<u>43,388</u>	<u>684,965</u>	<u>14,650</u>	<u>60,222,255</u>	<u>-</u>
Expenditures					
Current:					
General government	-	502,046	-	16,871,027	-
Public safety	75,042	-	-	7,148,478	-
Highways and streets	-	-	-	8,482,449	-
Judicial	-	-	9,077	6,935,906	-
Public services and records	-	-	-	6,124,013	-
Health and welfare	-	-	-	5,702,208	-
Environment and conservation	-	-	-	195,368	-
Development, housing and economic development	-	-	-	2,921,433	-
Debt Service					
Principal	-	-	-	-	985,000
Interest and fiscal charges	-	-	-	100	7,388
Capital outlay	-	-	-	5,749,782	-
Total Expenditures	<u>75,042</u>	<u>502,046</u>	<u>9,077</u>	<u>60,130,764</u>	<u>992,388</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(31,654)</u>	<u>182,919</u>	<u>5,573</u>	<u>91,491</u>	<u>(992,388)</u>
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	80,279	-
Transfers in	-	22,717	-	5,700,420	-
Transfers out	-	(10,000)	-	(8,799,552)	(253,786)
Total Other Financing Sources (Uses)	<u>-</u>	<u>12,717</u>	<u>-</u>	<u>(3,018,853)</u>	<u>(253,786)</u>
Net Change in Fund Balances	(31,654)	195,636	5,573	(2,927,362)	(1,246,174)
Fund Balances (Deficits), Beginning of Year	<u>166,743</u>	<u>995,804</u>	<u>4,653</u>	<u>80,377,738</u>	<u>1,246,174</u>
Fund Balances (Deficits), End of Year	<u>\$ 135,089</u>	<u>\$ 1,191,440</u>	<u>\$ 10,226</u>	<u>\$ 77,450,376</u>	<u>\$ -</u>

Debt Service Fund					Capital Projects Funds	
Motor Fuel Tax Debt Service Fund	Transit Sales Tax Debt Service Fund	Recovery Zone Bond Debt Service Fund	JJC/AJC Refunding Debt Service Fund	Total Nonmajor Debt Service Funds	Capital Projects Fund	Capital Improvement Bond Construction Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	110,331	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	116,285	282,025	-	398,310	-	-
17,156	44,614	5,000	11,700	78,470	58,219	228
-	-	-	-	-	-	-
<u>17,156</u>	<u>160,899</u>	<u>287,025</u>	<u>11,700</u>	<u>476,780</u>	<u>168,550</u>	<u>228</u>
-	-	-	-	-	5,971	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,325,000	8,120,000	630,000	1,045,000	13,105,000	-	-
1,110,488	358,820	254,100	796,200	2,526,996	-	-
-	-	-	-	-	4,222,931	5,100
<u>3,435,488</u>	<u>8,478,820</u>	<u>884,100</u>	<u>1,841,200</u>	<u>15,631,996</u>	<u>4,228,902</u>	<u>5,100</u>
<u>(3,418,332)</u>	<u>(8,317,921)</u>	<u>(597,075)</u>	<u>(1,829,500)</u>	<u>(15,155,216)</u>	<u>(4,060,352)</u>	<u>(4,872)</u>
-	-	-	-	-	-	-
3,497,363	8,441,460	67,325	2,384,186	14,390,334	2,200,000	-
-	-	-	-	(253,786)	(22,717)	-
<u>3,497,363</u>	<u>8,441,460</u>	<u>67,325</u>	<u>2,384,186</u>	<u>14,136,548</u>	<u>2,177,283</u>	<u>-</u>
79,031	123,539	(529,750)	554,686	(1,018,668)	(1,883,069)	(4,872)
<u>2,917,692</u>	<u>8,391,138</u>	<u>5,729,419</u>	<u>1,458,791</u>	<u>19,743,214</u>	<u>12,259,117</u>	<u>63,685</u>
<u>\$ 2,996,723</u>	<u>\$ 8,514,677</u>	<u>\$ 5,199,669</u>	<u>\$ 2,013,477</u>	<u>\$ 18,724,546</u>	<u>\$ 10,376,048</u>	<u>\$ 58,813</u>

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2014

Capital Projects Funds (Continued)

	Recovery Zone Bond Construction Fund	Transportation Capital Fund	Aurora Area Impact Fees Fund	Campton Hills Impact Fees Fund	Greater Elgin Impact Fees Fund
Revenues					
Property taxes	\$ 19,386	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	-	151,751	129,024	145,068
Reimbursements	-	162,472	-	-	-
Interest	135	47,949	2,039	3,903	7,455
Miscellaneous	-	-	2	-	-
Total Revenues	19,521	210,421	153,792	132,927	152,523
Expenditures					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	917,240	-	-	-
Judicial	-	-	-	-	-
Public services and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	1,000	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	635,368	-	-	700,000
Total Expenditures	1,000	1,552,608	-	-	700,000
Excess (Deficiency) of Revenues Over Expenditures	18,521	(1,342,187)	153,792	132,927	(547,477)
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(14,027)	-	(7,587)	(6,451)	-
Total Other Financing Sources (Uses)	(14,027)	-	(7,587)	(6,451)	-
Net Change in Fund Balances	4,494	(1,342,187)	146,205	126,476	(547,477)
Fund Balances (Deficits), Beginning of Year					
	38,848	10,043,217	295,558	670,303	1,556,870
Fund Balances (Deficits), End of Year					
	\$ 43,342	\$ 8,701,030	\$ 441,763	\$ 796,779	\$ 1,009,393

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
75,446	74,372	119,336	39,529	10,192	695,052	129,275
82,262	-	-	-	-	-	372,000
2,344	2,899	7,593	10,222	127	7,087	2,704
-	-	34	-	-	-	32
<u>160,052</u>	<u>77,271</u>	<u>126,963</u>	<u>49,751</u>	<u>10,319</u>	<u>702,139</u>	<u>504,011</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
87,414	-	-	-	-	492,786	465,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	147,667	426,200	-	-	-
<u>87,414</u>	<u>-</u>	<u>147,667</u>	<u>426,200</u>	<u>-</u>	<u>492,786</u>	<u>465,000</u>
<u>72,638</u>	<u>77,271</u>	<u>(20,704)</u>	<u>(376,449)</u>	<u>10,319</u>	<u>209,353</u>	<u>39,011</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(3,772)</u>	<u>(3,719)</u>	<u>(5,967)</u>	<u>(1,976)</u>	<u>(510)</u>	<u>(34,753)</u>	<u>(6,464)</u>
<u>(3,772)</u>	<u>(3,719)</u>	<u>(5,967)</u>	<u>(1,976)</u>	<u>(510)</u>	<u>(34,753)</u>	<u>(6,464)</u>
68,866	73,552	(26,671)	(378,425)	9,809	174,600	32,547
<u>340,464</u>	<u>505,984</u>	<u>1,428,337</u>	<u>2,189,343</u>	<u>16,357</u>	<u>1,195,275</u>	<u>634,490</u>
<u>\$ 409,330</u>	<u>\$ 579,536</u>	<u>\$ 1,401,666</u>	<u>\$ 1,810,918</u>	<u>\$ 26,166</u>	<u>\$ 1,369,875</u>	<u>\$ 667,037</u>

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2014

	Capital Projects Funds (Continued)		Permanent Fund	
	South Impact Fees Fund	Total Nonmajor Capital Projects Funds	Working Cash Fund	Total Nonmajor Funds
Revenues				
Property taxes	\$ -	\$ 19,386	\$ -	\$ 21,488,289
Other taxes	-	110,331	-	9,634,368
Licenses and permits	-	-	-	1,440,146
Grants	-	-	-	13,063,422
Fines	-	-	-	1,138,024
Charges for services	1,267,553	2,836,598	-	11,470,932
Reimbursements	99,978	716,712	-	2,337,064
Interest	6,656	159,560	15,927	631,845
Miscellaneous	-	68	-	3,353,527
Total Revenues	1,374,187	3,842,655	15,927	64,557,617
Expenditures				
Current:				
General government	-	5,971	-	16,876,998
Public safety	-	-	-	7,148,478
Highways and streets	104,637	2,067,077	-	10,549,526
Judicial	-	-	-	6,935,906
Public services and records	-	-	-	6,124,013
Health and welfare	-	-	-	5,702,208
Environment and conservation	-	-	-	195,368
Development, housing and economic development	-	1,000	-	2,922,433
Debt Service	-	-	-	-
Principal	-	-	-	13,105,000
Interest and fiscal charges	-	-	-	2,527,096
Capital outlay	-	6,137,266	-	11,887,048
Total Expenditures	104,637	8,211,314	-	83,974,074
Excess (Deficiency) of Revenues Over Expenditures	1,269,550	(4,368,659)	15,927	(19,416,457)
Other Financing Sources (Uses)				
Insurance recovery	-	-	-	80,279
Transfers in	-	2,200,000	-	22,290,754
Transfers out	(63,378)	(171,321)	-	(9,224,659)
Total Other Financing Sources (Uses)	(63,378)	2,028,679	-	13,146,374
Net Change in Fund Balances	1,206,172	(2,339,980)	15,927	(6,270,083)
Fund Balances (Deficits), Beginning of Year	472,504	31,710,352	3,080,846	134,912,150
Fund Balances (Deficits), End of Year	\$ 1,678,676	\$ 29,370,372	\$ 3,096,773	\$ 128,642,067

KANE COUNTY, ILLINOIS

Insurance Liability Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 2,982,462	\$ 2,982,462	\$ 2,969,761	\$ (12,701)
Reimbursements	22,750	22,750	17,167	(5,583)
Interest	10,000	10,000	30,745	20,745
Miscellaneous	-	-	195	195
Total Revenues	<u>3,015,212</u>	<u>3,015,212</u>	<u>3,017,868</u>	<u>2,656</u>
Expenditures				
General Government				
Personnel Services				
Salaries and wages	<u>132,614</u>	<u>138,183</u>	<u>127,174</u>	<u>11,009</u>
Benefits				
Healthcare contribution	20,376	18,389	12,945	5,444
Dental contribution	723	723	620	103
FICA/SS contribution	10,174	10,600	9,053	1,547
IMRF contribution	<u>14,880</u>	<u>15,503</u>	<u>13,609</u>	<u>1,894</u>
Total Benefits	<u>46,153</u>	<u>45,215</u>	<u>36,227</u>	<u>8,988</u>
Contractual Services				
Project administration services	144,760	144,760	109,358	35,402
Contractual/consulting services	265,239	265,239	185,193	80,046
Liability insurance	424,105	424,105	657,875	(233,770)
Workers compensation	865,035	866,005	1,433,262	(567,257)
Unemployment claims	122,832	122,911	70,903	52,008
Employee training	<u>4,250</u>	<u>4,250</u>	-	<u>4,250</u>
Total Contractual Services	<u>1,826,221</u>	<u>1,827,270</u>	<u>2,456,591</u>	<u>(629,321)</u>
Commodities				
Office supplies	300	300	282	18
Operating supplies	100	100	-	100
Computer related supplies	<u>200</u>	<u>200</u>	-	<u>200</u>
Total Commodities	<u>600</u>	<u>600</u>	<u>282</u>	<u>318</u>
Total General Government	<u>2,005,588</u>	<u>2,011,268</u>	<u>2,620,274</u>	<u>(609,006)</u>
Judicial				
Personnel Services				
Salaries and wages	<u>537,681</u>	<u>537,681</u>	<u>513,704</u>	<u>23,977</u>
Benefits				
Healthcare contribution	105,581	95,287	74,923	20,364
Dental contribution	3,698	3,698	2,437	1,261
FICA/SS contribution	41,148	41,148	36,128	5,020
IMRF contribution	<u>60,190</u>	<u>60,190</u>	<u>54,113</u>	<u>6,077</u>
Total Benefits	<u>210,617</u>	<u>200,323</u>	<u>167,601</u>	<u>32,722</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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Legal services	\$ 192,785	\$ 192,785	\$ 194,070	\$ (1,285)
Trials and costs of hearings	17,000	17,000	21,292	(4,292)
Repairs and maintenance - copiers	2,000	2,000	2,929	(929)
Liability insurance	11,238	11,238	11,238	-
Workers compensation	10,432	10,432	10,432	-
Unemployment claims	1,453	1,453	1,453	-
Conferences and meetings	9,900	9,900	5,654	4,246
Employee training	8,000	8,000	4,653	3,347
Employee mileage expenditures	486	486	1,153	(667)
General association dues	3,012	3,012	2,473	539
Total Contractual Services	256,306	256,306	255,347	959
Commodities				
Office supplies	500	500	412	88
Books and subscriptions	4,520	4,520	4,084	436
Total Commodities	5,020	5,020	4,496	524
Total Judicial	1,009,624	999,330	941,148	58,182
Total Expenditures	3,015,212	3,010,598	3,561,422	(550,824)
Excess (Deficiency) of Revenues Over Expenditures	-	4,614	(543,554)	(548,168)
Other Financing Sources (Uses)				
Insurance recovery	-	-	80,279	80,279
Transfers in	-	1,049	1,049	-
Total Other Financing Sources (Uses)	-	1,049	81,328	80,279
Net Change in Fund Balances	\$ -	\$ 5,663	(462,226)	\$ (467,889)
Fund Balance, Beginning of Year			6,728,427	
Fund Balance, End of Year			\$ 6,266,201	

KANE COUNTY, ILLINOIS

County Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 4,500	\$ 4,500	\$ 6,707	\$ 2,207
Interest	<u>100</u>	<u>100</u>	<u>217</u>	<u>117</u>
Total Revenues	<u>4,600</u>	<u>4,600</u>	<u>6,924</u>	<u>2,324</u>
Expenditures				
Capital Outlay				
Computers	<u>4,600</u>	<u>4,600</u>	<u>-</u>	<u>4,600</u>
Total Capital Outlay	<u>4,600</u>	<u>4,600</u>	<u>-</u>	<u>4,600</u>
Total Expenditures	<u>4,600</u>	<u>4,600</u>	<u>-</u>	<u>4,600</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	6,924	<u>\$ 6,924</u>
Fund Balance, Beginning of Year			<u>36,923</u>	
Fund Balance, End of Year			<u><u>\$ 43,847</u></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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Charges for services	\$ 1,500,500	\$ 1,500,500	\$ 1,014,410	\$ (486,090)
Interest	<u>13,000</u>	<u>13,000</u>	<u>13,255</u>	<u>255</u>
Total Revenues	<u>1,513,500</u>	<u>1,513,500</u>	<u>1,027,665</u>	<u>(485,835)</u>
Expenditures				
General Government				
Personnel Services				
Salaries and wages	512,435	522,683	505,477	17,206
Overtime salaries	<u>5,164</u>	<u>5,267</u>	<u>2,387</u>	<u>2,880</u>
Total Personnel Services	<u>517,599</u>	<u>527,950</u>	<u>507,864</u>	<u>20,086</u>
Benefits				
Healthcare contribution	83,751	75,585	74,501	1,084
Dental contribution	3,200	3,200	3,183	17
FICA/SS contribution	39,703	40,495	37,247	3,248
IMRF contribution	<u>58,075</u>	<u>59,233</u>	<u>54,500</u>	<u>4,733</u>
Total Benefits	<u>184,729</u>	<u>178,513</u>	<u>169,431</u>	<u>9,082</u>
Contractual Services				
Contractual/consulting services	221,066	274,066	261,474	12,592
Repairs and maintenance - computers	229,400	229,400	210,821	18,579
Liability insurance	10,818	10,818	10,818	-
Workers compensation	10,041	10,041	10,041	-
Unemployment claims	1,398	1,398	1,398	-
Mapping	1,070	1,070	-	1,070
Conferences and meetings	12,000	12,000	7,711	4,289
Employee training	10,000	10,000	5,360	4,640
Employee mileage expenditures	500	500	63	437
General association dues	<u>1,862</u>	<u>1,862</u>	<u>1,525</u>	<u>337</u>
Total Contractual Services	<u>498,155</u>	<u>551,155</u>	<u>509,211</u>	<u>41,944</u>
Commodities				
Office supplies	1,000	1,000	762	238
Computer related supplies	16,200	16,200	2,912	13,288
Books and subscriptions	5,000	5,000	4,249	751
Computer software - non-capital	2,500	2,500	2,186	314
Computer hardware - non-capital	2,500	2,500	2,939	(439)
Telephone	<u>4,000</u>	<u>4,000</u>	<u>3,583</u>	<u>417</u>
Total Commodities	<u>31,200</u>	<u>31,200</u>	<u>16,631</u>	<u>14,569</u>
Total General Government	<u>1,231,683</u>	<u>1,288,818</u>	<u>1,203,137</u>	<u>85,681</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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Computers	\$ 82,338	\$ 82,338	\$ 69,241	\$ 13,097
Computer software - capital	34,000	34,000	20,000	14,000
Printers	6,000	6,000	719	5,281
Office furniture	3,000	3,000	-	3,000
Total Capital Outlay	125,338	125,338	89,960	35,378
Total Expenditures	1,357,021	1,414,156	1,293,097	121,059
Excess (Deficiency) of Revenues Over Expenditures	156,479	99,344	(265,432)	(364,776)
Other Financing Sources (Uses)				
Transfers out	(14,281)	(14,281)	(14,281)	-
Total Other Financing Sources (Uses)	(14,281)	(14,281)	(14,281)	-
Net Change in Fund Balances	\$ 142,198	\$ 85,063	(279,713)	\$ (364,776)
Fund Balance, Beginning of Year			2,659,041	
Fund Balance, End of Year			\$ 2,379,328	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 6,796,568	\$ 6,796,568	\$ 6,767,579	\$ (28,989)
Interest	<u>12,000</u>	<u>12,000</u>	<u>33,958</u>	<u>21,958</u>
Total Revenues	<u>6,808,568</u>	<u>6,808,568</u>	<u>6,801,537</u>	<u>(7,031)</u>
Expenditures				
General Government				
Benefits				
IMRF contribution	3,075,594	3,988,477	3,880,808	107,669
SLEP contribution	<u>3,732,974</u>	<u>4,727,370</u>	<u>4,376,475</u>	<u>350,895</u>
Total Benefits	<u>6,808,568</u>	<u>8,715,847</u>	<u>8,257,283</u>	<u>458,564</u>
Total General Government	<u>6,808,568</u>	<u>8,715,847</u>	<u>8,257,283</u>	<u>458,564</u>
Total Expenditures	<u>6,808,568</u>	<u>8,715,847</u>	<u>8,257,283</u>	<u>458,564</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(1,907,279)</u>	<u>(1,455,746)</u>	<u>451,533</u>
Other Financing Sources (Uses)				
Transfers in	<u>-</u>	<u>143,832</u>	<u>643,832</u>	<u>500,000</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>143,832</u>	<u>643,832</u>	<u>500,000</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (1,763,447)</u>	<u>(811,914)</u>	<u>\$ 951,533</u>
Fund Balance, Beginning of Year			<u>6,935,942</u>	
Fund Balance, End of Year			<u>\$ 6,124,028</u>	

KANE COUNTY, ILLINOIS

Social Security Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 3,433,332	\$ 3,433,332	\$ 3,418,750	\$ (14,582)
Other taxes	-	-	-	-
Reimbursements	-	-	2,877	2,877
Interest	10,000	10,000	17,076	7,076
	<u>3,443,332</u>	<u>3,443,332</u>	<u>3,438,703</u>	<u>(4,629)</u>
Total Revenues				
Expenditures				
General Government				
Benefits				
FICA/SS contribution	3,443,332	3,524,776	3,468,727	56,049
Total General Government	3,443,332	3,524,776	3,468,727	56,049
	<u>3,443,332</u>	<u>3,524,776</u>	<u>3,468,727</u>	<u>56,049</u>
Total Expenditures	<u>3,443,332</u>	<u>3,524,776</u>	<u>3,468,727</u>	<u>56,049</u>
Excess (Deficiency) of Revenues Over Expenditures	-	(81,444)	(30,024)	51,420
	<u>-</u>	<u>(81,444)</u>	<u>(30,024)</u>	<u>51,420</u>
Other Financing Sources (Uses)				
Transfers in	-	80,075	80,075	-
Total Other Financing Sources (Uses)	-	80,075	80,075	-
	<u>-</u>	<u>80,075</u>	<u>80,075</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (1,369)</u>	50,051	<u>\$ 51,420</u>
Fund Balance, Beginning of Year			<u>3,630,289</u>	
Fund Balance, End of Year			<u>\$ 3,680,340</u>	

KANE COUNTY, ILLINOIS

Grand Victoria Casino Elgin Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Interest	\$ 30,000	\$ 30,000	\$ 52,535	\$ 22,535
Miscellaneous	<u>3,940,000</u>	<u>3,940,000</u>	<u>3,262,226</u>	<u>(677,774)</u>
Total Revenues	<u>3,970,000</u>	<u>3,970,000</u>	<u>3,314,761</u>	<u>(655,239)</u>
Expenditures				
General Government				
Personnel Services				
Salaries and wages	<u>58,022</u>	<u>59,760</u>	<u>58,720</u>	<u>1,040</u>
Benefits				
Healthcare contribution	5,130	4,630	11,888	(7,258)
Dental contribution	207	207	35	172
FICA/SS contribution	4,439	4,572	4,064	508
IMRF contribution	6,493	6,688	5,947	741
Tuition reimbursement	<u>150,000</u>	<u>150,000</u>	<u>55,334</u>	<u>94,666</u>
Total Benefits	<u>166,269</u>	<u>166,097</u>	<u>77,268</u>	<u>88,829</u>
Contractual Services				
Liability insurance	1,209	1,209	1,209	-
Workers compensation	1,123	1,123	1,123	-
Unemployment claims	156	156	156	-
Miscellaneous contractual expenditures	250,000	250,000	13,624	236,376
Riverboat external grants	<u>1,000,000</u>	<u>1,000,000</u>	<u>665,198</u>	<u>334,802</u>
Total Contractual Services	<u>1,252,488</u>	<u>1,252,488</u>	<u>681,310</u>	<u>571,178</u>
Commodities				
Office supplies	200	200	266	(66)
Operating supplies	-	-	1,996	(1,996)
Postage	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
Total Commodities	<u>300</u>	<u>300</u>	<u>2,262</u>	<u>(1,962)</u>
Total General Government	<u>1,477,079</u>	<u>1,478,645</u>	<u>819,560</u>	<u>659,085</u>
Total Expenditures	<u>1,477,079</u>	<u>1,478,645</u>	<u>819,560</u>	<u>659,085</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,492,921</u>	<u>2,491,355</u>	<u>2,495,201</u>	<u>3,846</u>
Other Financing Sources (Uses)				
Transfers out	<u>(4,134,404)</u>	<u>(4,134,404)</u>	<u>(4,143,837)</u>	<u>(9,433)</u>
Total Other Financing Sources (Uses)	<u>(4,134,404)</u>	<u>(4,134,404)</u>	<u>(4,143,837)</u>	<u>(9,433)</u>
Net Change in Fund Balances	<u>\$ (1,641,483)</u>	<u>\$ (1,643,049)</u>	<u>(1,648,636)</u>	<u>\$ (5,587)</u>
Fund Balance, Beginning of Year			<u>13,400,061</u>	
Fund Balance, End of Year			<u>\$ 11,751,425</u>	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 1,349,000	\$ 1,349,000	\$ 1,443,932	\$ 94,932
Interest	4,400	4,400	8,829	4,429
Total Revenues	1,353,400	1,353,400	1,452,761	99,361
Expenditures				
Public Safety				
Contractual Services				
Repairs and maintenance - computers	509,246	509,246	529,015	(19,769)
Total Contractual Services	509,246	509,246	529,015	(19,769)
Total Public Safety	509,246	509,246	529,015	(19,769)
Capital Outlay				
Communications equipment	150,000	268,020	113,856	154,164
Automotive equipment	580,000	784,120	768,933	15,187
Total Capital Outlay	730,000	1,052,140	882,789	169,351
Total Expenditures	1,239,246	1,561,386	1,411,804	149,582
Net Change in Fund Balances	\$ 114,154	\$ (207,986)	40,957	\$ 248,943
Fund Balance, Beginning of Year			1,587,070	
Fund Balance, End of Year			\$ 1,628,027	

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 453,300	\$ 453,300	\$ 481,311	\$ 28,011
Interest	<u>10,000</u>	<u>10,000</u>	<u>8,878</u>	<u>(1,122)</u>
Total Revenues	<u>463,300</u>	<u>463,300</u>	<u>490,189</u>	<u>26,889</u>
Other Financing Sources (Uses)				
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (536,700)</u>	<u>\$ (536,700)</u>	<u>(509,811)</u>	<u>\$ 26,889</u>
Fund Balance, Beginning of Year			<u>2,532,340</u>	
Fund Balance, End of Year			<u>\$ 2,022,529</u>	

KANE COUNTY, ILLINOIS

Judicial Technology Sales Tax Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Other taxes	\$ 896,500	\$ 896,500	\$ 962,621	\$ 66,121
Interest	4,250	4,250	18,126	13,876
Total Revenues	<u>900,750</u>	<u>900,750</u>	<u>980,747</u>	<u>79,997</u>
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	275,000	280,500	250,023	30,477
Overtime salaries	-	-	590	(590)
Total Personnel Services	<u>275,000</u>	<u>280,500</u>	<u>250,613</u>	<u>29,887</u>
Benefits				
Healthcare contribution	79,352	71,615	34,525	37,090
Dental contribution	2,264	2,264	1,533	731
FICA/SS contribution	21,038	21,459	18,922	2,537
IMRF contribution	30,773	31,388	27,686	3,702
Total Benefits	<u>133,427</u>	<u>126,726</u>	<u>82,666</u>	<u>44,060</u>
Contractual Services				
Contractual/consulting services	-	80,000	101,446	(21,446)
Software licensing cost	-	2,472	1,944	528
Liability insurance	5,748	5,748	5,748	-
Workers compensation	5,335	5,335	5,335	-
Unemployment claims	743	743	743	-
Conferences and meetings	2,500	22,500	47,327	(24,827)
Employee training	6,800	6,800	9,723	(2,923)
Employee mileage expenditures	-	-	198	(198)
General association dues	-	-	129	(129)
Total Contractual Services	<u>21,126</u>	<u>123,598</u>	<u>172,593</u>	<u>(48,995)</u>
Commodities				
Office supplies	450	450	1,415	(965)
Computer related supplies	3,100	3,100	1,329	1,771
Computer hardware - non-capital	-	-	660	(660)
Total Commodities	<u>3,550</u>	<u>3,550</u>	<u>3,404</u>	<u>146</u>
Total Judicial	<u>433,103</u>	<u>534,374</u>	<u>509,276</u>	<u>25,098</u>

KANE COUNTY, ILLINOIS

Judicial Technology Sales Tax Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Computers	\$ -	\$ -	\$ 10,299	\$ (10,299)
Computer software - capital	3,000,000	3,000,000	1,011,237	1,988,763
Computer software - license cost	<u>-</u>	<u>26,315</u>	<u>-</u>	<u>26,315</u>
Total Capital Outlay	<u>3,000,000</u>	<u>3,026,315</u>	<u>1,021,536</u>	<u>2,004,779</u>
Total Expenditures	<u>3,433,103</u>	<u>3,560,689</u>	<u>1,530,812</u>	<u>2,029,877</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,532,353)</u>	<u>(2,659,939)</u>	<u>(550,065)</u>	<u>2,109,874</u>
Other Financing Sources (Uses)				
Transfers in	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (1,532,353)</u>	<u>\$ (1,659,939)</u>	449,935	<u>\$ 2,109,874</u>
Fund Balance, Beginning of Year			<u>2,561,530</u>	
Fund Balance, End of Year			<u>\$ 3,011,465</u>	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 54,500	\$ 54,500	\$ 47,140	\$ (7,360)
Interest	2,000	2,000	2,763	763
Miscellaneous	5,000	5,000	3,807	(1,193)
Total Revenues	61,500	61,500	53,710	(7,790)
Expenditures				
Public Service and Records				
Personnel Services				
Salaries and wages	-	-	16,233	(16,233)
Part-time salaries	30,000	30,600	-	30,600
Total Personnel Services	30,000	30,600	16,233	14,367
Benefits				
FICA/SS contribution	2,295	2,341	1,012	1,329
Contractual Services				
Contractual/consulting services	10,210	10,210	-	10,210
Repairs and maintenance - computers	3,000	3,000	190	2,810
Repairs and maintenance - copiers	2,500	2,500	2,154	346
Repairs and maintenance - office equipmen	2,000	2,000	550	1,450
Liability insurance	627	627	627	-
Workers compensation	582	582	582	-
Unemployment claims	81	81	81	-
General printing	5,000	5,000	7,992	(2,992)
Legal printing	2,422	2,422	-	2,422
Conferences and meetings	4,000	4,000	50	3,950
Employee training	2,500	2,500	401	2,099
Employee mileage expenditures	5,000	5,000	84	4,916
General association dues	4,000	4,000	525	3,475
Miscellaneous contractual expenditures	3,832	3,832	-	3,832
Total Contractual Services	45,754	45,754	13,236	32,518
Commodities				
Office supplies	3,000	3,000	2,928	72
Operating supplies	2,500	2,500	-	2,500
Computer related supplies	2,500	2,500	-	2,500
Books and subscriptions	2,000	2,000	-	2,000
Total Commodities	10,000	10,000	2,928	7,072
Total Public Service and Records	88,049	88,695	33,409	55,286

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Office equipment	\$ 9,000	\$ 9,000	\$ 615	\$ 8,385
Computers	10,000	10,000	-	10,000
Printers	24,000	24,000	663	23,337
Copiers	9,000	9,000	-	9,000
Office furniture	7,500	7,500	1,425	6,075
Total Capital Outlay	59,500	59,500	2,703	56,797
 Total Expenditures	 147,549	 148,195	 36,112	 112,083
 Net Change in Fund Balances	 \$ (86,049)	 \$ (86,695)	 17,598	 \$ 104,293
 Fund Balance, Beginning of Year			 530,005	
 Fund Balance, End of Year			 \$ 547,603	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 156,045	\$ 156,045	\$ 140,080	\$ (15,965)
Interest	200	200	174	(26)
Total Revenues	156,245	156,245	140,254	(15,991)
Expenditures				
Public Service and Records				
Personnel Services				
Salaries and wages	62,181	62,770	22,528	40,242
Benefits				
Healthcare contribution	201	181	971	(790)
Dental contribution	224	224	79	145
FICA/SS contribution	4,757	4,802	1,715	3,087
IMRF contribution	6,958	7,024	2,509	4,515
Total Benefits	12,140	12,231	5,274	6,957
Contractual Services				
Contractual/consulting services	9,000	9,000	-	9,000
Repairs and maintenance - computers	1,500	1,500	719	781
Repairs and maintenance - copiers	14,000	14,000	13,066	934
Repairs and maintenance - office equipmen	5,000	5,000	5,684	(684)
Liability insurance	1,300	1,300	1,300	-
Workers compensation	1,206	1,206	1,206	-
Unemployment claims	168	168	168	-
General printing	22,500	22,500	5,937	16,563
Conferences and meetings	2,000	2,000	3,850	(1,850)
Employee training	1,000	1,000	1,521	(521)
Miscellaneous contractual expenditures	2,000	2,000	865	1,135
Total Contractual Services	59,674	59,674	34,316	25,358
Commodities				
Operating supplies	12,000	12,000	18,416	(6,416)
Computer related supplies	10,000	10,000	11,552	(1,552)
Telephone	250	250	-	250
Total Commodities	22,250	22,250	29,968	(7,718)
Total Public Service and Records	156,245	156,925	92,086	64,839
Total Expenditures	156,245	156,925	92,086	64,839
Net Change in Fund Balances	\$ -	\$ (680)	48,168	\$ 48,848
Fund Balance, Beginning of Year			10,825	
Fund Balance, End of Year			\$ 58,993	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 382,000	\$ 382,000	\$ 290,985	\$ (91,015)
Interest	1,000	1,000	2,248	1,248
Total Revenues	383,000	383,000	293,233	(89,767)
Expenditures				
Public Service and Records				
Personnel Services				
Salaries and wages	197,322	201,269	158,206	43,063
Benefits				
Healthcare contribution	32,512	29,342	17,642	11,700
Dental contribution	1,443	1,443	873	570
FICA/SS contribution	15,096	15,398	11,844	3,554
IMRF contribution	22,081	22,523	17,324	5,199
Total Benefits	71,132	68,706	47,683	21,023
Contractual Services				
Contractual/consulting services	291,000	291,000	296,500	(5,500)
Repairs and maintenance - computers	10,000	10,000	-	10,000
Repairs and maintenance - copiers	6,350	6,350	1,977	4,373
Liability insurance	4,113	4,113	4,113	-
Workers compensation	3,818	3,818	3,818	-
Unemployment claims	532	532	532	-
Film conversion/book binding	10,000	10,000	-	10,000
Conferences and meetings	5,000	5,000	13	4,987
Employee training	20,000	20,000	-	20,000
Total Contractual Services	350,813	350,813	306,953	43,860
Commodities				
Office supplies	15,000	15,000	56	14,944
Operating supplies	15,000	15,000	6,087	8,913
Computer related supplies	65,000	65,000	16,959	48,041
Books and subscriptions	1,000	1,000	650	350
Telephone	1,000	1,000	-	1,000
Total Commodities	97,000	97,000	23,752	73,248
Total Public Service and Records	716,267	717,788	536,594	181,194
Capital Outlay				
Computers	55,000	55,000	-	55,000
Computer software - capital	334,500	334,500	58,050	276,450
Printers	18,000	18,000	-	18,000
Copiers	15,000	15,000	-	15,000
Total Capital Outlay	422,500	422,500	58,050	364,450

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Expenditures	\$ 1,138,767	\$ 1,140,288	\$ 594,644	\$ 545,644
Excess (Deficiency) of Revenues Over Expenditures	(755,767)	(757,288)	(301,411)	455,877
Other Financing Sources (Uses)				
Transfers in	-	-	27,714	27,714
Total Other Financing Sources (Uses)	-	-	27,714	27,714
Net Change in Fund Balances	\$ (755,767)	\$ (757,288)	(273,697)	\$ 483,591
Fund Balance, Beginning of Year			616,512	
Fund Balance, End of Year			\$ 342,815	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 105,000	\$ 105,000	\$ 83,535	\$ (21,465)
Interest	245	245	680	435
Miscellaneous	<u>-</u>	<u>-</u>	<u>4,000</u>	<u>4,000</u>
Total Revenues	<u>105,245</u>	<u>105,245</u>	<u>88,215</u>	<u>(17,030)</u>
Expenditures				
Judicial				
Contractual Services				
Contractual/consulting services	108,000	108,000	115,723	(7,723)
Liability insurance	5,000	5,000	5,000	-
General printing	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total Contractual Services	<u>113,500</u>	<u>113,500</u>	<u>120,723</u>	<u>(7,223)</u>
Total Judicial	<u>113,500</u>	<u>113,500</u>	<u>120,723</u>	<u>(7,223)</u>
Total Expenditures	<u>113,500</u>	<u>113,500</u>	<u>120,723</u>	<u>(7,223)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(8,255)</u>	<u>(8,255)</u>	<u>(32,508)</u>	<u>(24,253)</u>
Other Financing Sources (Uses)				
Transfers out	<u>(12,000)</u>	<u>(12,000)</u>	<u>(12,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(12,000)</u>	<u>(12,000)</u>	<u>(12,000)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (20,255)</u>	<u>\$ (20,255)</u>	<u>(44,508)</u>	<u>\$ (24,253)</u>
Fund Balance, Beginning of Year			<u>163,557</u>	
Fund Balance, End of Year			<u>\$ 119,049</u>	

KANE COUNTY, ILLINOIS

DUI Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Fines	\$ 14,000	\$ 14,000	\$ 6,051	\$ (7,949)
Interest	<u>-</u>	<u>-</u>	<u>156</u>	<u>156</u>
Total Revenues	<u>14,000</u>	<u>14,000</u>	<u>6,207</u>	<u>(7,793)</u>
Expenditures				
Judicial				
Contractual Services				
Contractual/consulting services	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Judicial	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Net Change in Fund Balances	<u>\$ 9,000</u>	<u>\$ 9,000</u>	6,207	<u>\$ (2,793)</u>
Fund Balance, Beginning of Year			<u>25,831</u>	
Fund Balance, End of Year			<u>\$ 32,038</u>	

KANE COUNTY, ILLINOIS

Foreclosure Mediation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 150,000	\$ 150,000	\$ 74,550	\$ (75,450)
Interest	-	-	183	183
Total Revenues	150,000	150,000	74,733	(75,267)
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	27,073	27,614	14,327	13,287
Benefits				
Healthcare contribution	19,831	17,897	4,677	13,220
Dental contribution	565	565	262	303
FICA/SS contribution	2,066	2,107	1,047	1,060
IMRF contribution	3,021	3,082	1,615	1,467
Total Benefits	25,483	23,651	7,601	16,050
Contractual Services				
Per diem expenditures	3,000	3,000	50	2,950
Contractual/consulting services	-	-	995	(995)
Liability insurance	564	564	564	-
Workers compensation	524	524	524	-
Unemployment claims	73	73	73	-
Total Contractual Services	4,161	4,161	2,206	1,955
Commodities				
Office supplies	7,500	7,500	1,404	6,096
Total Judicial	64,217	62,926	25,538	37,388
Total Expenditures	64,217	62,926	25,538	37,388
Net Change in Fund Balances	\$ 85,783	\$ 87,074	49,195	\$ (37,879)
Fund Balance, Beginning of Year			-	
Fund Balance, End of Year			\$ 49,195	

KANE COUNTY, ILLINOIS

Court Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,200,000	\$ 1,200,000	\$ 1,111,668	\$ (88,332)
Interest	4,189	4,189	2,149	(2,040)
Total Revenues	<u>1,204,189</u>	<u>1,204,189</u>	<u>1,113,817</u>	<u>(90,372)</u>
Expenditures				
Judicial				
Circuit Clerk				
Personnel Services				
Salaries and wages	391,951	402,472	411,439	(8,967)
Benefits				
Healthcare contribution	49,450	44,629	48,754	(4,125)
Dental contribution	1,725	1,725	1,858	(133)
FICA/SS contribution	29,985	30,790	30,595	195
IMRF contribution	43,860	45,037	44,769	268
Total Benefits	<u>125,020</u>	<u>122,181</u>	<u>125,976</u>	<u>(3,795)</u>
Contractual Services				
Contractual/consulting services	217,000	217,000	145,625	71,375
Repairs and maintenance - equipment	-	-	4,335	(4,335)
Repairs and maintenance - computers	328,190	328,190	407,031	(78,841)
Repairs and maintenance - copiers	-	-	52	(52)
Liability insurance	8,175	8,175	8,175	-
Workers compensation	7,600	7,600	7,600	-
Unemployment claims	1,060	1,060	1,060	-
General printing	27,500	27,500	24,539	2,961
Conferences and meetings	24,800	24,800	9	24,791
Employee training	13,000	13,000	269	12,731
Employee mileage expenditures	3,000	3,000	290	2,710
Total Contractual Services	<u>630,325</u>	<u>630,325</u>	<u>598,985</u>	<u>31,340</u>
Commodities				
Computer related supplies	24,400	24,400	1,118	23,282
Cellular phone	4,000	4,000	2,809	1,191
Total Commodities	<u>28,400</u>	<u>28,400</u>	<u>3,927</u>	<u>24,473</u>
Total Circuit Clerk	<u>1,175,696</u>	<u>1,183,378</u>	<u>1,140,327</u>	<u>43,051</u>
Circuit Clerk Projects				
Personnel Services				
Salaries and wages	125,000	127,500	-	127,500
Benefits				
Healthcare contribution	39,676	35,808	-	35,808
Dental contribution	1,130	1,130	-	1,130
FICA/SS contribution	9,562	9,753	-	9,753
IMRF Contribution	13,988	14,268	-	14,268
Total Benefits	<u>64,356</u>	<u>60,959</u>	<u>-</u>	<u>60,959</u>

KANE COUNTY, ILLINOIS

Court Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Liability insurance	\$ 2,612	\$ 2,612	\$ 2,612	\$ -
Workers compensation	2,426	2,426	2,426	-
Unemployment claims	338	338	338	-
Total Contractual Services	<u>5,376</u>	<u>5,376</u>	<u>5,376</u>	<u>-</u>
Total Circuit Clerk Projects	<u>194,732</u>	<u>193,835</u>	<u>5,376</u>	<u>188,459</u>
Chief Judge				
Personnel Services				
Salaries and wages	<u>59,902</u>	<u>61,100</u>	<u>60,401</u>	<u>699</u>
Benefits				
Healthcare contribution	10,596	9,563	8,599	964
Dental contribution	565	565	542	23
FICA/SS contribution	4,583	4,675	4,433	242
IMRF contribution	<u>6,703</u>	<u>6,837</u>	<u>6,486</u>	<u>351</u>
Total Benefits	<u>22,447</u>	<u>21,640</u>	<u>20,060</u>	<u>1,580</u>
Contractual Services				
Liability insurance	1,249	1,249	1,249	-
Workers compensation	1,159	1,159	1,159	-
Unemployment claims	162	162	162	-
Conferences and meetings	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>3,500</u>
Total Contractual Services	<u>6,070</u>	<u>6,070</u>	<u>2,570</u>	<u>3,500</u>
Total Chief Judge	<u>88,419</u>	<u>88,810</u>	<u>83,031</u>	<u>5,779</u>
Total Judicial	<u>1,458,847</u>	<u>1,466,023</u>	<u>1,228,734</u>	<u>237,289</u>
Capital Outlay				
Circuit Clerk				
Computers	61,840	61,840	-	61,840
Computer software - capital	3,500	3,500	-	3,500
Printers	<u>15,000</u>	<u>15,000</u>	<u>7,574</u>	<u>7,426</u>
Total Circuit Clerk	<u>80,340</u>	<u>80,340</u>	<u>7,574</u>	<u>72,766</u>
Chief Judge				
Computers	10,918	10,918	6,192	4,726
Computer software - capital	3,500	3,500	-	3,500
Printers	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Chief Judge	<u>15,418</u>	<u>15,418</u>	<u>6,192</u>	<u>9,226</u>
Total Capital Outlay	<u>95,758</u>	<u>95,758</u>	<u>13,766</u>	<u>81,992</u>
Total Expenditures	<u>1,554,605</u>	<u>1,561,781</u>	<u>1,242,500</u>	<u>319,281</u>
Net Change in Fund Balances	<u>\$ (350,416)</u>	<u>\$ (357,592)</u>	(128,683)	<u>\$ 228,909</u>
Fund Balance, Beginning of Year			<u>573,238</u>	
Fund Balance, End of Year			<u>\$ 444,555</u>	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	\$ 1,150,000	\$ 1,150,000	\$ 1,030,056	\$ (119,944)
Interest	<u>2,600</u>	<u>2,600</u>	<u>2,549</u>	<u>(51)</u>
Total Revenues	<u>1,152,600</u>	<u>1,152,600</u>	<u>1,032,605</u>	<u>(119,995)</u>
Expenditures				
Judicial				
Circuit Clerk				
Personnel Services				
Salaries and wages	576,581	591,898	510,241	81,657
Overtime salaries	<u>1,500</u>	<u>1,500</u>	<u>974</u>	<u>526</u>
Total Personnel Services	<u>578,081</u>	<u>593,398</u>	<u>511,215</u>	<u>82,183</u>
Benefits				
Healthcare contribution	131,000	118,227	117,434	793
Dental contribution	4,775	4,775	4,848	(73)
FICA/SS contribution	44,122	45,294	37,111	8,183
IMRF contribution	<u>64,678</u>	<u>66,392</u>	<u>54,298</u>	<u>12,094</u>
Total Benefits	<u>244,575</u>	<u>234,688</u>	<u>213,691</u>	<u>20,997</u>
Contractual Services				
Contractual/consulting services	-	-	32,000	(32,000)
Destruction of records services	8,000	8,000	2,246	5,754
Repairs and maintenance - equipment	70,500	70,500	70,656	(156)
Repairs and maintenance - copiers	11,900	11,900	6,672	5,228
Liability insurance	12,050	12,050	12,050	-
Workers compensation	11,175	11,175	11,175	-
Unemployment claims	1,575	1,575	1,575	-
Employee training	-	-	15	(15)
Employee mileage expenditures	<u>-</u>	<u>-</u>	<u>218</u>	<u>(218)</u>
Total Contractual Services	<u>115,200</u>	<u>115,200</u>	<u>136,607</u>	<u>(21,407)</u>
Commodities				
Office supplies	5,700	5,700	3,537	2,163
Computer related supplies	45,000	45,000	48,326	(3,326)
Cellular phone	<u>850</u>	<u>850</u>	<u>2,484</u>	<u>(1,634)</u>
Total Commodities	<u>51,550</u>	<u>51,550</u>	<u>54,347</u>	<u>(2,797)</u>
Total Circuit Clerk	<u>989,406</u>	<u>994,836</u>	<u>915,860</u>	<u>78,976</u>
Circuit Clerk Projects				
Personnel Services				
Salaries and wages	-	-	37,654	(37,654)
Overtime salaries	<u>-</u>	<u>-</u>	<u>32</u>	<u>(32)</u>
Total Personnel Services	<u>-</u>	<u>-</u>	<u>37,686</u>	<u>(37,686)</u>

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Benefits				
FICA/SS contribution	\$ -	\$ -	\$ 2,883	\$ (2,883)
IMRF Contribution	-	-	67	(67)
Total Benefits	-	-	2,950	(2,950)
Contractual Services				
Contractual/consulting services	50,000	50,000	88,300	(38,300)
Film conversion/book binding	150,000	150,000	3,882	146,118
Total Contractual Services	200,000	200,000	92,182	107,818
Total Circuit Clerk Projects	200,000	200,000	132,818	67,182
Total Judicial	1,189,406	1,194,836	1,048,678	146,158
 Capital Outlay				
Office furniture	24,000	24,000	-	24,000
Total Capital Outlay	24,000	24,000	-	24,000
Total Expenditures	1,213,406	1,218,836	1,048,678	170,158
Net Change in Fund Balances	\$ (60,806)	\$ (66,236)	(16,073)	\$ 50,163
 Fund Balance, Beginning of Year			492,584	
Fund Balance, End of Year			\$ 476,511	

KANE COUNTY, ILLINOIS

Child Support Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 50,912	\$ 50,912	\$ 29,328	\$ (21,584)
Charges for services	110,000	110,000	120,215	10,215
Interest	65	65	356	291
Total Revenues	160,977	160,977	149,899	(11,078)
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	106,297	108,966	89,403	19,563
Overtime salaries	1,500	1,500	990	510
Total Personnel Services	107,797	110,466	90,393	20,073
Benefits				
Healthcare contribution	27,552	24,866	18,525	6,341
Dental contribution	1,350	1,350	1,120	230
FICA/SS contribution	8,133	8,337	6,654	1,683
IMRF contribution	11,908	12,207	9,737	2,470
Total Benefits	48,943	46,760	36,036	10,724
Contractual Services				
Liability insurance	2,225	2,225	2,225	-
Workers compensation	2,075	2,075	2,075	-
Unemployment claims	300	300	300	-
General printing	11,000	11,000	5,331	5,669
Conferences and meetings	1,900	1,900	-	1,900
Employee mileage expenditures	500	500	-	500
General association dues	120	120	-	120
Total Contractual Services	18,120	18,120	9,931	8,189
Commodities				
Office supplies	2,500	2,500	67	2,433
Total Expenditures	177,360	177,846	136,427	41,419
Net Change in Fund Balances	\$ (16,383)	\$ (16,869)	13,472	\$ 30,341
Fund Balance, Beginning of Year			76,482	
Fund Balance, End of Year			\$ 89,954	

KANE COUNTY, ILLINOIS

Circuit Clerk Administration Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Charges for services	\$ 325,000	\$ 325,000	\$ 336,929	\$ 11,929
Interest	<u>1,000</u>	<u>1,000</u>	<u>1,495</u>	<u>495</u>
Total Revenues	<u>326,000</u>	<u>326,000</u>	<u>338,424</u>	<u>12,424</u>
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	159,786	163,709	165,680	(1,971)
Overtime salaries	<u>1,500</u>	<u>1,500</u>	<u>10</u>	<u>1,490</u>
Total Personnel Services	<u>161,286</u>	<u>165,209</u>	<u>165,690</u>	<u>(481)</u>
Benefits				
Healthcare contribution	47,382	42,762	37,423	5,339
Dental contribution	1,563	1,563	1,480	83
FICA/SS contribution	12,234	12,534	12,116	418
IMRF contribution	<u>17,900</u>	<u>18,339</u>	<u>17,729</u>	<u>610</u>
Total Benefits	<u>79,079</u>	<u>75,198</u>	<u>68,748</u>	<u>6,450</u>
Contractual Services				
Contractual/consulting services	21,022	21,022	21,250	(228)
Repairs and maintenance - equipment	2,695	2,695	2,458	237
Liability insurance	3,350	3,350	3,350	-
Workers compensation	3,100	3,100	3,100	-
Unemployment claims	450	450	450	-
General printing	4,000	4,000	7,117	(3,117)
Conferences and meetings	2,600	2,600	710	1,890
Employee mileage expenditures	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total Contractual Services	<u>37,717</u>	<u>37,717</u>	<u>38,435</u>	<u>(718)</u>
Commodities				
Office supplies	46,718	46,718	3,395	43,323
Cellular phone	<u>1,200</u>	<u>1,200</u>	<u>278</u>	<u>922</u>
Total Commodities	<u>47,918</u>	<u>47,918</u>	<u>3,673</u>	<u>44,245</u>
Total Expenditures	<u>326,000</u>	<u>326,042</u>	<u>276,546</u>	<u>49,496</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (42)</u>	61,878	<u>\$ 61,920</u>
Fund Balance, Beginning of Year			<u>238,362</u>	
Fund Balance, End of Year			<u>\$ 300,240</u>	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 125,000	\$ 125,000	\$ 118,518	\$ (6,482)
Interest	<u>100</u>	<u>100</u>	<u>388</u>	<u>288</u>
Total Revenues	<u>125,100</u>	<u>125,100</u>	<u>118,906</u>	<u>(6,194)</u>
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	<u>65,066</u>	<u>67,501</u>	<u>68,618</u>	<u>(1,117)</u>
Benefits				
Healthcare contribution	19,800	17,869	17,580	289
Dental contribution	565	565	542	23
FICA/SS contribution	4,978	5,165	4,853	312
IMRF contribution	<u>7,282</u>	<u>7,555</u>	<u>7,102</u>	<u>453</u>
Total Benefits	<u>32,625</u>	<u>31,154</u>	<u>30,077</u>	<u>1,077</u>
Contractual Services				
Liability insurance	1,360	1,360	1,360	-
Workers compensation	1,259	1,259	1,259	-
Unemployment claims	175	175	175	-
Employee training	300	300	-	300
Employee mileage expenditures	1,646	1,646	81	1,565
General association dues	<u>40</u>	<u>40</u>	<u>-</u>	<u>40</u>
Total Contractual Services	<u>4,780</u>	<u>4,780</u>	<u>2,875</u>	<u>1,905</u>
Commodities				
Office supplies	21,879	21,879	5,230	16,649
Cellular phone	<u>750</u>	<u>750</u>	<u>1,176</u>	<u>(426)</u>
Total Commodities	<u>22,629</u>	<u>22,629</u>	<u>6,406</u>	<u>16,223</u>
Total Expenditures	<u>125,100</u>	<u>126,064</u>	<u>107,976</u>	<u>18,088</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (964)</u>	10,930	<u>\$ 11,894</u>
Fund Balance, Beginning of Year			<u>70,782</u>	
Fund Balance, End of Year			<u>\$ 81,712</u>	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 700,000	\$ 700,000	\$ 692,455	\$ (7,545)
Total Revenues	700,000	700,000	692,455	(7,545)
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	480,290	480,290	490,127	(9,837)
Benefits				
Healthcare contribution	116,506	105,147	99,901	5,246
Dental contribution	5,633	5,633	4,351	1,282
FICA/SS contribution	36,643	36,643	35,850	793
IMRF contribution	53,600	53,600	52,519	1,081
Total Benefits	212,382	201,023	192,621	8,402
Contractual Services				
Trials and costs of hearings	930	930	498	432
Legal process server costs	1,200	1,200	287	913
Liability insurance	10,011	10,011	10,011	-
Workers compensation	9,293	9,293	9,293	-
Unemployment claims	1,293	1,293	1,293	-
Conferences and meetings	1,459	1,459	380	1,079
General association dues	2,183	2,183	2,292	(109)
Total Contractual Services	26,369	26,369	24,054	2,315
Commodities				
Books and subscriptions	1,250	1,250	1,240	10
Computer software - non-capital	800	800	2,635	(1,835)
Total Commodities	2,050	2,050	3,875	(1,825)
Total Expenditures	721,091	709,732	710,677	(945)
Excess (Deficiency) of Revenues Over Expenditures	(21,091)	(9,732)	(18,222)	(8,490)
Other Financing Sources (Uses)				
Transfers in	19,798	19,798	19,798	-
Total Other Financing Sources (Uses)	19,798	19,798	19,798	-
Net Change in Fund Balances	\$ (1,293)	\$ 10,066	1,576	\$ (8,490)
Fund Balance, Beginning of Year			305,066	
Fund Balance, End of Year			\$ 306,642	

KANE COUNTY, ILLINOIS

Drug Prosecution Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 115,174	\$ 115,174	\$ 143,967	\$ 28,793
Fines	<u>37,000</u>	<u>37,000</u>	<u>57,431</u>	<u>20,431</u>
Total Revenues	<u>152,174</u>	<u>152,174</u>	<u>201,398</u>	<u>49,224</u>
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	<u>270,008</u>	<u>270,008</u>	<u>271,414</u>	<u>(1,406)</u>
Benefits				
Healthcare contribution	45,445	41,014	41,107	(93)
Dental contribution	1,518	1,518	1,477	41
FICA/SS contribution	21,094	21,094	19,969	1,125
IMRF contribution	<u>30,855</u>	<u>30,855</u>	<u>31,297</u>	<u>(442)</u>
Total Benefits	<u>98,912</u>	<u>94,481</u>	<u>93,850</u>	<u>631</u>
Contractual Services				
Liability insurance	5,763	5,763	5,763	-
Workers compensation	5,350	5,350	5,350	-
Unemployment claims	<u>745</u>	<u>745</u>	<u>745</u>	<u>-</u>
Total Contractual Services	<u>11,858</u>	<u>11,858</u>	<u>11,858</u>	<u>-</u>
Total Expenditures	<u>380,778</u>	<u>376,347</u>	<u>377,122</u>	<u>(775)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(228,604)</u>	<u>(224,173)</u>	<u>(175,724)</u>	<u>48,449</u>
Other Financing Sources (Uses)				
Transfers in	<u>226,466</u>	<u>226,466</u>	<u>226,466</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>226,466</u>	<u>226,466</u>	<u>226,466</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (2,138)</u>	<u>\$ 2,293</u>	50,742	<u>\$ 48,449</u>
Fund Balance, Beginning of Year			<u>434,432</u>	
Fund Balance, End of Year			<u>\$ 485,174</u>	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 101,821	\$ 101,821	\$ 126,444	\$ 24,623
Total Revenues	101,821	101,821	126,444	24,623
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	115,993	115,993	113,262	2,731
Benefits				
Healthcare contribution	16,861	15,217	10,546	4,671
Dental contribution	818	818	576	242
FICA/SS contribution	8,562	8,562	8,551	11
IMRF contribution	12,525	12,525	13,129	(604)
Total Benefits	38,766	37,122	32,802	4,320
Contractual Services				
Contractual/consulting services	930	930	929	1
Liability insurance	2,339	2,339	2,339	-
Workers compensation	2,171	2,171	2,171	-
Unemployment claims	302	302	302	-
Conferences and meetings	512	512	22	490
Total Contractual Services	6,254	6,254	5,763	491
Total Expenditures	161,013	159,369	151,827	7,542
Excess (Deficiency) of Revenues Over Expenditures	(59,192)	(57,548)	(25,383)	32,165
Other Financing Sources (Uses)				
Transfers in	58,882	58,882	58,882	-
Total Other Financing Sources (Uses)	58,882	58,882	58,882	-
Net Change in Fund Balances	\$ (310)	\$ 1,334	33,499	\$ 32,165
Fund Balance, Beginning of Year			116,783	
Fund Balance, End of Year			\$ 150,282	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ -	\$ 17,000	\$ 19,838	\$ 2,838
Interest	-	-	168	168
Total Revenues	-	17,000	20,006	3,006
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	-	11,685	11,019	666
Benefits				
Healthcare contribution	-	2,733	2,337	396
Dental contribution	-	81	72	9
FICA/SS contribution	-	831	774	57
IMRF contribution	-	1,171	1,378	(207)
Total Benefits	-	4,816	4,561	255
Contractual Services				
Liability insurance	-	287	287	-
Workers compensation	-	185	185	-
Unemployment claims	-	27	27	-
Total Contractual Services	-	499	499	-
Total Expenditures	-	17,000	16,079	921
Net Change in Fund Balances	\$ -	\$ -	3,927	\$ 3,927
Fund Balance, Beginning of Year			33,306	
Fund Balance, End of Year			\$ 37,233	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 84,277	\$ 84,277	\$ 75,990	\$ (8,287)
Charges for services	323,668	323,668	441,305	117,637
Reimbursements	35,000	35,000	35,000	-
Interest	-	-	3,114	3,114
	<u>442,945</u>	<u>442,945</u>	<u>555,409</u>	<u>112,464</u>
Total Revenues				
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	585,831	585,831	577,204	8,627
Employee per diem	19,310	19,310	15,643	3,667
Total Personnel Services	<u>605,141</u>	<u>605,141</u>	<u>592,847</u>	<u>12,294</u>
Benefits				
Healthcare contribution	110,536	99,759	85,686	14,073
Dental contribution	3,343	3,343	3,284	59
FICA/SS contribution	44,816	44,816	43,438	1,378
IMRF contribution	65,555	65,555	65,604	(49)
Total Benefits	<u>224,250</u>	<u>213,473</u>	<u>198,012</u>	<u>15,461</u>
Contractual Services				
Contractual/consulting services	29,084	29,084	21,763	7,321
Trials and costs of hearings	26,965	26,965	14,329	12,636
Legal trial notices	300	300	-	300
Witness costs	6,000	6,000	1,075	4,925
Court reporter costs	2,500	2,500	1,289	1,211
Legal process server costs	100	100	-	100
Counseling services	22,254	22,254	18,504	3,750
Investigations	9,000	9,000	5,931	3,069
Repairs and maintenance - copiers	1,800	1,800	1,577	223
Liability insurance	12,244	12,244	12,244	-
Workers compensation	11,366	11,366	11,366	-
Unemployment claims	1,582	1,582	1,582	-
General printing	500	500	9	491
Conferences and meetings	6,375	6,375	4,219	2,156
Employee training	5,275	5,275	4,940	335
Employee mileage expenditures	8,500	8,500	5,613	2,887
General association dues	5,270	5,270	3,613	1,657
Total Contractual Services	<u>149,115</u>	<u>149,115</u>	<u>108,054</u>	<u>41,061</u>

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 1,500	\$ 1,500	\$ 1,217	\$ 283
Operating supplies	1,000	1,000	610	390
Computer related supplies	5,000	5,000	5,000	-
Books and subscriptions	500	500	209	291
Photography supplies	1,400	1,400	1,400	-
Telephone	<u>5,000</u>	<u>5,000</u>	<u>2,766</u>	<u>2,234</u>
Total Commodities	<u>14,400</u>	<u>14,400</u>	<u>11,202</u>	<u>3,198</u>
 Total Expenditures	 <u>992,906</u>	 <u>982,129</u>	 <u>910,115</u>	 <u>72,014</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>(549,961)</u>	 <u>(539,184)</u>	 <u>(354,706)</u>	 <u>184,478</u>
 Other Financing Sources (Uses)				
Transfers in	<u>493,256</u>	<u>493,256</u>	<u>493,256</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>493,256</u>	<u>493,256</u>	<u>493,256</u>	<u>-</u>
 Net Change in Fund Balances	 <u>\$ (56,705)</u>	 <u>\$ (45,928)</u>	 138,550	 <u>\$ 184,478</u>
 Fund Balance, Beginning of Year			 <u>307,514</u>	
 Fund Balance, End of Year			 <u>\$ 446,064</u>	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Miscellaneous	\$ 80,000	\$ 80,000	\$ -	\$ (80,000)
Interest	<u>-</u>	<u>-</u>	<u>629</u>	<u>629</u>
Total Revenues	<u>80,000</u>	<u>80,000</u>	<u>629</u>	<u>(79,371)</u>
Expenditures				
Judicial				
Contractual Services				
Employee training	<u>40,000</u>	<u>40,000</u>	<u>1,678</u>	<u>38,322</u>
Commodities				
Operating supplies	<u>40,000</u>	<u>40,000</u>	<u>7,508</u>	<u>32,492</u>
Total Expenditures	<u>80,000</u>	<u>80,000</u>	<u>9,186</u>	<u>70,814</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>(8,557)</u>	<u>\$ (8,557)</u>
Fund Balance, Beginning of Year			<u>122,753</u>	
Fund Balance, End of Year			<u>\$ 114,196</u>	

KANE COUNTY, ILLINOIS

Law Library Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 296,071	\$ 296,071	\$ 292,545	\$ (3,526)
Fines	85	85	125	40
Reimbursements	13,325	13,325	302	(13,023)
Interest	350	350	279	(71)
Miscellaneous	200	200	1	(199)
	<u>310,031</u>	<u>310,031</u>	<u>293,252</u>	<u>(16,779)</u>
Total Revenues				
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	158,085	161,247	164,873	(3,626)
Part-time salaries	3,000	3,060	-	3,060
Total Personnel Services	<u>161,085</u>	<u>164,307</u>	<u>164,873</u>	<u>(566)</u>
Benefits				
Healthcare contribution	19,043	17,186	21,679	(4,493)
Dental contribution	654	654	803	(149)
FICA/SS contribution	12,093	12,339	12,066	273
IMRF contribution	17,691	18,052	17,611	441
Total Benefits	<u>49,481</u>	<u>48,231</u>	<u>52,159</u>	<u>(3,928)</u>
Contractual Services				
Repairs and maintenance - copiers	944	944	754	190
Liability insurance	3,294	3,294	3,294	-
Workers compensation	3,060	3,060	3,060	-
Unemployment claims	426	426	426	-
Conferences and meetings	2,100	2,100	277	1,823
Employee mileage expenditures	1,500	1,500	656	844
General association dues	616	616	785	(169)
Miscellaneous contractual expenditures	26,341	26,341	19,445	6,896
Total Contractual Services	<u>38,281</u>	<u>38,281</u>	<u>28,697</u>	<u>9,584</u>
Commodities				
Office supplies	3,250	3,250	1,213	2,037
Computer related supplies	1,803	1,803	1,502	301
Postage	125	125	145	(20)
Books and subscriptions	48,256	48,256	95,218	(46,962)
Subscription databases	-	-	(17,813)	17,813
Telephone	1,200	1,200	1,008	192
Total Commodities	<u>54,634</u>	<u>54,634</u>	<u>81,273</u>	<u>(26,639)</u>
Total Judicial	<u>303,481</u>	<u>305,453</u>	<u>327,002</u>	<u>(21,549)</u>

KANE COUNTY, ILLINOIS

Law Library Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Computers	\$ 800	\$ 800	\$ -	\$ 800
Computer software - capital	3,500	3,500	3,500	-
Printers	1,000	1,000	-	1,000
Copiers	1,000	1,000	-	1,000
Office furniture	<u>250</u>	<u>250</u>	<u>-</u>	<u>250</u>
Total Capital Outlay	<u>6,550</u>	<u>6,550</u>	<u>3,500</u>	<u>3,050</u>
Total Expenditures	<u>310,031</u>	<u>312,003</u>	<u>330,502</u>	<u>(18,499)</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (1,972)</u>	(37,250)	<u>\$ (35,278)</u>
Fund Balance, Beginning of Year			<u>62,789</u>	
Fund Balance, End of Year			<u>\$ 25,539</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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,600,000	\$ 1,600,000	\$ 1,335,312	\$ (264,688)
Interest	<u>1,500</u>	<u>1,500</u>	<u>2,178</u>	<u>678</u>
Total Revenues	<u>1,601,500</u>	<u>1,601,500</u>	<u>1,337,490</u>	<u>(264,010)</u>
Expenditures				
Public Safety				
Personnel Services				
Salaries and wages	1,401,088	1,466,664	1,369,837	96,827
Overtime salaries	15,618	16,441	23,973	(7,532)
Bond call	<u>10,000</u>	<u>10,000</u>	<u>2,593</u>	<u>7,407</u>
Total Personnel Services	<u>1,426,706</u>	<u>1,493,105</u>	<u>1,396,403</u>	<u>96,702</u>
Benefits				
Healthcare contribution	267,661	241,564	237,984	3,580
Dental contribution	7,826	7,826	8,419	(593)
FICA/SS contribution	107,184	112,263	102,485	9,778
IMRF contribution	156,782	164,212	148,492	15,720
Uniform allowance	<u>43,500</u>	<u>43,500</u>	<u>41,552</u>	<u>1,948</u>
Total Benefits	<u>582,953</u>	<u>569,365</u>	<u>538,932</u>	<u>30,433</u>
Contractual Services				
Contractual/consulting services	8,000	8,000	3,829	4,171
Repairs and maintenance - equipment	25,000	25,000	6,523	18,477
Repairs and maintenance - communications	10,000	10,000	3,070	6,930
Liability insurance	29,283	29,283	29,283	-
Workers compensation	27,181	27,181	27,181	-
Unemployment claims	3,783	3,783	3,783	-
Conferences and meetings	500	500	127	373
Employee training	10,000	10,000	7,701	2,299
Employee mileage expenditures	500	500	367	133
Pre-employ drug testing and labs	2,000	2,000	-	2,000
Pre-employment physicals	<u>2,500</u>	<u>2,500</u>	<u>977</u>	<u>1,523</u>
Total Contractual Services	<u>118,747</u>	<u>118,747</u>	<u>82,841</u>	<u>35,906</u>
Commodities				
Office supplies	1,500	1,500	2,196	(696)
Operating supplies	3,500	3,500	1,712	1,788
Employee recognition supplies	1,500	1,500	1,064	436
Weapons and ammunition	7,500	7,500	5,876	1,624
Medical supplies and drugs	1,200	1,200	200	1,000
Telephone	<u>3,000</u>	<u>3,000</u>	<u>2,861</u>	<u>139</u>
Total Commodities	<u>18,200</u>	<u>18,200</u>	<u>13,909</u>	<u>4,291</u>
Total Expenditures	<u>2,146,606</u>	<u>2,199,417</u>	<u>2,032,085</u>	<u>167,332</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(545,106)</u>	<u>(597,917)</u>	<u>(694,595)</u>	<u>(96,678)</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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers in	\$ 545,106	\$ 618,328	\$ 618,328	\$ -
Total Other Financing Sources (Uses)	545,106	618,328	618,328	-
Net Change in Fund Balances	\$ -	\$ 20,411	(76,267)	\$ (96,678)
Fund Balance, Beginning of Year			217,909	
Fund Balance, End of Year			\$ 141,642	

KANE COUNTY, ILLINOIS

Arrestees' Medical Costs Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 28,800	\$ 28,800	\$ 24,277	\$ (4,523)
Interest	<u>-</u>	<u>-</u>	<u>173</u>	<u>173</u>
Total Revenues	<u>28,800</u>	<u>28,800</u>	<u>24,450</u>	<u>(4,350)</u>
Expenditures				
Public Safety				
Personnel Services				
Contractual Services				
Medical/dental/hospital services	<u>28,800</u>	<u>28,800</u>	<u>30,000</u>	<u>(1,200)</u>
Total Expenditures	<u>28,800</u>	<u>28,800</u>	<u>30,000</u>	<u>(1,200)</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>(5,550)</u>	<u>\$ (5,550)</u>
Fund Balance, Beginning of Year			<u>19,152</u>	
Fund Balance, End of Year			<u>\$ 13,602</u>	

KANE COUNTY, ILLINOIS

Kane Comm Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 707,924	\$ 707,924	\$ 713,390	\$ 5,466
Reimbursements	<u>552,000</u>	<u>552,000</u>	<u>425,668</u>	<u>(126,332)</u>
Total Revenues	<u>1,259,924</u>	<u>1,259,924</u>	<u>1,139,058</u>	<u>(120,866)</u>
Expenditures				
Public Safety				
Personnel Services				
Salaries and wages	1,180,594	1,188,386	1,132,296	56,090
Overtime salaries	<u>36,348</u>	<u>36,348</u>	<u>82,785</u>	<u>(46,437)</u>
Total Personnel Services	<u>1,216,942</u>	<u>1,224,734</u>	<u>1,215,081</u>	<u>9,653</u>
Benefits				
Healthcare contribution	256,266	231,280	180,903	50,377
Dental contribution	8,562	8,562	7,083	1,479
FICA/SS contribution	94,381	94,977	90,589	4,388
IMRF contribution	<u>138,054</u>	<u>138,926</u>	<u>132,612</u>	<u>6,314</u>
Total Benefits	<u>497,263</u>	<u>473,745</u>	<u>411,187</u>	<u>62,558</u>
Contractual Services				
Contractual/consulting services	20,775	20,775	19,729	1,046
Repairs and maintenance - equipment	8,250	8,250	8,887	(637)
Repairs and maintenance - computers	10,000	10,000	-	10,000
Repairs and maintenance - communications	37,625	37,625	16,968	20,657
Equipment rental	37,498	37,498	29,275	8,223
Liability insurance	25,715	25,715	25,715	-
Workers compensation	23,870	23,870	23,870	-
Unemployment claims	3,322	3,322	3,322	-
Conferences and meetings	3,625	3,625	4,000	(375)
Employee training	7,250	7,250	3,702	3,548
Employee mileage expenditures	2,000	2,000	2,816	(816)
General association dues	<u>350</u>	<u>350</u>	<u>-</u>	<u>350</u>
Total Contractual Services	<u>180,280</u>	<u>180,280</u>	<u>138,284</u>	<u>41,996</u>
Commodities				
Office supplies	-	-	719	(719)
Operating supplies	<u>5,500</u>	<u>5,500</u>	<u>5,462</u>	<u>38</u>
Total Commodities	<u>5,500</u>	<u>5,500</u>	<u>6,181</u>	<u>(681)</u>
Total Public Safety	<u>1,899,985</u>	<u>1,884,259</u>	<u>1,770,733</u>	<u>113,526</u>

KANE COUNTY, ILLINOIS

Kane Comm Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Special purpose equipment	\$ -	\$ 100,000	\$ 91,793	\$ 8,207
Total Capital Outlay	-	100,000	91,793	8,207
Total Expenditures	1,899,985	1,984,259	1,862,526	121,733
Excess (Deficiency) of Revenues Over Expenditures	(640,061)	(724,335)	(723,468)	867
Other Financing Sources (Uses)				
Transfers in	606,226	606,226	606,226	-
Total Other Financing Sources (Uses)	606,226	606,226	606,226	-
Net Change in Fund Balances	\$ (33,835)	\$ (118,109)	(117,242)	\$ 867
Fund Balance, Beginning of Year			680,798	
Fund Balance, End of Year			\$ 563,556	

KANE COUNTY, ILLINOIS

Probation Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,078,000	\$ 1,078,000	\$ 1,069,311	\$ (8,689)
Reimbursements	32,000	32,000	26,515	(5,485)
Miscellaneous	-	-	147	147
Total Revenues	<u>1,110,000</u>	<u>1,110,000</u>	<u>1,095,973</u>	<u>(14,027)</u>
Expenditures				
Public Safety				
Contractual Services				
Per diem expenditures	-	-	962	(962)
Contractual/consulting services	165,000	165,000	9,534	155,466
Legal services	50,000	50,000	14,115	35,885
Psychological/psychiatric services	146,000	146,000	231,312	(85,312)
Testing services	6,000	6,000	-	6,000
Polygraph testing	20,000	20,000	12,550	7,450
Juvenile board and care	350,000	350,000	377,076	(27,076)
Security services	58,000	58,000	62,594	(4,594)
Software licensing cost	347,500	347,500	192,992	154,508
Repairs and maintenance - buildings	-	-	60,429	(60,429)
Repairs and maintenance - equipment	2,000	2,000	84	1,916
Repairs and maintenance - copiers	2,500	2,500	-	2,500
Equipment rental	2,500	2,500	-	2,500
Liability insurance	1,503	1,503	1,503	-
Employment advertising	-	-	350	(350)
General printing	200	200	-	200
Conferences and meetings	29,141	29,141	732	28,409
Employee training	10,000	10,000	28,570	(18,570)
Employee mileage expenditures	1,500	1,500	221	1,279
Miscellaneous contractual expenditures	125,000	125,000	28,937	96,063
Grant expenditures	2,000	2,000	-	2,000
Total Contractual Services	<u>1,318,844</u>	<u>1,318,844</u>	<u>1,021,961</u>	<u>296,883</u>
Commodities				
Office supplies	10,000	10,000	-	10,000
Operating supplies	10,000	10,000	163	9,837
Computer related supplies	10,000	10,000	-	10,000
Books and subscriptions	2,300	2,300	119	2,181
Computer software - non-capital	500	500	-	500
Computer hardware - non-capital	5,000	5,000	-	5,000
Uniform supplies	5,000	5,000	2,736	2,264
Weapons and ammunition	1,000	1,000	-	1,000
Fuel - vehicles	500	500	-	500
Incentives	2,500	2,500	-	2,500
Total Commodities	<u>46,800</u>	<u>46,800</u>	<u>3,018</u>	<u>43,782</u>
Total Public Safety	<u>1,365,644</u>	<u>1,365,644</u>	<u>1,024,979</u>	<u>340,665</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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Building improvements	\$ -	\$ -	\$ 18,100	\$ (18,100)
Total Capital Outlay	-	-	18,100	(18,100)
Total Expenditures	1,365,644	1,365,644	1,043,079	322,565
Excess (Deficiency) of Revenues Over Expenditures	(255,644)	(255,644)	52,894	308,538
Other Financing Sources (Uses)				
Transfers out	(94,357)	(94,357)	(94,357)	-
Total Other Financing Sources (Uses)	(94,357)	(94,357)	(94,357)	-
Net Change in Fund Balances	\$ (350,001)	\$ (350,001)	(41,463)	\$ 308,538
Fund Balance, Beginning of Year			1,811,829	
Fund Balance, End of Year			\$ 1,770,366	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 85,000	\$ 85,000	\$ 76,620	\$ (8,380)
Interest	-	-	1,290	1,290
Total Revenues	85,000	85,000	77,910	(7,090)
Expenditures				
Public Safety				
Contractual Services				
Lab services	80,000	80,000	35,570	44,430
General advertising	-	-	86	(86)
Total Contractual Services	80,000	80,000	35,656	44,344
Commodities				
Books and subscriptions	-	-	119	(119)
Medical supplies and drugs	5,000	5,000	369	4,631
Total Commodities	5,000	5,000	488	4,512
Total Expenditures	85,000	85,000	36,144	48,856
Net Change in Fund Balances	\$ -	\$ -	41,766	\$ 41,766
Fund Balance, Beginning of Year			219,628	
Fund Balance, End of Year			\$ 261,394	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 110,000	\$ 110,000	\$ 105,715	\$ (4,285)
Interest	-	-	3,985	3,985
Total Revenues	<u>110,000</u>	<u>110,000</u>	<u>109,700</u>	<u>(300)</u>
Expenditures				
Public Safety				
Personnel Services				
Salaries and wages	<u>391,723</u>	<u>364,905</u>	<u>382,143</u>	<u>(17,238)</u>
Benefits				
Healthcare contribution	99,494	89,793	82,513	7,280
Dental contribution	3,043	3,043	2,724	319
FICA/SS contribution	29,967	27,915	27,467	448
IMRF contribution	<u>43,834</u>	<u>40,769</u>	<u>40,146</u>	<u>623</u>
Total Benefits	<u>176,338</u>	<u>161,520</u>	<u>152,850</u>	<u>8,670</u>
Contractual Services				
Contractual/consulting services	-	-	9,264	(9,264)
Psychological/psychiatric services	-	-	130	(130)
Lab services	60,000	60,000	31,839	28,161
Testing services	-	-	364	(364)
Halfway house	8,000	8,000	4,608	3,392
Residential treatment	27,300	27,300	27,672	(372)
Repairs and maintenance - vehicles	3,500	3,500	2,397	1,103
Liability insurance	8,165	8,165	8,165	-
Workers compensation	7,579	7,579	7,579	-
Unemployment claims	1,055	1,055	1,055	-
Conferences and meetings	10,000	10,000	14,060	(4,060)
Employee training	500	500	1,164	(664)
Employee mileage expenditures	500	500	1,071	(571)
General association dues	<u>1,200</u>	<u>1,200</u>	<u>850</u>	<u>350</u>
Total Contractual Services	<u>127,799</u>	<u>127,799</u>	<u>110,218</u>	<u>17,581</u>
Commodities				
Office supplies	500	500	65	435
Operating supplies	500	500	79	421
Postage	-	-	20	(20)
Books and subscriptions	-	-	119	(119)
Peer group activities supplies	2,000	2,000	2,552	(552)
Drug court graduation supplies	2,000	2,000	2,028	(28)
Uniform supplies	500	500	-	500
Weapons and ammunition	500	500	-	500
Fuel - vehicles	2,500	2,500	1,972	528
Sanction incentives	<u>5,000</u>	<u>5,000</u>	<u>2,717</u>	<u>2,283</u>
Total Commodities	<u>13,500</u>	<u>13,500</u>	<u>9,552</u>	<u>3,948</u>

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Expenditures	\$ 709,360	\$ 667,724	\$ 654,763	\$ 12,961
Excess (Deficiency) of Revenues Over Expenditures	(599,360)	(557,724)	(545,063)	12,661
Other Financing Sources (Uses)				
Transfers in	599,359	599,359	599,359	-
Total Other Financing Sources (Uses)	599,359	599,359	599,359	-
Net Change in Fund Balances	\$ (1)	\$ 41,635	54,296	\$ 12,661
Fund Balance, Beginning of Year			489,443	
Fund Balance, End of Year			\$ 543,739	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 52,500	\$ 52,500	\$ 45,307	\$ (7,193)
Interest	-	-	832	832
Total Revenues	52,500	52,500	46,139	(6,361)
Expenditures				
Public Safety				
Personnel Services				
Salaries and wages	43,117	43,460	39,235	4,225
Benefits				
Healthcare contribution	15,398	13,897	14,656	(759)
Dental contribution	565	565	452	113
FICA/SS contribution	3,299	3,325	2,507	818
IMRF contribution	4,825	4,862	3,667	1,195
Total Benefits	24,087	22,649	21,282	1,367
Contractual Services				
Contractual/consulting services	45,000	45,000	-	45,000
Psychological/psychiatric services	-	-	93,074	(93,074)
Lab services	9,500	9,500	43,947	(34,447)
Liability insurance	899	899	899	-
Workers compensation	835	835	835	-
Unemployment claims	116	116	116	-
General printing	275	275	-	275
Conferences and meetings	8,000	8,000	2,116	5,884
Employee training	-	-	188	(188)
Employee mileage expenditures	1,000	1,000	167	833
Total Contractual Services	65,625	65,625	141,342	(75,717)
Commodities				
Office supplies	500	500	-	500
Operating supplies	500	500	-	500
Books and subscriptions	-	-	119	(119)
Medical supplies and drugs	500	500	-	500
Incentives	1,500	1,500	186	1,314
Sanction incentives	-	-	100	(100)
Total Commodities	3,000	3,000	405	2,595
Total Public Safety	135,829	134,734	202,264	(67,530)
Capital Outlay				
Office equipment	-	-	258	(258)
Total Expenditures	135,829	134,734	202,522	(67,788)
Excess (Deficiency) of Revenues Over Expenditures	(83,329)	(82,234)	(156,383)	(74,149)

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers in	\$ 83,329	\$ 83,329	\$ 83,329	\$ -
Total Other Financing Sources (Uses)	83,329	83,329	83,329	-
Net Change in Fund Balances	\$ -	\$ 1,095	(73,054)	\$ (74,149)
Fund Balance, Beginning of Year			146,410	
Fund Balance, End of Year			\$ 73,356	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 7,000	\$ 7,000	\$ 11,352	\$ 4,352
Interest	<u>-</u>	<u>-</u>	<u>63</u>	<u>63</u>
Total Revenues	<u>7,000</u>	<u>7,000</u>	<u>11,415</u>	<u>4,415</u>
Expenditures				
Public Safety				
Contractual Services				
Professional services	<u>7,000</u>	<u>7,000</u>	<u>15,000</u>	<u>(8,000)</u>
Total Contractual Services	<u>7,000</u>	<u>7,000</u>	<u>15,000</u>	<u>(8,000)</u>
Total Expenditures	<u>7,000</u>	<u>7,000</u>	<u>15,000</u>	<u>(8,000)</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>(3,585)</u>	<u>\$ (3,585)</u>
Fund Balance, Beginning of Year			<u>4,502</u>	
Fund Balance, End of Year			<u>\$ 917</u>	

KANE COUNTY, ILLINOIS

Coroner Administration Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 85,000	\$ 85,000	\$ 86,023	\$ 1,023
Interest	<u>250</u>	<u>250</u>	<u>594</u>	<u>344</u>
Total Revenues	<u>85,250</u>	<u>85,250</u>	<u>86,617</u>	<u>1,367</u>
Expenditures				
Public Safety				
Contractual Services				
Conferences and meetings	<u>-</u>	<u>-</u>	<u>596</u>	<u>(596)</u>
Commodities				
Office supplies	2,000	2,000	1,783	217
Operating supplies	25,000	25,000	15,743	9,257
Medical supplies and drugs	25,000	25,000	13,752	11,248
Body bags	3,000	3,000	5,657	(2,657)
Photography supplies	<u>2,000</u>	<u>2,000</u>	<u>778</u>	<u>1,222</u>
Total Commodities	<u>57,000</u>	<u>57,000</u>	<u>37,713</u>	<u>19,287</u>
Total Public Safety	<u>57,000</u>	<u>57,000</u>	<u>38,309</u>	<u>18,691</u>
Capital Outlay				
Automotive equipment	<u>45,000</u>	<u>45,000</u>	<u>48,789</u>	<u>(3,789)</u>
Total Expenditures	<u>102,000</u>	<u>102,000</u>	<u>87,098</u>	<u>14,902</u>
Net Change in Fund Balances	<u>\$ (16,750)</u>	<u>\$ (16,750)</u>	<u>(481)</u>	<u>\$ 16,269</u>
Fund Balance, Beginning of Year			<u>132,790</u>	
Fund Balance, End of Year			<u>\$ 132,309</u>	

KANE COUNTY, ILLINOIS

Animal Control Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	\$ 18,000	\$ 18,000	\$ 1,664	\$ (16,336)
Charges for services	864,200	864,200	898,285	34,085
Reimbursements	15,000	15,000	8,648	(6,352)
Interest	550	550	1,552	1,002
Miscellaneous	2,000	2,000	11,691	9,691
Total Revenues	<u>899,750</u>	<u>899,750</u>	<u>921,840</u>	<u>22,090</u>
Expenditures				
Public Safety				
Personnel Services				
Salaries and wages	424,775	433,270	382,540	50,730
Overtime salaries	21,558	21,989	24,535	(2,546)
Total Personnel Services	<u>446,333</u>	<u>455,259</u>	<u>407,075</u>	<u>48,184</u>
Benefits				
Healthcare contribution	93,181	84,096	46,735	37,361
Dental contribution	2,122	2,122	1,917	205
FICA/SS contribution	33,030	33,713	30,446	3,267
IMRF contribution	48,633	49,632	43,798	5,834
Total Benefits	<u>176,966</u>	<u>169,563</u>	<u>122,896</u>	<u>46,667</u>
Contractual Services				
Contractual/consulting services	23,500	23,500	67,155	(43,655)
Veterinary services	13,200	13,200	16,213	(3,013)
Cremation services	1,000	1,000	400	600
Software licensing cost	8,417	8,417	-	8,417
Disposal and water softener services	1,800	1,800	1,195	605
Janitorial services	3,600	3,600	2,400	1,200
Repairs and maintenance - roads	3,000	3,000	4,875	(1,875)
Repairs and maintenance - buildings	4,000	4,000	8,034	(4,034)
Repairs and maintenance - grounds	1,750	1,750	3,810	(2,060)
Repairs and maintenance - equipment	2,500	2,500	2,160	340
Repairs and maintenance - copiers	300	300	456	(156)
Repairs and maintenance - communications	300	300	-	300
Repairs and maintenance - vehicles	4,000	4,000	6,807	(2,807)
Liability insurance	9,059	9,059	9,059	-
Workers compensation	8,409	8,409	8,419	(10)
Unemployment claims	1,170	1,170	1,170	-
General advertising	-	-	1,557	(1,557)
General printing	500	500	172	328
Conferences and meetings	-	-	91	(91)
Employee training	800	800	1,104	(304)
Employee mileage expenditures	500	500	-	500
General association dues	500	500	279	221
Employee medical expenditures	1,000	1,000	2,144	(1,144)
Total Contractual Services	<u>89,305</u>	<u>89,305</u>	<u>137,500</u>	<u>(48,195)</u>

KANE COUNTY, ILLINOIS

Animal Control Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 1,200	\$ 1,200	\$ 2,011	\$ (811)
Operating supplies	9,000	9,000	10,347	(1,347)
Animal care supplies	12,500	12,500	10,090	2,410
Cleaning supplies	1,250	1,250	593	657
Uniform supplies	400	400	546	(146)
Medical supplies and drugs	5,500	5,500	5,595	(95)
Telephone	6,000	6,000	10,292	(4,292)
Utilities - natural gas	10,000	10,000	10,177	(177)
Utilities - electric	8,500	8,500	10,824	(2,324)
Utilities - water	2,000	2,000	2,441	(441)
Fuel - vehicles	11,000	11,000	9,757	1,243
Total Commodities	67,350	67,350	72,673	(5,323)
Total Public Safety	779,954	781,477	740,144	41,333
 Capital Outlay				
Computer software - license cost	-	-	8,567	(8,567)
Total Expenditures	779,954	781,477	748,711	32,766
Excess (Deficiency) of Revenues Over Expenditures	119,796	118,273	173,129	54,856
 Other Financing Sources (Uses)				
Transfers out	(153,273)	(153,273)	-	153,273
Total Other Financing Sources (Uses)	(153,273)	(153,273)	-	153,273
 Net Change in Fund Balances	\$ (33,477)	\$ (35,000)	173,129	\$ 208,129
 Fund Balance (Deficit), Beginning of Year			(422,681)	
 Fund Balance (Deficit), End of Year			\$ (249,552)	

KANE COUNTY, ILLINOIS

County Highway Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 5,010,909	\$ 5,010,909	\$ 4,989,490	\$ (21,419)
Licenses and permits	210,000	210,000	281,879	71,879
Charges for services	15,600	15,600	16,053	453
Reimbursements	1,141,235	1,141,235	267,907	(873,328)
Interest	20,000	20,000	54,655	34,655
Miscellaneous	-	-	32,315	32,315
	<u>6,397,744</u>	<u>6,397,744</u>	<u>5,642,299</u>	<u>(755,445)</u>
Total Revenues				
Expenditures				
Highways and Streets				
Personnel Services				
Salaries and wages	2,410,442	2,458,650	2,159,598	299,052
Overtime salaries	24,065	24,546	41,507	(16,961)
	<u>2,434,507</u>	<u>2,483,196</u>	<u>2,201,105</u>	<u>282,091</u>
Total Personnel Services				
Benefits				
Healthcare contribution	422,025	380,878	340,117	40,761
Dental contribution	17,476	17,476	12,586	4,890
FICA/SS contribution	186,239	189,964	162,521	27,443
IMRF contribution	272,422	277,870	237,815	40,055
	<u>898,162</u>	<u>866,188</u>	<u>753,039</u>	<u>113,149</u>
Total Benefits				
Contractual Services				
Contractual/consulting services	170,000	170,000	86,856	83,144
Legal services	90,000	90,000	92,262	(2,262)
Medical/dental/hospital services	7,200	7,200	2,705	4,495
Security services	5,100	5,100	3,082	2,018
Northeast IL plan and metro services	36,000	36,000	30,853	5,147
Software licensing cost	74,000	74,000	112,724	(38,724)
Engineering services	343,977	343,977	181,358	162,619
Disposal and water softener services	12,000	12,000	8,403	3,597
Janitorial services	18,000	18,000	16,632	1,368
Repairs and maintenance - buildings	30,000	30,000	11,142	18,858
Repairs and maintenance - grounds	6,000	6,000	2,883	3,117
Repairs and maintenance - equipment	24,000	24,000	13,378	10,622
Repairs and maintenance - computers	1,200	1,200	-	1,200
Repairs and maintenance - copiers	12,000	12,000	4,474	7,526
Repairs and maintenance - communications	3,600	3,600	186	3,414
Repairs and maintenance - vehicles	36,000	36,000	50,461	(14,461)
Repairs and maintenance - office equipmen	1,200	1,200	1,805	(605)
Liability insurance	99,231	99,231	99,231	-
Workers compensation	92,109	92,109	92,109	-
Unemployment claims	12,819	12,819	12,819	-
Mapping	12,000	12,000	2,905	9,095
General printing	2,400	2,400	1,030	1,370
Legal printing	4,800	4,800	1,894	2,906

KANE COUNTY, ILLINOIS

County Highway Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Conferences and meetings	\$ 18,000	\$ 18,000	\$ 11,598	\$ 6,402
Employee training	24,000	24,000	10,373	13,627
Employee mileage expenditures	4,800	4,800	2,614	2,186
General association dues	9,600	9,600	18,983	(9,383)
Miscellaneous contractual expenditures	9,600	9,600	-	9,600
Total Contractual Services	<u>1,159,636</u>	<u>1,159,636</u>	<u>872,760</u>	<u>286,876</u>
Commodities				
Office supplies	18,000	18,000	17,264	736
Operating supplies	18,000	18,000	16,838	1,162
Postage	3,600	3,600	1,796	1,804
Books and subscriptions	2,400	2,400	1,085	1,315
Computer software - non-capital	6,000	6,000	2,666	3,334
Computer hardware - non-capital	12,000	12,000	9,535	2,465
Vehicle parts/supplies	-	-	2,194	(2,194)
Equipment parts/supplies	-	-	597	(597)
Buildings and grounds supplies	6,000	6,000	8,194	(2,194)
Liquid salt	12,000	12,000	-	12,000
Crushed stone	15,000	15,000	7,745	7,255
Sign material	102,000	102,000	40,925	61,075
Telephone	20,000	20,000	34,950	(14,950)
Cellular phone	15,000	15,000	9,452	5,548
Utilities - natural gas	50,000	50,000	49,132	868
Utilities - electric	50,000	50,000	26,569	23,431
Utilities - intersection lighting	175,000	175,000	117,658	57,342
Fuel - vehicles	375,000	375,000	365,461	9,539
Total Commodities	<u>880,000</u>	<u>880,000</u>	<u>712,061</u>	<u>167,939</u>
Total Highways and Streets	<u>5,372,305</u>	<u>5,389,020</u>	<u>4,538,965</u>	<u>850,055</u>
Capital Outlay				
Building improvements	1,527,500	1,527,500	32,391	1,495,109
Machinery and equipment	30,000	30,000	15,176	14,824
Special purpose equipment	41,000	41,000	3,931	37,069
Communications equipment	4,800	4,800	720	4,080
Automotive equipment	365,250	365,250	403,313	(38,063)
Office equipment	2,400	2,400	810	1,590
Computers	32,000	32,000	3,610	28,390
Computer software - capital	200,000	200,000	54,438	145,562
Office furniture	49,260	49,260	520	48,740
Highway right of way	300,000	300,000	72,303	227,697
Road construction	306,000	306,000	3,975	302,025
Bridge construction	-	-	13	(13)
Total Capital Outlay	<u>2,858,210</u>	<u>2,858,210</u>	<u>591,200</u>	<u>2,267,010</u>

KANE COUNTY, ILLINOIS

County Highway Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Debt Service				
Fiscal agent fees	\$ -	\$ -	\$ 100	\$ (100)
Total Expenditures	8,230,515	8,247,230	5,130,265	3,116,965
Excess (Deficiency) of Revenues Over Expenditures	(1,832,771)	(1,849,486)	512,034	2,361,520
Other Financing Sources (Uses)				
Transfers in	27,500	27,500	134,577	107,077
Total Other Financing Sources (Uses)	27,500	27,500	134,577	107,077
Net Change in Fund Balances	\$ (1,805,271)	\$ (1,821,986)	646,611	\$ 2,468,597
Fund Balance, Beginning of Year			10,730,820	
Fund Balance, End of Year			\$ 11,377,431	

KANE COUNTY, ILLINOIS

County Bridge Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 312,695	\$ 312,695	\$ 311,347	\$ (1,348)
Reimbursements	-	-	21,749	21,749
Interest	<u>1,500</u>	<u>1,500</u>	<u>3,128</u>	<u>1,628</u>
Total Revenues	<u>314,195</u>	<u>314,195</u>	<u>336,224</u>	<u>22,029</u>
Expenditures				
Highways and Streets				
Contractual Services				
Bridge inspection	<u>450,000</u>	<u>450,000</u>	<u>334,864</u>	<u>115,136</u>
Total Expenditures	<u>450,000</u>	<u>450,000</u>	<u>334,864</u>	<u>115,136</u>
Net Change in Fund Balances	<u>\$ (135,805)</u>	<u>\$ (135,805)</u>	1,360	<u>\$ 137,165</u>
Fund Balance, Beginning of Year			<u>566,888</u>	
Fund Balance, End of Year			<u>\$ 568,248</u>	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 6,250,000	\$ 6,250,000	\$ 6,636,173	\$ 386,173
Grants	-	-	2,014,512	2,014,512
Reimbursements	645,542	645,542	200,918	(444,624)
Interest	20,000	20,000	54,872	34,872
Miscellaneous	-	-	(302)	(302)
	<u>6,915,542</u>	<u>6,915,542</u>	<u>8,906,173</u>	<u>1,990,631</u>
Expenditures				
Highways and Streets				
Personnel Services				
Salaries and wages	2,075,537	2,086,841	1,977,884	108,957
Overtime salaries	250,675	250,675	417,177	(166,502)
Total Personnel Services	<u>2,326,212</u>	<u>2,337,516</u>	<u>2,395,061</u>	<u>(57,545)</u>
Benefits				
Healthcare contribution	59,763	53,936	50,733	3,203
Dental contribution	2,305	2,305	2,235	70
FICA/SS contribution	177,955	178,820	177,372	1,448
IMRF contribution	260,303	261,568	260,862	706
Teamsters contribution	432,545	432,545	401,216	31,329
Total Benefits	<u>932,871</u>	<u>929,174</u>	<u>892,418</u>	<u>36,756</u>
Contractual Services				
Engineering services	727,180	727,180	253,829	473,351
Debt administration cost	350	350	350	-
Rock salt	677,925	-	-	-
Total Contractual Services	<u>1,405,455</u>	<u>727,530</u>	<u>254,179</u>	<u>473,351</u>
Total Highways and Streets	<u>4,664,538</u>	<u>3,994,220</u>	<u>3,541,658</u>	<u>452,562</u>
Capital Outlay				
Road construction	6,100,000	6,777,925	2,899,672	3,878,253
Total Expenditures	<u>10,764,538</u>	<u>10,772,145</u>	<u>6,441,330</u>	<u>4,330,815</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,848,996)</u>	<u>(3,856,603)</u>	<u>2,464,843</u>	<u>6,321,446</u>
Other Financing Sources (Uses)				
Transfers out	(3,497,363)	(3,497,363)	(3,497,363)	-
Total Other Financing Sources (Uses)	<u>(3,497,363)</u>	<u>(3,497,363)</u>	<u>(3,497,363)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (7,346,359)</u>	<u>\$ (7,353,966)</u>	<u>(1,032,520)</u>	<u>\$ 6,321,446</u>
Fund Balance, Beginning of Year			<u>11,854,410</u>	
Fund Balance, End of Year			<u>\$ 10,821,890</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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 65,125	\$ 65,125	\$ 64,770	\$ (355)
Interest	200	200	180	(20)
Total Revenues	65,325	65,325	64,950	(375)
Expenditures				
Highways and Streets				
Commodities				
Rock salt	67,275	67,275	66,962	313
Total Expenditures	67,275	67,275	66,962	313
Net Change in Fund Balances	\$ (1,950)	\$ (1,950)	(2,012)	\$ (62)
Fund Balance, Beginning of Year			69,484	
Fund Balance, End of Year			\$ 67,472	

KANE COUNTY, ILLINOIS

County Health Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 1,972,455	\$ 1,972,455	\$ 1,964,028	\$ (8,427)
Grants	1,871,121	1,871,121	1,861,994	(9,127)
Licenses and permits	1,091,000	1,091,000	1,157,267	66,267
Charges for services	93,805	93,805	97,689	3,884
Reimbursements	46,250	46,250	33,918	(12,332)
Interest	10,000	10,000	19,544	9,544
Miscellaneous	-	-	13,172	13,172
	<u>5,084,631</u>	<u>5,084,631</u>	<u>5,147,612</u>	<u>62,981</u>
Expenditures				
Health and Welfare				
Personnel Services				
Salaries and wages	2,877,068	2,938,046	2,655,660	282,386
Overtime salaries	-	-	13,900	(13,900)
Total Personnel Services	<u>2,877,068</u>	<u>2,938,046</u>	<u>2,669,560</u>	<u>268,486</u>
Benefits				
Healthcare contribution	653,306	589,608	512,518	77,090
Dental contribution	25,242	25,242	21,086	4,156
FICA/SS contribution	220,699	225,362	195,357	30,005
IMRF contribution	322,823	329,647	285,971	43,676
Total Benefits	<u>1,222,070</u>	<u>1,169,859</u>	<u>1,014,932</u>	<u>154,927</u>
Contractual Services				
Contractual/consulting services	586,909	586,909	490,134	96,775
Lab services	17,650	17,650	13,934	3,716
Software licensing cost	18,450	18,450	16,747	1,703
Disposal and water softener services	10,600	10,600	3,045	7,555
Janitorial services	4,000	4,000	4,032	(32)
Repairs and maintenance - buildings	4,000	4,000	6,641	(2,641)
Repairs and maintenance - grounds	500	500	-	500
Repairs and maintenance - vehicles	9,062	9,062	5,800	3,262
Repairs and maintenance - office equipmen	14,000	14,000	11,739	2,261
Building space rental	22,318	22,318	23,385	(1,067)
Liability insurance	60,140	60,140	60,140	-
Workers compensation	55,824	55,824	55,824	-
Unemployment claims	7,777	7,777	7,777	-
General advertising	500	500	45	455
Conferences and meetings	2,000	2,000	2,772	(772)
Employee training	14,237	14,237	8,325	5,912
Employee mileage expenditures	18,662	18,662	24,570	(5,908)
General association dues	27,150	27,150	6,783	20,367
Total Contractual Services	<u>873,779</u>	<u>873,779</u>	<u>741,693</u>	<u>132,086</u>

KANE COUNTY, ILLINOIS

County Health Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 5,800	\$ 5,800	\$ 297	\$ 5,503
Operating supplies	72,314	72,314	54,906	17,408
Postage	251	251	-	251
Books and subscriptions	1,500	1,500	735	765
Computer software - non-capital	-	-	379	(379)
Printing supplies	750	750	-	750
Cleaning supplies	500	500	-	500
Medical supplies and drugs	37,950	37,950	43,598	(5,648)
Telephone	74,984	74,984	98,293	(23,309)
Utilities - electric	6,577	6,577	5,468	1,109
Fuel - vehicles	11,973	11,973	5,861	6,112
Total Commodities	212,599	212,599	209,537	3,062
 Total Expenditures	5,185,516	5,194,283	4,635,722	558,561
 Excess (Deficiency) of Revenues Over Expenditures	(100,885)	(109,652)	511,890	621,542
 Other Financing Sources (Uses)				
Transfers in	100,000	100,000	100,000	-
Total Other Financing Sources (Uses)	100,000	100,000	100,000	-
 Net Change in Fund Balances	\$ (885)	\$ (9,652)	611,890	\$ 621,542
 Fund Balance, Beginning of Year			3,176,268	
 Fund Balance, End of Year			\$ 3,788,158	

KANE COUNTY, ILLINOIS

Kane Kares Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Grants	\$ 474,658	\$ 474,658	\$ 540,448	\$ 65,790
Interest	<u>1,000</u>	<u>1,000</u>	<u>2,776</u>	<u>1,776</u>
Total Revenues	<u>475,658</u>	<u>475,658</u>	<u>543,224</u>	<u>67,566</u>
Expenditures				
Health and Welfare				
Personnel Services				
Salaries and wages	459,705	469,173	471,817	(2,644)
Overtime salaries	-	-	192	(192)
Total Personnel Services	<u>459,705</u>	<u>469,173</u>	<u>472,009</u>	<u>(2,836)</u>
Benefits				
Healthcare contribution	93,721	84,584	79,980	4,604
Dental contribution	4,060	4,060	3,298	762
FICA/SS contribution	35,264	35,988	35,488	500
IMRF contribution	<u>51,582</u>	<u>52,642</u>	<u>51,819</u>	<u>823</u>
Total Benefits	<u>184,627</u>	<u>177,274</u>	<u>170,585</u>	<u>6,689</u>
Contractual Services				
Contractual/consulting services	31,636	31,636	46,049	(14,413)
Building space rental	7,218	7,218	7,295	(77)
Liability insurance	9,610	9,610	9,610	-
Workers compensation	8,920	8,920	8,920	-
Unemployment claims	1,243	1,243	1,243	-
Conferences and meetings	3,000	3,000	-	3,000
Employee training	5,086	5,086	2,625	2,461
Employee mileage expenditures	<u>11,055</u>	<u>11,055</u>	<u>8,785</u>	<u>2,270</u>
Total Contractual Services	<u>77,768</u>	<u>77,768</u>	<u>84,527</u>	<u>(6,759)</u>
Commodities				
Office supplies	1,398	1,398	399	999
Operating supplies	6,636	6,636	46,833	(40,197)
Computer related supplies	500	500	218	282
Postage	500	500	-	500
Computer hardware - non-capital	1,500	1,500	4,272	(2,772)
Printing supplies	3,571	3,571	-	3,571
Telephone	<u>5,280</u>	<u>5,280</u>	<u>5,280</u>	<u>-</u>
Total Commodities	<u>19,385</u>	<u>19,385</u>	<u>57,002</u>	<u>(37,617)</u>
Total Expenditures	<u>741,485</u>	<u>743,600</u>	<u>784,123</u>	<u>(40,523)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(265,827)</u>	<u>(267,942)</u>	<u>(240,899)</u>	<u>27,043</u>

KANE COUNTY, ILLINOIS

Kane Kares Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Other Financing Sources (Uses)				
Transfers in	\$ 261,952	\$ 261,952	\$ 261,952	\$ -
Total Other Financing Sources (Uses)	<u>261,952</u>	<u>261,952</u>	<u>261,952</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (3,875)</u>	<u>\$ (5,990)</u>	21,053	<u>\$ 27,043</u>
Fund Balance, Beginning of Year			<u>396,188</u>	
Fund Balance, End of Year			<u>\$ 417,241</u>	

KANE COUNTY, ILLINOIS

Veterans' Commission Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 305,400	\$ 305,400	\$ 303,995	\$ (1,405)
Reimbursements	-	-	245	245
Interest	2,000	2,000	3,012	1,012
Miscellaneous	500	500	1,375	875
	<u>307,900</u>	<u>307,900</u>	<u>308,627</u>	<u>727</u>
Total Revenues				
Expenditures				
Health and Welfare				
Personnel Services				
Salaries and wages	171,338	174,765	170,261	4,504
Overtime salaries	1,805	1,841	94	1,747
Total Personnel Services	<u>173,143</u>	<u>176,606</u>	<u>170,355</u>	<u>6,251</u>
Benefits				
Healthcare contribution	48,168	43,472	39,641	3,831
Dental contribution	1,956	1,956	1,293	663
FICA/SS contribution	13,246	13,511	12,485	1,026
IMRF contribution	19,376	19,764	18,270	1,494
Total Benefits	<u>82,746</u>	<u>78,703</u>	<u>71,689</u>	<u>7,014</u>
Contractual Services				
Repairs and maintenance - copiers	200	200	146	54
Repairs and maintenance - vehicles	2,926	2,926	1,394	1,532
Liability insurance	3,609	3,609	3,609	-
Workers compensation	3,350	3,350	3,350	-
Unemployment claims	467	467	467	-
General printing	135	135	-	135
Conferences and meetings	853	853	127	726
Employee training	5,066	5,066	3,698	1,368
Employee mileage expenditures	437	437	778	(341)
General association dues	660	660	440	220
Miscellaneous contractual expenditures	55,000	55,000	21,190	33,810
Total Contractual Services	<u>72,703</u>	<u>72,703</u>	<u>35,199</u>	<u>37,504</u>
Commodities				
Office supplies	817	817	370	447
Postage	494	494	-	494
Books and subscriptions	200	200	215	(15)
Computer software - non-capital	-	-	463	(463)
Computer hardware - non-capital	280	280	598	(318)
Telephone	1,500	1,500	1,615	(115)
Cellular phone	600	600	-	600
Fuel - vehicles	7,999	7,999	1,859	6,140
Total Commodities	<u>11,890</u>	<u>11,890</u>	<u>5,120</u>	<u>6,770</u>
Total Health and Welfare	<u>340,482</u>	<u>339,902</u>	<u>282,363</u>	<u>57,539</u>

KANE COUNTY, ILLINOIS

Veterans' Commission Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Capital Outlay				
Computers	\$ 1,074	\$ 1,074	\$ -	\$ 1,074
Total Expenditures	<u>341,556</u>	<u>340,976</u>	<u>282,363</u>	<u>58,613</u>
Net Change in Fund Balances	<u>\$ (33,656)</u>	<u>\$ (33,076)</u>	26,264	<u>\$ 59,340</u>
Fund Balance, Beginning of Year			<u>597,182</u>	
Fund Balance, End of Year			<u><u>\$ 623,446</u></u>	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 952,622	\$ 952,622	\$ 984,023	\$ 31,401
Reimbursements	50,000	50,000	17,815	(32,185)
Total Revenues	1,002,622	1,002,622	1,001,838	(784)
Expenditures				
Development, Housing and Economic Development				
Personnel Services				
Salaries and wages	113,346	116,999	101,728	15,271
Benefits				
Healthcare contribution	14,085	12,712	11,784	928
Dental contribution	755	755	630	125
FICA/SS contribution	8,671	8,951	7,663	1,288
IMRF contribution	12,684	13,092	11,209	1,883
Total Benefits	36,195	35,510	31,286	4,224
Contractual Services				
Repairs and maintenance - vehicles	2,500	2,500	-	2,500
Liability insurance	2,363	2,363	2,363	-
Workers compensation	2,194	2,194	2,194	-
Unemployment claims	305	305	305	-
General printing	250	250	250	-
Legal printing	600	600	527	73
Conferences and meetings	500	500	525	(25)
Employee training	500	500	808	(308)
Employee mileage expenditures	200	200	43	157
Miscellaneous contractual expenditures	840,369	840,369	901,085	(60,716)
Total Contractual Services	849,781	849,781	908,100	(58,319)
Commodities				
Office supplies	400	400	670	(270)
Postage	100	100	178	(78)
Books and subscriptions	100	100	26	74
Computer software - non-capital	2,000	2,000	565	1,435
Printing supplies	200	200	195	5
Fuel - vehicles	500	500	335	165
Total Commodities	3,300	3,300	1,969	1,331
Total Expenditures	1,002,622	1,005,590	1,043,083	(37,493)
Net Change in Fund Balances	\$ -	\$ (2,968)	(41,245)	\$ (38,277)
Fund Balance, Beginning of Year			41,892	
Fund Balance, End of Year			\$ 647	

KANE COUNTY, ILLINOIS

Home Program Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 550,835	\$ 550,835	\$ 402,948	\$ (147,887)
Miscellaneous	229,200	229,200	22,254	(206,946)
Total Revenues	780,035	780,035	425,202	(354,833)
Expenditures				
Development, Housing and Economic Development				
Personnel Services				
Salaries and wages	21,938	22,522	15,649	6,873
Benefits				
Healthcare contribution	1,190	1,074	353	721
Dental contribution	158	158	122	36
FICA/SS contribution	1,678	1,722	1,137	585
IMRF contribution	2,454	2,519	1,806	713
Total Benefits	5,480	5,473	3,418	2,055
Contractual Services				
Liability insurance	457	457	80	377
Workers compensation	424	424	128	296
Unemployment claims	59	59	(20)	79
General printing	250	250	108	142
Legal printing	600	600	-	600
Conferences and meetings	1,000	1,000	1,393	(393)
Employee training	300	300	-	300
Employee mileage expenditures	100	100	-	100
Miscellaneous contractual expenditures	748,027	748,027	501,608	246,419
Total Contractual Services	751,217	751,217	503,297	247,920
Commodities				
Office supplies	200	200	-	200
Postage	100	100	-	100
Books and subscriptions	100	100	-	100
Computer software - non-capital	1,000	1,000	-	1,000
Total Commodities	1,400	1,400	-	1,400
Total Expenditures	780,035	780,612	522,364	258,248
Net Change in Fund Balances	\$ -	\$ (577)	(97,162)	\$ (96,585)
Fund Balance, Beginning of Year			105,346	
Fund Balance, End of Year			\$ 8,184	

KANE COUNTY, ILLINOIS

Homeless Management Information System Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 111,945	\$ 111,945	\$ 110,130	\$ (1,815)
Total Revenues	111,945	111,945	110,130	(1,815)
Expenditures				
Development, Housing and Economic Development				
Personnel Services				
Salaries and wages	4,747	4,842	5,114	(272)
Benefits				
Healthcare contribution	1,070	966	1,070	(104)
Dental contribution	40	40	40	-
FICA/SS contribution	363	370	363	7
IMRF contribution	532	543	532	11
Total Benefits	2,005	1,919	2,005	(86)
Contractual Services				
Contractual/consulting services	82,492	82,492	83,708	(1,216)
Liability insurance	99	99	99	-
Workers compensation	92	92	92	-
Unemployment claims	13	13	13	-
Total Contractual Services	82,696	82,696	83,912	(1,216)
Total Development, Housing and Economic Development	89,448	89,457	91,031	(1,574)
Capital Outlay				
Computers	9,367	9,367	5,755	3,612
Computer software - capital	13,130	13,130	13,344	(214)
Total Capital Outlay	22,497	22,497	19,099	3,398
Total Expenditures	111,945	111,954	110,130	1,824
Net Change in Fund Balances	\$ -	\$ (9)	-	\$ 9
Fund Balance, Beginning of Year			-	
Fund Balance, End of Year			\$ -	

KANE COUNTY, ILLINOIS

OCR & Recovery Act Program Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 360,042	\$ 360,042	\$ 891,081	\$ 531,039
Miscellaneous	<u>80,000</u>	<u>80,000</u>	<u>2,628</u>	<u>(77,372)</u>
Total Revenues	<u>440,042</u>	<u>440,042</u>	<u>893,709</u>	<u>453,667</u>
Expenditures				
Development, Housing and Economic Development				
Lead Hazard Control Program				
Personnel Services				
Salaries and wages	76,906	78,569	62,615	15,954
Overtime salaries	<u>-</u>	<u>-</u>	<u>19</u>	<u>(19)</u>
Total Personnel Services	<u>76,906</u>	<u>78,569</u>	<u>62,634</u>	<u>15,935</u>
Benefits				
Healthcare contribution	15,671	14,143	12,930	1,213
Dental contribution	569	569	491	78
FICA/SS contribution	5,883	6,010	4,741	1,269
IMRF contribution	<u>8,608</u>	<u>8,794</u>	<u>6,937</u>	<u>1,857</u>
Total Benefits	<u>30,731</u>	<u>29,516</u>	<u>25,099</u>	<u>4,417</u>
Contractual Services				
Liability insurance	1,603	1,603	1,603	-
Workers compensation	1,488	1,488	1,488	-
Unemployment claims	207	207	207	-
General printing	1,000	1,000	-	1,000
Legal printing	150	150	-	150
Conferences and meetings	5,000	5,000	1,575	3,425
Employee training	4,200	4,200	1,544	2,656
Grant expenditures	<u>317,007</u>	<u>317,007</u>	<u>160,769</u>	<u>156,238</u>
Total Contractual Services	<u>330,655</u>	<u>330,655</u>	<u>167,186</u>	<u>163,469</u>
Commodities				
Office supplies	750	750	107	643
Postage	1,000	1,000	-	1,000
Fuel - vehicles	<u>-</u>	<u>-</u>	<u>126</u>	<u>(126)</u>
Total Commodities	<u>1,750</u>	<u>1,750</u>	<u>233</u>	<u>1,517</u>
Total Lead Hazard Program	<u>440,042</u>	<u>440,490</u>	<u>255,152</u>	<u>185,338</u>

KANE COUNTY, ILLINOIS

OCR & Recovery Act Program Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Neighborhood Stabilization Program 3				
Contractual Services				
Grant expenditures	\$ -	\$ -	\$ 567,298	\$ (567,298)
Total Neighborhood Stabilization Program 3	-	-	567,298	(567,298)
Total Expenditures	440,042	440,490	822,450	(381,960)
Net Change in Fund Balances	\$ -	\$ (448)	71,259	\$ 71,707
Fund Balance (Deficit), Beginning of Year			(47,162)	
Fund Balance, End of Year			\$ 24,097	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 176,294	\$ 176,294	\$ -	\$ (176,294)
Reimbursements	130,000	130,000	153,288	23,288
Total Revenues	306,294	306,294	153,288	(153,006)
Expenditures				
Development, Housing and Economic Development				
Personnel Services				
Salaries and wages	53,628	55,278	42,924	12,354
Benefits				
Healthcare contribution	3,390	3,059	696	2,363
Dental contribution	355	355	246	109
FICA/SS contribution	4,103	4,230	3,240	990
IMRF contribution	6,002	6,187	4,831	1,356
Total Benefits	13,850	13,831	9,013	4,818
Contractual Services				
Liability insurance	1,118	1,118	867	251
Workers compensation	1,038	1,038	841	197
Unemployment claims	145	145	93	52
Grant expenditures	505,126	505,126	365,769	139,357
Total Contractual Services	507,427	507,427	367,570	139,857
Total Expenditures	574,905	576,536	419,507	157,029
Net Change in Fund Balances	\$ (268,611)	\$ (270,242)	(266,219)	\$ 4,023
Fund Balance, Beginning of Year			597,387	
Fund Balance, End of Year			\$ 331,168	

KANE COUNTY, ILLINOIS

Continuum of Care Planning Grant Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 17,291	\$ 17,291	\$ 15,317	\$ (1,974)
Total Revenues	17,291	17,291	15,317	(1,974)
Expenditures				
Development, Housing and Economic Development				
Personnel Services				
Salaries and wages	5,802	5,918	8,490	(2,572)
Benefits				
Healthcare contribution	1,925	1,737	2,505	(768)
Dental contribution	71	71	97	(26)
FICA/SS contribution	445	454	647	(193)
IMRF contribution	649	662	942	(280)
Total Benefits	3,090	2,924	4,191	(1,267)
Contractual Services				
Contractual/consulting services	8,150	8,150	2,387	5,763
Liability insurance	121	121	121	-
Workers compensation	112	112	112	-
Unemployment claims	16	16	16	-
Total Contractual Services	8,399	8,399	2,636	5,763
Total Expenditures	17,291	17,241	15,317	1,924
Net Change in Fund Balances	\$ -	\$ 50	-	\$ (50)
Fund Balance, Beginning of Year			-	
Fund Balance, End of Year			\$ -	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Licenses and permits	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Charges for services	1,000	1,000	-	(1,000)
Reimbursements	6,500	6,500	10,025	3,525
Interest	6,670	6,670	6,737	67
Total Revenues	15,170	15,170	17,762	2,592
Expenditures				
Environment and Conservation				
Personnel Services				
Salaries and wages	33,087	42,304	29,020	13,284
Part-time salaries	9,036	1	-	1
Total Personnel Services	42,123	42,305	29,020	13,285
Benefits				
Healthcare contribution	6,498	5,864	2,831	3,033
Dental contribution	198	198	108	90
FICA/SS contribution	3,223	3,237	2,154	1,083
IMRF contribution	4,714	4,734	3,152	1,582
Total Benefits	14,633	14,033	8,245	5,788
Contractual Services				
Contractual/consulting services	60,000	60,000	58,813	1,187
Liability insurance	878	878	878	-
Workers compensation	815	815	815	-
Unemployment claims	113	113	113	-
General printing	100	100	-	100
Conferences and meetings	2,000	2,000	877	1,123
Employee mileage expenditures	400	400	474	(74)
General association dues	800	800	431	369
Miscellaneous contractual expenditures	20,000	20,000	5,078	14,922
Grant pass thru	245,000	245,000	81,775	163,225
Total Contractual Services	330,106	330,106	149,254	180,852
Commodities				
Operating supplies	1,000	1,000	305	695
Fuel - vehicles	-	-	50	(50)
Total Commodities	1,000	1,000	355	645
Total Expenditures	387,862	387,444	186,874	200,570
Excess (Deficiency) of Revenues Over Expenditures	(372,692)	(372,274)	(169,112)	203,162

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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers in	\$ 122,860	\$ 122,860	\$ 122,860	\$ -
Total Other Financing Sources (Uses)	<u>122,860</u>	<u>122,860</u>	<u>122,860</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (249,832)</u>	<u>\$ (249,414)</u>	(46,252)	<u>\$ 203,162</u>
Fund Balance, Beginning of Year			<u>1,259,603</u>	
Fund Balance, End of Year			<u>\$ 1,213,351</u>	

KANE COUNTY, ILLINOIS

Farmland Preservation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 500,000	\$ 500,000	\$ -	\$ (500,000)
Interest	<u>5,500</u>	<u>5,500</u>	<u>14,113</u>	<u>8,613</u>
Total Revenues	<u>505,500</u>	<u>505,500</u>	<u>14,113</u>	<u>(491,387)</u>
Expenditures				
Environment and Conservation				
Contractual Services				
Contractual/consulting services	5,000	5,000	995	4,005
Legal services	7,000	7,000	2,380	4,620
Appraisal services	7,000	7,000	4,260	2,740
Conferences and meetings	<u>-</u>	<u>-</u>	<u>859</u>	<u>(859)</u>
Total Contractual Services	<u>19,000</u>	<u>19,000</u>	<u>8,494</u>	<u>10,506</u>
Total Environment and Conservation	<u>19,000</u>	<u>19,000</u>	<u>8,494</u>	<u>10,506</u>
Capital Outlay				
Farmland preservation rights	<u>800,000</u>	<u>800,000</u>	<u>-</u>	<u>800,000</u>
Total Expenditures	<u>819,000</u>	<u>819,000</u>	<u>8,494</u>	<u>810,506</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(313,500)</u>	<u>(313,500)</u>	<u>5,619</u>	<u>319,119</u>
Other Financing Sources (Uses)				
Transfers in	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 286,500</u>	<u>\$ 286,500</u>	605,619	<u>\$ 319,119</u>
Fund Balance, Beginning of Year			<u>2,076,954</u>	
Fund Balance, End of Year			<u>\$ 2,682,573</u>	

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, 2014

	Actual
Revenues	
Grants	
Workforce investment act title I grant 2012	\$ 367,350
Workforce investment act title I grant 2013	4,043,765
Workforce investment act title I grant 2014	397,663
Trade adjustment assistance program grant	93,514
Workforce innovation fund	159,471
WIA RR - innovative projects	62,866
Serving the client 2010	1,486
Serving the client 2012	(627)
Serving the client 2013	(1,053)
Serving the client 2014	3,669
Serving the client 2015	343
	5,128,447
Total Revenues	5,128,447
Expenditures	
Public Service and Records	
Administration	358,256
Youth activities	1,445,169
Adult activities	1,462,234
Dislocated worker activities	1,861,003
Training	329,096
Welfare to work	6,166
	6,462,824
Total Expenditures	6,462,824
Net Change in Fund Balances	(333,477)
Fund Balance (Deficit), Beginning of Year	(7,480)
Fund Balance (Deficit), End of Year	\$ (340,957)

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, 2014 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 date, 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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Property taxes	\$ 679,500	\$ 679,500	\$ 679,183	\$ (317)
Interest	5,001	5,001	5,782	781
Miscellaneous	8,000	8,000	-	(8,000)
Total Revenues	<u>692,501</u>	<u>692,501</u>	<u>684,965</u>	<u>(7,536)</u>
Expenditures				
General Government				
Personnel Services				
Salaries and wages	59,498	59,555	55,022	4,533
Benefits				
Healthcare contribution	18,121	16,354	3,190	13,164
Dental contribution	645	645	133	512
FICA/SS contribution	4,552	4,556	4,195	361
IMRF contribution	6,659	6,665	6,124	541
Total Benefits	<u>29,977</u>	<u>28,220</u>	<u>13,642</u>	<u>14,578</u>
Contractual Services				
Contractual/consulting services	105,000	105,000	36,205	68,795
Legal services	10,000	10,000	2,394	7,606
Security services	17,500	17,500	10,510	6,990
Repairs and maintenance - roads	200,000	200,000	95,758	104,242
Repairs and maintenance - grounds	265,000	265,000	229,952	35,048
Repairs and maintenance - vehicles	1,000	1,000	125	875
Building space rental	15,500	15,500	9,961	5,539
Intersection lighting services	26,000	26,000	18,743	7,257
Liability insurance	1,244	1,244	1,244	-
Workers compensation	1,154	1,154	1,154	-
Unemployment claims	161	161	161	-
General printing	2,000	2,000	36	1,964
Legal printing	500	500	46	454
Conferences and meetings	1,000	1,000	-	1,000
Employee training	1,000	1,000	-	1,000
Employee mileage expenditures	200	200	108	92
Total Contractual Services	<u>647,259</u>	<u>647,259</u>	<u>406,397</u>	<u>240,862</u>
Commodities				
Office supplies	2,000	2,000	689	1,311
Operating supplies	46,000	46,000	4,020	41,980
Postage	3,140	3,140	743	2,397
Utilities - intersection lighting	20,000	20,000	21,357	(1,357)
Fuel - vehicles	3,000	3,000	176	2,824
Total Commodities	<u>74,140</u>	<u>74,140</u>	<u>26,985</u>	<u>47,155</u>
Total Expenditures	<u>810,874</u>	<u>809,174</u>	<u>502,046</u>	<u>307,128</u>

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Excess (Deficiency) of Revenues Over Expenditures	\$ (118,373)	\$ (116,673)	\$ 182,919	\$ 299,592
Other Financing Sources (Uses)				
Transfers in	-	22,717	22,717	-
Transfers out	(10,000)	(10,000)	(10,000)	-
Total Other Financing Sources (Uses)	(10,000)	12,717	12,717	-
Net Change in Fund Balances	<u>\$ (128,373)</u>	<u>\$ (103,956)</u>	195,636	<u>\$ 299,592</u>
Fund Balance, Beginning of Year			<u>995,804</u>	
Fund Balance, End of Year			<u>\$ 1,191,440</u>	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures				
Debt Service				
Principal	\$ -	\$ 985,000	\$ 985,000	\$ -
Interest and fiscal charges	<u>-</u>	<u>7,388</u>	<u>7,388</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>992,388</u>	<u>992,388</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(992,388)</u>	<u>(992,388)</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers out	<u>-</u>	<u>(253,786)</u>	<u>(253,786)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(253,786)</u>	<u>(253,786)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (1,246,174)</u>	<u>(1,246,174)</u>	<u>\$ -</u>
Fund Balance, Beginning of Year			<u>1,246,174</u>	
Fund Balance, End of Year			<u><u>\$ -</u></u>	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Interest	\$ -	\$ -	\$ 17,156	\$ 17,156
Total Revenues	-	-	17,156	17,156
Expenditures				
Debt Service				
Principal	2,325,000	2,325,000	2,325,000	-
Interest and fiscal charges	1,110,488	1,110,488	1,110,488	-
Debt service requirements	61,875	61,875	-	61,875
Total Expenditures	3,497,363	3,497,363	3,435,488	61,875
Excess (Deficiency) of Revenues Over Expenditures	(3,497,363)	(3,497,363)	(3,418,332)	79,031
Other Financing Sources (Uses)				
Transfers in	3,497,363	3,497,363	3,497,363	-
Total Other Financing Sources (Uses)	3,497,363	3,497,363	3,497,363	-
Net Change in Fund Balances	\$ -	\$ -	79,031	\$ 79,031
Fund Balance, Beginning of Year			2,917,692	
Fund Balance, End of Year			\$ 2,996,723	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Reimbursements	\$ 114,405	\$ 114,405	\$ 116,285	\$ 1,880
Interest	<u>-</u>	<u>-</u>	<u>44,614</u>	<u>44,614</u>
Total Revenues	<u>114,405</u>	<u>114,405</u>	<u>160,899</u>	<u>46,494</u>
Expenditures				
Debt Service				
Principal	8,120,000	8,120,000	8,120,000	-
Interest and fiscal charges	358,020	358,020	358,020	-
Fiscal agent fees	1,000	1,000	800	200
Debt service requirements	<u>76,845</u>	<u>76,845</u>	<u>-</u>	<u>76,845</u>
Total Expenditures	<u>8,555,865</u>	<u>8,555,865</u>	<u>8,478,820</u>	<u>77,045</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(8,441,460)</u>	<u>(8,441,460)</u>	<u>(8,317,921)</u>	<u>123,539</u>
Other Financing Sources (Uses)				
Transfers in	<u>8,441,460</u>	<u>8,441,460</u>	<u>8,441,460</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>8,441,460</u>	<u>8,441,460</u>	<u>8,441,460</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	123,539	<u>\$ 123,539</u>
Fund Balance, Beginning of Year			<u>8,391,138</u>	
Fund Balance, End of Year			<u>\$ 8,514,677</u>	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Reimbursements	\$ 826,090	\$ 826,090	\$ 282,025	\$ (544,065)
Interest	<u>2,500</u>	<u>2,500</u>	<u>5,000</u>	<u>2,500</u>
Total Revenues	<u>828,590</u>	<u>828,590</u>	<u>287,025</u>	<u>(541,565)</u>
Expenditures				
Debt Service				
Principal	630,000	630,000	630,000	-
Interest and fiscal charges	253,650	253,650	253,650	-
Fiscal agent fees	<u>500</u>	<u>500</u>	<u>450</u>	<u>50</u>
Total Expenditures	<u>884,150</u>	<u>884,150</u>	<u>884,100</u>	<u>50</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(55,560)</u>	<u>(55,560)</u>	<u>(597,075)</u>	<u>(541,515)</u>
Other Financing Sources (Uses)				
Transfers in	<u>70,136</u>	<u>70,136</u>	<u>67,325</u>	<u>(2,811)</u>
Total Other Financing Sources (Uses)	<u>70,136</u>	<u>70,136</u>	<u>67,325</u>	<u>(2,811)</u>
Net Change in Fund Balances	<u>\$ 14,576</u>	<u>\$ 14,576</u>	(529,750)	<u>\$ (544,326)</u>
Fund Balance, Beginning of Year			<u>5,729,419</u>	
Fund Balance, End of Year			<u>\$ 5,199,669</u>	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Interest	\$ -	\$ -	\$ 11,700	\$ 11,700
Total Revenues	-	-	11,700	11,700
Expenditures				
Debt Service				
Principal	1,045,000	1,045,000	1,045,000	-
Interest and fiscal charges	795,850	795,850	795,850	-
Debt service requirements	288,450	288,450	-	288,450
Fiscal agent fees	1,100	1,100	350	750
Total Expenditures	2,130,400	2,130,400	1,841,200	289,200
Excess (Deficiency) of Revenues Over Expenditures	(2,130,400)	(2,130,400)	(1,829,500)	300,900
Other Financing Sources (Uses)				
Transfers in	2,130,400	2,384,186	2,384,186	-
Total Other Financing Sources (Uses)	2,130,400	2,384,186	2,384,186	-
Net Change in Fund Balances	\$ -	\$ 253,786	554,686	\$ 300,900
Fund Balance, Beginning of Year			1,458,791	
Fund Balance, End of Year			\$ 2,013,477	

KANE COUNTY, ILLINOIS

Capital Projects Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ -	\$ 65,000	\$ 110,331	\$ 45,331
Interest	-	-	58,219	58,219
Total Revenues	-	65,000	168,550	103,550
Expenditures				
General Government				
Contractual Services				
Contractual/consulting services	-	57,675	5,971	51,704
Total General Government	-	57,675	5,971	51,704
Capital Outlay				
Building improvements	2,919,045	2,984,045	1,232,971	1,751,074
Building construction	1,070,500	1,897,342	1,897,342	-
Special purpose equipment	578,000	578,000	184,872	393,128
Communications equipment	47,500	47,500	49,220	(1,720)
Automotive equipment	72,000	72,000	66,198	5,802
Computers	462,060	462,060	463,434	(1,374)
Computer software - capital	-	150,000	138,485	11,515
Printers	145,000	145,000	125,905	19,095
Copiers	120,000	120,000	60,177	59,823
Office furniture	30,000	30,000	4,327	25,673
Total Capital Outlay	5,444,105	6,485,947	4,222,931	2,263,016
Total Expenditures	5,444,105	6,543,622	4,228,902	2,314,720
Excess (Deficiency) of Revenues Over Expenditures	(5,444,105)	(6,478,622)	(4,060,352)	2,418,270
Other Financing Sources (Uses)				
Transfers in	1,093,458	1,093,458	2,200,000	1,106,542
Transfers out	-	(22,717)	(22,717)	-
Total Other Financing Sources (Uses)	1,093,458	1,070,741	2,177,283	1,106,542
Net Change in Fund Balances	\$ (4,350,647)	\$ (5,407,881)	(1,883,069)	\$ 3,524,812
Fund Balance, Beginning of Year			12,259,117	
Fund Balance, End of Year			\$ 10,376,048	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 34,864	\$ 34,864	\$ 19,386	\$ (15,478)
Reimbursements	2,810	2,810	-	(2,810)
Interest	-	-	135	135
	37,674	37,674	19,521	(18,153)
Total Revenues				
Expenditures				
Development, Housing and Economic Development				
Contractual Services				
Repairs and Maintenance - Stormwater				
Sunvale SBA	988	988	-	988
Middle Creek SBA	1,950	1,950	-	1,950
Wildwood West SBA	10,587	10,587	-	10,587
Exposition View SBA	568	568	1,000	(432)
Shirewood Farm SSA	2,349	2,349	-	2,349
Ogden Gardens SBA	3,767	3,767	-	3,767
Cheval DeSelle Venetian SBA	140	140	-	140
Plank Road Estates SBA	126	126	-	126
Pasadena Drive SBA	362	362	-	362
	20,837	20,837	1,000	19,837
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	16,837	16,837	18,521	1,684
Other Financing Sources (Uses)				
Transfers out	(16,837)	(16,837)	(14,027)	2,810
Total Other Financing Sources (Uses)	(16,837)	(16,837)	(14,027)	2,810
Net Change in Fund Balances	\$ -	\$ -	4,494	\$ 4,494
Fund Balance, Beginning of Year			38,848	
Fund Balance, End of Year			\$ 43,342	

KANE COUNTY, ILLINOIS

Transportation Capital Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Reimbursements	\$ 601,933	\$ 601,933	\$ 162,472	\$ (439,461)
Interest	<u>2,000</u>	<u>2,000</u>	<u>47,949</u>	<u>45,949</u>
Total Revenues	<u>603,933</u>	<u>603,933</u>	<u>210,421</u>	<u>(393,512)</u>
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	<u>2,792,036</u>	<u>2,792,036</u>	<u>917,240</u>	<u>1,874,796</u>
Total Highway and Streets	<u>2,792,036</u>	<u>2,792,036</u>	<u>917,240</u>	<u>1,874,796</u>
Capital Outlay				
Highway right of way	97,500	97,500	23,519	73,981
Road construction	1,328,409	1,328,409	588,008	740,401
Bridge construction	<u>30,000</u>	<u>30,000</u>	<u>23,841</u>	<u>6,159</u>
Total Capital Outlay	<u>1,455,909</u>	<u>1,455,909</u>	<u>635,368</u>	<u>820,541</u>
Total Expenditures	<u>4,247,945</u>	<u>4,247,945</u>	<u>1,552,608</u>	<u>2,695,337</u>
Net Change in Fund Balances	<u>\$ (3,644,012)</u>	<u>\$ (3,644,012)</u>	(1,342,187)	<u>\$ 2,301,825</u>
Fund Balance, Beginning of Year			<u>10,043,217</u>	
Fund Balance, End of Year			<u>\$ 8,701,030</u>	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ -	\$ -	\$ 151,751	\$ 151,751
Interest	-	-	2,039	2,039
Miscellaneous	-	-	2	2
Total Revenues	-	-	153,792	153,792
Expenditures				
Capital Outlay				
Highway right of way	199,800	199,800	-	199,800
Total Expenditures	199,800	199,800	-	199,800
Excess (Deficiency) of Revenues Over Expenditures	(199,800)	(199,800)	153,792	353,592
Other Financing Sources (Uses)				
Transfers out	-	-	(7,587)	(7,587)
Total Other Financing Sources (Uses)	-	-	(7,587)	(7,587)
Net Change in Fund Balances	\$ (199,800)	\$ (199,800)	146,205	\$ 346,005
Fund Balance, Beginning of Year			295,558	
Fund Balance, End of Year			\$ 441,763	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ -	\$ -	\$ 129,024	\$ 129,024
Interest	-	-	3,903	3,903
Total Revenues	-	-	132,927	132,927
Expenditures				
Capital Outlay				
Road construction	200,000	200,000	-	200,000
Total Expenditures	200,000	200,000	-	200,000
Excess (Deficiency) of Revenues Over Expenditures	(200,000)	(200,000)	132,927	332,927
Other Financing Sources (Uses)				
Transfers out	-	-	(6,451)	(6,451)
Total Other Financing Sources (Uses)	-	-	(6,451)	(6,451)
Net Change in Fund Balances	\$ (200,000)	\$ (200,000)	126,476	\$ 326,476
Fund Balance, Beginning of Year			670,303	
Fund Balance, End of Year			\$ 796,779	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ -	\$ -	\$ 145,068	\$ 145,068
Interest	<u>2,000</u>	<u>2,000</u>	<u>7,455</u>	<u>5,455</u>
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>152,523</u>	<u>150,523</u>
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	<u>83,000</u>	<u>83,000</u>	<u>-</u>	<u>83,000</u>
Total Highway and Streets	<u>83,000</u>	<u>83,000</u>	<u>-</u>	<u>83,000</u>
Capital Outlay				
Highway right of way	471,312	471,312	-	471,312
Bridge construction	<u>-</u>	<u>145,688</u>	<u>700,000</u>	<u>(554,312)</u>
Total Capital Outlay	<u>471,312</u>	<u>617,000</u>	<u>700,000</u>	<u>(83,000)</u>
Total Expenditures	<u>554,312</u>	<u>700,000</u>	<u>700,000</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (552,312)</u>	<u>\$ (698,000)</u>	<u>(547,477)</u>	<u>\$ 150,523</u>
Fund Balance, Beginning of Year			<u>1,556,870</u>	
Fund Balance, End of Year			<u>\$ 1,009,393</u>	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ -	\$ -	\$ 75,446	\$ 75,446
Reimbursements	-	-	82,262	82,262
Interest	-	-	2,344	2,344
	-	-	160,052	160,052
Total Revenues	-	-	160,052	160,052
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	100,000	100,000	87,414	12,586
Total Highway and Streets	100,000	100,000	87,414	12,586
Capital Outlay				
Highway right of way	8,221	8,221	-	8,221
Road construction	30,000	30,000	-	30,000
Total Capital Outlay	38,221	38,221	-	38,221
Total Expenditures	138,221	138,221	87,414	50,807
Excess (Deficiency) of Revenues Over Expenditures	(138,221)	(138,221)	72,638	210,859
Other Financing Sources (Uses)				
Transfers out	-	-	(3,772)	(3,772)
Total Other Financing Sources (Uses)	-	-	(3,772)	(3,772)
Net Change in Fund Balances	\$ (138,221)	\$ (138,221)	68,866	\$ 207,087
Fund Balance, Beginning of Year			340,464	
Fund Balance, End of Year			\$ 409,330	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ -	\$ -	\$ 74,372	\$ 74,372
Interest	<u>1,000</u>	<u>1,000</u>	<u>2,899</u>	<u>1,899</u>
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>77,271</u>	<u>76,271</u>
Expenditures				
Capital Outlay				
Highway right of way	<u>450,000</u>	<u>450,000</u>	<u>-</u>	<u>450,000</u>
Total Expenditures	<u>450,000</u>	<u>450,000</u>	<u>-</u>	<u>450,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(449,000)</u>	<u>(449,000)</u>	<u>77,271</u>	<u>526,271</u>
Other Financing Sources (Uses)				
Transfers out	<u>-</u>	<u>-</u>	<u>(3,719)</u>	<u>(3,719)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(3,719)</u>	<u>(3,719)</u>
Net Change in Fund Balances	<u>\$ (449,000)</u>	<u>\$ (449,000)</u>	73,552	<u>\$ 522,552</u>
Fund Balance, Beginning of Year			<u>505,984</u>	
Fund Balance, End of Year			<u>\$ 579,536</u>	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ -	\$ -	\$ 119,336	\$ 119,336
Reimbursements	240,000	240,000	-	(240,000)
Interest	2,500	2,500	7,593	5,093
Miscellaneous	-	-	34	34
	242,500	242,500	126,963	(115,537)
Total Revenues				
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	300,000	300,000	-	300,000
Total Highways and Streets	300,000	300,000	-	300,000
Capital Outlay				
Road construction	156,580	156,580	147,667	8,913
Bridge construction	509,442	509,442	-	509,442
Total Capital Outlay	666,022	666,022	147,667	518,355
Total Expenditures	966,022	966,022	147,667	818,355
Excess (Deficiency) of Revenues Over Expenditures	(723,522)	(723,522)	(20,704)	702,818
Other Financing Sources (Uses)				
Transfers out	-	-	(5,967)	(5,967)
Total Other Financing Sources (Uses)	-	-	(5,967)	(5,967)
Net Change in Fund Balances	\$ (723,522)	\$ (723,522)	(26,671)	\$ 696,851
Fund Balance, Beginning of Year			1,428,337	
Fund Balance, End of Year			\$ 1,401,666	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ -	\$ -	\$ 39,529	\$ 39,529
Interest	<u>1,500</u>	<u>1,500</u>	<u>10,222</u>	<u>8,722</u>
Total Revenues	<u>1,500</u>	<u>1,500</u>	<u>49,751</u>	<u>48,251</u>
Expenditures				
Capital Outlay				
Highway right of way	<u>800,000</u>	<u>800,000</u>	<u>426,200</u>	<u>373,800</u>
Total Expenditures	<u>800,000</u>	<u>800,000</u>	<u>426,200</u>	<u>373,800</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(798,500)</u>	<u>(798,500)</u>	<u>(376,449)</u>	<u>422,051</u>
Other Financing Sources (Uses)				
Transfers out	<u>-</u>	<u>-</u>	<u>(1,976)</u>	<u>(1,976)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(1,976)</u>	<u>(1,976)</u>
Net Change in Fund Balances	<u>\$ (798,500)</u>	<u>\$ (798,500)</u>	<u>(378,425)</u>	<u>\$ 420,075</u>
Fund Balance, Beginning of Year			<u>2,189,343</u>	
Fund Balance, End of Year			<u>\$ 1,810,918</u>	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ -	\$ -	\$ 10,192	\$ 10,192
Interest	-	-	127	127
Total Revenues	-	-	10,319	10,319
Expenditures				
Capital Outlay				
Highway right of way	14,000	14,000	-	14,000
Total Expenditures	14,000	14,000	-	14,000
Excess (Deficiency) of Revenues Over Expenditures	(14,000)	(14,000)	10,319	24,319
Other Financing Sources (Uses)				
Transfers out	-	-	(510)	(510)
Total Other Financing Sources (Uses)	-	-	(510)	(510)
Net Change in Fund Balances	\$ (14,000)	\$ (14,000)	9,809	\$ 23,809
Fund Balance, Beginning of Year			16,357	
Fund Balance, End of Year			\$ 26,166	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 350,000	\$ 350,000	\$ 695,052	\$ 345,052
Interest	<u>1,000</u>	<u>1,000</u>	<u>7,087</u>	<u>6,087</u>
Total Revenues	<u>351,000</u>	<u>351,000</u>	<u>702,139</u>	<u>351,139</u>
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	<u>500,000</u>	<u>500,000</u>	<u>492,786</u>	<u>7,214</u>
Capital Outlay				
Highway right of way	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>
Total Expenditures	<u>700,000</u>	<u>700,000</u>	<u>492,786</u>	<u>207,214</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(349,000)</u>	<u>(349,000)</u>	<u>209,353</u>	<u>558,353</u>
Other Financing Sources (Uses)				
Transfers out	<u>(17,500)</u>	<u>(17,500)</u>	<u>(34,753)</u>	<u>(17,253)</u>
Total Other Financing Sources (Uses)	<u>(17,500)</u>	<u>(17,500)</u>	<u>(34,753)</u>	<u>(17,253)</u>
Net Change in Fund Balances	<u>\$ (366,500)</u>	<u>\$ (366,500)</u>	174,600	<u>\$ 541,100</u>
Fund Balance, Beginning of Year			<u>1,195,275</u>	
Fund Balance, End of Year			<u>\$ 1,369,875</u>	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 100,000	\$ 100,000	\$ 129,275	\$ 29,275
Reimbursements	372,000	372,000	372,000	-
Interest	1,000	1,000	2,704	1,704
Miscellaneous	-	-	32	32
	473,000	473,000	504,011	31,011
Total Revenues				
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	504,537	504,537	465,000	39,537
	504,537	504,537	465,000	39,537
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures				
	(31,537)	(31,537)	39,011	70,548
Other Financing Sources (Uses)				
Transfers out	(5,000)	(5,000)	(6,464)	(1,464)
Total Other Financing Sources (Uses)	(5,000)	(5,000)	(6,464)	(1,464)
Net Change in Fund Balances				
	\$ (36,537)	\$ (36,537)	32,547	\$ 69,084
Fund Balance, Beginning of Year			634,490	
Fund Balance, End of Year			\$ 667,037	

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 100,000	\$ 100,000	\$ 1,267,553	\$ 1,167,553
Reimbursements	-	-	99,978	99,978
Interest	<u>1,000</u>	<u>1,000</u>	<u>6,656</u>	<u>5,656</u>
Total Revenues	<u>101,000</u>	<u>101,000</u>	<u>1,374,187</u>	<u>1,273,187</u>
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	<u>150,000</u>	<u>150,000</u>	<u>104,637</u>	<u>45,363</u>
Capital Outlay				
Road construction	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total Expenditures	<u>200,000</u>	<u>200,000</u>	<u>104,637</u>	<u>95,363</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(99,000)</u>	<u>(99,000)</u>	<u>1,269,550</u>	<u>1,368,550</u>
Other Financing Sources (Uses)				
Transfers out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(63,378)</u>	<u>(58,378)</u>
Total Other Financing Sources (Uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>(63,378)</u>	<u>(58,378)</u>
Net Change in Fund Balances	<u>\$ (104,000)</u>	<u>\$ (104,000)</u>	1,206,172	<u>\$ 1,310,172</u>
Fund Balance, Beginning of Year			<u>472,504</u>	
Fund Balance, End of Year			<u>\$ 1,678,676</u>	

KANE COUNTY, ILLINOIS

Working Cash Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Interest	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 15,927</u>	<u>\$ 7,927</u>
Total Revenues	<u>8,000</u>	<u>8,000</u>	<u>15,927</u>	<u>7,927</u>
Net Change in Fund Balances	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>15,927</u>	<u>\$ 7,927</u>
Fund Balance, Beginning of Year			<u>3,080,846</u>	
Fund Balance, End of Year			<u>\$ 3,096,773</u>	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2014

MAJOR PROPRIETARY FUNDS

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

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

KANE COUNTY, ILLINOIS

Enterprise Surcharge Fund
 Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Operating Revenues				
Operating revenues	\$ 47,700	\$ 47,700	\$ 92,728	\$ 45,028
Total Operating Revenues	<u>47,700</u>	<u>47,700</u>	<u>92,728</u>	<u>45,028</u>
Operating Expenses				
Personnel Services				
Salaries and wages	102,482	176,423	146,806	29,617
Part-time salaries	<u>70,720</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Personnel Services	<u>173,202</u>	<u>176,423</u>	<u>146,806</u>	<u>29,617</u>
Benefits				
Healthcare contribution	43,977	39,689	12,159	27,530
Dental contribution	1,296	1,296	634	662
FICA/SS contribution	13,251	13,497	10,081	3,416
IMRF contribution	<u>19,382</u>	<u>19,742</u>	<u>14,736</u>	<u>5,006</u>
Total Benefits	<u>77,906</u>	<u>74,224</u>	<u>37,610</u>	<u>36,614</u>
Contractual Services				
Contractual/cconsulting services	1,773,500	1,891,375	805,202	1,086,173
Engineering services	4,000	4,000	-	4,000
Blighted structure demolition	100,000	100,000	37,680	62,320
Repairs and maintenance - vehicles	1,500	1,500	540	960
Liability insurance	3,610	3,610	3,610	-
Workers compensation	3,351	3,351	3,351	-
Unemployment claims	466	466	466	-
General printing	25,000	25,000	18,532	6,468
Conferences and meetings	1,800	1,800	1,516	284
Employee training	800	800	10	790
Employee mileage expenses	600	600	313	287
General association dues	<u>1,900</u>	<u>1,900</u>	<u>1,746</u>	<u>154</u>
Total Contractual Services	<u>1,916,527</u>	<u>2,034,402</u>	<u>872,966</u>	<u>1,161,436</u>
Commodities				
Office supplies	2,000	2,000	2,019	(19)
Operating supplies	6,700	6,700	8,989	(2,289)
Postage	100	100	364	(264)
Books and subscriptions	300	300	126	174
Fuel - vehicles	<u>800</u>	<u>800</u>	<u>1,623</u>	<u>(823)</u>
Total Commodities	<u>9,900</u>	<u>9,900</u>	<u>13,121</u>	<u>(3,221)</u>
Total Operating Expenses	<u>2,177,535</u>	<u>2,294,949</u>	<u>1,070,503</u>	<u>1,224,446</u>
Operating Income (Loss)	<u>(2,129,835)</u>	<u>(2,247,249)</u>	<u>(977,775)</u>	<u>1,269,474</u>

KANE COUNTY, ILLINOIS

Enterprise Surcharge Fund
 Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Nonoperating Revenues				
Grants	\$ -	\$ -	\$ 2,000	\$ 2,000
Interest	47,583	47,583	52,361	4,778
Total Nonoperating Revenue	47,583	47,583	54,361	6,778
Income (Loss) Before Transfers	(2,082,252)	(2,199,666)	(923,414)	1,276,252
Transfers				
Transfers in	129,000	129,000	129,000	-
Transfers out	(309,174)	(309,174)	(309,174)	-
Total Transfers	(180,174)	(180,174)	(180,174)	-
Change in Net Position	\$ (2,262,426)	\$ (2,379,840)	(1,103,588)	\$ 1,276,252
Net Position, Beginning of Year			9,322,891	
Net Position, End of Year			\$ 8,219,303	

KANE COUNTY, ILLINOIS

Enterprise General Fund
 Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
 For the Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Operating Revenues				
Operating revenues	\$ -	\$ -	\$ 60	\$ 60
Total Operating Revenues	<u>-</u>	<u>-</u>	<u>60</u>	<u>60</u>
Operating Income	<u>-</u>	<u>-</u>	<u>60</u>	<u>60</u>
Nonoperating Revenues				
Interest	<u>20,000</u>	<u>20,000</u>	<u>38,795</u>	<u>18,795</u>
Change in Net Position	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>38,855</u>	<u>\$ 18,855</u>
Net Position, Beginning of Year			<u>9,324,902</u>	
Net Position, End of Year			<u>\$ 9,363,757</u>	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2014

INTERNAL SERVICE FUND

Health Insurance Fund – To account for the collection of employer and employee contributions for the purpose of providing health insurance to eligible County employees and their dependents.

KANE COUNTY, ILLINOIS

Health Insurance Fund
 Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
 For the Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Operating Revenue				
Contributions - employer	\$ -	\$ 10,842,559	\$ 10,444,084	\$ (398,475)
Contributions - employee	-	2,220,765	1,990,463	(230,302)
Contributions - retirees	-	-	488,697	488,697
Contributions - other	-	-	28,773	28,773
Miscellaneous	-	-	165,474	165,474
Total Operating Revenues	-	13,063,324	13,117,491	54,167
Operating Expenses				
Healthcare claims	-	9,692,172	10,913,861	(1,221,689)
Stop loss insurance	-	481,571	15,055	466,516
Vision insurance	-	97,669	95,856	1,813
Healthcare taxes	-	125,428	215,863	(90,435)
Claims administration	-	575,200	565,499	9,701
Facility access fee	-	28,449	28,880	(431)
Managed care fee	-	56,745	59,025	(2,280)
Physician services fee	-	2,006,090	2,109,270	(103,180)
Total Operating Expenses	-	13,063,324	14,003,309	(939,985)
Operating Income (Loss)	-	-	(885,818)	(885,818)
Nonoperating Revenues				
Interest	-	-	1,497	1,497
Total Nonoperating Revenues	-	-	1,497	1,497
Income (Loss) Before Transfers	-	-	(884,321)	(884,321)
Transfers				
Transfers in	-	1,600,000	2,495,000	895,000
Total Transfers	-	1,600,000	2,495,000	895,000
Change in Net Position	\$ -	\$ 1,600,000	1,610,679	\$ 10,679
Net Position, Beginning of Year			-	
Net Position, End of Year			\$ 1,610,679	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2014

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
As of November 30, 2014

Fund	Assets			
	Cash and Investments	Interest Receivable	Accounts Receivable	Due From Primary Government
Tax Sale Purchase Fund	\$ 82,572	\$ 116	\$ -	\$ -
Land/Cash Ordinance Fund	4,022	-	-	-
Elder Fatality Review Team Fund	3,663	5	-	-
Sheriff's Detail Escrow Fund	91,178	-	-	-
Special Trust Fund	1,117,002	-	-	-
911 Emergency Surcharge Fund	3,295,444	4,596	-	-
Township Bridge Fund	161,729	226	-	-
Township Motor Fuel Fund	1,909,458	2,668	-	-
Wireless 911 Fund	513,307	631	-	-
Special Deposit Fund	176,085	-	-	-
Inheritance Tax Fund	5,548	-	-	-
Powers Road Fund	6,187	9	-	-
Kane County Emergency Planning	13,017	18	1,721	-
Coroner's Escrow Fund	3,053	4	-	-
EMA Volunteers Fund	15,180	21	-	-
Sale and Error Fund	2,789,410	3,876	-	-
Health Department Special Fund	3,677	5	-	-
Juvenile Justice Donation Fund	6,788	10	-	-
School Office Reserve Fund	127,772	183	-	-
Coroner's Special Fund	6,742	9	-	-
Child Abuse Prevention Fund	23	-	-	-
Juvenile Female Program Fund	105	-	-	-
Performance Bond Trust Fund	101,853	-	-	-
Bad Check Restitution Fund	28,283	39	2,550	-
Recorder's Rental Surcharge Fund	41,956	25	(9)	-
Employee Events Fund	15,883	22	-	-
Health Care Services Fund	19	-	-	-
Payroll Clearing Fund	36,347	-	-	-
Flexible Spending Account Fund	94,970	130	-	-
Drug Asset Forfeiture Fund	161,590	225	3,259	-
Marriage Violence Fund	35	1	780	-
Death Certificates Fund	217	12	10,760	-
State's Attorney Employee Events	586	1	53	-
Child Advocacy Advisory Board	43,235	61	500	-
Subdivision Review Escrow Fund	17,672	25	-	-
Crane Road Estates SSA Fund	6,564	31	-	-
Junior Kane County Board	2,511	4	-	-
Clerks Tax Redemption Fund	1,946,544	-	-	-
Clerks Vital Records Fund	102,169	-	-	-
Unclaimed Funds	861,624	-	-	-
County Collector	297,784	-	-	-

		Liabilities	
Total Assets		Due to Others	
\$	82,688	\$	82,688
	4,022		4,022
	3,668		3,668
	91,178		91,178
	1,117,002		1,117,002
	3,300,040		3,300,040
	161,955		161,955
	1,912,126		1,912,126
	513,938		513,938
	176,085		176,085
	5,548		5,548
	6,196		6,196
	14,756		14,756
	3,057		3,057
	15,201		15,201
	2,793,286		2,793,286
	3,682		3,682
	6,798		6,798
	127,955		127,955
	6,751		6,751
	23		23
	105		105
	101,853		101,853
	30,872		30,872
	41,972		41,972
	15,905		15,905
	19		19
	36,347		36,347
	95,100		95,100
	165,074		165,074
	816		816
	10,989		10,989
	640		640
	43,796		43,796
	17,697		17,697
	6,595		6,595
	2,515		2,515
	1,946,544		1,946,544
	102,169		102,169
	861,624		861,624
	297,784		297,784

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
 Combining Statement of Assets and Liabilities
 As of November 30, 2014

Fund	Assets			
	Cash and Investments	Interest Receivable	Accounts Receivable	Due From Primary Government
Restitution	\$ 50,643	\$ -	\$ -	\$ -
Juvenile Court Restitution	14,728	-	-	-
Employee Education	1,334	-	-	-
Juvenile Court Services	4,369	-	-	-
K-9 Unit	28,023	-	-	-
DUI Fund	15,360	-	-	-
County Sheriff DEF Federal	85,166	-	-	-
County Sheriff DEF Local	255,021	-	-	47,968
Canteen Commission	370,351	-	-	-
Detainee Account	302,790	-	-	-
Chancery	2,083,365	-	-	-
FATS	2,886	-	-	-
Escrow Account	48,098	-	-	-
SWAT	57,070	-	-	-
Computer Crimes	1,533	-	-	-
Vehicle Maintenance/Purchase	54,854	-	-	-
Juvenile Justice	984	-	-	-
Animal Control	7,040	-	-	-
Circuit Clerk	14,997,034	-	-	-
Total Agency Funds	<u>\$ 32,472,453</u>	<u>\$ 12,953</u>	<u>\$ 19,614</u>	<u>\$ 47,968</u>

Total Assets	Liabilities Due to Others
\$ 50,643	\$ 50,643
14,728	14,728
1,334	1,334
4,369	4,369
28,023	28,023
15,360	15,360
85,166	85,166
302,989	302,989
370,351	370,351
302,790	302,790
2,083,365	2,083,365
2,886	2,886
48,098	48,098
57,070	57,070
1,533	1,533
54,854	54,854
984	984
7,040	7,040
14,997,034	14,997,034
\$ 32,552,988	\$ 32,552,988

(Concluded)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2014

Fund	Beginning of Year	Additions	Reductions	End of Year
Tax Sale Purchase Fund				
Assets				
Cash and Investments	\$ 82,157	\$ 578	\$ 163	\$ 82,572
Interest Receivable	37	116	37	116
Total Assets	<u>\$ 82,194</u>	<u>\$ 694</u>	<u>\$ 200</u>	<u>\$ 82,688</u>
Liabilities				
Due to Others	<u>\$ 82,194</u>	<u>\$ 694</u>	<u>\$ 200</u>	<u>\$ 82,688</u>
Land/Cash Ordinance Fund				
Assets				
Cash and Investments	<u>\$ 4,022</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,022</u>
Liabilities				
Due to Others	<u>\$ 4,022</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,022</u>
Elder Fatality Review Team Fund				
Assets				
Cash and Investments	\$ 3,644	\$ 26	\$ 7	\$ 3,663
Interest Receivable	2	5	2	5
Total Assets	<u>\$ 3,646</u>	<u>\$ 31</u>	<u>\$ 9</u>	<u>\$ 3,668</u>
Liabilities				
Due to Others	<u>\$ 3,646</u>	<u>\$ 31</u>	<u>\$ 9</u>	<u>\$ 3,668</u>
Sheriff's Detail Escrow Fund				
Assets				
Cash and Investments	<u>\$ 72,445</u>	<u>\$ 136,341</u>	<u>\$ 117,608</u>	<u>\$ 91,178</u>
Liabilities				
Due to Others	<u>\$ 72,445</u>	<u>\$ 136,341</u>	<u>\$ 117,608</u>	<u>\$ 91,178</u>
Special Trust Fund				
Assets				
Cash and Investments	<u>\$ 787,500</u>	<u>\$ 2,308,391</u>	<u>\$ 1,978,889</u>	<u>\$ 1,117,002</u>
Liabilities				
Due to Others	<u>\$ 787,500</u>	<u>\$ 2,308,391</u>	<u>\$ 1,978,889</u>	<u>\$ 1,117,002</u>
911 Emergency Surcharge Fund				
Assets				
Cash and Investments	\$ 4,302,256	\$ 1,309,085	\$ 2,315,897	\$ 3,295,444
Interest Receivable	1,985	4,614	2,003	4,596
Accounts Receivable	64,049	-	64,049	-
Total Assets	<u>\$ 4,368,290</u>	<u>\$ 1,313,699</u>	<u>\$ 2,381,949</u>	<u>\$ 3,300,040</u>
Liabilities				
Due to Others	<u>\$ 4,368,290</u>	<u>\$ 1,313,699</u>	<u>\$ 2,381,949</u>	<u>\$ 3,300,040</u>

KANE COUNTY, ILLINOIS

Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2014

Fund	Beginning of Year	Additions	Reductions	End of Year
Township Bridge Fund				
Assets				
Cash and Investments	\$ 160,914	\$ 1,135	\$ 320	\$ 161,729
Interest Receivable	73	227	74	226
Total Assets	<u>\$ 160,987</u>	<u>\$ 1,362</u>	<u>\$ 394</u>	<u>\$ 161,955</u>
Liabilities				
Due to Others	<u>\$ 160,987</u>	<u>\$ 1,362</u>	<u>\$ 394</u>	<u>\$ 161,955</u>
Township Motor Fuel Fund				
Assets				
Cash and Investments	\$ 1,366,245	\$ 937,127	\$ 393,914	\$ 1,909,458
Interest Receivable	636	2,677	645	2,668
Total Assets	<u>\$ 1,366,881</u>	<u>\$ 939,804</u>	<u>\$ 394,559</u>	<u>\$ 1,912,126</u>
Liabilities				
Due to Others	<u>\$ 1,366,881</u>	<u>\$ 939,804</u>	<u>\$ 394,559</u>	<u>\$ 1,912,126</u>
Wireless 911 Fund				
Assets				
Cash and Investments	\$ 331,296	\$ 2,288,050	\$ 2,106,039	\$ 513,307
Interest Receivable	146	634	149	631
Accounts Receivable	183,950	-	183,950	-
Total Assets	<u>\$ 515,392</u>	<u>\$ 2,288,684</u>	<u>\$ 2,290,138</u>	<u>\$ 513,938</u>
Liabilities				
Due to Others	<u>\$ 515,392</u>	<u>\$ 2,288,684</u>	<u>\$ 2,290,138</u>	<u>\$ 513,938</u>
Special Deposit Fund				
Assets				
Cash and Investments	<u>\$ 171,214</u>	<u>\$ 4,871</u>	<u>\$ -</u>	<u>\$ 176,085</u>
Liabilities				
Due to Others	<u>\$ 171,214</u>	<u>\$ 4,871</u>	<u>\$ -</u>	<u>\$ 176,085</u>
Inheritance Tax Fund				
Assets				
Cash and Investments	<u>\$ 5,548</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,548</u>
Liabilities				
Due to Others	<u>\$ 5,548</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,548</u>

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2014

Fund	Beginning of Year	Additions	Reductions	End of Year
Powers Road Fund				
Assets				
Cash and Investments	\$ 6,152	\$ 47	\$ 12	\$ 6,187
Interest Receivable	3	9	3	9
Total Assets	\$ 6,155	\$ 56	\$ 15	\$ 6,196
Liabilities				
Due to Others	\$ 6,155	\$ 56	\$ 15	\$ 6,196
Kane County Emergency Planning				
Assets				
Cash and Investments	\$ 12,924	\$ 1,968	\$ 1,875	\$ 13,017
Interest Receivable	6	18	6	18
Accounts Receivable	-	1,721	-	1,721
Total Assets	\$ 12,930	\$ 3,707	\$ 1,881	\$ 14,756
Liabilities				
Due to Others	\$ 12,930	\$ 3,707	\$ 1,881	\$ 14,756
Coroner's Escrow Fund				
Assets				
Cash and Investments	\$ 3,037	\$ 22	\$ 6	\$ 3,053
Interest Receivable	2	4	2	4
Total Assets	\$ 3,039	\$ 26	\$ 8	\$ 3,057
Liabilities				
Due to Others	\$ 3,039	\$ 26	\$ 8	\$ 3,057
EMA Volunteers Fund				
Assets				
Cash and Investments	\$ 17,274	\$ 2,442	\$ 4,536	\$ 15,180
Interest Receivable	8	22	9	21
Total Assets	\$ 17,282	\$ 2,464	\$ 4,545	\$ 15,201
Liabilities				
Due to Others	\$ 17,282	\$ 2,464	\$ 4,545	\$ 15,201
Sale and Error Fund				
Assets				
Cash and Investments	\$ 2,731,610	\$ 63,230	\$ 5,430	\$ 2,789,410
Interest Receivable	1,228	3,891	1,243	3,876
Total Assets	\$ 2,732,838	\$ 67,121	\$ 6,673	\$ 2,793,286
Liabilities				
Due to Others	\$ 2,732,838	\$ 67,121	\$ 6,673	\$ 2,793,286

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2014

Fund	Beginning of Year	Additions	Reductions	End of Year
Health Department Special Fund				
Assets				
Cash and Investments	\$ 3,659	\$ 25	\$ 7	\$ 3,677
Interest Receivable	<u>2</u>	<u>5</u>	<u>2</u>	<u>5</u>
Total Assets	<u>\$ 3,661</u>	<u>\$ 30</u>	<u>\$ 9</u>	<u>\$ 3,682</u>
Liabilities				
Due to Others	<u>\$ 3,661</u>	<u>\$ 30</u>	<u>\$ 9</u>	<u>\$ 3,682</u>
Juvenile Justice Donation Fund				
Assets				
Cash and Investments	\$ 7,758	\$ 51	\$ 1,021	\$ 6,788
Interest Receivable	<u>4</u>	<u>10</u>	<u>4</u>	<u>10</u>
Total Assets	<u>\$ 7,762</u>	<u>\$ 61</u>	<u>\$ 1,025</u>	<u>\$ 6,798</u>
Liabilities				
Due to Others	<u>\$ 7,762</u>	<u>\$ 61</u>	<u>\$ 1,025</u>	<u>\$ 6,798</u>
School Office Reserve Fund				
Assets				
Cash and Investments	\$ 145,269	\$ 16,211	\$ 33,708	\$ 127,772
Interest Receivable	<u>72</u>	<u>184</u>	<u>73</u>	<u>183</u>
Total Assets	<u>\$ 145,341</u>	<u>\$ 16,395</u>	<u>\$ 33,781</u>	<u>\$ 127,955</u>
Liabilities				
Due to Others	<u>\$ 145,341</u>	<u>\$ 16,395</u>	<u>\$ 33,781</u>	<u>\$ 127,955</u>
Coroner's Special Fund				
Assets				
Cash and Investments	\$ 4,211	\$ 6,176	\$ 3,645	\$ 6,742
Interest Receivable	<u>2</u>	<u>9</u>	<u>2</u>	<u>9</u>
Total Assets	<u>\$ 4,213</u>	<u>\$ 6,185</u>	<u>\$ 3,647</u>	<u>\$ 6,751</u>
Liabilities				
Due to Others	<u>\$ 4,213</u>	<u>\$ 6,185</u>	<u>\$ 3,647</u>	<u>\$ 6,751</u>
Child Abuse Prevention Fund				
Assets				
Cash and Investments	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23</u>
Liabilities				
Due to Others	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23</u>

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2014

Fund	Beginning of Year	Additions	Reductions	End of Year
Juvenile Female Program Fund				
Assets				
Cash and Investments	\$ 105	\$ -	\$ -	\$ 105
Liabilities				
Due to Others	\$ 105	\$ -	\$ -	\$ 105
Performance Bond Trust Fund				
Assets				
Cash and Investments	\$ 101,853	\$ -	\$ -	\$ 101,853
Liabilities				
Due to Others	\$ 101,853	\$ -	\$ -	\$ 101,853
Bad Check Restitution Fund				
Assets				
Cash and Investments	\$ 25,950	\$ 14,044	\$ 11,711	\$ 28,283
Interest Receivable	12	39	12	39
Accounts Receivable	-	2,550	-	2,550
Total Assets	<u>\$ 25,962</u>	<u>\$ 16,633</u>	<u>\$ 11,723</u>	<u>\$ 30,872</u>
Liabilities				
Due to Others	<u>\$ 25,962</u>	<u>\$ 16,633</u>	<u>\$ 11,723</u>	<u>\$ 30,872</u>
Recorder's Rental Surcharge Fund				
Assets				
Cash and Investments	\$ 162,446	\$ 538,512	\$ 659,002	\$ 41,956
Interest Receivable	54	25	54	25
Accounts Receivable	-	-	9	(9)
Total Assets	<u>\$ 162,500</u>	<u>\$ 538,537</u>	<u>\$ 659,065</u>	<u>\$ 41,972</u>
Liabilities				
Due to Others	<u>\$ 162,500</u>	<u>\$ 538,537</u>	<u>\$ 659,065</u>	<u>\$ 41,972</u>
Employee Events Fund				
Assets				
Cash and Investments	\$ 13,936	\$ 1,979	\$ 32	\$ 15,883
Interest Receivable	6	22	6	22
Total Assets	<u>\$ 13,942</u>	<u>\$ 2,001</u>	<u>\$ 38</u>	<u>\$ 15,905</u>
Liabilities				
Due to Others	<u>\$ 13,942</u>	<u>\$ 2,001</u>	<u>\$ 38</u>	<u>\$ 15,905</u>

KANE COUNTY, ILLINOIS

Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2014

Fund	Beginning of Year	Additions	Reductions	End of Year
Health Care Services Fund				
Assets				
Cash and Investments	\$ 19	\$ -	\$ -	\$ 19
Liabilities				
Due to Others	\$ 19	\$ -	\$ -	\$ 19
Payroll Clearing Fund				
Assets				
Cash and Investments	\$ 31,094	\$ 90,878,309	\$ 90,873,056	\$ 36,347
Liabilities				
Due to Others	\$ 31,094	\$ 90,878,309	\$ 90,873,056	\$ 36,347
Flexible Spending Account Fund				
Assets				
Cash and Investments	\$ 81,365	\$ 265,759	\$ 252,154	\$ 94,970
Interest Receivable	35	130	35	130
Total Assets	\$ 81,400	\$ 265,889	\$ 252,189	\$ 95,100
Liabilities				
Due to Others	\$ 81,400	\$ 265,889	\$ 252,189	\$ 95,100
Drug Asset Forfeiture Fund				
Cash and Investments	\$ 100,143	\$ 79,031	\$ 17,584	\$ 161,590
Interest Receivable	45	226	46	225
Accounts Receivable	1,269	3,259	1,269	3,259
Total Assets	\$ 101,457	\$ 82,516	\$ 18,899	\$ 165,074
Liabilities				
Due to Others	\$ 101,457	\$ 82,516	\$ 18,899	\$ 165,074
Marriage Violence Fund				
Cash and Investments	\$ 856	\$ 15,925	\$ 16,746	\$ 35
Interest Receivable	1	1	1	1
Accounts Receivable	-	780	-	780
Total Assets	\$ 857	\$ 16,706	\$ 16,747	\$ 816
Liabilities				
Due to Others	\$ 857	\$ 16,706	\$ 16,747	\$ 816

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2014

Fund	Beginning of Year	Additions	Reductions	End of Year
Death Certificates Fund				
Cash and Investments	\$ 9,173	\$ 109,276	\$ 118,232	\$ 217
Interest Receivable	6	12	6	12
Accounts Receivable	-	10,760	-	10,760
Total Assets	<u>\$ 9,179</u>	<u>\$ 120,048</u>	<u>\$ 118,238</u>	<u>\$ 10,989</u>
Liabilities				
Due to Others	<u>\$ 9,179</u>	<u>\$ 120,048</u>	<u>\$ 118,238</u>	<u>\$ 10,989</u>
State's Attorney Employee Events				
Cash and Investments	\$ 325	\$ 366	\$ 105	\$ 586
Interest Receivable	-	1	-	1
Accounts Receivable	78	53	78	53
Total Assets	<u>\$ 403</u>	<u>\$ 420</u>	<u>\$ 183</u>	<u>\$ 640</u>
Liabilities				
Due to Others	<u>\$ 403</u>	<u>\$ 420</u>	<u>\$ 183</u>	<u>\$ 640</u>
Child Advocacy Advisory Board				
Cash and Investments	\$ 40,156	\$ 6,382	\$ 3,303	\$ 43,235
Interest Receivable	18	61	18	61
Accounts Receivable	-	500	-	500
Total Assets	<u>\$ 40,174</u>	<u>\$ 6,943</u>	<u>\$ 3,321</u>	<u>\$ 43,796</u>
Liabilities				
Due to Others	<u>\$ 40,174</u>	<u>\$ 6,943</u>	<u>\$ 3,321</u>	<u>\$ 43,796</u>
Subdivision Review Escrow Fund				
Cash and Investments	\$ 12,390	\$ 10,120	\$ 4,838	\$ 17,672
Interest Receivable	6	25	6	25
Accounts Receivable	-	-	-	-
Total Assets	<u>\$ 12,396</u>	<u>\$ 10,145</u>	<u>\$ 4,844</u>	<u>\$ 17,697</u>
Liabilities				
Due to Others	<u>\$ 12,396</u>	<u>\$ 10,145</u>	<u>\$ 4,844</u>	<u>\$ 17,697</u>
Crane Road Estates SSA Fund				
Cash and Investments	\$ 4,604	\$ 92,211	\$ 90,251	\$ 6,564
Interest Receivable	18	31	18	31
Total Assets	<u>\$ 4,622</u>	<u>\$ 92,242</u>	<u>\$ 90,269</u>	<u>\$ 6,595</u>
Liabilities				
Due to Others	<u>\$ 4,622</u>	<u>\$ 92,242</u>	<u>\$ 90,269</u>	<u>\$ 6,595</u>

KANE COUNTY, ILLINOIS

Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2014

Fund	Beginning of Year	Additions	Reductions	End of Year
Junior Kane County Board				
Cash and Investments	\$ -	\$ 2,515	\$ 4	\$ 2,511
Interest Receivable	-	4	-	4
Total Assets	<u>\$ -</u>	<u>\$ 2,519</u>	<u>\$ 4</u>	<u>\$ 2,515</u>
Liabilities				
Due to Others	<u>\$ -</u>	<u>\$ 2,519</u>	<u>\$ 4</u>	<u>\$ 2,515</u>
Clerk's Tax Redemption Fund				
Assets				
Cash and Investments	<u>\$ 2,326,210</u>	<u>\$ 15,677,378</u>	<u>\$ 16,057,044</u>	<u>\$ 1,946,544</u>
Liabilities				
Due to Others	<u>\$ 2,326,210</u>	<u>\$ 15,677,378</u>	<u>\$ 16,057,044</u>	<u>\$ 1,946,544</u>
Clerk's Vital Records Fund				
Assets				
Cash and Investments	<u>\$ 104,743</u>	<u>\$ 1,096,504</u>	<u>\$ 1,099,078</u>	<u>\$ 102,169</u>
Liabilities				
Due to Others	<u>\$ 104,743</u>	<u>\$ 1,096,504</u>	<u>\$ 1,099,078</u>	<u>\$ 102,169</u>
Unclaimed Funds				
Assets				
Cash and Investments	<u>\$ 674,212</u>	<u>\$ 657,610</u>	<u>\$ 470,198</u>	<u>\$ 861,624</u>
Liabilities				
Due to Others	<u>\$ 674,212</u>	<u>\$ 657,610</u>	<u>\$ 470,198</u>	<u>\$ 861,624</u>
County Collector				
Assets				
Cash and Investments	<u>\$ 387,445</u>	<u>\$ 1,710,511,511</u>	<u>\$ 1,710,601,172</u>	<u>\$ 297,784</u>
Liabilities				
Due to Others	<u>\$ 387,445</u>	<u>\$ 1,710,511,511</u>	<u>\$ 1,710,601,172</u>	<u>\$ 297,784</u>
Restitution				
Assets				
Cash and Investments	<u>\$ 49,948</u>	<u>\$ 86</u>	<u>\$ (609)</u>	<u>\$ 50,643</u>
Liabilities				
Due to Others	<u>\$ 49,948</u>	<u>\$ 86</u>	<u>\$ (609)</u>	<u>\$ 50,643</u>

KANE COUNTY, ILLINOIS

Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2014

Fund	Beginning of Year	Additions	Reductions	End of Year
Juvenile Court Restitution				
Assets				
Cash and Investments	\$ 14,153	\$ 1,366	\$ 791	\$ 14,728
Liabilities				
Due to Others	\$ 14,153	\$ 1,366	\$ 791	\$ 14,728
Employee Education				
Assets				
Cash and Investments	\$ 1,332	\$ 2	\$ -	\$ 1,334
Liabilities				
Due to Others	\$ 1,332	\$ 2	\$ -	\$ 1,334
Juvenile Court Services				
Assets				
Cash and Investments	\$ 4,577	\$ 1,400	\$ 1,608	\$ 4,369
Liabilities				
Due to Others	\$ 4,577	\$ 1,400	\$ 1,608	\$ 4,369
K-9 Unit				
Assets				
Cash and Investments	\$ 42,003	\$ 8,000	\$ 21,980	\$ 28,023
Liabilities				
Due to Others	\$ 42,003	\$ 8,000	\$ 21,980	\$ 28,023
DUI Fund				
Assets				
Cash and Investments	\$ 8,836	\$ 6,524	\$ -	\$ 15,360
Liabilities				
Due to Others	\$ 8,836	\$ 6,524	\$ -	\$ 15,360
County Sheriff DEF Federal				
Assets				
Cash and Investments	\$ 83,817	\$ 1,655	\$ 306	\$ 85,166
Liabilities				
Due to Others	\$ 83,817	\$ 1,655	\$ 306	\$ 85,166

KANE COUNTY, ILLINOIS

Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2014

Fund	Beginning of Year	Additions	Reductions	End of Year
County Sheriff DEF Local				
Assets				
Cash and Investments	\$ 192,507	\$ 705,085	\$ 642,571	\$ 255,021
Due from Primary Government	25,215	22,753	-	47,968
Total Assets	<u>\$ 217,722</u>	<u>\$ 727,838</u>	<u>\$ 642,571</u>	<u>\$ 302,989</u>
Liabilities				
Due to Others	<u>\$ 217,722</u>	<u>\$ 727,838</u>	<u>\$ 642,571</u>	<u>\$ 302,989</u>
Canteen Commission				
Assets				
Cash and Investments	<u>\$ 322,609</u>	<u>\$ 346,200</u>	<u>\$ 298,458</u>	<u>\$ 370,351</u>
Liabilities				
Due to Others	<u>\$ 322,609</u>	<u>\$ 346,200</u>	<u>\$ 298,458</u>	<u>\$ 370,351</u>
Detainee Account				
Assets				
Cash and Investments	<u>\$ 293,872</u>	<u>\$ 1,191,506</u>	<u>\$ 1,182,588</u>	<u>\$ 302,790</u>
Liabilities				
Due to Others	<u>\$ 293,872</u>	<u>\$ 1,191,506</u>	<u>\$ 1,182,588</u>	<u>\$ 302,790</u>
Chancery				
Assets				
Cash and Investments	<u>\$ 1,150,891</u>	<u>\$ 33,500,983</u>	<u>\$ 32,568,509</u>	<u>\$ 2,083,365</u>
Liabilities				
Due to Others	<u>\$ 1,150,891</u>	<u>\$ 33,500,983</u>	<u>\$ 32,568,509</u>	<u>\$ 2,083,365</u>
FATS				
Assets				
Cash and Investments	<u>\$ 2,461</u>	<u>\$ 425</u>	<u>\$ -</u>	<u>\$ 2,886</u>
Liabilities				
Due to Others	<u>\$ 2,461</u>	<u>\$ 425</u>	<u>\$ -</u>	<u>\$ 2,886</u>
Escrow Account				
Assets				
Cash and Investments	<u>\$ 331,010</u>	<u>\$ 240,511</u>	<u>\$ 523,423</u>	<u>\$ 48,098</u>
Liabilities				
Due to Others	<u>\$ 331,010</u>	<u>\$ 240,511</u>	<u>\$ 523,423</u>	<u>\$ 48,098</u>

KANE COUNTY, ILLINOIS

Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2014

<u>Fund</u>	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
SWAT				
Assets				
Cash and Investments	\$ 87,488	\$ 23,079	\$ 53,497	\$ 57,070
Liabilities				
Due to Others	\$ 87,488	\$ 23,079	\$ 53,497	\$ 57,070
Computer Crimes				
Assets				
Cash and Investments	\$ 1,937	\$ 100	\$ 504	\$ 1,533
Liabilities				
Due to Others	\$ 1,937	\$ 100	\$ 504	\$ 1,533
Vehicle Maintenance/Purchase				
Assets				
Cash and Investments	\$ 40,465	\$ 14,389	\$ -	\$ 54,854
Liabilities				
Due to Others	\$ 40,465	\$ 14,389	\$ -	\$ 54,854
Juvenile Justice				
Assets				
Cash and Investments	\$ 783	\$ 733	\$ 532	\$ 984
Liabilities				
Due to Others	\$ 783	\$ 733	\$ 532	\$ 984
Animal Control				
Assets				
Cash and Investments	\$ 1,164	\$ 93,169	\$ 87,293	\$ 7,040
Liabilities				
Due to Others	\$ 1,164	\$ 93,169	\$ 87,293	\$ 7,040
Circuit Clerk				
Assets				
Cash and Investments	\$ 13,633,636	\$ 74,196,128	\$ 72,832,730	\$ 14,997,034
Liabilities				
Due to Others	\$ 13,633,636	\$ 74,196,128	\$ 72,832,730	\$ 14,997,034

KANE COUNTY, ILLINOIS

Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2014

Fund	Beginning of Year	Additions	Reductions	End of Year
Total All Agency Funds				
Assets				
Cash and Investments	\$ 30,559,672	\$ 1,937,364,549	\$ 1,935,451,768	\$ 32,472,453
Interest Receivable	4,407	13,002	4,456	12,953
Accounts Receivable	249,346	19,623	249,355	19,614
Due From Primary Government	25,215	22,753	-	47,968
Total Assets	<u>\$ 30,838,640</u>	<u>\$ 1,937,419,927</u>	<u>\$ 1,935,705,579</u>	<u>\$ 32,552,988</u>
Liabilities				
Due to Others	<u>\$ 30,838,640</u>	<u>\$ 1,937,419,927</u>	<u>\$ 1,935,705,579</u>	<u>\$ 32,552,988</u>

KANE COUNTY, ILLINOIS

Statistical Section (Unaudited)
Table of Contents
November 30, 2014

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within the County's financial activities take place.

Operating Information

These schedules contain information about the County's service and resources to help the reader understand how the County's financial information relates to the services the Government provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

KANE COUNTY, ILLINOIS

Net Position by Component Last Ten Fiscal Years

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Governmental Activities				
Net Investment in Capital Assets	\$ 435,743,528	\$ 422,451,478	\$ 405,187,161	\$ 385,399,473
Restricted	89,449,212	86,739,637	90,424,511	87,805,781
Unrestricted	<u>116,522,941</u>	<u>126,657,691</u>	<u>120,092,981</u>	<u>123,860,266</u>
Total Governmental Activities				
Net Position	<u>\$ 641,715,681</u>	<u>\$ 635,848,806</u>	<u>\$ 615,704,653</u>	<u>\$ 597,065,520</u>
Business-Type Activities				
Net Investment in Capital Assets	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454
Restricted	8,219,303	9,322,891	9,660,312	10,528,167
Unrestricted	<u>6,480,303</u>	<u>6,441,448</u>	<u>6,431,198</u>	<u>6,411,371</u>
Total Business-Type Activities				
Net Position	<u>\$ 17,583,060</u>	<u>\$ 18,647,793</u>	<u>\$ 18,974,964</u>	<u>\$ 19,822,992</u>
Primary Government				
Net Investment in Capital Assets	\$ 438,626,982	\$ 425,334,932	\$ 408,070,615	\$ 388,282,927
Restricted	97,668,515	96,062,528	100,084,823	98,333,948
Unrestricted	<u>123,003,244</u>	<u>133,099,139</u>	<u>126,524,179</u>	<u>130,271,637</u>
Total Primary Government				
Net Position	<u>\$ 659,298,741</u>	<u>\$ 654,496,599</u>	<u>\$ 634,679,617</u>	<u>\$ 616,888,512</u>

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ 369,557,332	\$ 342,593,546	\$ 297,224,681	\$ 264,199,771	\$ 207,680,723	\$ 193,366,964
46,039,069	31,498,151	34,975,098	35,907,847	17,060,264	12,020,685
<u>148,375,026</u>	<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>\$ 563,971,427</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>
\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,885,552	\$ 2,889,744
10,975,167	8,558,526	9,198,731	9,035,136	9,284,769	10,855,627
<u>5,943,548</u>	<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>\$ 19,802,169</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>
\$ 372,440,786	\$ 345,477,000	\$ 300,108,135	\$ 267,083,225	\$ 210,566,275	\$ 196,256,708
57,014,236	40,056,677	44,173,829	44,942,983	26,345,033	22,876,312
<u>154,318,574</u>	<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>\$ 583,773,596</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>

KANE COUNTY, ILLINOIS

Changes in Net Position Last Ten Fiscal Years

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Expenses				
Governmental Activities:				
General Government	\$ 30,142,562	\$ 31,094,217	\$ 33,226,585	\$ 31,160,957
Public Service and Records	12,050,914	10,500,273	13,774,832	14,220,839
Judicial	23,382,242	22,042,216	21,319,475	21,902,489
Public Safety	47,335,144	46,268,014	44,419,200	44,000,288
Health and Public Safety	-	-	-	-
Highways and Streets	49,997,319	31,868,593	29,802,177	34,748,528
Health and Welfare	5,785,898	5,766,653	5,675,765	6,608,026
Environment and Conservation	196,998	110,423	228,315	282,111
Development, Housing and Economic Development	4,491,830	5,137,500	7,656,563	7,097,351
Interest on Long-Term Debt	2,357,096	2,560,388	3,574,279	3,935,675
Total Governmental Activities Expenses	<u>175,740,003</u>	<u>155,348,277</u>	<u>159,677,191</u>	<u>163,956,264</u>
Business-Type Activities:				
Solid Waste	1,070,503	339,575	825,708	294,284
Total Business-Type Activities Expenses	<u>1,070,503</u>	<u>339,575</u>	<u>825,708</u>	<u>294,284</u>
Total Primary Government Expenses	<u>\$ 176,810,506</u>	<u>\$ 155,687,852</u>	<u>\$ 160,502,899</u>	<u>\$ 164,250,548</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government	\$ 5,106,911	\$ 4,676,012	\$ 4,597,152	\$ 6,042,547
Public Service and Records	3,712,341	4,238,889	3,747,580	3,542,966
Judicial	11,713,064	12,267,065	12,444,416	11,799,939
Public Safety	6,657,162	7,323,491	8,522,739	6,283,050
Health and Public Safety	-	-	-	-
Highways and Streets	332,389	289,759	322,959	236,252
Health and Welfare	1,254,956	1,220,497	1,215,163	1,202,796
Environment and Conservation	1,000	-	-	-
Development, Housing and Economic Development	1,432,893	1,230,100	1,138,241	1,038,698
Interest on Long-Term Debt	504,648	183,922	102,820	89,664
Operating Grants and Contributions	43,186,121	41,522,039	46,589,489	46,520,619
Capital Grants and Contributions	9,886,119	7,819,147	6,311,598	28,238,657
Total Governmental Activities	<u>83,787,604</u>	<u>80,770,921</u>	<u>84,992,157</u>	<u>104,995,188</u>
Business-Type Activities:				
Charges for Services				
Solid Waste	92,788	55,746	89,484	59,926
Operating Grants and Contributions	2,000	2,000	-	-
Total Business-Type Activities	<u>94,788</u>	<u>57,746</u>	<u>89,484</u>	<u>59,926</u>
Total Primary Government	<u>\$ 83,882,392</u>	<u>\$ 80,828,667</u>	<u>\$ 85,081,641</u>	<u>\$ 105,055,114</u>
Net (Expense)/Revenue				
Governmental Activities	(91,952,399)	(74,577,356)	(74,685,034)	(58,961,076)
Business-Type Activities	(975,715)	(281,829)	(736,224)	(234,358)
Total Primary Government Net Expense	<u>\$ (92,928,114)</u>	<u>\$ (74,859,185)</u>	<u>\$ (75,421,258)</u>	<u>\$ (59,195,434)</u>

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ 29,450,154	\$ 34,497,242	\$ 35,978,809	\$ 33,860,476	\$ 25,567,202	\$ 30,990,707
15,850,443	13,096,494	13,416,180	12,527,679	13,545,857	14,157,547
21,619,005	20,884,783	22,108,763	17,763,519	19,044,289	27,199,987
43,655,351	40,416,360	49,334,607	44,332,538	41,908,570	-
-	-	-	-	-	34,992,939
25,809,873	23,516,178	22,890,112	16,280,832	17,110,390	20,302,917
9,830,295	10,200,965	10,817,205	10,330,682	9,507,260	-
600,538	731,675	1,313,252	857,723	1,668,229	-
7,652,849	5,744,222	4,968,520	5,375,695	5,025,593	-
4,025,501	3,491,681	3,629,975	3,696,684	2,875,777	2,173,765
<u>158,494,009</u>	<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>1,559,072</u>	<u>721,395</u>	<u>1,501,679</u>	<u>866,585</u>	<u>3,226,544</u>	<u>3,500,423</u>
<u>1,559,072</u>	<u>721,395</u>	<u>1,501,679</u>	<u>866,585</u>	<u>3,226,544</u>	<u>3,500,423</u>
<u>\$ 160,053,081</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>
\$ 4,471,126	\$ 4,458,940	\$ 4,014,114	\$ 4,145,249	\$ 3,976,697	\$ 3,983,797
3,934,779	3,955,099	4,588,781	6,295,964	6,921,768	8,803,303
12,963,401	13,694,443	13,339,730	12,029,886	10,689,266	12,277,952
6,845,061	6,433,683	6,513,972	5,741,463	4,427,307	-
-	-	-	-	-	2,932,974
1,671,499	1,485,684	2,882,122	4,387,955	6,146,746	5,668,056
643,740	848,853	1,311,049	1,300,478	733,728	-
1,000	-	658,650	342,800	292,350	-
1,169,795	1,162,247	1,280,798	1,696,598	1,726,188	-
-	-	-	-	-	-
57,147,252	56,803,329	49,898,679	48,555,159	43,474,097	38,355,099
<u>30,235,350</u>	<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>119,083,003</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>35,769</u>	<u>24,422</u>	<u>35,063</u>	<u>369,386</u>	<u>6,719,394</u>	<u>4,153,840</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>35,769</u>	<u>24,422</u>	<u>35,063</u>	<u>369,386</u>	<u>6,719,394</u>	<u>4,153,840</u>
<u>\$ 119,118,772</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>
(39,411,006)	(28,311,873)	(59,728,498)	(29,000,223)	(44,059,282)	(37,437,198)
(1,523,303)	(696,973)	(1,466,616)	(497,199)	3,492,850	653,417
<u>\$ (40,934,309)</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>

KANE COUNTY, ILLINOIS

Changes in Net Position Last Ten Fiscal Years

	2014	2013	2012	2011
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Taxes:				
Property Tax	\$ 53,667,151	\$ 53,548,688	\$ 53,701,545	\$ 54,175,120
Income Tax	5,764,927	5,565,290	5,462,402	4,318,032
Sales Tax	14,867,445	14,267,096	13,713,226	13,368,744
RTA Sales Tax	16,136,593	15,490,749	14,965,777	14,551,134
Other Taxes	5,834,188	4,366,101	3,624,182	2,929,104
Investment Earnings	1,284,378	305,529	677,153	1,648,142
Other General Revenues	59,135	1,434,538	1,019,677	844,344
Special Items				
Receipt from Public Building Commission	-	-	-	-
Loss on Prepaid Rent	-	-	-	-
Transfers	180,174	70,770	160,205	301,608
Total Governmental Activities	97,793,991	95,048,761	93,324,167	92,136,228
General Revenues and Other				
Business-Type Activities:				
Investment Earnings	\$ 91,156	\$ 25,428	\$ 48,401	\$ 141,189
Other General Revenues	-	-	-	415,600
Special Item				
Lawsuit Recovery	-	-	-	-
Transfers	(180,174)	(70,770)	(160,205)	(301,608)
Total Business-Type Activities	(89,018)	(45,342)	(111,804)	255,181
General Revenues and Other				
Total Primary Government	\$ 97,704,973	\$ 95,003,419	\$ 93,212,363	\$ 92,391,409
Change in Net Position				
Governmental Activities	\$ 5,841,592	\$ 20,471,405	\$ 18,639,133	\$ 33,175,152
Business-Type Activities	(1,064,733)	(327,171)	(848,028)	20,823
Total Primary Government Net Expense	\$ 4,776,859	\$ 20,144,234	\$ 17,791,105	\$ 33,195,975
Restatement of Prior Year Net Position				
Governmental Activities	\$ -	\$ (327,252)	\$ -	\$ (81,059)

Notes:

1. The cumulative effect of net position adjustments was reported as a restatement of the beginning net position of a given year, as restating all prior periods was not practicable.

2. 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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ 52,495,899	\$ 51,720,100	\$ 48,981,238	\$ 46,538,156	\$ 40,945,882	\$ 38,308,710
3,849,243	3,975,274	4,793,252	5,089,268	5,150,608	4,697,001
12,538,555	12,065,118	14,002,709	15,145,262	15,447,397	14,905,920
13,838,016	13,242,320	9,830,153	-	-	-
2,355,930	2,668,832	2,943,683	2,816,486	2,810,814	4,008,666
1,799,350	2,372,209	5,275,052	9,928,114	7,773,867	3,789,473
309,707	390,865	213,560	373,971	261,346	480,133
-	-	-	6,750,000	-	-
-	-	-	(2,557,450)	-	-
<u>6,705,806</u>	<u>317,689</u>	<u>263,472</u>	<u>2,900,000</u>	<u>1,339,232</u>	<u>4,367,815</u>
<u>93,892,506</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>
\$ 151,304	\$ 330,410	\$ 725,780	\$ 1,129,020	\$ 1,057,705	\$ 631,365
-	-	-	-	-	-
3,000,600	-	1,500,000	-	-	-
<u>(6,705,806)</u>	<u>(317,689)</u>	<u>(263,472)</u>	<u>(2,900,000)</u>	<u>(1,339,232)</u>	<u>(4,367,815)</u>
<u>(3,553,902)</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>\$ 90,338,604</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>
\$ 54,481,500	\$ 58,440,534	\$ 26,574,621	\$ 57,983,584	\$ 29,669,864	\$ 33,120,520
<u>(5,077,205)</u>	<u>(684,252)</u>	<u>495,692</u>	<u>(2,268,179)</u>	<u>3,211,323</u>	<u>(3,083,033)</u>
<u>\$ 49,404,295</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>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,254,570)</u>

KANE COUNTY, ILLINOIS

Fund Balances, Governmental Funds Last Ten Fiscal Years

	2014	2013	2012	2011
General Fund				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Nondspendable	492,534	1,459,940	722,049	1,714,286
Assigned	6,481,523	6,737,783	2,930,463	1,240,739
Unassigned	52,297,166	51,314,870	52,042,594	50,691,045
Total General Fund	<u>\$ 59,271,223</u>	<u>\$ 59,512,593</u>	<u>\$ 55,695,106</u>	<u>\$ 53,646,070</u>
 All Other Governmental Funds				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved, Reported in:				
Special Revenue Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Nondspendable	1,242,500	1,242,500	1,255,800	1,345,300
Restricted	83,807,659	86,881,285	91,472,172	94,796,018
Committed	43,108,454	56,589,537	54,682,249	50,057,579
Assigned	32,741,383	34,353,071	29,827,268	29,418,546
Unassigned	(590,509)	(477,323)	(656,877)	(585,052)
Total All Other Governmental Funds	<u>\$ 160,309,487</u>	<u>\$ 178,589,070</u>	<u>\$ 176,580,612</u>	<u>\$ 175,032,391</u>
Total All Governmental Funds	<u>\$ 219,580,710</u>	<u>\$ 238,101,663</u>	<u>\$ 232,275,718</u>	<u>\$ 228,678,461</u>

Beginning in 2011, the County adopted the provisions of GASB Statement No. 54, which required reporting fund balances in new classifications: Nondspendable, Restricted, Committed, Assigned, and Unassigned. Information was not available to restate prior year amounts.

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ 1,882,350	\$ 1,831,154	\$ 1,845,199	\$ 1,825,542	\$ 4,507,367	\$ 3,321,072
46,441,218	42,897,605	39,629,363	43,987,466	45,008,222	47,527,668
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 48,323,568</u>	<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>
\$ 67,415,248	\$ 70,121,509	\$ 43,066,900	\$ 49,270,078	\$ 36,825,211	\$ 15,730,030
99,489,310	88,169,891	75,557,556	63,983,946	81,823,802	51,085,728
6,838,364	5,497,948	5,492,827	16,329,121	18,035,752	23,043,802
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 173,742,922</u>	<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>\$ 222,066,490</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>

KANE COUNTY, ILLINOIS

Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

Revenues	2014	2013	2012	2011
Property Tax	\$ 54,365,720	\$ 54,245,463	\$ 54,396,496	\$ 54,858,094
Other Taxes	32,830,555	54,056,730	52,315,565	49,842,019
Licenses and Permits	2,270,111	2,093,343	1,947,213	1,794,161
Fees	-	-	-	-
Services - Fees and Permits	-	-	-	-
Permits	-	-	-	-
Grants	13,663,494	13,103,306	16,801,473	18,493,796
Intergovernmental	22,140,149	-	-	-
Charges for Services	24,247,038	24,938,237	25,026,721	21,452,629
Fines	4,450,637	5,073,884	5,087,039	6,661,358
Reimbursements	11,180,510	12,822,231	13,594,555	18,989,401
Interest	1,105,052	305,529	677,153	1,648,142
Miscellaneous	3,510,184	5,186,752	6,580,890	6,904,789
Total Revenues	<u>169,763,450</u>	<u>171,825,475</u>	<u>176,427,105</u>	<u>180,644,389</u>
Expenditures				
General Government	28,922,413	27,933,292	27,744,534	26,520,275
Public Service and Records	11,887,454	10,707,892	13,479,858	14,068,660
Judicial	22,501,188	21,242,246	20,792,033	21,241,207
Public Safety	45,133,170	43,301,303	42,302,849	41,084,429
Health and Public Safety	-	-	-	-
Highways and Streets	26,168,324	21,374,771	22,640,246	26,598,595
Health and Welfare	5,702,208	5,697,504	5,609,409	6,573,785
Environment and Conservation	195,368	127,790	227,733	255,562
Development, Housing and Economic Development	4,480,446	5,011,854	6,469,911	6,708,650
Debt Service - Principal	14,500,000	14,816,100	14,875,000	13,750,000
Debt Service - Interest and Fees	2,598,562	2,953,732	3,881,073	3,834,533
Capital Outlay	23,986,006	13,834,769	16,930,317	21,287,271
Total Expenditures	<u>186,075,139</u>	<u>167,001,253</u>	<u>174,952,963</u>	<u>181,922,967</u>
Excess (Deficiency) of Revenues Over Expenditures	(16,311,689)	4,824,222	1,474,142	(1,278,578)
Other Financing Sources (Uses)				
Issuance of Debt	-	27,225,000	1,960,000	7,670,000
Premium on Debt Issued	-	1,812,684	2,910	-
Transfer to Escrow Paying Agent	-	(28,625,267)	-	-
Insurance Recovery	80,279	518,536	-	-
Transfers In	24,238,172	25,273,997	27,355,890	23,799,718
Transfers Out	(26,552,998)	(25,203,227)	(27,195,685)	(23,498,110)
Total Other Financing Sources (Uses)	<u>(2,234,547)</u>	<u>1,001,723</u>	<u>2,123,115</u>	<u>7,971,608</u>
Special Items				
Receipt from Public Building Commission	-	-	-	-
Loss on Prepaid Rent	-	-	-	-
Net Change in Fund Balances	<u>\$ (18,546,236)</u>	<u>\$ 5,825,945</u>	<u>\$ 3,597,257</u>	<u>\$ 6,693,030</u>
Adjustment to Prior Period Fund Balances	-	-	-	-
Debt Service as a Percentage of Noncapital Expenditures	9.9%	11.3%	11.7%	10.8%
Expenditures Capitalized as Assets	<u>\$ 13,858,192</u>	<u>\$ 9,793,263</u>	<u>\$ 14,905,612</u>	<u>\$ 19,227,066</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.

In addition to information in Note 2 on page 293, the County also realigned several revenue categories.

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$	53,155,305	\$ 52,329,930	\$ 49,589,160	\$ 47,398,219	\$ 41,804,809	\$ 38,230,531
	47,578,614	46,441,278	45,899,772	36,826,561	34,725,381	37,614,906
	1,367,942	1,469,149	1,152,190	1,597,829	1,899,123	-
	-	-	-	-	-	13,488,424
	-	-	-	-	-	19,017,247
	-	-	-	-	-	740,282
	22,637,065	19,338,212	16,626,174	19,238,772	19,309,446	14,605,851
	-	-	-	-	-	-
	23,987,161	23,715,612	27,000,261	28,780,022	28,428,981	-
	5,586,459	6,194,133	5,681,885	4,599,047	3,630,688	572,487
	21,220,649	20,480,886	15,597,395	9,883,918	18,859,012	18,097,125
	1,799,350	2,372,209	5,275,052	9,928,114	7,773,867	3,789,470
	6,656,879	8,512,497	8,834,395	8,660,305	9,463,967	6,391,692
	<u>183,989,424</u>	<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>
	26,049,450	27,204,959	28,411,201	29,879,065	22,316,291	27,033,925
	15,383,578	12,594,229	12,724,625	11,243,767	12,903,209	13,667,989
	20,701,581	20,081,359	21,065,381	19,186,483	17,598,305	27,789,191
	40,524,765	39,831,091	42,055,177	40,882,852	40,841,088	-
	-	-	-	-	-	33,809,307
	27,650,279	24,719,571	27,239,527	16,424,217	14,769,067	19,589,149
	9,850,519	10,070,911	10,472,186	10,162,877	9,400,176	-
	601,714	727,775	1,308,512	864,272	1,668,229	-
	6,472,667	5,764,226	4,945,259	5,337,363	4,977,074	-
	5,725,000	5,465,000	5,255,000	3,455,000	2,160,000	1,335,000
	3,817,741	3,513,628	3,829,859	3,404,071	2,285,818	2,186,132
	14,041,253	28,278,674	28,417,337	55,353,230	27,927,211	25,975,660
	<u>170,818,547</u>	<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>
	13,170,877	2,602,483	(10,067,780)	(29,280,410)	9,048,806	1,161,662
	-	40,000,000	-	11,345,000	34,990,000	-
	-	6,090	-	38,659	114,016	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	19,827,940	17,449,670	9,907,336	20,466,041	21,436,090	12,434,203
	(19,450,434)	(17,131,981)	(9,643,864)	(17,566,041)	(20,096,858)	(8,360,341)
	<u>377,506</u>	<u>40,323,779</u>	<u>263,472</u>	<u>14,283,659</u>	<u>36,443,248</u>	<u>4,073,862</u>
	-	-	-	6,750,000	-	-
	-	-	-	(2,557,450)	-	-
\$	<u>13,548,383</u>	<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>
	-	-	-	-	-	(283,925)
	6.3%	6.2%	6.1%	5.0%	3.5%	2.9%
\$	<u>18,941,163</u>	<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>

KANE COUNTY, ILLINOIS

Equalized Assessed Valuation and Estimated Actual Valuation Last Ten Tax Years

Tax Year	Residential Property	Railroad Property	Commercial & Industrial Property	Farm Property	Total Equalized Assessed Value	County Direct Tax Rate
2013	\$ 8,815,204,324	\$ 17,468,815	\$ 2,715,464,142	\$ 238,144,836	\$ 11,786,282,117	0.4622
2012	9,493,140,070	16,021,810	2,922,755,971	243,744,234	12,675,662,085	0.4336
2011	10,500,653,170	13,809,034	3,002,142,531	253,294,432	13,769,899,167	0.3990
2010	11,458,223,572	12,429,644	3,113,576,239	258,244,853	14,842,474,308	0.3730
2009	12,227,366,351	10,598,471	3,287,993,262	266,671,270	15,792,629,354	0.3398
2008	12,329,942,235	8,987,156	3,278,850,930	260,815,259	15,878,595,580	0.3336
2007	11,773,222,789	7,532,945	3,023,823,513	246,092,690	15,050,671,937	0.3322
2006	10,737,359,756	6,489,782	2,756,139,828	233,308,175	13,733,297,541	0.3452
2005	9,679,526,289	6,174,423	2,480,871,443	223,518,439	12,390,090,594	0.3367
2004	8,715,786,796	6,552,422	2,157,528,106	212,064,144	11,091,931,468	0.3467

Source of Information: Office of Kane County Clerk

Forest Preserve Direct Tax Rate	Total Estimated Actual Taxable Value	Equalized Assessed Value as a Percentage of Estimated Actual Taxable Value
0.3038	\$ 35,358,846,351	33.33%
0.2710	38,026,986,255	33.33%
0.2609	41,309,697,501	33.33%
0.2201	44,527,422,924	33.33%
0.1997	47,377,888,062	33.33%
0.1932	47,635,786,740	33.33%
0.1974	45,152,015,811	33.33%
0.1747	41,199,892,623	33.33%
0.1905	37,170,271,782	33.33%
0.1432	33,275,794,404	33.33%

KANE COUNTY, ILLINOIS

Schedule of Property Tax Levies and Tax Rates as Extended All Direct and Overlapping Governments Last Ten Tax Levy Years (Amounts Expressed in Thousands)

Tax Levies							
Year	County	Townships and Roads	Cities and Villages	Unit Districts	Community Colleges	Fire Districts	Park Districts
2013	\$ 53,891	\$ 30,852	\$ 118,002	\$ 743,228	\$ 66,601	\$ 35,757	\$ 48,180
2012	53,906	29,966	115,682	742,719	65,089	35,520	46,885
2011	53,909	29,684	119,178	716,962	61,339	34,747	46,363
2010	54,331	29,595	122,052	699,784	61,721	34,944	47,108
2009	52,584	29,420	119,931	675,436	60,339	37,615	43,934
2008	51,977	28,556	120,827	660,579	55,583	35,967	42,536
2007	49,113	27,466	113,783	624,918	52,537	34,014	40,084
2006	46,637	25,621	123,392	577,749	49,139	30,193	37,257
2005	41,095	24,246	113,067	532,969	48,301	26,740	34,724
2004	38,454	22,221	106,797	479,847	45,600	21,942	33,585

Tax Rates per Hundred Dollars of Assessed Valuation (1)							
2013	0.4622	0.2570	0.9924	6.3713	0.5584	0.3047	0.4022
2012	0.4336	0.2410	0.9304	5.9736	0.5235	0.2857	0.3771
2011	0.3990	0.1693	0.7605	5.5087	0.4512	0.5362	0.3605
2010	0.3730	0.2032	0.8379	4.8043	0.4237	0.2399	0.3234
2009	0.3398	0.1901	0.7750	4.3646	0.3899	0.2431	0.2839
2008	0.3336	0.1833	0.7755	4.2399	0.3568	0.2309	0.2730
2007	0.3322	0.1858	0.7695	4.2265	0.3553	0.2300	0.2711
2006	0.3452	0.1866	0.8985	4.2069	0.3578	0.2199	0.2713
2005	0.3367	0.1987	0.9265	4.3671	0.3958	0.2191	0.2845
2004	0.3467	0.2003	0.9628	4.3261	0.4111	0.1978	0.3028

Source: Kane County Clerk - Levy, Rate and Extension Reports for 2004 to 2013.

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

	Forest Preserve	Library Districts	Water Resources	Other Special Districts	Total
\$	35,423	\$ 37,160	\$ 819	\$ 16,764	\$ 1,186,677
	33,696	36,775	842	27,688	1,188,768
	35,255	36,006	830	26,848	1,161,121
	32,062	36,077	808	26,511	1,144,993
	30,909	35,678	769	28,000	1,114,615
	30,104	34,843	750	25,098	1,086,820
	29,192	33,030	729	22,683	1,027,549
	23,604	30,502	719	2,660	947,473
	23,246	28,293	688	94	873,463
	15,884	21,859	658	963	787,810

0.2891	0.3155	0.0072	0.2375	10.1974
0.2710	0.2958	0.0068	0.2227	9.5611
0.2609	0.1784	0.0343	0.2158	8.8748
0.2201	0.2477	0.0055	0.1820	7.8609
0.1997	0.2305	0.0050	0.1809	7.2025
0.1932	0.2236	0.0048	0.1611	6.9756
0.1974	0.2234	0.0049	0.1534	6.9495
0.1747	0.2221	0.0052	0.0194	6.9075
0.1905	0.2318	0.0056	0.0008	7.1570
0.1432	0.1971	0.0059	0.0087	7.1025

KANE COUNTY, ILLINOIS

Principal Taxpayers in the County Current Year and Nine Years Ago

Taxpayer	Type of Business, Property	2013 Equalized Assessed Valuation	Percentage of Total 2013 Equalized Assessed Valuation	2013 Rank
Simon / Chelsea Chicago Development LLC	Commercial	\$ 45,065,231	0.38%	1
Liberty Illinois LP	Industrial	35,533,993	0.30%	2
LPF Geneva Commons LLC	Commercial	28,821,541	0.24%	3
Toyota Motor Sales USA Inc.	Farm/Industrial	25,554,433	0.22%	4
IN Retail Fund Algonquin Commons LLC	Commercial	22,182,540	0.19%	5
Spring Hill Mall LLC / General Growth Properties, Inc.	Commercial	19,544,510	0.17%	6
John B. Sanfilippo & Son, Inc.	Industrial	16,117,689	0.14%	7
Q Center LLC	Commercial	15,624,821	0.13%	8
ALDI, Inc.	Industrial	12,861,109	0.11%	9
AMLI At St Charles LLC	Commercial/Land	<u>12,198,780</u>	0.10%	10
		<u>\$ 233,504,647</u>	<u>1.98%</u>	
Total 2013 County assessed valuation		<u>\$ 11,786,282,117</u>		

Taxpayer	Type of Business, Property	2004 Equalized Assessed Valuation	Percentage of Total 2004 Equalized Assessed Valuation	2004 Rank
Spring Hill Mall LLC	Commercial	\$ 28,258,074	0.25%	1
V V2/Geneva Commons, LP	Commercial	20,847,890	0.19%	2
Toyota Motor Sales USA Inc.	Farm/Industrial	14,057,277	0.13%	3
Arthur Anderson & Company	Commercial	11,924,315	0.11%	4
Tradition at Canterfield LTD Partnership	Commercial	11,651,151	0.11%	5
In Retail Fund Randall Square LL	Commercial	10,138,784	0.09%	6
KIR Batavia 051 LLC	Commercial	9,338,397	0.08%	7
USAA Real Estate Limited Partnership	Industrial	8,426,995	0.08%	8
ALDI INC	Industrial	8,358,392	0.08%	9
Delnor Community Health Care Foundation	Commercial	<u>8,148,889</u>	0.07%	10
		<u>\$ 131,150,164</u>	<u>1.18%</u>	
Total 2004 County assessed valuation		<u>\$ 11,091,931,468</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>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Rates Extended				
General (Corporate)	0.2832	0.2531	0.2358	0.2188
Health	0.0169	0.0159	0.0146	0.0135
Illinois Municipal Retirement Fund	0.0583	0.0569	0.0464	0.0404
County Highway	0.0430	0.0403	0.0371	0.0344
County Bridge	0.0027	0.0025	0.0023	0.0022
County Highway Matching	0.0006	0.0005	0.0005	0.0004
Insurance Liability	0.0255	0.0266	0.0280	0.0216
Social Security	0.0294	0.0272	0.0245	0.0221
Capital Improvement Debt Service	-	0.0082	0.0075	0.0175
Veterans' Commission	0.0026	0.0025	0.0023	0.0021
Total Rates Extended	<u>0.4622</u>	<u>0.4336</u>	<u>0.3990</u>	<u>0.3730</u>
Levies Extended				
General (Corporate)	\$ 33,012,390	\$ 31,470,872	\$ 31,863,102	\$ 31,865,741
Health	1,972,413	1,972,563	1,972,983	1,972,654
Illinois Municipal Retirement Fund	6,796,432	7,073,004	6,266,337	5,889,264
County Highway	5,010,769	5,010,920	5,011,908	5,011,461
County Bridge	312,648	312,701	312,797	312,752
County Highway Matching	65,048	65,151	65,262	65,260
Insurance Liability	2,982,401	3,303,065	3,782,475	3,149,370
Social Security	3,433,304	3,382,514	3,315,779	3,218,272
Capital Improvement Debt Service	-	1,009,967	1,013,380	2,541,201
Veterans' Commission	305,304	305,489	305,095	305,031
Total Levies Extended	<u>\$ 53,890,709</u>	<u>\$ 53,906,248</u>	<u>\$ 53,909,118</u>	<u>\$ 54,331,006</u>
Current Year Collections	\$ 53,661,617	\$ 53,548,215	\$ 53,701,538	\$ 54,159,263
Subsequent Collections	-	-	-	-
Total Collections	<u>\$ 53,661,617</u>	<u>\$ 53,548,215</u>	<u>\$ 53,701,538</u>	<u>\$ 54,159,263</u>
Percentage of Extensions Collected	<u>99.57%</u>	<u>99.34%</u>	<u>99.61%</u>	<u>99.68%</u>

Source of Information: Office of Kane County Clerk, Kane County Treasurer

Note: Tax Rates are expressed in dollars per \$100 of Assessed Valuation. There are no subsequent collections as every year on the last Monday of October, the Kane County Treasurer holds its annual tax sale to auction off all unpaid taxes for the current year. This schedule includes only county-wide property taxes, property taxes for special service areas are not included.

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
0.1974	0.1966	0.1819	0.1813	0.1784	0.1865
0.0128	0.0129	0.0136	0.0144	0.0151	0.0160
0.0353	0.0337	0.0351	0.0362	0.0390	0.0382
0.0324	0.0326	0.0411	0.0433	0.0456	0.0478
0.0020	0.0020	0.0021	0.0023	0.0023	0.0025
0.0004	0.0004	0.0005	0.0005	0.0005	0.0005
0.0198	0.0157	0.0165	0.0218	0.0276	0.0253
0.0213	0.0214	0.0221	0.0243	0.0257	0.0272
0.0164	0.0163	0.0172	0.0188	-	-
0.0020	0.0020	0.0021	0.0023	0.0025	0.0027
<u>0.3398</u>	<u>0.3336</u>	<u>0.3322</u>	<u>0.3452</u>	<u>0.3367</u>	<u>0.3467</u>
\$ 30,542,783	\$ 30,628,833	\$ 26,899,888	\$ 24,500,056	\$ 21,774,010	\$ 20,686,452
1,972,489	2,000,032	2,016,641	1,940,014	1,850,168	1,775,818
5,468,372	5,254,116	5,183,178	4,893,607	4,755,029	4,239,336
5,010,920	5,080,708	6,079,940	5,850,036	5,561,487	5,305,271
312,757	316,590	316,565	305,073	285,946	275,080
65,151	65,748	65,649	64,987	60,167	58,787
3,061,954	2,445,315	2,439,664	2,944,541	3,363,986	2,804,040
3,303,060	3,339,152	3,263,827	3,279,068	3,138,085	3,013,678
2,538,578	2,538,017	2,539,321	2,544,757	-	-
308,269	308,644	308,581	315,072	306,571	295,046
<u>\$ 52,584,333</u>	<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>
\$ 52,479,908	\$ 51,720,100	\$ 48,981,239	\$ 46,538,155	\$ 40,945,882	\$ 38,362,478
-	-	-	-	-	-
<u>\$ 52,479,908</u>	<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>
99.80%	99.51%	99.73%	99.79%	99.64%	99.76%

KANE COUNTY, ILLINOIS

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Rates Extended				
General	0.0461	0.0422	0.0374	0.0342
Illinois Municipal Retirement Fund	0.0037	0.0033	0.0027	0.0024
Insurance Liability	0.0017	0.0021	0.0019	0.0015
Debt Service	0.2491	0.2196	0.2153	0.1787
Construction & Development	0.0006	0.0014	0.0013	0.0012
Social Security	<u>0.0027</u>	<u>0.0025</u>	<u>0.0023</u>	<u>0.0021</u>
Total Rates Extended	<u>0.3039</u>	<u>0.2710</u>	<u>0.2609</u>	<u>0.2201</u>
Levies Extended				
General	\$ 5,372,611	\$ 5,242,555	\$ 5,050,551	\$ 4,982,327
Illinois Municipal Retirement	425,025	405,081	365,763	347,130
Insurance Liability	200,039	259,859	259,831	224,622
Debt Service	29,032,942	27,306,917	29,089,818	26,025,859
Construction & Development	74,723	174,565	171,599	169,122
Social Security	<u>317,428</u>	<u>307,479</u>	<u>317,661</u>	<u>313,335</u>
Total Levies Extended	<u>\$ 35,422,768</u>	<u>\$ 33,696,456</u>	<u>\$ 35,255,223</u>	<u>\$ 32,062,395</u>
Current Year Collections	\$ 17,484,822	\$ 16,698,242	\$ 17,650,163	\$ 15,703,107
Subsequent Collections	<u>17,788,031</u>	<u>16,773,749</u>	<u>17,469,072</u>	<u>16,257,616</u>
Total Collections	<u>\$ 35,272,853</u>	<u>\$ 33,471,991</u>	<u>\$ 35,119,235</u>	<u>\$ 31,960,723</u>
Percentage of Extensions Collected				
Current Year Collections	<u>49.36%</u>	<u>49.55%</u>	<u>50.06%</u>	<u>48.98%</u>
Total Collections	<u>99.58%</u>	<u>99.33%</u>	<u>99.61%</u>	<u>99.68%</u>

Source of Information: Office of Kane County Clerk

Current collections represent amounts received for the District's fiscal year ended June 30.

Note: Tax Rates are expressed in dollars per \$100 of Assessed Valuation. Rates prior to 2005 were rounded to thousandths.

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
0.0312	0.0305	0.0220	0.0228	0.0223	0.0230
0.0022	0.0016	0.0017	0.0018	0.0019	0.0020
0.0013	0.0021	0.0032	0.0012	0.0012	0.0010
0.1620	0.1562	0.1604	0.1364	0.1510	0.1020
0.0011	0.0013	0.0086	0.0109	0.0125	0.0130
0.0019	0.0015	0.0015	0.0016	0.0016	0.0020
<u>0.1997</u>	<u>0.1932</u>	<u>0.1974</u>	<u>0.1747</u>	<u>0.1905</u>	<u>0.1430</u>
\$ 4,819,800	\$ 4,752,277	\$ 3,256,730	\$ 3,086,945	\$ 2,724,970	\$ 2,572,219
343,089	250,063	250,029	240,086	225,047	210,747
205,048	325,003	474,034	157,536	150,113	125,339
25,076,577	24,341,126	23,725,219	18,430,065	18,422,838	11,370,339
164,658	200,050	1,264,929	1,479,971	1,522,971	1,410,894
300,067	235,105	220,605	210,093	200,028	194,109
<u>\$ 30,909,239</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>
\$ 12,987,245	\$ 13,902,909	\$ 14,057,634	\$ 11,942,124	\$ 13,494,394	\$ 8,837,053
17,877,393	16,060,216	15,049,735	11,615,578	9,653,085	6,983,387
<u>\$ 30,864,638</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>42.02%</u>	<u>46.18%</u>	<u>48.16%</u>	<u>50.59%</u>	<u>58.05%</u>	<u>55.64%</u>
<u>99.86%</u>	<u>99.53%</u>	<u>99.71%</u>	<u>99.80%</u>	<u>99.58%</u>	<u>99.60%</u>

KANE COUNTY, ILLINOIS

Ratio of Outstanding Debt by Type Last Ten Fiscal Years

Fiscal Year Ended November 30,	<u>Governmental Activities</u>			<u>Percentage of</u>	
	<u>General Bonded Debt</u>		<u>Net General Bonded Debt</u>	<u>Net General Bonded Debt to Estimated Actual Valuation</u>	<u>Net General Bonded Debt Per Capita</u>
	<u>County General Obligation Bonds</u>	<u>Accumulated Restricted Resources</u>			
2014	\$ -	\$ -	\$ -	0.000%	0.00
2013	985,000	985,000	-	0.000%	0.00
2012	1,960,000	1,237,036	722,964	0.002%	1.38
2011	2,425,000	2,425,000	-	0.000%	0.00
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	-	-	-	-	-

Fiscal Year Ended November 30,				<u>Percentage of Total Debt to Personal Income</u>	
	<u>County Alternative Revenue Bonds</u>	<u>County Debt Certificates</u>	<u>Total Debt</u>		<u>Total Debt Per Capita</u>
2014	\$ 60,320,000	\$ 1,005,000	\$ 61,325,000	0.24%	\$ 116.30
2013	72,440,000	2,400,000	75,825,000	0.30%	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

Source of Information: Office of Kane County Clerk

General Bonded Debt represents debt retired through the use of property taxes.
 General Obligation bonds and debt certificates are reported at remaining original par value.
 Estimated Actual Valuation data can be found on pages 299-300.
 Population and Personal Income data can be found on page 314.

KANE COUNTY, ILLINOIS

Computation of Direct and Overlapping Bonded Debt November 30, 2014

<u>Governmental Unit</u>	<u>Total Debt Outstanding</u>	<u>Percentage Applicable To County (1)</u>	<u>Debt Applicable To County</u>
<i>Direct Debt</i>			
County	\$ -	100.00%	\$ -
Total Direct Debt	<u>-</u>		<u>-</u>
<i>Overlapping Debt</i>			
Kane County Forest Preserve	168,865,866	100.00%	168,865,866
Townships	44,645,000	100.00%	44,645,000
Cities and Villages	601,710,000	59.16%	355,995,346
Parks	151,510,000	60.91%	92,278,829
Library	40,715,000	59.17%	24,089,377
Special Service Areas & TIF Districts	217,721,337	99.71%	217,080,138
School Districts (incl. Community Colleges)	2,262,206,735	47.91%	1,083,837,163
Miscellaneous Districts	<u>21,630,000</u>	100.00%	<u>21,630,000</u>
Total Overlapping Debt	<u>3,509,003,938</u>		<u>2,008,421,719</u>
Total Direct Debt and Overlapping Debt	<u>\$ 3,509,003,938</u>		<u>\$ 2,008,421,719</u>

Source: Speer Financial

(1) Debt percentage applicable to County is calculated by applying the ratio of assessed value of the specific district to that portion which is in Kane County. Percentages have been rounded to the nearest hundredth.

KANE COUNTY, ILLINOIS

Legal Debt Margin Information
Last Ten Fiscal Years

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Debt Limit	\$ 677,711,222	\$ 728,850,569	\$ 791,769,202	\$ 853,442,273
Total Debt Applicable to Limit	-	985,000	1,960,000	2,425,000
Legal Debt Margin	<u>\$ 677,711,222</u>	<u>\$ 727,865,569</u>	<u>\$ 789,809,202</u>	<u>\$ 851,017,273</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.0%	0.1%	0.2%	0.3%

Legal Debt Margin Calculation for Fiscal Year 2014

Assessed Valuation (2013 tax year)	\$ 11,786,282,117
Debt Limit (5.75%) of Assessed Value	677,711,222
Debt Outstanding Applicable to the Limit	-
Total Debt Applicable to the Limit	-
Total Legal Debt Margin	<u>\$ 677,711,222</u>

Source of Information: Office of Kane County Clerk

Beginning in 2010, the County's debt limit increased from 2.875% of assessed value to 5.75%, as the population of the County exceeded 500,000 per the 2010 U.S. census.

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ 908,076,188	\$ 456,509,623	\$432,706,818	\$394,832,304	\$356,215,105	\$318,893,030
<u>4,760,000</u>	<u>7,010,000</u>	<u>9,180,000</u>	<u>11,345,000</u>	<u>-</u>	<u>-</u>
<u>\$ 903,316,188</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>
0.5%	1.5%	2.1%	2.9%	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		
2014	\$ 5,764,927	\$ -	\$ 5,764,927		\$ 1,045,000	\$ 795,850	3.13		
2013	6,427,471	-	6,427,471		1,746,100	221,938	3.27		
2012	5,401,829	-	5,401,829		685,000	134,199	6.59		
2011	4,431,344	-	4,431,344		660,000	158,923	5.41		
2010	3,401,086	-	3,401,086		635,000	181,598	4.16		
2009	3,508,514	-	3,508,514		620,000	202,313	4.27		
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		

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 services 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		
2014	\$ 6,636,173	\$ 3,287,829	\$ 3,348,344		\$ 2,325,000	\$ 1,110,488	0.97		
2013	6,502,366	3,446,736	3,055,630		2,215,000	1,223,988	0.89		
2012	6,302,858	3,432,195	2,870,663		2,110,000	1,332,113	0.83		
2011	6,745,896	3,871,936	2,873,960		2,000,000	1,439,431	0.84		
2010	7,106,798	3,704,696	3,402,102		1,905,000	1,541,235	0.99		
2009	6,483,571	3,719,053	2,764,518		1,835,000	1,624,900	0.80		
2008	6,677,489	3,506,897	3,170,592		1,745,000	1,705,205	0.92		
2007	7,011,498	2,563,547	4,447,951		1,685,000	1,779,830	1.28		
2006	6,873,451	2,616,396	4,257,055		1,610,000	1,847,830	1.23		
2005	6,855,726	4,384,205	2,471,521		805,000	1,901,792	0.91		

Payments began in fiscal year 1995 from Motor Fuel Tax (MFT) revenues received from the state of Illinois. At November 30, 2014, 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 2009A & 2009B

Fiscal Year	Gross	Less:	Net	Debt Service		Coverage
	RTA Sales Tax Revenues	Operating Expenditures	Available Revenue	Principal	Interest	
2014	\$ 16,043,691	\$ 18,849,263	\$ (2,805,572)	\$ 8,120,000	\$ 358,020	\$ 0.33
2013	15,468,566	5,139,304	10,329,262	7,995,000	547,590	1.21
2012	14,930,015	4,228,617	10,701,398	7,890,000	686,715	1.25
2011	14,530,200	4,432,779	10,097,421	7,715,000	790,251	1.19
2010	13,743,234	3,289,105	10,454,129	-	523,951	19.95

Payments began in fiscal year 2010 from Regional Transportation Authority (RTA) sales tax revenues received from the state of Illinois. At November 30, 2014, only one (2009B) of the two original bond issues (2009A and 2009B) remained payable from RTA sales tax revenues. The RTA sales tax revenues are recorded in four separate County funds. The portion required for debt service is transferred from the Transportation Sales Tax Fund to the Transit Sales Tax Debt Service Fund. Coverage in certain years may be less than 1.00 due to the use of surpluses from prior years.

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.

Taxable General Obligation Alternative Bonds, Series 2010

Fiscal Year	Gross	Less:	Net	Debt Service		Coverage
	Receipts	Operating Expenditures	Available Revenue	Principal	Interest	
2014	\$ 902,936	\$ 450	\$ 902,486	\$ 630,000	\$ 253,650	1.02
2013	905,547	450	905,097	615,000	265,035	1.03
2012	899,197	450	898,747	610,000	400,727	0.89

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
2014	527,306	\$ 49,071	\$ 25,875,432,726	121,840	5.5%
2013	523,643	48,305	25,294,575,115	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%

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	2014 Number of Employees	Percentage of Total 2014 County Employment	2014 Rank
School District U-46	Public School District	4,281	1.53%	1
Chase	Credit Card Processing	2,500	0.90%	2
Caterpillar, Inc.	Construction Machinery	2,300	0.82%	3
Advocate 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
Kane County	County Government	1,316	0.47%	9
Presence Mercy Medical Center	Medical & Psychiatric Hospital	1,300	0.47%	10
Presence St. Joseph Hospital	General Hospital	1,300	0.47%	10

Employer	Type of Business or Property	2005 Number of Employees	Percentage of Total 2005 County Employment	2005 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
Fermi National Accelerator Lab	High Energy Physics Research Laboratory	2,200	0.95%	4
Sherman Hospital	General Hospital	1,702	0.74%	5
Hollywood Casino	Riverboat Casino	1,600	0.69%	6
Harper-Wyman Co,	Thermostatic Controls & Gas Combustion Pr.	1,400	0.60%	7
Kane County	County Government	1,359	0.59%	8
Elgin Mental Health Center	State Hospital	1,300	0.56%	9
Grand Victoria Casino Elgin	Riverboat Casino	1,200	0.52%	10
School District Number 204	School System	1,200	0.52%	10

Source of Information: 2014 Illinois Manufacturers Directory, 2014 Illinois Services Directory & 2005 Illinois Manufacturers Directory, 2005 Illinois Services Directory

KANE COUNTY, ILLINOIS

County Employment Statistics Last Ten Fiscal Years

Function/Department	Number of Employees									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
General Government										
County Board/Liquor	30	28	29	31	32	32	30	31	27	33
Finance Administration	7	6	5	6	6	6	6	6	6	7
County Auditor	3	3	3	3	3	3	3	3	4	2
Data Processing	38	36	35	33	31	31	36	36	37	35
Central Services	29	26	26	26	26	25	21	22	21	20
Human Resources	5	7	7	7	5	6	7	7	7	6
Geographic Information Systems	8	8	8	8	10	10	10	9	8	8
Public Service and Records										
County Treasurer	12	11	12	13	11	11	11	11	11	10
County Assessor	42	43	39	42	36	41	26	38	37	37
County Clerk	31	31	33	29	27	28	29	33	36	36
Recorder of Deeds	17	18	19	19	19	19	19	20	28	32
Regional Office of Education	34	31	34	34	34	38	35	37	36	37
Employment and Education	18	16	21	25	33	27	27	30	34	36
Judicial										
Judicial Services*	238	238	207	202	202	201	198	195	194	193
States Attorney	122	121	121	126	128	133	136	136	136	138
Public Safety										
County Sheriff	304	303	306	300	298	306	320	305	299	303
Merit Commission	4	4	4	4	4	4	4	4	4	4
Court Services	180	170	168	165	162	153	164	164	159	152
County Coroner	9	9	9	9	9	10	11	11	13	12
Emergency Management	3	3	3	3	3	3	3	3	4	4
Animal Control	12	12	11	12	10	10	12	11	9	8
Highways and Streets										
	69	67	62	62	63	64	66	73	60	61
Health and Welfare										
County Health	63	65	64	64	67	121	141	155	149	139
Veterans Commission	4	4	4	4	4	4	4	4	4	4
Environment and Conservation										
Stormwater Management/Landfill	4	3	5	5	5	5	7	6	5	4
Development, Housing and Economic Development										
Development Water Resources	4	4	5	5	4	4	5	5	4	5
Development Mill Creek SSA	1	1	1	1	-	-	-	-	-	-
County Development	25	25	23	24	24	28	24	31	32	33
Total*	<u>1,316</u>	<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>

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 Nine Fiscal Years

Function	2014	2013	2012	2011	2010
General Government					
Payroll checks issued	38,265	38,384	38,980	38,241	40,917
Accounts Payable checks issued	12,418	12,528	13,362	13,970	14,544
Purchase Orders processed	2,850	3,038	3,474	2,684	2,440
Maintenance					
District square footage maintained by staff	950,974	950,974	883,920	887,257	887,257
Information Technology Services					
Work orders completed	7,618	7,719	10,884	11,966	8,618
Public Service and Records					
Tax bills collected	185,491	192,050	185,261	185,184	180,369
Election ballots counted	146,537	29,428	152,662	28,320	141,555
Judicial					
Felony cases authorized	2,297	2,342	2,781	2,909	3,158
Child Advocacy investigations	294	328	285	247	300
Diversion program completions	593	545	550	528	575
Domestic violence cases	1,408	1,370	1,221	1,265	1,356
Felony DUI cases filed	169	98	195	130	219
Public Safety-Sheriff					
Physical arrests made	1,781	1,646	1,427	1,563	1,396
Traffic violations	7,180	7,124	5,959	6,988	6,825
Year end inmate population	626	634	660	637	632
Highways and Streets					
Lane miles of road resurfaced	70.1	47.9	48.9	79.9	97.5
New signs installed	361	327	362	400	445
Signs repaired	2,081	2,428	1,964	1,785	2,048
Trees cut down/removed from right-of-way	11	30	36	48	107
Health and Welfare					
Clients Served	25,752	21,579	23,319	23,381	131,123
Immunizations administered	887	825	617	764	1,343
Influenza shots provided	905	908	839	1,013	9,317
Tuberculosis tests given	1,517	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
41.3	66.3	35.7	8.2
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 Nine Fiscal Years

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
General Government				
Land acreage	770	770	770	770
County buildings	26	26	26	21
Maintenance vehicles	11	9	9	9
Judicial				
Court houses	2	2	2	2
Public Safety				
Sheriff				
Main Stations	1	1	1	1
Substations	1	2	2	2
Sheriff vehicles	133	128	124	124
Correction facilities	1	1	2	2
Highways and Streets				
Miles of streets				
Rural	250.5	250.5	250	250
Urban	74	74	74	73
Bridges/Culverts	66	65	64	63
Street Lights	1,070	1,059	872	774
Traffic signals	113	113	113	113
Warning flashers	43	45	40	28
Forest Preserve				
Land acreage	20,586	20,212	19,934	19,600
Bicycle path miles	172	172	172	172

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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
770	770	770	770	770
21	21	21	21	21
9	9	7	6	7
2	2	2	2	2
1	1	1	1	1
3	5	5	5	6
132	132	133	138	137
2	2	2	2	2
250	250	248	251	252
69	65	63	60	56
56	54	53	50	49
774	774	714	697	580
125	125	121	100	91
28	17	15	14	18
18,700	17,130	17,130	17,130	16,652
168	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, 2014

Date of Organization:	January 16, 1836
Form of Government:	Township
Governing Body:	County Board
Land Area:	Approximately 522 square miles
Population:	527,306
Number of Housing Units:	182,860
Number of Registered Voters:	229,802
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