

KANE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE YEAR ENDED
NOVEMBER 30, 2015**

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

Kane County Finance Department
Joseph Onzick, Executive Director



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May 18, 2016

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, 2015 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 4-23 in the financial section of the CAFR. The MD&A complements this transmittal letter and should be read in conjunction with it.

State Statutes require an annual audit by independent certified public accountants. The County Board selected the accounting firm Baker Tilly Virchow Krause, LLP to perform the annual audit. In addition to meeting the requirements set forth in state statutes, the audit 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 Auditors' 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 policies 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 2015, 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 is 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, 2015, the General Fund – General Account unassigned fund balance, was \$50,008,552. 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 530,847 represents an increase of 2.9% since the 2010 Census of 516,069, and is estimated to have increased 0.6% between years 2014 and 2015. The increase in population is

due to the gradual expansion of the Chicago metropolitan area and has led to a rise in residential and commercial development. Growth in the service, manufacturing, retail, professional and agricultural industries strengthened the diversity of the County's economy. However, agriculture remains a significant driver of the economy since more than 70% of the land in Kane County is farmland. The increasing population accompanied by the rise in residential housing construction requires constant infrastructure enhancements to accommodate this growth.

Since the Great Recession of 2007-2009, the equalized assessed value of property (EAV) had been steadily declining from its peak of \$15.9 billion in tax year 2008 until reaching a low of \$11.6 billion in tax year 2014. The EAV began to recover in tax year 2015 when it rose to \$12.2 billion. The period of decline in EAV prompted the County Board to freeze the aggregate property tax levy slightly below the Fiscal Year 2011 level of \$54 million beginning with the budget for Fiscal Year 2012. The aggregate property tax levy has remained frozen through Fiscal Year 2015. 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 which was nearly matched again in Fiscal Year 2015. Sales tax revenue has also been gradually recovering, and in Fiscal Year 2015 has nearly reached the \$15.4 peak established in 2006. According to the Illinois Department of Revenue forecast on which the 2016 budget is based, sales tax revenue was expected to continue to grow at the rate of 2.2%. However there are indications that sales tax revenue may be leveling off since actual sales tax collection during the first two months of 2016 was 2% less than that of the prior year. Kane County has maintained its strong financial position during these challenging times by holding budgeted expenditures in line with conservatively projected revenues, and by reserving excess revenues over expenditures to fund emergency expenditures, revenue shortfalls, capital improvements, special projects and the paying down of the unfunded pension liability.

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 five) 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.

In January of 2016, Moody's Investors Service issued its annual comment on Kane County. Moody's stated that the credit position for Kane County is very strong, the financial position of the County is very healthy, and the County exhibits strong financial management. Criteria cited by Moody's include a robust financial position, a large tax base with a favorable socioeconomic profile, manageable debt and pension liabilities, a fund balance as percent of operating revenues that far exceeds the US median, a net cash balance as percent of revenues that is far superior to other counties nationwide, positive operating margins, and a strong local economy.

The strong local economy is attributed in part to County residents having access to a wide variety of jobs locally and throughout the western suburbs, as well as in the greater Chicago metropolitan area. Since Kane County is located only 40 miles from Chicago, residents have convenient access to the Chicago metropolitan area via the Metra commuter train, Pace bus system and County highway system. Other indicators of the strong local economy of Kane County include the following: the leading 10 taxpayers account for a very diverse 2.0% of equalized assessed value (EAV); the fair market value of the tax base is an estimated \$35 billion, or \$65,757 per capita; the County's November 2015 unemployment rate of 6% was only slightly higher than the state's average unemployment rate of 5.8%; and the County's median household income is 126% of the state level and 134% of the national level.

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

In 2015, Kane County collected \$91 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 initiated a \$.02/gallon tax under this law and in February 2007 the Board approved raising this to \$.04/gallon effective May 1, 2007.

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

The economic outlook for Fiscal Year 2016 is cautiously optimistic. Property tax revenue will continue to remain flat as a result of the ongoing freeze on the aggregate property tax levy. The \$2.5 million of US Marshals Service revenue that was lost in 2015 is not expected to be replaced, and the budget for 2016 reflects this expectation. The County had expected to see sales tax revenue increase at least 2%, yet early indications are that sales tax may remain flat. There are also concerns that the County's share of state income tax revenue may be reduced by 50% beginning July 1, 2016 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, 2016 through November 30, 2017 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 10% increase in investment income as a result of investing in longer term investment vehicles. Finally, the State of Illinois budget impasse has caused funding to be temporarily suspended or delayed for various programs, including the State's Attorney's Title IV Child Support Division. The County authorized a \$1 million loan from its Emergency Reserve to fund continued operation of the Child Support Division through June 30, 2017, but a permanent source of funding may need to be considered.

MAJOR INITIATIVES FOR KANE COUNTY

Current Year. In 2015, the County received approximately \$3.1 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 2015 include the employee tuition reimbursement program, as well as \$0.9 million in grants to outside agencies.

The County issued \$7.7 million of recovery zone economic development bonds in December 2010 for the purpose of paying all or a portion of the costs of acquiring, constructing, improving, and equipping various water and/or sewer public works projects to be undertaken jointly by the County and other units of local government located within the County. The County has loaned the bond proceeds over 10 or 20 years to the units of local government pursuant to intergovernmental agreements between the County and such units. The County has pledged casino revenues to cover the debt service associated with these bonds. However, the debt service will actually be paid by units of local government.

Major transportation initiatives for Kane County Division of Transportation in 2015 included the Plank Road realignment and completion of the Anderson Road extension and grade separation project. Safety improvements were completed on Randall Road from Fabyan Parkway to Keslinger Road and reconstruction was completed for the intersections of Fabyan Parkway at Kaneville Road, Kirk Road at Douglas Road and Main Street at Nelson Lake Road. Bridge replacements were completed at Jericho Road over Blackberry Creek, Walker Road over Burlington Creek and French Road over Burlington Creek. Wayside Horns were installed along the UP RR at LaFox and Brundige Roads, and the Arterial Operations Center structure was built. 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 60 miles of roadway through pavement preservation, crackfilling and pavement striping. Additional projects included installation of a red reflective flashing beacon at Kirk Road and Prairie Path, culvert improvement and replacement at Empire Road and maintenance and monitoring of mitigation sites along the Stearns Road Bridge corridor.

The County chose not to issue bonds to fund capital improvements during Fiscal Year 2015, but to utilize cash on hand that has accumulated as the result of excess revenue over expenditures. Significant facilities improvements included: replacement of the elevator in the Third Street Courthouse, build-out of office space for the Diagnostic Center within the Kane County Branch Court building, upgrade of HVAC at the Juvenile Justice Center and Judicial Center, demolition of the former Regional Office of Education building in preparation for sale of the land on which it sat, replacement of the boiler in the Adult Justice Center, insulation of outside walls at the Animal Control

building, replacement of the freezer in Coroner's facility, replacement of vehicles, upgrade to security systems at the Health Department and Coroner's facility, and various other miscellaneous repair and maintenance projects.

Additional capital improvement projects funded in 2015 included computer replacement, encrypted data storage system, 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.

In 2015, the Kane County Board and the Judicial and Public Safety Strategic Planning and Technology Commission began an 18-month project to replace the current 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 \$6 million to purchase software and implementation services. The County is contributing an additional \$4.6 million in personnel, contractual, commodities, and capital to support the 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 was made in 2015 regarding the County's grant administration policy in order to comply with the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (UGG) issued in December 2013 by the US Office of Management and Budget (OMB).

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 liabilities, 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, 2016, the County converted to a fully-insured healthcare plan offered through the Intergovernmental Personnel Benefit Cooperative (IPBC). As a member of the IPBC, the County will benefit from the lower stop loss insurance rates associated with a larger risk pool. 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.

The 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 will occur. The first roundabout intersection in Kane County at Burlington and IL Route 47 is anticipated to be completed. Safety improvements will continue on Randall Road from Keslinger to Silver Glen Road. Transit improvements on Randall Road from St. Charles to Elgin are anticipated as well. Design engineering and land acquisition efforts for the Longmeadow Parkway Bridge corridor and other significant projects will continue. Another significant transportation initiative in 2016 will include the completion of the interior portion of the Arterial Operations Center along with various traffic operation project enhancements. The annual pavement resurfacing program is anticipated to improve approximately 60 miles of roadway through pavement preservation, crackfilling, and pavement striping. Additional projects include the completion of the signal interconnect of the Stearns Road corridor and the installation of a check valve at Aurora Lake by Orchard Road.

Major facility improvements for 2016 include: replacement of the roof at the Circuit Clerk and Kane County Branch Court facility, repair of the parapets on the Third Street Court House, upgrade to the elevator in the Judicial Center, upgrade to the HVAC controls in the Adult Justice Center, and installation of a security system at the Government Center.

The County is expected to receive approximately \$3.2 million in revenue from the Grand Victoria Casino Elgin in 2016, which will continue to fund similar educational, environmental and economic development programs as funded in Fiscal Year 2015.

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, \$600 thousand development enhancements that were added in 2015, as well as additional funding for dedicated personnel to oversee the implementation. The project is scheduled to be completed September 2016.

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 was made in 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 final payment was made in December 2014.

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

The County issued \$27,225,000 of General Obligation (Alternate Revenue Source) Bonds 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, 2014.

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 18 consecutive years (Fiscal Years ended 1997-2014). 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

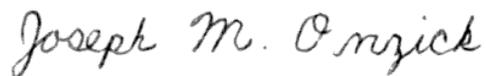
The preparation of the comprehensive annual financial report was made possible by the full cooperation of all departments and offices within the County. Each elected official, department head and departmental support staff member has our sincere appreciation for the contributions made in the preparation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

I am also grateful to our 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, Amy Ramer-Holmes, Juliet Gaber and former staff member Lynn Carlstrom for their competent work and dedication to excellence. The Auditor's Office also played a key role in the success of the audit by maintaining a strong internal control environment throughout the year.

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

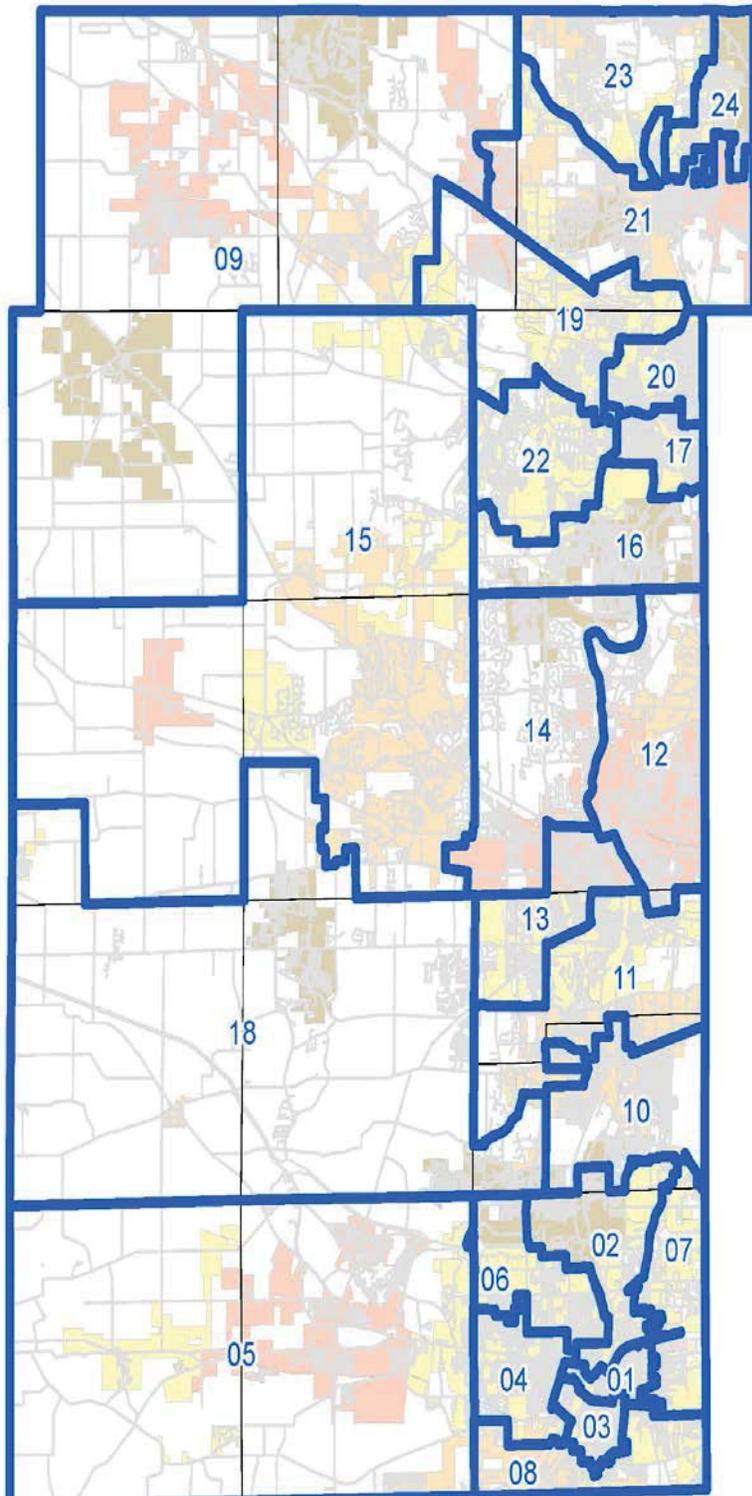
Sincerely,

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

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

KANE COUNTY BOARD MEMBERS BY DISTRICT

(as of NOVEMBER 30, 2015)



KANE COUNTY BOARD MEMBERS

Christopher J. Lauzen
County Board Chairman

<u>District:</u>	<u>Board Member:</u>
1	Myrna Molina
2	Theresa Barreiro
3	Don Ishmael
4	Brian Pollock
5	Bill Lenert
6	Ron Ford (through 5/12/15) Brian Dahl (as of 7/14/15)
7	Monica Silva
8	Jesse Vazquez (through 1/12/15) Maria Vazquez (as of 3/10/15)
9	Thomas (T.R.) Smith
10	Susan Starrett
11	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 Schefflow
23	Maggie Auger
24	Joseph Haimann

KANE COUNTY ELECTED OFFICIALS



Terry Hunt
County Auditor
719 S. Batavia Ave
Building A- Room 100
Geneva, IL 60134
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Fax: 630-208-3838

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Superintendent
Regional Office of Education
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Email: pdalsanto@kaneroe.org



Thomas M. Hartwell
Circuit Clerk
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St. Charles, IL 60174
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Donald E. Kramer
Sheriff
37W755 Illinois Route 38
St. Charles, IL 60175
Phone: 630-232-6840
Fax: 630-513-6984

Email: kanesheriff@co.kane.il.us



John A. Cunningham
County Clerk
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Email: countyclerk@co.kane.il.us



Joseph H. McMahon
State's Attorney
37W777 Route 38 Suite 300
St. Charles, IL 60175
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Rob Russell
Coroner
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Treasurer
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Michael Kenyon
Forest Preserve, President
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Fax: 630-232-5924

Email: forestpreserve@kaneforest.com

KANE COUNTY DEPARTMENTS

Animal Control

Brett Youngsteadt

Administrator

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Phone: 630-232-3555
Fax: 630-208-3585
Email: animalcontrol@co.kane.il.us

Court Services



Lisa Aust, Executive Director

Court Services

37W777 Route 38
St. Charles, IL 60175
Phone: 630-232-5805

Mary Smith, Director

Probation Special Programs

Jeff Jefko, Director

Probation Field Services

Dr. Alexandra Tsang, Director
Diagnostic Center

Rick Anselme, Superintendent
Juvenile Justice Center

Development & Community Services

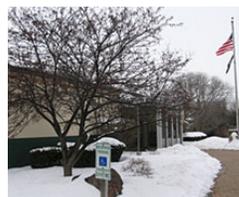


Mark VanKerkhoff, AIA
Director

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Division of Transportation



Carl Schoedel, Director
County Engineer

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Elections



Suzanne Fahnestock
Chief Deputy Clerk

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Emergency Management Agency

Don Bryant

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Environmental & Water Resources



Kenneth N. Anderson, Jr.
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Facilities & Building Management

Don Biggs

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KANE COUNTY DEPARTMENTS

Finance Department



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Kane County Courthouse
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Geneva, Illinois 60134



Judicial Center
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St. Charles,
Illinois 60175

GIS Technologies

Thomas Nicoski
Director

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St. Charles, IL 60174



Aurora Branch Court
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Aurora, Illinois 60505

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



Elgin Branch Court
150 Dexter Court
Elgin, Illinois 60120

Information Technologies



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KaneComm



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Judiciary



Judith M. Brawka
Chief Judge
Doug Naughton
Court Administrator
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Fax: 630-406-7121

Law Library



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Director
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KANE COUNTY DEPARTMENTS

Merit Commission

Stephen W. Wennmacher

Chairman

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Phone: 630-232-3558

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Office of Community Reinvestment



Scott Berger

Director

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Community Development Division

Josh Beck, Assistant Director

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Workforce Development Division

Renee Renken, Assistant Director

1 Smoketree Business Park, Suite A

North Aurora, IL 60542

Public Defender



Kelli Childress

Public Defender

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Public Health



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Executive Director

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Purchasing



Theresa Dobersztyn

Director

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Supervisor of Assessments

Mark D. Armstrong, CIAO

Supervisor of Assesments

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Geneva, IL 60134

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Tax Extension & Vital Records



Susan M. Ericson

Chief Deputy Clerk

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Email: ericsonsusan@co.kane.il.us

Veterans Assistance Commission



Jacob A. Zimmerman

Superintendent

719 S. Batavia Ave Bldg. A

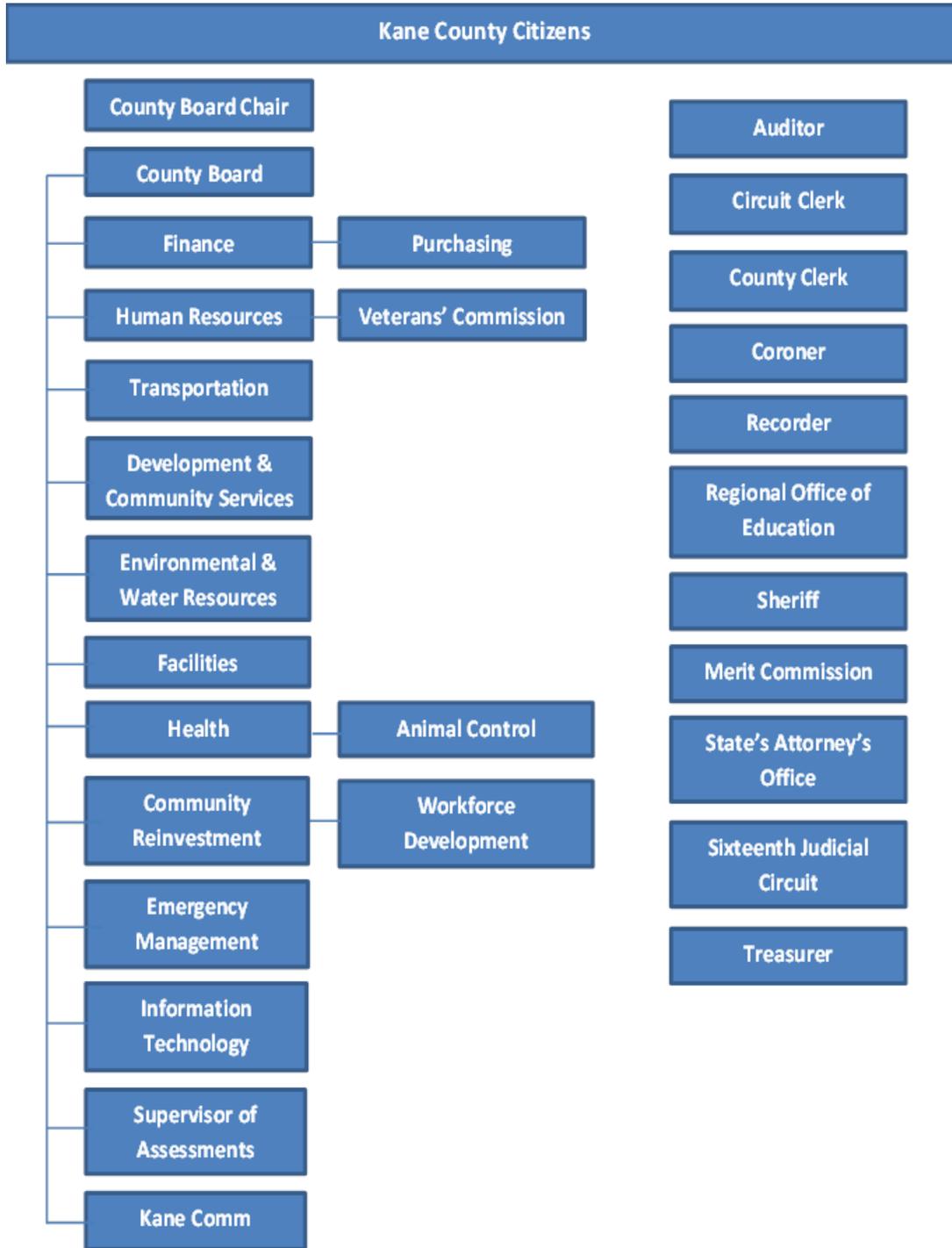
Geneva, IL 60134

Phone: 630-232-3550

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Email: zimmermanjacob@co.kane.il.us

KANE COUNTY ORGANIZATION CHART





Government Finance Officers Association

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

Presented to

**Kane County
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

November 30, 2014

Executive Director/CEO

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Kane County, Illinois, as of and for the year ended November 30, 2015, 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, 2015, which represents 100%, of the assets/deferred outflows of resources, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the District, as of and for the year ended June 30, 2015, 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 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 Board 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, 2015 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note I, Kane County adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*, effective December 1, 2014. Net position has been restated as of November 30, 2014 as a result. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Supplementary Information

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

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

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 18, 2016 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.

Bob Tully Vreher Kraus, LLP

Oak Brook, Illinois
May 18, 2016

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2015 (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, 2015. Please read it in conjunction with the transmittal letter at the front of this report and the County's basic financial statements following this section.

FINANCIAL HIGHLIGHTS

Key financial highlights for Fiscal Year 2015 are as follows:

- During the year, the County implemented GASB No. 68 and GASB No. 71. This required the County to record net pension liability, deferred outflows related to pensions, and deferred inflows related to pensions as of November 30, 2015. The implementation of the new standards also required a restatement of beginning net position for Governmental Activities. The restatement resulted in a decrease of beginning net position of \$2.9 million from balances originally reported as of November 30, 2014.
- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of the year ended November 30, 2015, by \$675.1 million (net position). Of this amount, \$111.8 million (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors, \$92.5 million (restricted net position) is restricted for specific purposes and \$470.8 million represents the net investment in capital assets.
- The County's total net position this fiscal year increased \$18.7 million over the previous year (after restatement), which represents a 2.8% increase in net position from 2014. Total net position for governmental activities increased \$19.4 million while total net position for business-type activities decreased \$0.7 million.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$209.8 million.
- At the end of the current fiscal year, unassigned fund balance of the General Fund was \$52.1 million, or 69.5% of total General Fund expenditures, which is available for spending on behalf of its citizens.
- The County's total long-term debt (including amounts due within one year) decreased by \$6.0 million or 8.0% in comparison with the prior year (after restatement). The decrease resulted primarily from the retirement of principal of \$13.7 million of bonds and debt certificates, a reduction in long-term construction payables of \$2.3 million, and a reduction of other postemployment benefit obligations of \$0.8 million. The decreases were offset by an increase in net pension liability of \$9.4 million and an increase in claims and judgments of \$1.6 million.
- Excluding the market adjustments of a positive \$330,511 in 2014 and a positive \$228,628 in 2015, investment earnings for the County increased 18.1% over 2014. On average, the County invested 8.2% more of its available cash in 2015 than it had in the previous year. The County's weighted average investment yield increased from 0.49% at the end of 2014 to an average of 0.52% during the first half of 2015, and then increased to an average of 0.66% during the last half of 2015.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2015
(Unaudited)

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 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 24-27 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.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2015 (Unaudited)

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-six 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, Illinois Municipal Retirement 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 28-31 of this report.

The County maintains proprietary funds in the form of enterprise funds and an internal service fund. Proprietary funds are used to report the same functions presented as business-type activities in the 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 32-34 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 35 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 36-94 of this report.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2015
(Unaudited)

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 Public Building Commission Account) and for each of the major special revenue funds (Illinois Municipal Retirement Fund and Transportation Sales Tax Fund) to demonstrate compliance with the budget. Schedules of Changes in the County's Net Pension Liability and Related Ratios and Schedules of Employer Contributions for the Regular IMRF and SLEP pension plans as well as the Schedule of Funding Progress for the retiree health insurance plan have also been provided. These schedules present the County's progress in funding its obligations to provide pension benefits to its employees and post-retirement healthcare benefits to its qualifying retirees.

Required Supplementary Information can be found on pages 95-105 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 106-302 of this report.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2015 (Unaudited)

COUNTY-WIDE FINANCIAL ANALYSIS

Statement of Net Position - The County's overall financial position improved during Fiscal Year 2015. 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 \$675.1 million, which represents an increase of \$18.7 million over the previous year after factoring in the restatement of net position due to the implementation of GASB Statement No. 68 and 71. The growth is due almost entirely to capital contributions and capitalized costs. The County's net investment in capital assets increased \$32.2 million, due to the addition of new capital assets, including several County infrastructure projects, construction-in-progress, roads and bridges, coupled with the retirement of matured debt issued to complete the projects.

Condensed Statement of Net Position, as of November 30, 2015 and 2014
(In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2015	2014*	2015	2014	2015	2014*	Change %
Assets							
Current and							
Other Assets	\$ 291.8	\$ 313.9	\$ 14.0	\$ 14.8	\$ 305.8	\$ 328.7	-7%
Capital Assets	515.6	498.9	2.9	2.9	518.5	501.8	3%
Total Assets	807.4	812.8	16.9	17.7	824.3	830.5	-1%
Deferred Outflows of Resources							
	21.2	2.9	-	-	21.2	2.9	631%
Liabilities							
Current and							
Other Liabilities	18.1	26.7	-	0.1	18.1	26.8	-32%
Long-Term							
Liabilities	97.2	92.7	-	-	97.2	92.7	5%
Total Liabilities	115.3	119.4	-	0.1	115.3	119.5	-4%
Deferred Inflows of Resources							
	55.1	54.6	-	-	55.1	54.6	1%
Net Position							
Net Investment							
in Capital Assets	467.9	435.7	2.9	2.9	470.8	438.6	7%
Restricted	84.7	89.5	7.8	8.2	92.5	97.7	-5%
Unrestricted	105.6	116.5	6.2	6.5	111.8	123.0	-9%
Total Net Position	\$ 658.2	\$ 641.7	\$ 16.9	\$ 17.6	\$ 675.1	\$ 659.3	2%

*Prior year information has not been updated for the effects of restatement due to the implementation of GASB Statement No. 68 and 71 in Fiscal Year 2015.

The Statement of Net Position can be found on pages 24-25 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 lower by \$22.1 million from the prior year. Current and other assets for Business-type Activities were lower by \$0.8 million.

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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, net pension liability, construction payable, and compensated absences. Long-term liabilities will be discussed in the Long-term Debt section.

Current and other liabilities mainly include accounts payable, accrued payroll, and interest payable. Current and other liabilities for governmental activities were lower by \$8.6 million from 2014.

Condensed Statement of Activities for the Years ended November 30, 2015 and 2014 (In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2015	2014*	2015	2014	2015	2014*	Change %
Revenues							
Program Revenues							
Charges for Service	\$ 31.9	\$ 30.7	\$ 0.1	\$ 0.1	\$ 32.0	\$ 30.8	4%
Operating Grants and Contributions	38.8	43.2	-	-	38.8	43.2	-10%
Capital Grants and Contributions	10.7	9.9	-	-	10.7	9.9	8%
General Revenues							
Property Tax	53.7	53.7	-	-	53.7	53.7	0%
Income Tax	6.4	5.7	-	-	6.4	5.7	12%
Sales Tax	15.4	14.9	-	-	15.4	14.9	3%
RTA Sales Tax	16.8	16.1	-	-	16.8	16.1	4%
Other Taxes	5.2	5.8	-	-	5.2	5.8	-10%
Net Investment Income	1.4	1.3	0.1	0.1	1.5	1.4	7%
Other General Revenues	1.0	0.1	-	-	1.0	0.1	900%
Total Revenues	181.3	181.4	0.2	0.2	181.5	181.6	0%
Expenses							
General Government	33.3	30.1	-	-	33.3	30.1	11%
Public Service and Records	12.4	12.0	-	-	12.4	12.0	3%
Judicial	24.1	23.3	-	-	24.1	23.3	3%
Public Safety	47.8	47.4	-	-	47.8	47.4	1%
Highways and Streets	32.1	50.0	-	-	32.1	50.0	-36%
Health and Welfare	5.7	5.8	-	-	5.7	5.8	-2%
Environment and Conservation	0.2	0.2	-	-	0.2	0.2	0%
Development	4.6	4.5	-	-	4.6	4.5	2%
Interest on Long-Term Debt	1.9	2.4	-	-	1.9	2.4	-21%
Solid Waste	-	-	0.7	1.1	0.7	1.1	-36%
Total Expenses	162.1	175.7	0.7	1.1	162.8	176.8	-8%
Excess before Transfers	19.2	5.7	(0.5)	(0.9)	18.7	4.8	290%
Transfers	0.2	0.2	(0.2)	(0.2)	-	-	n/a
Change in Net Position	19.4	5.9	(0.7)	(1.1)	18.7	4.8	290%
Net Position Beginning of Year (as restated)	638.8	635.8	17.6	18.7	656.4	654.5	0%
Net Position End of Year	\$ 658.2	\$ 641.7	\$ 16.9	\$ 17.6	\$ 675.1	\$ 659.3	2%

*Prior year information has not been updated for the effects of restatement due to the implementation of GASB Statement No. 68 and 71 in Fiscal Year 2015.

The Statement of Activities can be found on pages 26-27 of this report.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2015 (Unaudited)

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 were nearly constant, decreasing only \$0.1 million, and expenses decreased \$14.0 million or 8% over prior year. Capital Grants increased \$0.8 million, primarily within the Highway and Streets function. However, Operating Grants decreased \$4.4 million due to the following reductions: \$2.7 million in Highway and Streets, \$1.2 million in Public Safety, and \$0.6 million in Health & Welfare. General revenues increased or decreased as follows: Property Taxes remained constant, Income Tax revenue increased \$0.7 million, Sales Tax revenues increased \$0.5 million, RTA Sales Tax increased \$0.7 million, Other Taxes decreased \$0.3 million and Investment Earnings increased \$0.1 million. Charges for Services, as a whole, increased \$1.2 million from the prior year. Most notable increases include Recording fees, Revenue Tax Stamp fees, Certified Copy fees, GIS fees, Highway and Streets permits and Health & Welfare permits. Other Revenue was also up about \$0.9 million, which includes a \$0.4 increase in Home Program Grant loan repayments and a \$0.2 increase in insurance recoveries. General Government expense was up \$3.2 million compared to Fiscal Year 2014 as a result of a one-time credit in Fiscal Year 2014 to record a \$1.5 million net pension asset, combined with a \$1.3 million increase in reserve for claims and judgments and a \$0.5 million increase in depreciation expense. Public Services and Records expense increased \$0.4 million primarily as a result of an increase in grant expense related to the County's Department of Employment and Education and an increase in legal printing related to the mandated quadrennial printing of all parcel assessments by the Supervisor of Assessments. Highways and Streets expense was down 35.8% or 17.9 million, nearly all of which was due to the timing of road 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 Illinois Municipal Retirement 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 2015 continue to be property taxes and intergovernmental sources. Even though the property tax levy was virtually the same in 2015 as it was in 2014, \$28 thousand less in property tax was collected in 2015 as compared to 2014. Funding from sales tax continued to build from the prior year's collections as evidenced by a \$660 thousand increase. Funding from income tax also improved by \$642 thousand in Fiscal Year 2015. 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 \$2.0 million overall decrease in grant revenue correlates to a \$2 million decrease in Motor Fuel Tax revenue. Although charges for services were up \$1.2 million, it was the net result of a \$0.4 million decrease in impact fees offset by a \$1.6 million increase 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.

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Below are analyses of revenues for the past two years for the General Fund and total nonmajor governmental funds of the County. Property Tax collections for the General Funds were down \$22 thousand. Other Taxes, Grants and Reimbursement revenue increased \$2.6 million due to a \$0.7 million increase in sales tax, a \$0.6 million increase in income tax, and a \$3.5 million increase in Probation Salary Reimbursement collections offset by a \$2.4 million loss of Board and Care reimbursements resulting from the termination of the US Marshals Service contract. Although interest revenue increased 8% on the county-wide financial statements (full accrual basis), it decreased 19% on the fund financial statements (modified accrual basis) as a result of a greater percentage of interest being classified as unavailable revenue. Fines, Services, Fees and Permits increased \$0.7 million. The \$860 thousand increase in Charges for Services was driven primarily by increases in Recording fees, Revenue Tax Stamp fees, Certified Copy fees, and Inmate Telephone fees, and was offset by a \$126 thousand decrease in Building and Inspection Permit revenue. Miscellaneous revenue increased \$24 thousand due to an unclaimed funds reimbursement from the State of Illinois.

Property Taxes for the Nonmajor Governmental Funds were down \$6.8 million simply as the result of the IMRF Fund and its associated property tax revenue having been reclassified from a nonmajor governmental fund to a major governmental fund. Other Taxes, Grants and Reimbursements revenue increased 50% or \$12.4 million in the Nonmajor Governmental Funds as a result of the Motor Fuel Local Option Fund and its associated \$9.6 million of Motor Fuel Local Option tax and reimbursement revenue having been reclassified from a major governmental fund to a nonmajor governmental fund, as well as a \$4.8 million increase in Highway and Streets reimbursements, offset by a \$2 million decrease in Motor Fuel Tax grant revenue. Interest revenue decreased 1% as a result of a greater percentage of interest being classified as unavailable revenue. Fines, Services, Fees & Permits were up 4% or \$0.5 million, primarily as the result of a \$0.9 million increase in Recording fees, GIS fees and Radio Communication fees, offset by a \$0.4 million decrease in Impact Fees. Miscellaneous revenues were up 7% as a result of a \$400 thousand increase in Home Program Grant loan repayments offset by a \$160 thousand decrease in proceeds collected from the Grand Victoria Casino Elgin. The proceeds are based on casino attendance and taxable adjusted gross receipts.

Comparative Summary of Revenues General Fund

	2015 General Fund	2014 General Fund	Increase (Decrease) 2014 to 2015	% Change
Revenues				
Property Taxes	\$ 32,855,916	\$ 32,877,431	\$ (21,515)	0%
Other Taxes, Grants & Reimbursements	33,530,522	30,947,275	2,583,247	8%
Net Investment Income	230,583	283,408	(52,825)	-19%
Fines, Services, Fees & Permits	17,666,907	16,918,684	748,223	4%
Miscellaneous	180,281	156,657	23,624	15%
Total Revenues	\$ 84,464,209	\$ 81,183,455	\$ 3,280,754	4%

KANE COUNTY, ILLINOIS

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Comparative Summary of Revenues For the Total Nonmajor Governmental Funds

	2015 Nonmajor Governmental Funds	2014 Nonmajor Governmental Funds	Increase (Decrease) 2014 to 2015	% Change
Revenues				
Property Taxes	\$ 14,710,702	\$ 21,488,289	\$ (6,777,587)	-32%
Other Taxes, Grants & Reimbursements	37,769,412	25,034,854	12,734,558	51%
Net Investment Income	623,144	631,845	(8,701)	-1%
Fines, Services, Fees & Permits	14,264,942	14,049,102	215,840	2%
Miscellaneous	3,594,869	3,353,527	241,342	7%
Total Revenues	\$ 70,963,069	\$ 64,557,617	\$ 6,405,452	10%

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 0.3% or \$0.3 million from 2014 levels. Salary and Wages increased 2.4%, with the main contributing factors being collective bargaining agreement wage increases, an average 2% wage increase for non-union employees, and the second half of market adjustments to the salaries of executive directors and judicial administrative personnel. There were also four (4) youth counselors added to the Juvenile Justice Center, four (4) grant funded Adult Redeploy Initiative personnel added to Court Services, one (1) receptionist added to the Public Defender's Office, and one (1) part time administrative assistant added to the Auditor's Office. These increases were offset by a 23% reduction in overtime since the unusual amount of overtime required by the Department of Transportation for snow removal operations in 2014 was not repeated in 2015. The cost of group insurance increased only 2% since the otherwise 6% increase in health insurance rates was offset by a 4% enrollment shift from PPO to HMO combined with an 8% decrease in dental insurance rates. The cost of IMRF decreased 10% or \$1 million. Half of this reduction was the result of \$0.5 million less of a voluntary additional contribution was made in 2015 compared to that which was contributed in 2014. The other half of the variance is due to a rate reduction resulting from the additional voluntary contributions made by the County to reduce the unfunded liability.

Contractual Services and Commodity expenditures decreased about 5.6% or \$2.7 million in 2015. Much of the variance was comprised of a \$1.4 increase in transportation engineering costs offset by the following reductions: \$2.1 million in road repairs, \$0.4 million in liability insurance, \$0.4 million in workers compensation insurance, \$0.3 million in cost of elections, \$0.3 million in energy, \$0.2 million in supplies, \$0.1 million in psychological/psychiatric services, \$0.1 million in telephone and \$0.2 million in Adult Board & Care resulting from the termination of the US Marshals Service contract.

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

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Expenditures in the General Fund increased in total by \$0.4 million or about 1% in 2015. The increase was primarily due to the overall 2% wage increase described above. The additional increase in General Government expense was the result of a \$0.3 million increase in building repairs and maintenance, the filling of vacancies in the Finance Department, and the addition of a part time administrative assistant in the Auditor's Office. The net increase in Public Service and Records being only 1% reflects the impact of the biennial election expense occurring in 2014 but not in 2015. Judicial expenditures increased a total of 4% as a result of market adjustments to the salaries of administrative staff and the addition of 1 administrative assistant to the Public Defender's Office. Public Safety expenditures remained constant despite wage increases and the addition of the 4 youth counselors to the Juvenile Justice Center and the addition of 4 Redeploy Initiative personnel. The reason was the significant expenditure reduction related to the termination of the \$2.5 million US Marshals Services contract. The 1% decrease in Development, Housing and Economic Development reflects changes in personnel. Debt service expenditures decreased in the General Fund as one of the benefits of the partial refinancing of the 2005 and 2006 series debt certificates in 2013. Capital costs were lower by 9% due to more of the General Fund department capital expenditures having been charged to the Capital Projects Fund in 2015 rather than to the General Fund as they were in 2014.

Comparative Summary of Expenditures General Fund

	2015 General Fund	2014 General Fund	Increase (Decrease) 2013 to 2014	% Change
Expenditures				
General Government	\$ 12,451,681	\$ 12,045,415	\$ 406,266	3%
Public Service and Records	5,810,116	5,763,441	46,675	1%
Judicial	16,117,284	15,565,282	552,002	4%
Public Safety	37,896,922	37,984,692	(87,770)	0%
Development, Housing and Economic Development	1,539,937	1,558,013	(18,076)	-1%
Debt Service	1,026,356	1,466,466	(440,110)	-30%
Capital Outlay	140,688	155,353	(14,665)	-9%
Total Expenditures	\$ 74,982,984	\$ 74,538,662	\$ 444,322	1%

Expenditures in the Nonmajor Governmental funds increased in total by 6% in 2015. General Government expenditures decreased \$8.1 million as a direct result of reclassifying the IMRF Fund from a nonmajor governmental fund to a major governmental fund. The \$0.4 million decrease in liability insurance and \$0.4 million decrease in workers compensation insurance was offset by a \$0.7 million increase in riverboat external grants and a \$0.1 million increase in Social Security expense. The \$0.3 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. The \$0.1 million increase in Judicial expenditures is associated with the Court Case Management System implementation. The \$0.2 million increase in Public Safety expenditures was mainly due to the wage increases in Court Security and Kane Comm. Expenditures for Highways & Streets increased \$9.9 million almost entirely as a result of reclassifying the Motor Fuel Local Option Fund from a major governmental fund to a nonmajor governmental fund. In addition, the increase in engineering expense mentioned above was offset by reductions in road construction and repair

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expense. Health & Welfare decreased \$0.2 million and Environment & Conservation decreased only \$55 thousand in relation to grant funded activities. Expenditures for Development, Housing and Economic Development increased \$0.1 million as a result of increases in Community Development Block Grant and Home Program expenditures that were offset by reductions in the Neighborhood Stabilization Program expenditures. The \$0.8 million decrease in debt service expense was expected according to the predetermined debt service schedules. Capital Outlay increased \$3.3 million as a result of the \$1.6 million elevator replacement project at the Third Street Courthouse, the \$1.2 million build-out of the Diagnostic Center, and an additional \$0.9 million expended in progress payments towards the purchase and implementation of the Court Case Management System. These increases were offset by a \$0.5 million reduction in Public Safety vehicle purchases related to the termination of the US Marshals Service contract.

Comparative Summary of Expenditures For the Total Nonmajor Government Funds

	2015 Nonmajor Governmental Funds	2014 Nonmajor Governmental Funds	Increase (Decrease) 2014 to 2015	%Change
Expenditures				
General Government	\$ 8,775,647	\$ 16,876,998	\$ (8,101,351)	-48%
Public Service and Records	6,408,416	6,124,013	284,403	5%
Judicial	7,072,336	6,935,906	136,430	2%
Public Safety	7,387,688	7,148,478	239,210	3%
Highways and Streets	20,450,369	10,549,526	9,900,843	94%
Health and Welfare	5,508,587	5,702,208	(193,621)	-3%
Environment and Conservation	140,114	195,368	(55,254)	-28%
Development, Housing and Economic Development	3,024,580	2,922,433	102,147	3%
Debt Service	14,831,899	15,632,096	(800,197)	-5%
Capital Outlay	15,182,151	11,887,048	3,295,103	28%
Total Expenditures	\$ 88,781,787	\$ 83,974,074	\$ 4,807,713	6%

Major Special Revenue Funds – The Motor Fuel Local Option Fund was reclassified to a nonmajor governmental fund and the IMRF fund was reclassified as a major governmental fund. The \$2.4 million increase in the Transportation Sales Tax Fund revenue is primarily due to an increase in reimbursement revenue. The \$1.2 increase in Transportation Sales Tax Fund expenditures is simply the result of timing of road construction projects. IMRF Fund revenue was flat compared to the previous year as a result of the property tax levy freeze. The \$0.9 million decrease in IMRF Fund expenditures is due partly to having made a voluntary contribution in 2015 that was \$0.5 million less than the previous year, and partly to having lower required contribution rates compared to the prior year.

Business-type Activities - Combined operating revenues for the Enterprise Surcharge and the Enterprise General decreased from \$93 thousand in Fiscal Year 2014 to \$52 thousand in Fiscal Year 2015 as a result of a decline in recycling revenue. The main source of revenue in prior years had been derived from waste dumped at Settler's Hill Landfill; the landfill closed on December 29, 2006.

Below is an analysis of expenses for the past two years for the Proprietary Enterprise Funds. Personnel

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Services increased due to the filling of a position that was vacant during a significant portion of the prior year, while Benefits expense was slightly higher. Commodities expense increased by \$39 thousand. Contractual Services decreased by \$754 thousand in Fiscal Year 2015 as a result of funding improvements made to the Settler's Hill Golf Course in the prior year that were not repeated in Fiscal Year 2015. The golf course is managed by the Forest Preserve District.

Comparative Summary of Expenses For the Total Proprietary Enterprise Funds

	2015 Proprietary Funds	2014 Proprietary Funds	Increase (Decrease) 2014 to 2015	%
				Change
Expenses				
Personnel Services	\$ 175,860	\$ 146,806	\$ 29,054	20%
Benefits	46,563	37,610	8,953	24%
Contractual Services	119,056	872,966	(753,910)	-86%
Commodities	51,988	13,121	38,867	296%
Total Expenses	\$ 393,467	\$ 1,070,503	\$ (677,036)	-63%

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, 2015, the County's governmental funds reported combined ending fund balances of \$209.8 million, a decrease of \$9.8 million in comparison with the prior year. A decrease of \$0.5 million in fund balance was seen in the Illinois Municipal Retirement Fund as a result of the \$0.5 million of General Fund excess revenue over expenditures transferred to the IMRF Fund in Fiscal Year 2014 that was paid to IMRF in Fiscal Year 2015. The Transportation Sales Tax Fund experienced a \$1.7 million increase in fund balance, as taxes collected were more than transportation-related expenditures and transfers out for debt service purposes. The increase in the General Fund will be discussed below.

Approximately 25% (\$52.0 million) of total governmental fund balance is unassigned fund balance, which is available to meet the County's current and future needs for any purpose. The remainder of the fund balance is available only for specific purposes: either nonspendable (\$2.0 million), restricted (\$85.1 million), committed (\$33.0 million) or assigned (\$37.8 million).

The General Fund is the chief operating fund of the County. At November 30, 2015, unassigned fund balance of the General Fund was \$52.1 million, while total fund balance reached \$61.5 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 69% of total fund

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expenditures, while total fund balance represents 82% of that same amount. During 2015, revenues exceeded expenditures by \$9.5 million. After taking into account interfund transfers, the General Fund's fund balance increased by \$2.2 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 \$4.4 million more than the final budgeted amount due mainly to greater than expected other taxes, intergovernmental, licenses and permits, fines and reimbursements. Total expenditures came in \$1.7 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 \$10.0 million at November 30, 2015, of which \$6.2 million relates to the Enterprise General Fund and \$3.8 million relates to the Internal Service Health Insurance Fund. The unrestricted net position for the Enterprise General fund decreased \$0.3 million as a result of funding Settler's Hill Golf Course improvements. The unrestricted net position for the Internal Service Health Insurance Fund increased by \$2.2 million as a result of a transfer of General Fund excess revenue over expenditures for cash flow purposes. The Enterprise Surcharge Fund experienced a decrease in net position of \$0.4 million, most of which was due to the cost of administration and funding the Environmental Prosecution program. 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 2015 as well as the final budget. A column for actual expenditures and a column for differences between final budget and actual expenditures are also reported.

Operating a government the size of Kane County is a dynamic business and budget amendments are sometimes required; these amendments are approved throughout the year. A comparison of original budget to final budget for the General Account of the General Fund revenues shows a \$1.9 million total net decrease. The major contributing factor is the \$2.3 million reduction to Sheriff's Board and Care Reimbursements resulting from the termination of the US Marshals Service contract. This reduction was offset by the following increases: a \$226 thousand increase to probation salary reimbursements, a \$63 thousand increase to Information Technology revenue, a \$22 thousand increase to miscellaneous reimbursements and a \$20 thousand increase in grants.

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Significant expenditure increases/decreases in budget include the following:

General Fund Department	Variance with Final Budget Positive/(Negative)	Reason for Variance
Building Management - Old Courthouse	\$ (108,000)	The budget for this subdepartment initially included \$108,000 to maintain the ROE office. During the year a separate subdepartment was created for the "Building Management - ROE Office" and the \$108,000 budget from the "Old Courthouse" subdepartment was transferred to the new "ROE Office" subdepartment.
Building Management - ROE Office	\$ 130,000	This subdepartment was newly created in Fiscal Year 2015 and a total of \$130,000 from other subdepartment budgets was transferred to this subdepartment to establish the initial budget.
Sheriff	\$ (404,697)	During the first half of the year, \$451,700 of this Sheriff's subdepartment budget was cut in response to the Sheriff's termination of the US Marshals Service contract. Later in the year the budget was increased \$38,758 for overtime and investigations as a result of receiving grant and reimbursement revenue for those purposes. At year-end, \$8,245 was added to fund final payroll adjustments.
Adult Corrections	\$ (419,494)	During the first half of the year, \$966,800 of this Sheriff's subdepartment budget was cut in response to the Sheriff's termination of the US Marshals Service contract. Later in the year the budget was increased by \$547,306 as a result of a collective bargaining agreement that had been reached involving retroactive wage increases.
Corrections, Board and Care	\$ (196,400)	During the first half of the year, \$225,000 of this Sheriff's subdepartment budget was cut in response to the Sheriff's termination of the US Marshals Service contract. Later in the year the budget was increased by \$28,600 in order to fund the cost of outside housing expense for reasons other than the US Marshals Service program.

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General Fund Department	Variance with Final Budget Positive/(Negative)	Reason for Variance
Adult Court Services	\$ 225,954	This budget adjustment was funded by an increase in probation salary reimbursement revenue. The purpose was to expand the Court Services Pretrial Program.
Other - Contingency	\$ (800,998)	The purpose of the contingency is to fund unforeseen expenditures. During Fiscal Year 2015, \$708,523 of the contingency was utilized to fund the increase in Sheriff's Corrections Officers payroll expense resulting from the settlement of a collective bargaining agreement involving retroactive wage increases. \$81,442 was utilized to fund greater than anticipated expenditures for jurors, court appointed counsel, and psychiatric/psychological services. \$28,600 was utilized to fund the cost of housing detainees outside of the County's Adult Justice Facility. And \$17,567 was a reimbursement to the contingency from the Coroner's Office for what had been utilized the previous year.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2015 (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
Local Use Tax	\$ 348,803	Due to the economic sensitivity of local use tax, sales tax, state income tax, and revenue tax stamp fees, the County has chosen to budget these revenue streams conservatively.
State Sales Tax	\$ 1,210,897	
State Income Tax	\$ 786,750	
Revenue Tax Stamp Fees	\$ 331,691	
Chancery Foreclosure Fees	\$ (459,607)	Chancery Foreclosure Fees declined more sharply than had been indicated by the trend data available at the time the budget was prepared. This is a sign the economy is improving more rapidly than the County's conservative budgeting principles had allowed for.
General Circuit Division Fees	\$ (376,697)	General Circuit Division Fees have been declining more rapidly than had been indicated by trend data available at the time of the budget.
Probation Salary	\$ 2,198,081	As a result of timing of receipts, there was an additional 4 months of revenue available for a total of 16 months of revenue compared to the 12 months budgeted. There were also supplemental salary reimbursements in August 2014, January 2015 and June 2015 totaling approximately \$500,000.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2015 (Unaudited)

Expenditures	Variance with Final Budget Positive/(Negative)	Reason for Variance
Information Technologies	\$ 196,416	The overall favorable variance is partly due to vacancies, but mainly due to lower expenditures for maintenance than had been provided for.
Building Management - Old Courthouse	\$ (134,834)	The unfavorable variance is the result of an emergency mold remediation project, and is offset by favorable variances in other Building Management subdepartments.
Circuit Clerk - Administration	\$ 146,480	The favorable variance was caused by a significant reduction in healthcare contribution required for the employees expensed to this subdepartment.
Sheriff	\$ 155,907	The favorable variance is the result of vacant peace officer positions, and offsets the negative variance in Adult Corrections.
Adult Corrections	\$ (102,549)	The budget for medical/dental/hospital services was reduced in response to the termination of the US Marshals Service contract. However, the actual expense remained unchanged due to contractual issues, thereby creating the unfavorable variance.
Adult Court Services	\$ 389,309	The favorable variance is the result of prudently managing vacancies in order to offset unfavorable variances in other Court Services subdepartments.
Juvenile Court Service	\$ (105,991)	The unfavorable variance is caused by greater than budgeted personnel expense, and is offset by the favorable variance in Adult Court Services.
Juvenile Custody	\$ (154,889)	The unfavorable variance was generated by a greater than budgeted expenditure for juvenile board and care, and is offset by the favorable variance in Adult Court Services.
Other - Contingency	\$ 381,218	This favorable variance represents the unused portion of the contingency budget, indicating the budget was more than adequate for the current year.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2015
(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, 2015, totals \$518.5 million, compared to \$501.8 million at November 30, 2014. The investment in capital assets includes land; buildings and building improvements; machinery and equipment; roads; bridges; highway signals and street lights; and a fiber optic network.

Capital assets of governmental activities, net of accumulated depreciation, increased from \$498.9 million in 2014 to \$515.6 million in 2015, a 3.3% or \$16.7 million increase. Total new additions (net of transfers from construction-in-progress) were \$31.9 million. The new assets can be attributed to road projects, a building addition, building improvements, equipment purchases and portions of the fiber optic network having been placed in service. Nearly \$21.0 million was added by new highway construction-in-progress relating to thirty-four on-going projects. The County received capital contributions in the form of infrastructure and land (right-of-way) in the amount of \$5.8 million.

Current commitments for which the County has entered into contracts for future construction total approximately \$18.2 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 56-57 of this report.

Long-Term Debt – A comparative summary of long-term debt appears at the top of the next page. At November 30, 2015, the County had total long-term debt outstanding of \$97.3 million for governmental activities. For governmental activities, 51.8% (\$50.4 million) was comprised of General Obligation Bonds and Debt Certificates along with related premium amounts. The total debt for governmental activities increased \$4.6 million (5.0%) 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 \$1.6 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 increase from Fiscal Year 2014 is primarily due to the overall increase in hourly rate related to wage increases, as well as an increase in hours. 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 2015 less actual payments made, in addition to actuarial valuation adjustments. The Net Pension Liability represents liability related to the IMRF and SLEP pension plans as the County implemented GASB No. 68 and GASB No. 71 in Fiscal Year 2015. The Construction Payable was down by \$2.3 million.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2015 (Unaudited)

	2015	2014*	Increase (Decrease)
Governmental Activities			
General Obligation Bonds and Debt Certificates	\$ 50,358,308	\$ 64,467,616	\$ (14,109,308)
Accrued Claims and Judgments	5,344,703	3,758,537	1,586,166
Compensated Absences	4,868,966	4,660,113	208,853
Other Postemployment Benefits	11,546,839	12,351,536	(804,697)
Net Pension Liability	20,080,228	-	20,080,228
Construction Payable	5,067,191	7,413,319	(2,346,128)
Total Governmental Activities	\$ 97,266,235	\$ 92,651,121	\$ 4,615,114

*Prior year information has not been updated for the effects of restatement due to the implementation of GASB Statement No. 68 and 71 in Fiscal Year 2015.

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 59-64 of this report.

ECONOMIC FACTORS AND FISCAL YEAR 2016 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 530,847 and is anticipated to climb to over 750,000 by 2030.

The unemployment rate for Kane County in November, 2015 was 6.0%, which is 0.5% higher than the previous year's rate of 5.5%. 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, delayed 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 adopted. The County has prepared for this possibility by reserving a total of \$4.9 million in the Emergency Reserve Fund, which will be sufficient to sustain the County through November 30, 2017 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 \$16.8 million in 2015. 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 ongoing implementation of the Court Case Management system, which was purchased in 2014 and is expected to be fully implemented in 2016.

Interest earnings by the County's investments have improved this past year as the County continued to invest in longer term investments yielding higher rates of return. The County anticipates increasing its investment income in Fiscal Year 2016 by 10%.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2015 (Unaudited)

The County Board levied the same amount of aggregate property tax for tax year 2015 to be collected in Fiscal Year 2016 as it had for the previous tax year. Therefore, property tax revenues for 2016 are anticipated to remain at a constant level.

The County has committed to a general 2.5% wage increase in Fiscal Year 2016 for both union and non-union employees, along with the step increases and merit increases that are in accordance with collective bargaining agreements in effect.

The County became partially self-insured for employee healthcare claims in Fiscal Year 2014. A reserve for future claims has been maintained in the Health Insurance Internal Service Fund. The County joined the Intergovernmental Personnel Benefits Cooperative near the end of Fiscal Year 2015 and became fully insured once again as of January 1, 2016. The County will use the Health Insurance reserve to subsidize the cost of premiums for Fiscal Year 2016 and beyond.

All of these factors were considered in the preparation of the County's 2016 budget. In accordance with current economic factors, the County only slightly increased its anticipated spending for 2016. 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 has set aside a \$2 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, 2015

	<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	\$ 206,869,580	\$ 13,966,949	\$ 220,836,529	\$ 43,871,336
Property tax receivable	54,606,227	-	54,606,227	17,876,659
Intergovernmental receivable	22,069,654	-	22,069,654	-
Interest receivable	758,893	-	758,893	-
Loans receivable	4,877,934	-	4,877,934	-
Other receivable	1,821,549	560	1,822,109	3,150,843
Other taxes	-	52,879	52,879	-
Prepaid items	737,908	-	737,908	6,500
Deposits	20,000	-	20,000	-
Capital assets not being depreciated	111,175,953	2,883,454	114,059,407	383,870,506
Capital assets, being depreciated, net	<u>404,474,153</u>	<u>-</u>	<u>404,474,153</u>	<u>39,476,502</u>
Total Assets	<u>807,411,851</u>	<u>16,903,842</u>	<u>824,315,693</u>	<u>488,252,346</u>
Deferred Outflows of Resources				
Deferred outflows related to pensions	18,683,838	-	18,683,838	660,823
Deferred charge on refunding	<u>2,513,930</u>	<u>-</u>	<u>2,513,930</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>21,197,768</u>	<u>-</u>	<u>21,197,768</u>	<u>660,823</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 828,609,619</u>	 <u>\$ 16,903,842</u>	 <u>\$ 845,513,461</u>	 <u>\$ 488,913,169</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	\$ 8,907,712	\$ 13,416	\$ 8,921,128	\$ 943,923
Health claims payable	900,789	-	900,789	-
Accrued payroll	7,329,189	13,676	7,342,865	314,732
Interest payable	831,947	-	831,947	295,276
Unearned revenue	86,540	810	87,350	-
Long-Term Obligations, due within one year:				
Bonds and debt certificates	5,750,000	-	5,750,000	22,246,906
Accrued claims and judgments	2,800,000	-	2,800,000	-
Compensated absences	3,907,865	-	3,907,865	62,154
Long-Term Obligations, due in more than one year:				
Bonds and debt certificates	44,608,308	-	44,608,308	157,801,398
Accrued claims and judgments	2,544,703	-	2,544,703	-
Compensated absences	961,101	-	961,101	248,617
Long-term construction payable	5,067,191	-	5,067,191	-
Net pension liability - IMRF	7,575,709	-	7,575,709	992,377
Net pension liability - SLEP	12,504,519	-	12,504,519	-
Other postemployment benefits	11,546,839	-	11,546,839	214,762
Total Liabilities	<u>115,322,412</u>	<u>27,902</u>	<u>115,350,314</u>	<u>183,120,145</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	54,606,227	-	54,606,227	36,009,124
Deferred inflows related to pensions	526,052	-	526,052	-
Deferred other revenue	-	-	-	603,476
Deferred gain on refunding	-	-	-	2,160,274
Total Deferred Inflows of Resources	<u>55,132,279</u>	<u>-</u>	<u>55,132,279</u>	<u>38,772,874</u>
Net Position				
Net investment in capital assets	467,908,537	2,883,454	470,791,991	245,937,016
Restricted for:				
Tort immunity	6,174,070	-	6,174,070	622,107
Employee benefits	5,866,029	-	5,866,029	308,249
Public service and record maintenance	2,672,241	-	2,672,241	-
Judicial purposes	1,593,345	-	1,593,345	-
Public safety	2,449,674	-	2,449,674	-
Highway projects	53,136,804	-	53,136,804	-
Health and welfare	3,397,125	-	3,397,125	-
County development	246,897	-	246,897	-
Debt service	6,929,458	-	6,929,458	3,891,081
Capital projects	34,349	7,768,546	7,802,895	2,000,000
Other purposes	1,047,101	-	1,047,101	289,806
Permanent fund - nonspendable	1,150,000	-	1,150,000	-
Unrestricted	105,549,298	6,223,940	111,773,238	13,971,891
Total Net Position	<u>658,154,928</u>	<u>16,875,940</u>	<u>675,030,868</u>	<u>267,020,150</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 828,609,619</u>	<u>\$ 16,903,842</u>	<u>\$ 845,513,461</u>	<u>\$ 488,913,169</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Activities
For the Year Ended November 30, 2015

Functions/Programs	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities				
General government	\$ 33,269,779	\$ 5,280,649	\$ 3,194,902	\$ 100,000
Public safety	47,847,896	6,669,508	7,641,336	-
Highway and streets	32,125,106	415,916	16,222,647	10,610,342
Judicial	24,155,483	11,710,216	1,320,933	-
Public services and records	12,398,880	5,029,921	5,943,990	-
Health and welfare	5,671,386	1,277,118	1,846,533	-
Environment and conservation	152,222	2,000	3,850	-
Development, housing and economic development	4,607,858	1,365,251	2,627,142	-
Interest and fiscal charges	1,877,558	133,778	-	-
Total governmental activities	162,106,168	31,884,357	38,801,333	10,710,342
Business Type Activities				
Solid waste	693,967	52,258	2,000	-
Total business-type activities	693,967	52,258	2,000	-
Total Primary Government	\$ 162,800,135	\$ 31,936,615	\$ 38,803,333	\$ 10,710,342
Component Unit:				
Forest Preserve District	\$ 17,507,508	\$ 3,301,698	\$ -	\$ 1,094,490

General revenues:

Taxes

 Property tax

 RTA sales tax

 Other taxes

Intergovernmental

 State income tax

 State sales tax

Net investment income

Miscellaneous

Transfers

Total general revenues and transfers

Change in net position

Net position - beginning (as restated)

Net position - ending

See accompanying notes to basic financial statements.

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

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Kane County Forest Preserve
\$ (24,694,228)	\$ -	\$ (24,694,228)	\$ -
(33,537,052)	-	(33,537,052)	-
(4,876,201)	-	(4,876,201)	-
(11,124,334)	-	(11,124,334)	-
(1,424,969)	-	(1,424,969)	-
(2,547,735)	-	(2,547,735)	-
(146,372)	-	(146,372)	-
(615,465)	-	(615,465)	-
<u>(1,743,780)</u>	<u>-</u>	<u>(1,743,780)</u>	<u>-</u>
<u>(80,710,136)</u>	<u>-</u>	<u>(80,710,136)</u>	<u>-</u>
<u>-</u>	<u>(639,709)</u>	<u>(639,709)</u>	<u>-</u>
<u>-</u>	<u>(639,709)</u>	<u>(639,709)</u>	<u>-</u>
<u>(80,710,136)</u>	<u>(639,709)</u>	<u>(81,349,845)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,111,320)</u>
53,638,759	-	53,638,759	35,273,065
16,829,846	-	16,829,846	-
5,230,322	-	5,230,322	303,382
6,406,750	-	6,406,750	-
15,407,868	-	15,407,868	-
1,361,694	101,164	1,462,858	127,395
1,025,750	-	1,025,750	2,396,226
<u>168,575</u>	<u>(168,575)</u>	<u>-</u>	<u>-</u>
<u>100,069,564</u>	<u>(67,411)</u>	<u>100,002,153</u>	<u>38,100,068</u>
19,359,428	(707,120)	18,652,308	24,988,748
<u>638,795,500</u>	<u>17,583,060</u>	<u>656,378,560</u>	<u>242,031,402</u>
<u>\$ 658,154,928</u>	<u>\$ 16,875,940</u>	<u>\$ 675,030,868</u>	<u>\$ 267,020,150</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Governmental Funds
Balance Sheet
As of November 30, 2015

	Major Funds			Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Municipal Retirement Fund	Transportation Sales Tax Fund		
Assets					
Cash and investments	\$ 60,604,558	\$ 6,800,609	\$ 15,404,014	\$ 118,897,331	\$ 201,706,512
Property tax receivable	33,012,567	6,796,568	-	14,797,092	54,606,227
Intergovernmental receivable	7,562,755	-	4,313,142	10,193,757	22,069,654
Interest receivable	225,912	24,858	61,917	438,500	751,187
Loans receivable	-	-	-	4,877,934	4,877,934
Other receivables	202,317	247,072	190,253	907,207	1,546,849
Prepaid items	617,299	-	-	111,860	729,159
Deposits	20,000	-	-	-	20,000
Due from other funds	338,141	-	-	1,154,926	1,493,067
Total Assets	<u>\$ 102,583,549</u>	<u>\$ 13,869,107</u>	<u>\$ 19,969,326</u>	<u>\$ 151,378,607</u>	<u>\$ 287,800,589</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ 1,612,882	\$ -	\$ 1,543,229	\$ 4,386,566	\$ 7,542,677
Accrued payroll	3,983,027	1,483,497	-	1,862,665	7,329,189
Due to other funds	553,355	-	-	1,493,067	2,046,422
Unearned revenue	-	-	-	86,540	86,540
Total Liabilities	<u>6,149,264</u>	<u>1,483,497</u>	<u>1,543,229</u>	<u>7,828,838</u>	<u>17,004,828</u>
Deferred Inflows of Resources					
Property taxes levied for future periods	33,012,567	6,796,568	-	14,797,092	54,606,227
Unavailable revenue	1,948,048	15,790	1,414,576	2,980,607	6,359,021
Total Deferred Inflows of Resources	<u>34,960,615</u>	<u>6,812,358</u>	<u>1,414,576</u>	<u>17,777,699</u>	<u>60,965,248</u>
Fund Balances					
Nonspendable	736,929	-	-	1,261,860	1,998,789
Restricted	-	4,815,698	-	80,242,787	85,058,485
Committed	4,867,618	-	16,395,500	16,563,356	37,826,474
Assigned	3,795,654	757,554	616,021	27,735,241	32,904,470
Unassigned	52,073,469	-	-	(31,174)	52,042,295
Total Fund Balances	<u>61,473,670</u>	<u>5,573,252</u>	<u>17,011,521</u>	<u>125,772,070</u>	<u>209,830,513</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 102,583,549</u>	<u>\$ 13,869,107</u>	<u>\$ 19,969,326</u>	<u>\$ 151,378,607</u>	<u>\$ 287,800,589</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, 2015

Total fund balances - governmental funds		\$ 209,830,513
<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	\$ 697,552,520	
Accumulated depreciation	<u>(181,902,414)</u>	515,650,106
<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>		
		2,513,930
<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	(831,947)	
General obligation bonds and debt certificates	(50,358,308)	
Accrued claims and judgments	(5,344,703)	
Net pension liability	(20,080,228)	
Other postemployment benefits	(11,546,839)	
Long-term construction payable	(5,067,191)	
Compensated absences	<u>(4,868,966)</u>	(98,098,182)
<p>Revenues collected after the County's availability period are reported as deferred inflows of resources in governmental funds, however these amounts have been reported as revenues in the Statement of Activities.</p>		
		6,359,021
<p>Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.</p>		
		18,683,838
<p>Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.</p>		
		(526,052)
<p>Internal services funds are reported in the Statement of Net Position as governmental activities.</p>		
		<u>3,741,754</u>
Net position of governmental activities		<u>\$ 658,154,928</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, 2015

	Major Funds			Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Municipal Retirement Fund	Transportation Sales Tax Fund		
Revenues					
Property taxes	\$ 32,855,916	\$ 6,765,413	\$ -	\$ 14,710,702	\$ 54,332,031
Other taxes	1,327,879	2,280	13,790,627	19,006,657	34,127,443
Licenses and permits	725,907	-	-	1,545,867	2,271,774
Grants	579,982	-	-	11,053,268	11,633,250
Intergovernmental	23,548,241	-	-	-	23,548,241
Fines	3,305,039	-	-	1,118,819	4,423,858
Charges for services	13,635,961	-	-	11,600,256	25,236,217
Reimbursements	8,074,420	-	2,467,815	7,709,487	18,251,722
Net investment income	230,583	33,362	100,124	623,144	987,213
Miscellaneous	180,281	-	-	3,594,869	3,775,150
Total Revenues	84,464,209	6,801,055	16,358,566	70,963,069	178,586,899
Expenditures					
Current:					
General government	12,451,681	7,379,184	-	8,775,647	28,606,512
Public safety	37,896,922	-	-	7,387,688	45,284,610
Highways and streets	-	-	5,089,819	20,450,369	25,540,188
Judicial	16,117,284	-	-	7,072,336	23,189,620
Public services and records	5,810,116	-	-	6,408,416	12,218,532
Health and welfare	-	-	-	5,508,587	5,508,587
Environment and conservation	-	-	-	140,114	140,114
Development, housing and economic development	1,539,937	-	-	3,024,580	4,564,517
Debt Service					
Principal	1,005,000	-	-	12,715,000	13,720,000
Interest and fiscal charges	21,356	-	-	2,116,899	2,138,255
Capital outlay	140,688	-	9,570,429	15,182,151	24,893,268
Total Expenditures	74,982,984	7,379,184	14,660,248	88,781,787	185,804,203
Excess (Deficiency) of Revenues Over Expenditures	9,481,225	(578,129)	1,698,318	(17,818,718)	(7,217,304)
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	323,832	323,832
Proceeds from sale of property	-	-	-	8,700	8,700
Transfers in	2,605,133	118,153	-	14,940,479	17,663,765
Transfers out	(9,883,911)	(90,800)	-	(10,554,479)	(20,529,190)
Total Other Financing Sources (Uses)	(7,278,778)	27,353	-	4,718,532	(2,532,893)
Net Change in Fund Balances	2,202,447	(550,776)	1,698,318	(13,100,186)	(9,750,197)
Fund Balances, Beginning of Year	59,271,223	6,124,028	15,313,203	138,872,256	219,580,710
Fund Balances, End of Year	\$ 61,473,670	\$ 5,573,252	\$ 17,011,521	\$ 125,772,070	\$ 209,830,513

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, 2015

Net change in total governmental fund balances		\$ (9,750,197)
<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	\$ 26,224,794	
Depreciation	(13,471,369)	
Net book value of assets retired	<u>(1,812,984)</u>	
Capital expenditures in excess of depreciation		10,940,441
<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>		
		5,755,833
<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>		
		(4,540,339)
<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	213,090	
Decrease in long-term construction payable	2,346,128	
Increase in accrued claims and judgments	(1,586,166)	
Increase in net pension liability	(9,426,596)	
Increase in deferred outflows of resources related to pensions	9,438,760	
Increase in deferred inflows of resources related to pensions	(526,052)	
Decrease in other postemployment benefits	804,697	
Increase in compensated absences	(208,853)	
Amortization of bond premium	389,308	
Amortization of deferred amount on refunding	<u>(341,701)</u>	
		1,102,615
<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>		
		13,720,000
<p>Internal service funds are used by management to charge self insurance costs to individual funds. The change in net position of the internal service fund is reported with governmental activities.</p>		
		<u>2,131,075</u>
Change in net position of governmental activities		<u>\$ 19,359,428</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Net Position
Proprietary Funds
As of November 30, 2015

	<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	\$ 7,766,639	\$ 6,200,310	\$ 13,966,949	\$ 5,163,068
Prepaid items	-	-	-	8,749
Accounts receivable	-	-	-	258,035
Interest receivable	29,249	23,630	52,879	7,706
Other receivables	560	-	560	16,665
Due from other funds	-	-	-	553,355
Total Current Assets	<u>7,796,448</u>	<u>6,223,940</u>	<u>14,020,388</u>	<u>6,007,578</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>\$ 7,796,448</u>	<u>\$ 9,107,394</u>	<u>\$ 16,903,842</u>	<u>\$ 6,007,578</u>
Liabilities and Net Position				
Liabilities				
Current Liabilities:				
Accounts payable	\$ 13,416	\$ -	\$ 13,416	\$ 1,365,035
Health claims payable	-	-	-	900,789
Accrued payroll	13,676	-	13,676	-
Unearned revenue	810	-	810	-
Total Liabilities	<u>27,902</u>	<u>-</u>	<u>27,902</u>	<u>2,265,824</u>
Net Position				
Net investment in capital assets	-	2,883,454	2,883,454	-
Restricted for capital projects	7,768,546	-	7,768,546	-
Unrestricted net position	-	6,223,940	6,223,940	3,741,754
Total Net Position	<u>7,768,546</u>	<u>9,107,394</u>	<u>16,875,940</u>	<u>3,741,754</u>
Total Liabilities and Net Position	<u>\$ 7,796,448</u>	<u>\$ 9,107,394</u>	<u>\$ 16,903,842</u>	<u>\$ 6,007,578</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, 2015

	<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	\$ -	\$ -	\$ -	\$ 11,732,790
Contributions - employee	-	-	-	2,257,160
Contributions - retirees	-	-	-	501,680
Contributions - other	-	-	-	26,975
Waste disposal fees	3,660	-	3,660	-
Miscellaneous	48,598	-	48,598	29
Total Operating Revenues	<u>52,258</u>	<u>-</u>	<u>52,258</u>	<u>14,518,634</u>
Operating Expenses				
Healthcare claims	-	-	-	12,122,005
Vision insurance	-	-	-	103,169
Healthcare taxes	-	-	-	183,068
Claims administration	-	-	-	613,905
Facility access fee	-	-	-	36,135
Managed care fee	-	-	-	71,746
Physician services fee	-	-	-	2,306,411
Personnel services	175,860	-	175,860	-
Benefits	46,563	-	46,563	-
Contractual services	119,056	300,500	419,556	-
Commodities	51,988	-	51,988	-
Total Operating Expenses	<u>393,467</u>	<u>300,500</u>	<u>693,967</u>	<u>15,436,439</u>
Operating Income (Loss)	<u>(341,209)</u>	<u>(300,500)</u>	<u>(641,709)</u>	<u>(917,805)</u>
Nonoperating Revenues				
Net investment income	57,027	44,137	101,164	14,880
Grants	2,000	-	2,000	-
Total Nonoperating Revenues	<u>59,027</u>	<u>44,137</u>	<u>103,164</u>	<u>14,880</u>
Income (Loss) Before Transfers	<u>(282,182)</u>	<u>(256,363)</u>	<u>(538,545)</u>	<u>(902,925)</u>
Transfers				
Transfers in	122,550	-	122,550	3,034,000
Transfers out	(291,125)	-	(291,125)	-
Total Transfers	<u>(168,575)</u>	<u>-</u>	<u>(168,575)</u>	<u>3,034,000</u>
Change in Net Position	(450,757)	(256,363)	(707,120)	2,131,075
Net Position at Beginning of Year	<u>8,219,303</u>	<u>9,363,757</u>	<u>17,583,060</u>	<u>1,610,679</u>
Net Position at End of Year	<u>\$ 7,768,546</u>	<u>\$ 9,107,394</u>	<u>\$ 16,875,940</u>	<u>\$ 3,741,754</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Cash Flows
Proprietary Funds
For the Year Ended November 30, 2015

	Business-type Activities - Enterprise Funds			Internal Service Fund
	Enterprise Surcharge Fund	Enterprise General Fund	Total	
Cash Flows From Operating Activities				
Cash received from customers	\$ 92,369	\$ -	\$ 92,369	\$ 14,544,938
Cash payments for goods and services	(206,204)	(300,500)	(506,704)	(15,369,954)
Cash payments to employees	(221,924)	-	(221,924)	-
Net cash provided by (used in) operating activities	(335,759)	(300,500)	(636,259)	(825,016)
Cash Flows from Noncapital Financing Activities				
Grants received	2,000	-	2,000	-
Transfers in	122,550	-	122,550	3,034,000
Transfers out	(291,125)	-	(291,125)	-
Net cash provided by (used in) noncapital financing activities	(166,575)	-	(166,575)	3,034,000
Cash Flows from Investing Activities				
Income received on investments	39,885	29,402	69,287	7,174
Net cash provided by investing activities	39,885	29,402	69,287	7,174
Net increase (decrease) in cash	(462,449)	(271,098)	(733,547)	2,216,158
Cash and cash equivalents, beginning of the year	8,229,088	6,471,408	14,700,496	2,946,910
Cash and cash equivalents, end of year	\$ 7,766,639	\$ 6,200,310	\$ 13,966,949	\$ 5,163,068
Reconciliation of Operating Income (Loss) to Net Cash (Used in) Operating Activities:				
Operating income (loss)	\$ (341,209)	\$ (300,500)	\$ (641,709)	\$ (917,805)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Change in operating assets and liabilities:				
Accounts receivable	39,301	-	39,301	60,761
Other receivables	-	-	-	(16,665)
Due from other funds	-	-	-	(17,792)
Prepaid items	-	-	-	(127)
Accounts payable	(35,160)	-	(35,160)	(896)
Claims payable	-	-	-	67,508
Accrued payroll	499	-	499	-
Unearned revenue	810	-	810	-
Total adjustments	5,450	-	5,450	92,789
Net Cash Provided by (Used in) Operating Activities	\$ (335,759)	\$ (300,500)	\$ (636,259)	\$ (825,016)

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Fiduciary Assets and Liabilities
Agency Funds
As of November 30, 2015

	<u>Agency Funds</u>
Assets	
Cash and investments	\$ 29,307,238
Interest receivable	31,790
Accounts receivable	<u>929,908</u>
Total Assets	<u>\$ 30,268,936</u>
Liabilities	
Due to others	<u>\$ 30,268,936</u>
Total Liabilities	<u>\$ 30,268,936</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

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KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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, 2015

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, 2015. Separately issued financial statements of the Forest Preserve District of Kane County may be obtained from the District's office. Contact the District office located at 1996 South Kirk Road, Suite 320, Geneva, IL, 60134.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

In June 2012, the GASB issued statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. This statement establishes standards for measuring and recognizing assets, liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to pensions. In November 2013, the GASB issued statement No. 71 - *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*. This statement addresses an issue regarding application of the transition provisions of Statement No. 68. These standards were implemented December 1, 2014.

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, 2015

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, 2015

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.

Illinois Municipal Retirement Fund - This special revenue fund is used to account for monies received through local property taxes to be used to fund County's portion of pension contributions to the Illinois Municipal Retirement Fund pension plan, and Sheriff's Law Enforcement Personnel pension plan.

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

The County reports the following major enterprise funds:

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

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

The County reports the following nonmajor governmental funds:

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

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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.

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, 2015

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, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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, 2015

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, 2015

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 2014 tax levy is reflected as revenue in fiscal year 2015 to the extent available. Forfeited, objected, and delinquent tax distributions are recognized as revenues when collected. Property taxes levied in 2015 have been recognized as assets (property taxes receivable) and deferred inflows as these taxes are budgeted to be used in 2016.

Tax bills for levy year 2015 are prepared by the County Treasurer and issued on or about May 1, 2015 and are payable in two installments, on June 1, 2015 and September 1, 2015.

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, 2015

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, 2015

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, 2015 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, 2015

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 construction payables. All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements.

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

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

8. *Deferred Inflows of Resources*

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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, 2015

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

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

9. Equity Classifications (cont.)

Fund Statements (cont.)

- d. Assigned - Includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. The County has adopted a financial policy authorizing the Board itself or the Finance/Budget Committee to assign fund balances. Assignments may take place after the end of the reporting period.
- e. Unassigned - Includes residual fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

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

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

See Note III. G. for further information.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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
Grand Victoria Casino Elgin Fund	\$ 1,412,302	\$ 1,486,620	\$ 74,318
Children's Waiting Room Fund	97,500	135,718	38,218
Probation Victim Services Fund	10,000	10,557	557
Community Development Block Grant Fund	1,390,101	1,494,634	104,533
Enterprise General Fund	300,000	300,500	500
Health Insurance Fund	14,946,721	15,436,439	489,718

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, 2015, the following individual fund held a deficit balance:

Fund	Amount	Reason
Animal Control Fund	\$ 31,174	Timing of fee collection

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, 2015

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	\$ 112,631,334	\$ 107,357,628	Custodial credit risk
Non-negotiable CDs	19,850,000	19,850,000	Custodial credit risk
Illinois Funds	10,003	10,003	Credit risk
Municipal bonds	61,615,132	61,615,132	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Commercial paper	11,452,350	11,452,350	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Home Loan Bank	1,000,640	1,000,640	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Home Loan Mortgage Corporation	23,750,440	23,750,440	Custodial credit risk, interest rate risk
Federal National Mortgage Association	12,617,000	12,617,000	Custodial credit risk, interest rate risk
Federal Farm Credit Banks	12,473,524	12,473,524	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Petty cash	-	17,050	N/A
 Total Deposits and Investments	 <u>\$ 255,400,423</u>	 <u>\$ 250,143,767</u>	
 Reconciliation to financial statements			
Per statement of net position			
Cash and investments		\$ 220,836,529	
Per statement of fiduciary assets and liabilities - agency funds			
Cash and investments		29,307,238	
 Total Deposits and Investments		 <u>\$ 250,143,767</u>	

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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, 2015, the bank balances of the County's deposits were \$132,481,334 and, of this amount, \$12,211 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, 2015, 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- to AAA	Baa1 to Aaa
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, 2015

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, 2015, the County held \$11,452,350 in JP Morgan Corporate Commercial Paper, representing 9.32% of the County's investment portfolio, \$12,473,524 in Federal Farm Credit Banks securities, representing 10.15% of the County's investment portfolio, and \$43,654,725 in State of Illinois General Obligation Bonds, representing 35.52% 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, 2015, the County's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)	
		Less than 1	1 - 5
Municipal bonds	\$ 61,615,132	\$ 49,356,516	\$ 12,258,616
Commercial paper	11,452,350	11,452,350	-
Federal Home Loan Bank	1,000,640	-	1,000,640
Federal Home Loan Mortgage Corporation	23,750,440	-	23,750,440
Federal National Mortgage Association	12,617,000	-	12,617,000
Federal Farm Credit Banks	<u>12,473,524</u>	<u>-</u>	<u>12,473,524</u>
Totals	<u>\$ 122,909,086</u>	<u>\$ 60,808,866</u>	<u>\$ 62,100,220</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, 2015

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

B. RECEIVABLES

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

	General Fund	Transportation Sales Tax Fund	Nonmajor Governmental Funds	Totals
Intergovernmental receivables				
State sales tax	\$ 3,907,482	\$ -	\$ -	\$ 3,907,482
Local use tax	680,854	-	-	680,854
RTA sales tax	-	3,489,832	766,061	4,255,893
Income tax	1,336,240	-	-	1,336,240
Personal property replacement tax	68,298	-	-	68,298
Probation salaries	1,428,326	-	-	1,428,326
Motor fuel tax	-	-	3,219,165	3,219,165
Motor fuel local option tax	-	-	2,338,036	2,338,036
Other grants and reimbursements	141,555	823,310	3,870,495	4,835,360
Total intergovernmental receivables	<u>\$ 7,562,755</u>	<u>\$ 4,313,142</u>	<u>\$ 10,193,757</u>	<u>\$ 22,069,654</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, 2015, 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 \$4,877,934.

Scheduled repayment amounts as of November 30, 2015 for each of the next five years and thereafter:

	Amount Due
2016	\$ 603,118
2017	624,214
2018	644,366
2019	664,540
2020	689,738
2021 - 2025	1,024,669
2026 - 2030	455,675
2031 - 2032	171,614
Total loans receivable	<u>\$ 4,877,934</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2015

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

C. CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2015, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 88,620,159	\$ 1,897,159	\$ -	\$ 90,517,318
Construction in progress	<u>22,716,048</u>	<u>21,379,388</u>	<u>23,436,801</u>	<u>20,658,635</u>
Total Capital Assets Not Being Depreciated	<u>111,336,207</u>	<u>23,276,547</u>	<u>23,436,801</u>	<u>111,175,953</u>
Capital assets being depreciated				
Infrastructure	387,804,430	24,136,631	1,790,065	410,150,996
Building and improvements	138,140,566	4,095,697	1,561,020	140,675,243
Fixtures and equipment	<u>32,212,097</u>	<u>3,908,553</u>	<u>570,322</u>	<u>35,550,328</u>
Total Capital Assets Being Depreciated	<u>558,157,093</u>	<u>32,140,881</u>	<u>3,921,407</u>	<u>586,376,567</u>
Total Capital Assets	<u>669,493,300</u>	<u>55,417,428</u>	<u>27,358,208</u>	<u>697,552,520</u>
Less: Accumulated depreciation for				
Infrastructure	111,234,152	7,951,705	488,773	118,697,084
Building and improvements	35,028,600	3,376,424	1,049,328	37,355,696
Fixtures and equipment	<u>24,276,716</u>	<u>2,143,240</u>	<u>570,322</u>	<u>25,849,634</u>
Total Accumulated Depreciation	<u>170,539,468</u>	<u>13,471,369</u>	<u>2,108,423</u>	<u>181,902,414</u>
Net Capital Assets Being Depreciated	<u>387,617,625</u>	<u>18,669,512</u>	<u>1,812,984</u>	<u>404,474,153</u>
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation	<u>\$ 498,953,832</u>	<u>\$ 41,946,059</u>	<u>\$ 25,249,785</u>	<u>\$ 515,650,106</u>

Depreciation expense was charged to functions as follows:

Governmental Activities		
General government		\$ 1,911,625
Public services and records		138,315
Judicial		637,607
Public safety		2,389,146
Highway and streets		8,312,561
Health and welfare		63,486
Environment and conservation		6,564
Development, housing and economic development		<u>12,065</u>
Total Governmental Activities Depreciation Expense		<u>\$ 13,471,369</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2015

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	\$ 338,141
Nonmajor Governmental	Nonmajor Governmental	1,154,926
Internal Service	General	553,355
Total - Fund Financial Statements		2,046,422
Less: Government-wide eliminations		(2,046,422)
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, 2015

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 \$119,630 and the Capital Projects Fund, a nonmajor governmental fund, \$186,916 for the construction of the animal control facility. These interfund balances are expected to be repaid over the next two 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.

Transfers

The following is a schedule of interfund transfers:

Fund	Transfers From Other Funds	Transfer To Other Funds
General	\$ 2,605,133	\$ 9,883,911
Illinois Municipal Retirement Fund	118,153	90,800
Nonmajor Governmental	14,940,479	10,554,479
Enterprise Surcharge	122,550	291,125
Internal Service	<u>3,034,000</u>	<u>-</u>
Total Transfers	<u>\$ 20,820,315</u>	<u>\$ 20,820,315</u>

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

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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

E. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended November 30, 2015, was as follows:

	Beginning Balance (as restated)	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and Debt Certificates					
Alternative revenue bonds	\$ 60,320,000	\$ -	\$ 12,715,000	\$ 47,605,000	\$ 5,750,000
Debt certificates	1,005,000	-	1,005,000	-	-
Premiums	<u>3,142,616</u>	<u>-</u>	<u>389,308</u>	<u>2,753,308</u>	<u>-</u>
Total Bonds and Debt Certificates	<u>64,467,616</u>	<u>-</u>	<u>14,109,308</u>	<u>50,358,308</u>	<u>5,750,000</u>
Other Long-Term Liabilities					
Accrued claims and judgments	3,758,537	3,065,757	1,479,591	5,344,703	2,800,000
Other postemployment benefits	12,351,536	-	804,697	11,546,839	-
Compensated absences	4,660,113	4,738,917	4,530,064	4,868,966	3,907,865
Long-term construction payable	7,413,319	3,182,333	5,528,461	5,067,191	-
Net pension liability - IMRF	-	7,575,709	-	7,575,709	-
Net pension liability - SLEP	<u>11,258,798</u>	<u>1,245,721</u>	<u>-</u>	<u>12,504,519</u>	<u>-</u>
Total Other Long-Term Liabilities	<u>39,442,303</u>	<u>19,808,437</u>	<u>12,342,813</u>	<u>46,907,927</u>	<u>6,707,865</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 103,909,919</u>	<u>\$ 19,808,437</u>	<u>\$ 26,452,121</u>	<u>\$ 97,266,235</u>	<u>\$ 12,457,865</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, 2015, the statutory debt limit for the County was \$669,049,784, providing a debt margin of \$661,614,192. 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, 2015

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 2015 refundable tax credit was reduced by 7.3 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 County made its final payment of \$8,280,000 on December 15, 2014. The final principal and interest payment was 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, 2015

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 2015 refundable tax credit was reduced by 7.3 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 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, 2015, \$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, 2015

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 2010	
	Principal	Interest	Principal	Interest
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	3,155,000	257,119	750,000	108,368
2021-2025	3,320,000	87,150	1,085,000	253,978
2026-2030	-	-	460,000	111,667
2031	-	-	105,000	3,439
Totals	<u>\$ 17,600,000</u>	<u>\$ 2,909,025</u>	<u>\$ 5,170,000</u>	<u>\$ 1,207,005</u>

Years	General Obligation Refunding Bonds Series 2013		Governmental Activities General Obligation Bonds	
	Principal	Interest	Principal	Interest
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	2,295,000	456,525	6,200,000	822,012
2021-2025	14,070,000	1,110,900	18,475,000	1,452,028
2026-2030	-	-	460,000	111,667
2031	-	-	105,000	3,439
Totals	<u>\$ 24,835,000</u>	<u>\$ 4,024,425</u>	<u>\$ 47,605,000</u>	<u>\$ 8,140,455</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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

E. LONG-TERM OBLIGATIONS (cont.)

Debt Certificates

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. The County made its final payment on these debt certificates on December 15, 2014.

Other Debt Information

Estimated payments of accrued claims and judgments, other post-employment benefits, compensated absences, and long-term 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 long-term construction payable represents the County's obligation to the Illinois Department of Transportation ("IDOT") and other vendors for the County's share of costs associated with capital projects administered by them. This liability represents the amounts owed on multi-year projects for which the County is not expected to be billed until completion of the project. The liability is expected to be retired by the funds in which the contractually-obligated revenue sources for each project are maintained.

Conduit Debt

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

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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

E. LONG-TERM OBLIGATIONS (cont.)

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.

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 \$4,020,460. 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, 2015, includes the following:

Governmental Activities

Net Investment in Capital Assets	
Land	\$ 90,517,318
Construction in progress	20,658,635
Other capital assets, net of accumulated depreciation	404,474,153
Less: Long-term debt outstanding	(47,605,000)
Plus: Noncapital debt proceeds	5,170,000
Less: Unamortized debt premium	(2,753,308)
Plus: Deferred amount on refunding	2,513,930
Less: Long-term construction payable	<u>(5,067,191)</u>
Total Net Investment in Capital Assets	<u>\$ 467,908,537</u>

As of November 30, 2015, net position that is restricted by enabling legislation totaled \$9,857,027.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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, 2015, include the following:

	General Fund	Illinois Municipal Retirement Fund	Transportation Sales Tax Fund	Nonmajor Governmental Funds	Totals
Fund Balances					
Nonspendable:					
Prepaid items	\$ 617,299	\$ -	\$ -	\$ 111,860	\$ 729,159
Long-term interfund receivable	119,630	-	-	-	119,630
Permanent fund principal	-	-	-	1,150,000	1,150,000
Restricted for:					
Tort liability	-	-	-	6,174,070	6,174,070
Employee benefits	-	4,815,698	-	2,972,773	7,788,471
Public services	-	-	-	2,672,241	2,672,241
Judicial purposes	-	-	-	1,593,345	1,593,345
Public safety	-	-	-	2,449,674	2,449,674
Highway projects	-	-	-	51,893,807	51,893,807
Health and welfare	-	-	-	3,397,125	3,397,125
County development	-	-	-	246,897	246,897
Debt service	-	-	-	7,761,405	7,761,405
Capital projects	-	-	-	34,349	34,349
Other purposes	-	-	-	1,047,101	1,047,101
Committed to:					
Judicial purposes	-	-	-	3,350,215	3,350,215
Public safety	-	-	-	1,501,128	1,501,128
Highway projects	-	-	16,395,500	-	16,395,500
County development	-	-	-	8,065,362	8,065,362
Debt service	-	-	-	3,242,017	3,242,017
Other purposes	4,867,618	-	-	404,634	5,272,252
Assigned to:					
Tort liability	-	-	-	554,550	554,550
Employee benefits	-	757,554	-	572,933	1,330,487
Public services	280,000	-	-	974,594	1,254,594
Judicial purposes	367,992	-	-	1,909,566	2,277,558
Public safety	-	-	-	1,308,873	1,308,873
Highway projects	-	-	616,021	7,126,335	7,742,356
Health and welfare	-	-	-	1,354,247	1,354,247
County development	1,086,356	-	-	4,609,707	5,696,063
Environment and conservation	-	-	-	1,201,497	1,201,497
Capital projects	-	-	-	5,802,849	5,802,849
Other purposes	2,061,306	-	-	2,320,090	4,381,396
Unassigned (deficit):	52,073,469	-	-	(31,174)	52,042,295
Total Fund Balances	\$ 61,473,670	\$ 5,573,252	\$ 17,011,521	\$ 125,772,070	\$ 209,830,513

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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

H. RESTATEMENT OF NET POSITION

Net position has been restated as a result of the implementation of GASB Statement No. 68 - *Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No. 27* and implementation of GASB Statement No. 71 - *Pension Transition for Contributions Made Subsequent to the Measurement Date*. These statements require the net pension asset and related deferred outflows and deferred inflows, if any, to be reported in the financial statements. The details of this restatement are as follows:

	<u>Governmental Activities</u>
Net Position - November 30, 2014 (as reported)	\$641,715,681
Less: Prior year pension asset - IMRF	(631,272)
Less: Prior year pension asset - SLEP	(880,355)
Add: Net pension asset - IMRF	605,166
Less: Net pension liability - SLEP	(11,258,798)
Add: Deferred outflows related to pensions - IMRF	5,233,309
Add: Deferred outflows related to pensions - SLEP	<u>4,011,769</u>
Net position - November 30, 2014 (as restated)	<u>\$638,795,500</u>

I. COMPONENT UNIT

Forest Preserve District of Kane County

This report contains the Forest Preserve District of Kane County (District), which is included as a discretely presented component unit. The financial statements of the District are as of and for the fiscal year ended June 30, 2015.

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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

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.

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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

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

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

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

Deposits and Investments

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

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

Deposits - At year-end, the carrying amount of the District's deposits totaled \$722,022 and the bank balances totaled \$632,944. In addition, the District has \$43,149,314 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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

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, 2015

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Capital Assets

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

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	\$ 379,784,663	\$ 3,088,573	\$ 4,950	\$ 382,868,286
Construction in progress	233,453	783,627	14,860	1,002,220
Total Capital Assets Not Being Depreciated	380,018,116	3,872,200	19,810	383,870,506
Capital assets being depreciated				
Buildings and improvements	34,924,782	1,059,785	-	35,984,567
Machinery and equipment	1,286,502	109,423	-	1,395,925
Infrastructure	24,084,514	57,103	-	24,141,617
Land improvements	2,216,335	-	-	2,216,335
Total Capital Assets Being Depreciated	62,512,133	1,226,311	-	63,738,444
Total Capital Assets	442,530,249	5,098,511	19,810	447,608,950
Less: Accumulated depreciation for				
Buildings and improvements	9,747,262	1,106,474	-	10,853,736
Machinery and equipment	779,153	104,332	-	883,485
Infrastructure	10,159,927	679,037	-	10,838,964
Land improvements	1,628,677	57,080	-	1,685,757
Total Accumulated Depreciation	22,315,019	1,946,923	-	24,261,942
Net Capital Assets Being Depreciated	40,197,114	(720,612)	-	39,476,502
Total District Capital Assets, Net of Accumulated Depreciation	\$ 420,215,230	\$ 3,151,588	\$ 19,810	\$ 423,347,008

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2015

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Long-Term Obligations

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

	Beginning Balance (as restated)	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Bonds					
General obligation bonds	\$ 190,305,866	\$ -	\$ 21,440,000	\$ 168,865,866	\$ 22,246,906
Premium / (discount)	7,830,325	-	1,446,473	6,383,852	-
Accretion on bonds	4,155,771	642,815	-	4,798,586	-
Total Bonds	<u>202,291,962</u>	<u>642,815</u>	<u>22,886,473</u>	<u>180,048,304</u>	<u>22,246,906</u>
Compensated absences	367,943	57,172	114,344	310,771	62,154
Other postemployment benefits	183,010	31,752	-	214,762	-
Net pension liability	<u>526,430</u>	<u>465,947</u>	<u>-</u>	<u>992,377</u>	<u>-</u>
Total District Long-Term Liabilities	<u>\$ 202,842,915</u>	<u>\$ 731,739</u>	<u>\$ 23,000,817</u>	<u>\$ 181,566,214</u>	<u>\$ 22,309,060</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, 2015

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

I. 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
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	7,541,893	4,717,016	12,258,909
2021-2025	59,087,506	16,078,928	75,166,434
2026-2030	31,723,715	3,093,778	34,817,493
2031-2032	4,385,000	198,578	4,583,578
Totals	\$ 173,664,452	\$ 48,488,260	\$ 222,152,712

Restatement of Beginning Net Position

Net position has been restated due to the implementation of GASB Statement No. 68. The following is a summary of the net position as originally reported and as restated:

	Net Position As Reported	Net Position As Restated	Change
Total	\$ 242,001,775	\$ 242,031,402	\$ 29,627

Net Position

Net investment in capital assets was comprised of the following:

Capital assets not being depreciated	\$ 383,870,506
Capital assets, being depreciated	39,476,502
Less: Long-term debt outstanding (excluding unspent capital related debt proceeds)	(168,865,866)
Plus: Unamortized debt discount	37,053
Less: Unamortized debt premium	(6,420,905)
Plus: Deferred amount on refunding	(2,160,274)
Total District Net Investment in Capital Assets	\$ 245,937,016

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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

I. 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, 2015

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

I. 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 began 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>
2016	\$ 725,000
2017	725,000
2018	725,000
2019	725,000
2020	725,000
2021 - 2025	3,625,000
2026 - 2030	3,362,500
2031 - 2034	2,690,000

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Service Concession Arrangement For Golf Courses

Effective April 1, 2002, the District entered into two agreements with management companies for the District's three golf courses, under which the companies will operate and collect user fees 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 \$6,133,041 as of June 30, 2015 and reports a receivable and deferred inflow of resources on the statement of net position for governmental activities in the amount of \$603,476 at June 30, 2015 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 and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a financial report that includes financial statements and required supplementary information. That report may be obtained at www.imrf.org or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook Illinois 60523.

Plan description. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Public Act 96-0889 created a second tier for IMRF's Regular Plan. Effective January 1, 2011, IMRF assigns a benefit tier to a member when he or she is enrolled in IMRF. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

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

Plan membership. At December 31, 2014, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	57
Inactive, non-retired members	75
Active members	<u>80</u>
Total	<u><u>212</u></u>

Contributions. As set by statute, county employees participating in the IMRF plan are required to contribute 4.50% of their annual covered salary. The statute requires the District to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's actuarially determined contribution rates for calendar year 2014 was 10.29% of annual covered payroll. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net pension liability/(asset). The net pension liability/(asset) was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

Summary of significant accounting policies. For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the IMRF plan and additions to/deductions from IMRF plan fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Actuarial assumptions. The total pension liability for the IMRF plan was determined by an actuarial valuation performed as of December 31, 2014 using the following actuarial methods and assumptions:

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value
Actuarial assumptions	
Investment Rate of Return	7.50%
Inflation	3.50%
Salary increases	3.75% to 14.50%, including inflation
Price inflation	2.75%

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

Long-term expected real rate of return. The long-term expected rate of return on pension plan investments was determined using an asset allocation study in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce long-term expected rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Projected Returns/Risks	
		One Year Arithmetic	Ten Year Geometric
Equities	63.20%	9.15%	7.60%
International Equities	2.60%	9.80%	7.80%
Fixed income	23.50%	3.05%	3.00%
Real estate	4.30%	7.35%	6.15%
Alternatives	4.50%		
Private equity		13.55%	8.50%
Hedge funds		5.55%	5.25%
Commodities		4.40%	2.75%
Cash equivalents	1.90%	2.25%	2.25%

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Discount rate. The discount rate used to measure the total pension liability for the IMRF plan was 7.50%. The discount rate calculated using the December 31, 2013 measurement date was 7.50%. The projections of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rates and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the fiduciary net position was projected not to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments of 7.50% was blended with the index rate of 3.56% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2014 to arrive at a discount rate of 7.50% for the IMRF plan used to determine the total pension liability. The year ending December 31, 2091 is the last year in the 2015 to 2114 projection period for which projected benefit payments are fully funded for the plan.

Discount rate sensitivity. The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability of the District calculated using the discount rate of 7.50% as well as what the net pension liability/(asset) would be if it were to be calculated using discount rates that are 1 percentage point lower (6.50%) or 1 percentage point higher (8.50%) than the current rates:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total pension liability	\$ 15,311,511	\$ 13,236,903	\$ 11,558,949
Plan fiduciary net pension	12,244,526	12,244,526	12,244,526
Net pension liability/(asset)	<u>\$ 3,066,985</u>	<u>\$ 992,377</u>	<u>\$ (685,577)</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Changes in net pension liability/(asset). The District's change in net pension liability/(asset) for the IMRF plan for the calendar year ended December 31, 2014 was as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
Balances at December 31, 2013	\$ 11,947,210	\$ 11,420,780	\$ 526,430
Service cost	407,646	-	407,646
Interest on total pension liability	894,416	-	894,416
Differences between expected and actual experience of the total pension liability	14,986	-	14,986
Change of assumptions	423,607	-	423,607
Benefit payments, including refunds of employee contributions	(450,962)	(450,962)	-
Contributions - employer	-	365,981	(365,981)
Contributions - employee	-	175,457	(175,457)
Net investment income	-	699,427	(699,427)
Other (net transfer)	-	33,843	(33,843)
Balances at December 31, 2014	\$ 13,236,903	\$ 12,244,526	\$ 992,377

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions. For the year ended June 30, 2015, the District recognized pension expense of \$361,180 for the IMRF plan. The District reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 11,662	\$ -
Assumption changes	329,652	-
Net difference between projected and actual earnings on pension plan investments	129,434	-
Contributions subsequent to the measurement date	190,075	-
Total	\$ 660,823	\$ -

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

The amounts reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as reductions in the net pension liability/(asset) for the year ending December 31, 2015. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$470,748) will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>Regular Plan</u>
2015	\$ 129,638
2016	129,638
2017	129,638
2018	<u>81,834</u>
Total	<u>\$ 470,748</u>

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 2015, the District contributed \$12,809 to the FPDRHP.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

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	\$	43,340
Interest on net OPEB obligation		7,320
Adjustment to annual required contribution		<u>(6,099)</u>
Annual OPEB cost		44,561
Contributions made		<u>(12,809)</u>
Increase in net OPEB obligation		31,752
Net OPEB Obligation - Beginning of Year		<u>183,010</u>
Net OPEB Obligation - End of Year	\$	<u><u>214,762</u></u>

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, 2015 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, 2013	\$ 41,702	51.87 %	\$ 153,185
June 30, 2014	41,909	28.83 %	183,010
June 30, 2015	44,561	28.74 %	214,762

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

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		<u>-</u>
Unfunded Actuarial Accrued Liability (UAAL)	\$	<u><u>342,246</u></u>
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, 2015, was 30 years.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

NOTE IV - OTHER INFORMATION

A. EMPLOYEES' RETIREMENT SYSTEM

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

Plan description. Both IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

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

Plan membership. At December 31, 2014, the measurement date, membership in the plans were as follows:

	<u>Regular Plan</u>	<u>SLEP</u>
Retirees and beneficiaries	716	93
Inactive, non-retired members	851	29
Active members	<u>1,013</u>	<u>205</u>
Total	<u><u>2,580</u></u>	<u><u>327</u></u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Contributions. As set by statute, county employees participating in the Regular and SLEP plans are required to contribute 4.50% and 7.50%, respectively, of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's actuarially determined contribution rates for calendar year 2014 were 10.30% and 18.72%, respectively, of annual covered payroll for the Regular and SLEP plans. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net pension liability/(asset). The net pension liabilities/(assets) were measured as of December 31, 2014, and the total pension liabilities used to calculate the net pension liabilities/(assets) were determined by an actuarial valuation as of that date.

Summary of significant accounting policies. For purposes of measuring the net pension liabilities/(assets), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the Regular and SLEP plans and additions to/deductions from Regular and SLEP plan fiduciary net positions have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial assumptions. The total pension liabilities for the Regular and SLEP plans were determined by actuarial valuations performed as of December 31, 2014 using the following actuarial methods and assumptions:

	Regular Plan	SLEP
Actuarial cost method	Entry Age Normal	Entry Age Normal
Asset valuation method	Market Value	Market Value
Actuarial assumptions		
Investment Rate of Return	7.50%	7.50%
Inflation	3.50%	3.50%
Salary increases	3.75% to 14.50%, including inflation	3.75% to 14.50%, including inflation
Price inflation	2.75%	2.75%

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Long-term expected real rate of return. The long-term expected rate of return on pension plan investments was determined using an asset allocation study in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce long-term expected rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Projected Returns/Risks	
		One Year Arithmetic	Ten Year Geometric
Equities	63.20%	9.15%	7.60%
International Equities	2.60%	9.80%	7.80%
Fixed income	23.50%	3.05%	3.00%
Real estate	4.30%	7.35%	6.15%
Alternatives	4.50%		
Private equity		13.55%	8.50%
Hedge funds		5.55%	5.25%
Commodities		4.40%	2.75%
Cash equivalents	1.90%	2.25%	2.25%

Discount rate. The discount rate used to measure the total pension liabilities for the Regular and SLEP plans were 7.50% and 7.50%, respectively. The discount rates calculated using the December 31, 2013 measurement date were 7.50% and 7.50%. The projections of cash flows used to determine the discount rates assumed that member contributions will be made at the current contribution rates and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the fiduciary net positions were projected not to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rates of return on investments of 7.50% were blended with the index rate of 3.56% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2014 to arrive at a discount rates of 7.50% and 7.50%, respectively, for the Regular and SLEP plans used to determine the total pension liabilities. The years ending December 31, 2097 and 2090 are the last years in the 2015 to 2114 projection periods for which projected benefit payments are fully funded for the Regular and SLEP plans, respectively.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Discount rate sensitivity. The following is a sensitivity analysis of the net pension liabilities/(assets) to changes in the discount rates. The table below presents the pension liabilities of the County calculated using the discount rates of 7.50% and 7.50%, respectively, as well as what the net pension liabilities/(assets) would be if they were to be calculated using discount rates that are 1 percentage point lower (6.50% for Regular and 6.50% for SLEP) or 1 percentage point higher (8.50% for Regular and 8.50% for SLEP) than the current rates:

	1% Decrease	Current Discount Rate	1% Increase
<i>Regular:</i>			
Total pension liability	\$ 253,490,141	\$ 222,174,120	\$ 196,915,162
Plan fiduciary net pension	214,598,411	214,598,411	214,598,411
Net pension liability/(asset)	\$ 38,891,730	\$ 7,575,709	\$ (17,683,249)
<i>SLEP:</i>			
Total pension liability	\$ 144,763,299	\$ 125,846,409	\$ 110,529,176
Plan fiduciary net pension	113,341,890	113,341,890	113,341,890
Net pension liability/(asset)	\$ 31,421,409	\$ 12,504,519	\$ (2,812,714)

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Changes in net pension liability/(asset). The County's changes in net pension liabilities/(assets) for the Regular and SLEP plans for the calendar year ended December 31, 2014 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
<i>Regular:</i>			
Balances at December 31, 2013	\$ 203,002,575	\$ 203,607,741	\$ (605,166)
Service cost	5,135,323	-	5,135,323
Interest on total pension liability	15,115,004	-	15,115,004
Differences between expected and actual experience of the total pension liability	(259,612)	-	(259,612)
Change of assumptions	7,254,526	-	7,254,526
Benefit payments, including refunds of employee contributions	(8,073,696)	(8,073,696)	-
Contributions - employer	-	5,578,035	(5,578,035)
Contributions - employee	-	2,178,137	(2,178,137)
Net investment income	-	12,410,388	(12,410,388)
Other (net transfer)	-	(1,102,194)	1,102,194
Balances at December 31, 2014	<u>\$ 222,174,120</u>	<u>\$ 214,598,411</u>	<u>\$ 7,575,709</u>
<i>SLEP:</i>			
Balances at December 31, 2013	\$ 116,737,756	\$ 105,478,958	\$ 11,258,798
Service cost	3,272,126	-	3,272,126
Interest on total pension liability	8,723,887	-	8,723,887
Differences between expected and actual experience of the total pension liability	(378,979)	-	(378,979)
Change of assumptions	1,602,282	-	1,602,282
Benefit payments, including refunds of employee contributions	(4,110,663)	(4,110,663)	-
Contributions - employer	-	4,270,229	(4,270,229)
Contributions - employee	-	1,296,453	(1,296,453)
Net investment income	-	6,478,625	(6,478,625)
Other (net transfer)	-	(71,712)	71,712
Balances at December 31, 2014	<u>\$ 125,846,409</u>	<u>\$ 113,341,890</u>	<u>\$ 12,504,519</u>

For both Regular and SLEP plans, IMRF made changes of assumptions that affected the measurement of the total pension liabilities as of December 31, 2014, since the prior measurement date. IMRF adopted new mortality tables as promulgated by the American Society of Actuaries (RP-2014 tables) and the MP-2014 projection scale which recognizes future increases in longevity. Additionally, IMRF lowered the price inflation assumption from 3.00% to 2.75% and the wage inflation assumption from 4.00% to 3.50%.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions. For the year ended November 30, 2015, the County recognized pension expense of \$6,161,396 and \$3,271,715, respectively, for the Regular and SLEP plans. The County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Regular:</i>		
Difference between expected and actual experience	\$ -	\$ 198,634
Assumption changes	5,550,586	-
Net difference between projected and actual earnings on pension plan investments	2,245,562	-
Contributions subsequent to the measurement date	4,879,033	-
Total	\$ 12,675,181	\$ 198,634
<i>SLEP:</i>		
Difference between expected and actual experience	\$ -	\$ 327,418
Assumption changes	1,384,287	-
Net difference between projected and actual earnings on pension plan investments	1,187,366	-
Contributions subsequent to the measurement date	3,437,004	-
Total	\$ 6,008,657	\$ 327,418

The amounts reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as reductions in the net pension liabilities/(assets) for the year ending December 31, 2015. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$7,597,514 for Regular and \$2,244,235 for SLEP) will be recognized in pension expense as follows:

Year Ending December 31,	Regular Plan	SLEP
2015	\$ 2,204,353	\$ 463,276
2016	2,204,353	463,276
2017	2,204,353	463,276
2018	984,455	463,276
2019	-	166,434
Thereafter	-	224,697
Total	\$ 7,597,514	\$ 2,244,235

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

NOTE IV - OTHER INFORMATION (cont.)

B. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and 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 \$850,000 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.

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 \$4,563,796 for HMO accounts and \$7,325,103 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, 2015, amounts reported in accounts payable and health claims payable related to unpaid healthcare claims are \$1,274,667 and \$900,789, 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, 2015 and 2014 is as follows:

	Workers' Compensation / General Liability	Healthcare	Totals
Claims payable, December 1, 2013	\$ 3,452,107	\$ -	\$ 3,452,107
Claims incurred	2,590,757	11,073,129	13,663,886
Claims paid	<u>(2,284,327)</u>	<u>(9,193,453)</u>	<u>(11,477,780)</u>
Claims payable, November 30, 2014	3,758,537	1,879,676	5,638,213
Claims incurred	3,065,757	13,576,111	16,641,868
Claims paid	<u>(1,479,591)</u>	<u>(13,280,331)</u>	<u>(14,759,922)</u>
Claims payable, November 30, 2015	<u>\$ 5,344,703</u>	<u>\$ 2,175,456</u>	<u>\$ 7,520,159</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

NOTE IV - OTHER INFORMATION (cont.)

C. COMMITMENTS AND CONTINGENCIES

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

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

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

The County has active construction projects as of November 30, 2015. 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 \$3,098,887 in fiscal year 2015.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

NOTE IV - OTHER INFORMATION (cont.)

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.

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		494,061
Adjustment to annual required contribution		<u>(686,818)</u>
Annual OPEB cost		(192,757)
Contributions made		<u>(611,940)</u>
Decrease in net OPEB obligation		(804,697)
Net OPEB Obligation - Beginning of Year		<u>12,351,536</u>
Net OPEB Obligation - End of Year	\$	<u><u>11,546,839</u></u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2015 and the two preceding years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
November 30, 2013	\$ 1,729,997	18.50 %	\$ 13,130,209
November 30, 2014	(270,440)	(187.93)%	12,351,536
November 30, 2015	(192,757)	(317.47)%	11,546,839

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	-
Unfunded Actuarial Accrued Liability (UAAL)	\$ 12,351,536
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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

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, 2015 was 30 years.

E. RELATED PARTIES

The County provides general governmental services to the Kane County Forest Preserve, the discretely presented component unit. These services include postage, mail services, photocopying, computer services, and emergency dispatching services. For the year ended November 30, 2015, the County received \$90,869 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, 2015, the Forest Preserve made employer contributions to the County totaling \$627,232.

On August 12, 2014, the County entered into an intergovernmental agreement with the Forest Preserve to fund improvements at the Settler's Hill Golf Course. For the year ended November 30, 2015, the County contributed \$300,000 to support improvements to the golf course.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2015

NOTE IV - OTHER INFORMATION (cont.)

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

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

- Statement No. 72, *Fair Value Measurement and Application*
- Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*
- Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*
- Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*
- Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Government*
- Statement No. 77, *Tax Abatement Disclosures*
- Statement No. 78, *Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans*
- Statement No. 79, *Certain External Investment Pools and Pool Participants*
- Statement No. 80, *Blending Requirements for Certain Component Units - an amendment of GASB Statement No. 14*
- Statement No. 81, *Irrevocable Split-Interest Agreements*
- Statement No. 82, *Pension Issues - an amendment of GASB Statements No. 67, No. 68, and No. 73*

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

REQUIRED SUPPLEMENTARY INFORMATION

KANE COUNTY, ILLINOIS

Required Supplementary Information

Illinois Municipal Retirement Fund - Regular Plan
Schedule of Changes in the County's Net Pension Liability and Related Ratios
Most Recent Fiscal Year

	2015
Total pension liability	
Service cost	\$ 5,135,323
Interest	15,115,004
Differences between expected and actual experience	(259,612)
Changes of assumptions	7,254,526
Benefit payments, including refunds of member contributions	(8,073,696)
Net change in total pension liability	19,171,545
Total pension liability - beginning	203,002,575
Total pension liability - ending (a)	\$ 222,174,120
Plan fiduciary net position	
Employer contributions	\$ 5,578,035
Employee contributions	2,178,137
Net investment income	12,410,388
Benefit payments, including refunds of member contributions	(8,073,696)
Other (net transfer)	(1,102,194)
Net change in plan fiduciary net position	10,990,670
Plan fiduciary net position - beginning	203,607,741
Plan fiduciary net position - ending (b)	\$ 214,598,411
Employer's net pension liability - ending (a) - (b)	\$ 7,575,709
Plan fiduciary net position as a percentage of the total pension liability	96.59%
Covered-employee payroll	\$ 46,491,313
Employer's net pension liability as a percentage of covered-employee payroll	16.29%

Notes to Schedule:

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

KANE COUNTY, ILLINOIS

Required Supplementary Information Illinois Municipal Retirement Fund - Regular Plan Schedule of Employer Contributions Most Recent Fiscal Year

	2015
Actuarially determined contribution	\$ 4,914,132
Contributions in relation to the actuarially determined contribution	(5,578,035)
Contribution deficiency (excess)	\$ (663,903)
Covered-employee payroll	\$ 46,491,313
Contributions as a percentage of covered-employee payroll	12.00%

Notes to Schedule:

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

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which are 11 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	29 years
Asset valuation method	5-Year Smoothed Market
Inflation	3.00%
Salary increases	4.40% to 16.00% including inflation
Investment rate of return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2000 CHBCA

Other information:

There were no benefit changes during the year.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP)
 Schedule of Changes in the County's Net Pension Liability and Related Ratios
 Most Recent Fiscal Year

	2015
Total pension liability	
Service cost	\$ 3,272,126
Interest	8,723,887
Changes of benefit terms	-
Differences between expected and actual experience	(378,979)
Changes of assumptions	1,602,282
Benefit payments, including refunds of member contributions	(4,110,663)
Net change in total pension liability	9,108,653
Total pension liability - beginning	116,737,756
Total pension liability - ending (a)	\$ 125,846,409
Plan fiduciary net position	
Employer contributions	\$ 4,270,229
Employee contributions	1,296,453
Net investment income	6,478,625
Benefit payments, including refunds of member contributions	(4,110,663)
Administration	-
Other (net transfer)	(71,712)
Net change in plan fiduciary net position	7,862,932
Plan fiduciary net position - beginning	105,478,958
Plan fiduciary net position - ending (b)	\$ 113,341,890
Employer's net pension liability - ending (a) - (b)	\$ 12,504,519
Plan fiduciary net position as a percentage of the total pension liability	90.06%
Covered-employee payroll	\$ 16,233,820
Employer's net pension liability as a percentage of covered-employee payroll	77.03%

Notes to Schedule:

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

KANE COUNTY, ILLINOIS

Required Supplementary Information

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP)
 Schedule of Employer Contributions
 Most Recent Fiscal Year

	2015
Actuarially determined contribution	\$ 3,357,154
Contributions in relation to the actuarially determined contribution	(4,270,229)
Contribution deficiency (excess)	\$ (913,075)
Covered-employee payroll	\$ 16,233,820
Contributions as a percentage of covered-employee payroll	26.30%

Notes to Schedule:

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

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which are 11 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	29 years
Asset valuation method	5-Year Smoothed Market
Inflation	3.00%
Salary increases	4.40% to 16.00% including inflation
Investment rate of return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2000 CHBCA

Other information:

There were no benefit changes during the year.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Schedule of Funding Progress - Other Post Employment Benefits
County - Retiree Healthcare Plan
November 30, 2015

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)
11/30/2015			--- No valuation performed * ---			
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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 33,012,567	\$ 33,012,567	\$ 32,855,916	\$ (156,651)
Other taxes	1,093,000	1,093,000	1,327,879	234,879
Licenses and permits	650,000	650,000	725,907	75,907
Grants	599,000	618,930	579,982	(38,948)
Intergovernmental	21,537,000	21,537,000	23,548,241	2,011,241
Fines	2,849,875	2,849,875	3,305,039	455,164
Charges for services	13,962,815	13,962,815	13,635,961	(326,854)
Reimbursements	7,817,167	5,795,844	8,074,420	2,278,576
Net investment income	265,683	265,683	220,261	(45,422)
Miscellaneous	145,199	208,199	180,281	(27,918)
Total Revenues	<u>81,932,306</u>	<u>79,993,913</u>	<u>84,453,887</u>	<u>4,459,974</u>
Expenditures				
General Fund Departments				
County board/liquor	1,271,945	1,269,899	1,237,088	32,811
Finance administration	801,183	801,183	765,391	35,792
Information technology	3,557,590	3,608,720	3,412,304	196,416
Building Management:				
Government center	1,364,754	1,362,934	1,302,097	60,837
Judicial Center	1,115,846	1,120,846	1,059,254	61,592
Juvenile Justice Center	324,980	321,800	257,903	63,897
St. Charles North	279,839	279,839	267,009	12,830
Aurora Health Department	118,025	118,025	100,057	17,968
Old Courthouse	330,389	222,389	357,223	(134,834)
Old Courthouse	1,287,877	1,287,877	1,327,980	(40,103)
Sheriff Facility	-	130,000	110,495	19,505
Total Building Management	<u>4,821,710</u>	<u>4,843,710</u>	<u>4,782,018</u>	<u>61,692</u>
Human resources	409,431	409,431	346,884	62,547
County auditor	320,168	295,168	265,465	29,703
Treasurer/collector	600,973	600,973	597,552	3,421
Supervisor of Assessments:				
Supervisor of assessments	1,120,636	1,123,531	1,095,025	28,506
Board of review	173,214	173,214	129,113	44,101
Total Supervisor of Assessments	<u>1,293,850</u>	<u>1,296,745</u>	<u>1,224,138</u>	<u>72,607</u>
County Clerk:				
County Clerk	804,717	804,717	784,795	19,922
Election expense	1,553,479	1,553,479	1,626,864	(73,385)
Alternative language coordination	61,019	61,019	-	61,019
Total County Clerk	<u>2,419,215</u>	<u>2,419,215</u>	<u>2,411,659</u>	<u>7,556</u>
Recorder of deeds	891,751	891,751	816,323	75,428
Regional office of education	306,109	306,109	306,109	-
Judiciary and courts	3,539,534	3,589,976	3,566,897	23,079
Circuit Clerk:				
Circuit clerk - administration	4,266,769	4,266,769	4,120,289	146,480
Circuit clerk - appeals	16,417	16,417	12,259	4,158
Circuit clerk - family	5,731	5,731	558	5,173
Circuit clerk - civil	16,746	16,746	16,702	44

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures (continued)				
Circuit clerk - criminal	\$ 34,468	\$ 34,468	\$ 18,867	\$ 15,601
Circuit clerk - records	27,340	27,340	17,202	10,138
Circuit clerk - chief deputy	5,980	5,980	1,900	4,080
Circuit clerk - human resources	8,794	8,794	4,361	4,433
Circuit clerk - customer service	4,028	4,028	3,225	803
Circuit clerk - COO support	2,019	2,019	1,574	445
Total Circuit Clerk	<u>4,388,292</u>	<u>4,388,292</u>	<u>4,196,937</u>	<u>191,355</u>
States attorney	4,911,504	4,911,504	4,820,819	90,685
Public defender	3,537,525	3,537,525	3,532,631	4,894
Sheriff:				
Sheriff	11,326,100	10,921,403	10,765,496	155,907
Adult corrections	14,812,875	14,393,381	14,495,930	(102,549)
Corrections, board and care	225,000	28,600	81,960	(53,360)
Total Sheriff	<u>26,363,975</u>	<u>25,343,384</u>	<u>25,343,386</u>	<u>(2)</u>
Merit commission	101,188	101,188	88,813	12,375
Court Services				
Administration	565,744	596,744	560,021	36,723
Adult court services	2,718,313	2,944,267	2,554,958	389,309
Treatment alternative court	95,430	95,430	121,214	(25,784)
Electronic monitoring	505,268	505,268	507,799	(2,531)
Juvenile court services	1,612,482	1,612,482	1,718,473	(105,991)
Juvenile custody	993,945	993,945	1,148,834	(154,889)
Juvenile justice center	4,132,663	4,132,663	4,078,109	54,554
Kids education program	79,533	79,533	69,924	9,609
Diagnostic center	702,625	702,625	672,567	30,058
Total Court Services	<u>11,406,003</u>	<u>11,662,957</u>	<u>11,431,899</u>	<u>231,058</u>
County coroner	854,066	836,499	835,324	1,175
Emergency services	198,013	200,059	197,500	2,559
Development and Community Services:				
Development, housing and econ. develop.	468,977	468,977	144,951	324,026
County development	1,102,318	1,102,318	1,024,868	77,450
Administrative adjudication proram	8,294	8,294	4,425	3,869
Water resources	389,084	389,084	365,693	23,391
Total Development and Community Services	<u>1,968,673</u>	<u>1,968,673</u>	<u>1,539,937</u>	<u>428,736</u>
Internal Services:				
Internal services	1,307,043	1,285,043	1,232,362	52,681
Communication/technology	302,391	302,391	295,905	6,486
Aurora election expense	496,159	496,159	454,335	41,824
Operational support	155,000	155,000	114,264	40,736
Other - contingency	1,182,216	381,218	-	381,218
Total Internal Services	<u>3,442,809</u>	<u>2,619,811</u>	<u>2,096,866</u>	<u>522,945</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures (continued)				
Capital outlay	\$ 382,500	\$ 375,500	\$ 140,688	\$ 234,812
Debt Service:				
Debt Service - Principal	1,005,000	1,005,000	1,005,000	-
Debt Service - Interest and fees	22,457	22,457	21,356	1,101
 Total Expenditures	 78,815,464	 77,305,729	 74,982,984	 2,322,745
 Excess (Deficiency) of Revenue Over Expenditures	 3,116,842	 2,688,184	 9,470,903	 (6,782,719)
 Other Financing Sources (Uses)				
Transfers in	2,590,073	5,291,573	5,229,133	62,440
Transfers out	(6,211,069)	(12,507,911)	(12,507,911)	-
 Total Other Financing Sources (Uses)	 (3,620,996)	 (7,216,338)	 (7,278,778)	 62,440
 Net Change in Fund Balance	 \$ (504,154)	 \$ (4,528,154)	 2,192,125	 \$ (6,720,279)
 Fund Balances, Beginning of Year			 57,216,628	
 Fund Balances, End of Year			 \$ 59,408,753	

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 one other account 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	\$ 59,408,753
Fund balance of other General Fund account not included above:	
Public Building Commission Account	2,064,917
Fund Balance, End of Year General Fund as reported in the fund financial statements	\$ 61,473,670

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Illinois Municipal Retirement Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 6,796,568	\$ 6,796,568	\$ 6,765,413	\$ (31,155)
Other taxes	-	-	2,280	2,280
Net investment income	32,300	32,300	33,362	1,062
Total Revenues	6,828,868	6,828,868	6,801,055	(27,813)
Expenditures				
General Government				
Benefits				
IMRF contribution	3,258,446	3,507,058	3,629,725	(122,667)
SLEP contribution	3,859,433	4,141,536	3,749,459	392,077
Total Benefits	7,117,879	7,648,594	7,379,184	269,410
Total General Government	7,117,879	7,648,594	7,379,184	269,410
Total Expenditures	7,117,879	7,648,594	7,379,184	269,410
Excess (Deficiency) of Revenues Over Expenditures	(289,011)	(819,726)	(578,129)	241,597
Other Financing Sources (Uses)				
Transfers in	-	118,153	118,153	-
Transfers out	-	(90,800)	(90,800)	-
Total Other Financing Sources (Uses)	-	27,353	27,353	-
Net Change in Fund Balances	\$ (289,011)	\$ (792,373)	(550,776)	\$ 241,597
Fund Balance, Beginning of Year			6,124,028	
Fund Balance, End of Year			\$ 5,573,252	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 12,803,500	\$ 12,803,500	\$ 13,790,627	\$ 987,127
Reimbursements	5,864,273	5,864,273	2,467,815	(3,396,458)
Net investment income	25,000	25,000	100,124	75,124
 Total Revenues	 18,692,773	 18,692,773	 16,358,566	 (2,334,207)
 Expenditures				
Highways and Streets - Transportation Department				
Contractual Services				
Engineering services	5,593,458	5,593,458	4,974,819	618,639
External grants	115,000	115,000	115,000	-
Total Highways and Streets	5,708,458	5,708,458	5,089,819	618,639
Capital Outlay				
Highway right of way	5,616,479	5,616,479	1,224,258	4,392,221
Road construction	8,080,043	8,080,043	3,833,272	4,246,771
Bridge construction	8,763,000	8,763,000	4,512,899	4,250,101
Total Capital Outlay	22,459,522	22,459,522	9,570,429	12,889,093
 Total Expenditures	 28,167,980	 28,167,980	 14,660,248	 13,507,732
 Net Change in Fund Balance	 \$ (9,475,207)	 \$ (9,475,207)	 1,698,318	 \$ (11,173,525)
 Fund Balances, Beginning of Year			 15,313,203	
 Fund Balances, End of Year			 \$ 17,011,521	

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, 2015

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: Public Building Commission Account of the General Fund, Weed and Seed Fund, State's Attorney Records Automation Fund, DUI Victim Impact Panel Fund, Quality of Kane Grants Fund, Growing for Kane Fund, Workforce Development Fund, Kane Law Enforcement Fund, Marriage Fees Fund, Capital Improvement Bond Construction Fund, and West Central Impact Fees 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 2015 budget was passed by resolution on November 10, 2014. 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, 2015

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, 2015

	<u>General Account</u>	<u>Special Reserve Account</u>	<u>Emergency Reserve Account</u>	<u>Property Tax Freeze Protection Account</u>
Assets				
Cash and investments	\$ 49,905,713	\$ 318,402	\$ 4,863,540	\$ 2,028,570
Property tax receivable	33,012,567	-	-	-
Intergovernmental receivable	7,562,755	-	-	-
Interest receivable	193,134	1,099	14,372	3,766
Other receivables	202,317	-	-	-
Prepaid items	617,299	-	-	-
Deposits	20,000	-	-	-
Due from other funds	248,737	-	-	-
Total Assets	<u>\$ 91,762,522</u>	<u>\$ 319,501</u>	<u>\$ 4,877,912</u>	<u>\$ 2,032,336</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	\$ 1,590,761	\$ -	\$ -	\$ -
Accrued payroll	3,935,412	-	-	-
Due to other funds	553,355	-	-	-
Total Liabilities	<u>6,079,528</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	33,012,567	-	-	-
Unavailable revenue	1,924,946	834	10,294	2,697
Total Deferred Inflows of Resources	<u>34,937,513</u>	<u>834</u>	<u>10,294</u>	<u>2,697</u>
Fund Balances				
Nonspendable	736,929	-	-	-
Committed	-	-	4,867,618	-
Assigned	-	318,667	-	2,029,639
Unassigned	50,008,552	-	-	-
Total Fund Balances	<u>50,745,481</u>	<u>318,667</u>	<u>4,867,618</u>	<u>2,029,639</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 <u>\$ 91,762,522</u>	 <u>\$ 319,501</u>	 <u>\$ 4,877,912</u>	 <u>\$ 2,032,336</u>

SAO Domestic Violence Account	Environmental Prosecution Account	Economic Development Account	Cost Share Drainage Account	Public Building Commission Account	Total
\$ 332,181	\$ 75,594	\$ 274,114	\$ 743,716	\$ 2,062,728	\$ 60,604,558
-	-	-	-	-	33,012,567
-	-	-	-	-	7,562,755
1,520	421	1,035	2,848	7,717	225,912
-	-	-	-	-	202,317
-	-	-	-	-	617,299
-	-	-	-	-	20,000
-	-	-	89,404	-	338,141
<u>\$ 333,701</u>	<u>\$ 76,015</u>	<u>\$ 275,149</u>	<u>\$ 835,968</u>	<u>\$ 2,070,445</u>	<u>\$ 102,583,549</u>
\$ 16	\$ -	\$ -	\$ 22,105	\$ -	\$ 1,612,882
32,959	14,656	-	-	-	3,983,027
-	-	-	-	-	553,355
<u>32,975</u>	<u>14,656</u>	<u>-</u>	<u>22,105</u>	<u>-</u>	<u>6,149,264</u>
-	-	-	-	-	33,012,567
890	203	735	1,921	5,528	1,948,048
<u>890</u>	<u>203</u>	<u>735</u>	<u>1,921</u>	<u>5,528</u>	<u>34,960,615</u>
-	-	-	-	-	736,929
-	-	-	-	-	4,867,618
299,836	61,156	274,414	811,942	-	3,795,654
-	-	-	-	2,064,917	52,073,469
<u>299,836</u>	<u>61,156</u>	<u>274,414</u>	<u>811,942</u>	<u>2,064,917</u>	<u>61,473,670</u>
<u>\$ 333,701</u>	<u>\$ 76,015</u>	<u>\$ 275,149</u>	<u>\$ 835,968</u>	<u>\$ 2,070,445</u>	<u>\$ 102,583,549</u>

KANE COUNTY, ILLINOIS

General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances by Account
For the Year Ended November 30, 2015

	General Account	Special Reserve Account	Emergency Reserve Account	Property Tax Freeze Protection Account	SAO Domestic Violence Account
Revenues					
Property taxes	\$ 32,855,916	\$ -	\$ -	\$ -	\$ -
Other taxes	1,327,879	-	-	-	-
Licenses and permits	725,907	-	-	-	-
Grants	579,982	-	-	-	-
Intergovernmental	23,548,241	-	-	-	-
Fines	3,305,039	-	-	-	-
Charges for services	13,635,961	-	-	-	-
Reimbursements	8,074,420	-	-	-	-
Net investment income	194,428	2,781	10,827	2,742	2,943
Miscellaneous	166,137	-	-	-	-
Total Revenues	<u>84,413,910</u>	<u>2,781</u>	<u>10,827</u>	<u>2,742</u>	<u>2,943</u>
Expenditures					
Current					
General government	12,451,681	-	-	-	-
Public safety	37,896,922	-	-	-	-
Judicial	15,410,318	-	-	-	468,016
Public services and records	5,810,116	-	-	-	-
Development, housing and economic development	1,394,986	-	-	-	-
Debt Service					
Principal	1,005,000	-	-	-	-
Interest and fiscal charges	21,356	-	-	-	-
Capital outlay	57,084	-	-	-	-
Total Expenditures	<u>74,047,463</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>468,016</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>10,366,447</u>	<u>2,781</u>	<u>10,827</u>	<u>2,742</u>	<u>(465,073)</u>
Other Financing Sources (Uses)					
Transfers in	1,851,840	312,000	1,022,000	1,022,000	477,467
Transfers out	<u>(12,207,911)</u>	<u>(300,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(10,356,071)</u>	<u>12,000</u>	<u>1,022,000</u>	<u>1,022,000</u>	<u>477,467</u>
Net Change in Fund Balances	10,376	14,781	1,032,827	1,024,742	12,394
Fund Balances, Beginning 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>
Fund Balances, End of Year	<u>\$ 50,745,481</u>	<u>\$ 318,667</u>	<u>\$ 4,867,618</u>	<u>\$ 2,029,639</u>	<u>\$ 299,836</u>

Environmental Prosecution Account	Economic Development Account	Cost Share Drainage Account	Public Building Commission Account	Intrafund Eliminations	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,855,916
-	-	-	-	-	1,327,879
-	-	-	-	-	725,907
-	-	-	-	-	579,982
-	-	-	-	-	23,548,241
-	-	-	-	-	3,305,039
-	-	-	-	-	13,635,961
-	-	-	-	-	8,074,420
1,007	1,527	4,006	10,322	-	230,583
-	-	14,144	-	-	180,281
<u>1,007</u>	<u>1,527</u>	<u>18,150</u>	<u>10,322</u>	<u>-</u>	<u>84,464,209</u>
-	-	-	-	-	12,451,681
-	-	-	-	-	37,896,922
238,950	-	-	-	-	16,117,284
-	-	-	-	-	5,810,116
-	16,497	128,454	-	-	1,539,937
-	-	-	-	-	1,005,000
-	-	-	-	-	21,356
-	-	83,604	-	-	140,688
<u>238,950</u>	<u>16,497</u>	<u>212,058</u>	<u>-</u>	<u>-</u>	<u>74,982,984</u>
<u>(237,943)</u>	<u>(14,970)</u>	<u>(193,908)</u>	<u>10,322</u>	<u>-</u>	<u>9,481,225</u>
247,910	-	295,916	-	(2,624,000)	2,605,133
-	-	-	-	2,624,000	(9,883,911)
<u>247,910</u>	<u>-</u>	<u>295,916</u>	<u>-</u>	<u>-</u>	<u>(7,278,778)</u>
9,967	(14,970)	102,008	10,322	-	2,202,447
<u>51,189</u>	<u>289,384</u>	<u>709,934</u>	<u>2,054,595</u>	<u>-</u>	<u>59,271,223</u>
<u>\$ 61,156</u>	<u>\$ 274,414</u>	<u>\$ 811,942</u>	<u>\$ 2,064,917</u>	<u>\$ -</u>	<u>\$ 61,473,670</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, 2015

	<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	\$ 32,855,916	\$ (156,651)
Other taxes				
Local use tax	968,000	968,000	1,316,803	348,803
Inheritance tax	125,000	125,000	-	(125,000)
TIF distribution tax	-	-	11,076	11,076
Total Other Taxes	<u>1,093,000</u>	<u>1,093,000</u>	<u>1,327,879</u>	<u>234,879</u>
Intergovernmental				
State sales tax	14,215,000	14,215,000	15,425,897	1,210,897
State income tax	5,620,000	5,620,000	6,406,750	786,750
Personal property replacement tax	1,702,000	1,702,000	1,715,594	13,594
Total Intergovernmental	<u>21,537,000</u>	<u>21,537,000</u>	<u>23,548,241</u>	<u>2,011,241</u>
Grants				
State alien assistance grant	250,000	250,000	120,913	(129,087)
Justice assistance grant	20,000	39,930	54,398	14,468
Juvenile accountability grant	23,000	23,000	28,740	5,740
IL criminal justice grant	300,000	300,000	363,468	63,468
Miscellaneous court services grants	-	-	12,463	12,463
Child protection data court grant	6,000	6,000	-	(6,000)
Total Grants	<u>599,000</u>	<u>618,930</u>	<u>579,982</u>	<u>(38,948)</u>
Licenses and Permits				
Liquor licenses	90,000	90,000	91,850	1,850
Gathering permits	8,000	8,000	3,000	(5,000)
Marriage licenses	92,000	92,000	87,102	(4,898)
Civil union licenses	1,000	1,000	540	(460)
Building and inspection permits	450,000	450,000	530,714	80,714
Residential grading plan permits	1,000	1,000	800	(200)
Stormwater permits	7,000	7,000	9,975	2,975
Publication permits	1,000	1,000	176	(824)
Fireworks permits	-	-	1,750	1,750
Total Licenses and Permits	<u>650,000</u>	<u>650,000</u>	<u>725,907</u>	<u>75,907</u>
Fines				
Back taxes - interest and penalty	1,600,000	1,600,000	1,800,205	200,205
Traffic violation fines	120,000	120,000	121,099	1,099
Eviction fines	300,375	300,375	204,688	(95,687)
DUI fines	7,500	7,500	26,770	19,270
State's attorney fines	275,000	275,000	316,718	41,718
Bond forfeiture fines	545,000	545,000	768,781	223,781
Second chance fines	-	-	63,007	63,007
Adjudication fines	2,000	2,000	3,771	1,771
Total Fines	<u>2,849,875</u>	<u>2,849,875</u>	<u>3,305,039</u>	<u>455,164</u>

(Continued)

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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Charges for Services				
Off track wagering fees	\$ 87,600	\$ 87,600	\$ 104,755	\$ 17,155
COBRA administration fees	2,000	2,000	-	(2,000)
Indemnity fees	74,000	74,000	52,220	(21,780)
Computer services fees	35,300	35,300	38,612	3,312
Defail fees	105,000	105,000	84,620	(20,380)
Net civil processing fees	291,550	291,550	256,633	(34,917)
Chancery foreclosure fees	1,200,000	1,200,000	740,393	(459,607)
Body writ fees	69,795	69,795	26,557	(43,238)
Accident copy fees	6,000	6,000	4,605	(1,395)
Weekend prisoner fees	24,000	24,000	36,028	12,028
Burglar alarm fees	-	-	150	150
Inmate telephone fees - adult	312,000	312,000	291,128	(20,872)
Fingerprinting fees	4,000	4,000	3,680	(320)
Bond fees	109,000	109,000	111,091	2,091
Miscellaneous fees - sheriff	8,000	8,000	65,105	57,105
KIDS program fees	100,000	100,000	100,002	2
Electronic monitoring fees	75,000	75,000	47,281	(27,719)
JCS custody parental support fees	35,000	35,000	23,480	(11,520)
Interstate compact fees	2,500	2,500	3,660	1,160
Domestic violence GPS fees	11,000	11,000	14,721	3,721
Mental health/speciality court fees	355,000	355,000	314,525	(40,475)
General circuit division fees	4,800,000	4,800,000	4,423,303	(376,697)
10% bond fees	575,000	575,000	559,789	(15,211)
Mailing fees	88,000	88,000	76,900	(11,100)
County court system fees	180,000	180,000	196,690	16,690
Additional circuit division fees	460,000	460,000	396,331	(63,669)
Miscellaneous fees - circuit clerk	5,000	5,000	-	(5,000)
State's attorney prosecution fees	209,000	209,000	226,624	17,624
Default fees	95,000	95,000	330,194	235,194
Diverson program fees	63,000	63,000	103,857	40,857
Drug testing administrative fees	17,000	17,000	15,359	(1,641)
Drug diversion program fees	49,000	49,000	92,393	43,393
Deferred prosecution fees	200,000	200,000	60,914	(139,086)
D/A deferred prosecution fees	110,000	110,000	47,068	(62,932)
P/S deferred prosecution fees	1,500	1,500	1,658	158
Miscellaneous fees - state's attorney	1,400	1,400	2,457	1,057
Public defender fees	50,000	50,000	38,213	(11,787)
Treasurer/Collector fees	55,000	55,000	56,060	1,060
Special service area fees	-	-	400	400
Mapping royalties fees	8,500	8,500	6,318	(2,182)

(Continued)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Assessor fees	\$ 18,000	\$ 18,000	\$ 19,969	\$ 1,969
Notary fees	25,000	25,000	20,876	(4,124)
Business fees	4,500	4,500	6,617	2,117
Passport fees	43,000	43,000	42,225	(775)
Certified copy fees	542,770	542,770	515,020	(27,750)
Tax redemption fees	265,000	265,000	130,975	(134,025)
Voter registration fees	37,000	37,000	162,672	125,672
Tax extension fees	70,000	70,000	39,739	(30,261)
Miscellaneous fees - county clerk	5,500	5,500	6,824	1,324
Financing statement fees	7,000	7,000	5,985	(1,015)
Recording fees	1,325,000	1,325,000	1,454,961	129,961
Certified record copy fees	36,000	36,000	43,300	7,300
Revenue tax stamp fees	1,100,000	1,100,000	1,431,691	331,691
Miscellaneous fees - recorder	-	-	25	25
Cable franchise fees	590,000	590,000	720,317	130,317
Zoning fees	12,000	12,000	59,790	47,790
Subdivision approval fees	500	500	6,000	5,500
Development/planning service fees	2,000	2,000	11,201	9,201
Adjudication hearing fees	900	900	1,000	100
Vacant dwelling fees	-	-	3,000	3,000
Total Charges for Services	<u>13,958,315</u>	<u>13,958,315</u>	<u>13,635,961</u>	<u>(322,354)</u>
Reimbursements				
Forest preserve reimbursement	55,729	55,729	61,465	5,736
Miscellaneous county reimbursement	-	-	1,788	1,788
Miscellaneous reimbursements	-	-	10,633	10,633
Prisoner Transfer	6,000	6,000	6,574	574
Sheriff training	6,000	6,000	19,350	13,350
Board and care reimbursements	2,500,000	231,000	233,518	2,518
Miscellaneous reimbursements - sheriff	80,000	98,828	109,271	10,443
Probation salary	3,485,896	3,711,850	5,909,931	2,198,081
Youth home	1,000,000	1,000,000	1,097,055	97,055
Medicaid	10,000	10,000	-	(10,000)
MST therapy reimbursement	113,220	113,220	80,153	(33,067)
Treatment alternative court reimbursement	1,830	1,830	3,562	1,732
Illinois State Board of Education reimbursement	100,000	100,000	88,998	(11,002)
Miscellaneous reimbursements - court services	1,000	1,000	1,754	754
Emergency management	90,000	90,000	90,829	829
State's attorney salary	178,677	178,677	178,677	-
Public defender salary	99,900	99,900	99,890	(10)

(Continued)

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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
SVP reimbursement	\$ -	\$ -	\$ 6,696	\$ 6,696
Supervisor of assessor salary	57,915	60,810	60,810	-
Death surcharge reimbursement	21,000	21,000	13,463	(7,537)
Miscellaneous reimbursements - county clerk	-	-	3	3
Catalyst genealogy reimbursement	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Total Reimbursements	<u>7,817,167</u>	<u>5,795,844</u>	<u>8,074,420</u>	<u>2,278,576</u>
Net investment income	245,200	245,200	194,428	(50,772)
Miscellaneous				
Cell tower lease	16,831	16,831	20,521	3,690
Miscellaneous other	-	-	32,088	32,088
Miscellaneous - information technologies	35,841	98,841	33,410	(65,431)
Rental income	47,527	47,527	50,071	2,544
Auction sales	5,000	5,000	4,039	(961)
Sheriff auction sales	40,000	40,000	25,983	(14,017)
State's attorney auction sales	<u>-</u>	<u>-</u>	<u>25</u>	<u>25</u>
Total Miscellaneous	<u>145,199</u>	<u>208,199</u>	<u>166,137</u>	<u>(42,062)</u>
 Total Revenues	 <u>81,907,323</u>	 <u>79,968,930</u>	 <u>84,413,910</u>	 <u>4,444,980</u>

(Continued)

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, 2015

	<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	\$ 940,349	\$ 940,349	\$ 935,150	\$ 5,199
Benefits				
Healthcare contribution	259,171	259,171	231,492	27,679
Dental contribution	8,825	8,825	8,685	140
Total Benefits	<u>267,996</u>	<u>267,996</u>	<u>240,177</u>	<u>27,819</u>
Contractual Services				
Contractual/consulting services	35,000	32,954	48,309	(15,355)
Repairs and maintenance - copiers	300	300	298	2
Conferences and meetings	3,000	3,000	3,196	(196)
Employee mileage expenditures	500	500	-	500
General association dues	13,500	13,500	2,550	10,950
Total Contractual Services	<u>52,300</u>	<u>50,254</u>	<u>54,353</u>	<u>(4,099)</u>
Commodities				
Office supplies	4,000	4,000	6,265	(2,265)
Operating supplies	3,000	3,000	891	2,109
Computer related supplies	3,000	3,000	-	3,000
Books and subscriptions	1,000	1,000	252	748
Liquor commission supplies	300	300	-	300
Total Commodities	<u>11,300</u>	<u>11,300</u>	<u>7,408</u>	<u>3,892</u>
Total County Board/Liquor	<u>1,271,945</u>	<u>1,269,899</u>	<u>1,237,088</u>	<u>32,811</u>
Finance Administration				
Personnel Services				
Salaries and wages	540,258	543,881	502,855	41,026
Overtime salaries	-	-	1,461	(1,461)
Total Personnel Services	<u>540,258</u>	<u>543,881</u>	<u>504,316</u>	<u>39,565</u>
Benefits				
Healthcare contribution	101,254	101,254	82,326	18,928
Dental contribution	3,019	3,019	2,486	533
Total Benefits	<u>104,273</u>	<u>104,273</u>	<u>84,812</u>	<u>19,461</u>
Contractual Services				
Certified audit contract	125,000	121,377	102,000	19,377
Contractual/consulting services	5,000	5,000	57,032	(52,032)
Repairs and maintenance - copiers	2,000	2,000	885	1,115
Employment advertising	-	-	150	(150)
General printing	4,000	4,000	3,326	674
Legal printing	200	200	218	(18)
Conferences and meetings	5,647	5,647	2,637	3,010
Employee training	6,000	6,000	4,418	1,582
Employee mileage expenditures	300	300	23	277

(Continued)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General association dues	\$ 3,705	\$ 3,705	\$ 2,883	\$ 822
Total Contractual Services	<u>151,852</u>	<u>148,229</u>	<u>173,572</u>	<u>(25,343)</u>
Commodities				
Office supplies	1,300	1,300	1,089	211
Computer related supplies	3,500	3,500	(269)	3,769
Office furniture and equipment	-	-	1,871	(1,871)
Total Commodities	<u>4,800</u>	<u>4,800</u>	<u>2,691</u>	<u>2,109</u>
Total Finance and Administration	<u>801,183</u>	<u>801,183</u>	<u>765,391</u>	<u>35,792</u>
Information Technologies				
Personnel Services				
Salaries and wages	2,139,615	2,195,013	2,147,888	47,125
Overtime salaries	<u>3,130</u>	<u>3,130</u>	<u>16,265</u>	<u>(13,135)</u>
Total Personnel Services	<u>2,142,745</u>	<u>2,198,143</u>	<u>2,164,153</u>	<u>33,990</u>
Benefits				
Healthcare contribution	397,546	397,546	321,888	75,658
Dental contribution	12,905	12,905	11,796	1,109
FICA/SS contribution	-	-	9	(9)
IMRF contribution	<u>-</u>	<u>-</u>	<u>13</u>	<u>(13)</u>
Total Benefits	<u>410,451</u>	<u>410,451</u>	<u>333,706</u>	<u>76,745</u>
Contractual Services				
Contractual/consulting services	150,667	146,399	226,335	(79,936)
Software licensing cost	478,408	478,408	399,815	78,593
Repairs and maintenance - computers	100,000	100,000	47,021	52,979
Repairs and maintenance - copiers	9,708	9,708	7,707	2,001
Repairs and maintenance - communications equipment	95,000	95,000	38,812	56,188
Repairs and maintenance - vehicles	1,569	1,569	2,481	(912)
Repairs and maintenance - office equipment	500	500	-	500
General advertising	1,500	1,500	972	528
Conferences and meetings	26,508	26,508	47,772	(21,264)
Employee training	35,000	35,000	48,161	(13,161)
Employee mileage expenditures	1,734	1,734	624	1,110
General association dues	<u>4,400</u>	<u>4,400</u>	<u>1,060</u>	<u>3,340</u>
Total Contractual Services	<u>904,994</u>	<u>900,726</u>	<u>820,760</u>	<u>79,966</u>
Commodities				
Office supplies	4,000	4,000	3,895	105
Computer related supplies	27,400	27,400	32,299	(4,899)
Books and subscriptions	1,000	1,000	4,636	(3,636)
Computer software - non-capital	5,000	5,000	2,060	2,940
Computer hardware - non-capital	10,509	10,509	10,866	(357)
Printing supplies	39,808	39,808	30,295	9,513

(Continued)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Microfilm supplies	\$ 9,183	\$ 9,183	\$ 8,156	\$ 1,027
Fuel - vehicles	2,500	2,500	1,478	1,022
Total Commodities	99,400	99,400	93,685	5,715
Total Information Technologies	3,557,590	3,608,720	3,412,304	196,416
Building Management - Government Center				
Personnel Services				
Salaries and wages	575,054	578,234	586,296	(8,062)
Part-time salaries	16,600	16,600	-	16,600
Overtime salaries	8,783	8,783	5,524	3,259
Total Personnel Services	600,437	603,617	591,820	11,797
Benefits				
Healthcare contribution	120,956	120,956	80,486	40,470
Dental contribution	4,297	4,297	2,871	1,426
Total Benefits	125,253	125,253	83,357	41,896
Contractual Services				
Disposal and water softener services	3,500	3,500	3,662	(162)
Janitorial services	77,765	77,765	67,263	10,502
Repairs and maintenance - roads	27,589	27,589	43,585	(15,996)
Repairs and maintenance - buildings	82,156	82,156	110,456	(28,300)
Repairs and maintenance - grounds	17,450	17,450	10,381	7,069
Repairs and maintenance - equipment	8,795	8,795	9,217	(422)
Repairs and maintenance - vehicles	6,498	6,498	5,725	773
Building space rental	-	-	15,259	(15,259)
Equipment rental	450	450	-	450
General printing	63,897	63,897	55,914	7,983
Employee mileage expenditures	2,950	2,950	582	2,368
Total Contractual Services	291,050	291,050	322,044	(30,994)
Commodities				
Operating supplies	4,454	4,454	6,671	(2,217)
Computer related supplies	569	569	303	266
Postage	-	-	198	(198)
Printing supplies	78,300	78,300	52,796	25,504
Cleaning supplies	8,000	8,000	6,537	1,463
Uniform supplies	2,450	2,450	4,267	(1,817)
Medical supplies and drugs	150	150	150	-
Utilities - natural gas	27,890	27,890	29,405	(1,515)
Utilities - electric	208,331	203,331	183,824	19,507
Utilities - water	5,000	5,000	6,628	(1,628)
Utilities - sewer	3,000	3,000	2,012	988

(Continued)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Fuel - vehicles	\$ 9,870	\$ 9,870	\$ 12,085	\$ (2,215)
Total Commodities	348,014	343,014	304,876	38,138
Total Building Management- Government Center	1,364,754	1,362,934	1,302,097	60,837
Building Management - Judicial Center				
Personnel Services				
Salaries and wages	261,972	271,972	269,306	2,666
Overtime salaries	7,849	7,849	10,957	(3,108)
Total Personnel Services	269,821	279,821	280,263	(442)
Benefits				
Healthcare contribution	66,463	66,463	51,552	14,911
Dental contribution	2,206	2,206	1,579	627
Total Benefits	68,669	68,669	53,131	15,538
Contractual Services				
Disposal and water softener services	5,500	5,500	9,462	(3,962)
Janitorial services	61,989	61,989	104,519	(42,530)
Repairs and maintenance - roads	33,567	33,567	36,985	(3,418)
Repairs and maintenance - buildings	125,890	125,890	96,438	29,452
Repairs and maintenance - grounds	35,674	35,674	36,488	(814)
Repairs and maintenance - equipment	41,848	41,848	32,191	9,657
Grease trap - septic services	2,555	2,555	-	2,555
Employee mileage expenditures	289	289	221	68
Total Contractual Services	307,312	307,312	316,304	(8,992)
Commodities				
Operating supplies	3,980	3,980	1,682	2,298
Cleaning supplies	8,178	8,178	8,959	(781)
Uniform supplies	657	657	964	(307)
Utilities - natural gas	67,890	67,890	69,787	(1,897)
Utilities - electric	355,000	350,000	291,714	58,286
Utilities - water	14,750	14,750	15,139	(389)
Fuel - vehicles	589	589	589	-
Utilities - sewer	19,000	19,000	20,722	(1,722)
Total Commodities	470,044	465,044	409,556	55,488
Total Building Management- Judicial Center	1,115,846	1,120,846	1,059,254	61,592

(Continued)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Building Management - Juvenile Justice Center				
Personnel Services				
Salaries and wages	\$ 34,167	\$ 34,167	\$ 16,946	\$ 17,221
Overtime salaries	427	427	51	376
Total Personnel Services	34,594	34,594	16,997	17,597
Benefits				
Healthcare contribution	5,306	5,306	2,814	2,492
Dental contribution	194	194	138	56
Total Benefits	5,500	5,500	2,952	2,548
Contractual Services				
Disposal and water softener services	3,346	3,346	2,981	365
Janitorial services	73,189	73,189	51,576	21,613
Repairs and maintenance - roads	12,467	12,467	9,615	2,852
Repairs and maintenance - buildings	50,959	50,959	47,234	3,725
Repairs and maintenance - grounds	7,634	7,634	978	6,656
Repairs and maintenance - equipment	4,589	4,589	6,612	(2,023)
Grease trap - septic services	2,550	2,550	2,160	390
Employee mileage expenditures	670	670	-	670
Total Contractual Services	155,404	155,404	121,156	34,248
Commodities				
Operating supplies	2,012	2,012	26	1,986
Cleaning supplies	4,789	4,789	7,865	(3,076)
Uniform supplies	213	213	213	-
Utilities - natural gas	41,789	41,789	33,477	8,312
Utilities - electric	80,000	76,820	74,538	2,282
Fuel - vehicles	679	679	679	-
Total Commodities	129,482	126,302	116,798	9,504
Total Building Management- Juvenile Justice Center	324,980	321,800	257,903	63,897
Building Management - St. Charles North				
Contractual Services				
Disposal and water softener services	3,356	3,356	3,333	23
Janitorial services	33,124	33,124	31,753	1,371
Repairs and maintenance - roads	22,485	22,485	21,949	536
Repairs and maintenance - buildings	36,999	36,999	46,596	(9,597)
Repairs and maintenance - grounds	4,700	4,700	2,686	2,014
Repairs and maintenance - equipment	22,468	22,468	14,280	8,188
Total Contractual Services	123,132	123,132	120,597	2,535
Commodities				
Operating supplies	2,450	2,450	296	2,154

(Continued)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Cleaning supplies	\$ 2,145	\$ 2,145	\$ 1,758	\$ 387
Utilities - natural gas	31,456	31,456	27,601	3,855
Utilities - electric	95,678	95,678	115,506	(19,828)
Utilities - water	14,678	14,678	770	13,908
Utilities - sewer	10,300	10,300	481	9,819
Total Commodities	<u>156,707</u>	<u>156,707</u>	<u>146,412</u>	<u>10,295</u>
Total Building Management- St. Charles North	<u>279,839</u>	<u>279,839</u>	<u>267,009</u>	<u>12,830</u>
Building Management - Aurora Health Department				
Contractual Services				
Disposal and water softener services	1,550	1,550	682	868
Janitorial services	21,567	21,567	12,701	8,866
Repairs and maintenance - roads	11,757	11,757	12,911	(1,154)
Repairs and maintenance - buildings	14,236	14,236	16,270	(2,034)
Repairs and maintenance - grounds	2,308	2,308	4,543	(2,235)
Repairs and maintenance - equipment	3,578	3,578	3,886	(308)
Total Contractual Services	<u>54,996</u>	<u>54,996</u>	<u>50,993</u>	<u>4,003</u>
Commodities				
Operating supplies	3,678	3,678	45	3,633
Cleaning supplies	4,826	4,826	-	4,826
Utilities - natural gas	13,467	13,467	5,284	8,183
Utilities - electric	30,678	30,678	38,826	(8,148)
Utilities - water	6,891	6,891	4,066	2,825
Utilities - sewer	3,489	3,489	843	2,646
Total Commodities	<u>63,029</u>	<u>63,029</u>	<u>49,064</u>	<u>13,965</u>
Total Building Management- Aurora Health Department	<u>118,025</u>	<u>118,025</u>	<u>100,057</u>	<u>17,968</u>
Building Management - Old Courthouse				
Contractual Services				
Disposal and water softener services	1,450	450	1,082	(632)
Janitorial services	68,900	26,578	36,996	(10,418)
Repairs and maintenance - roads	11,757	11,757	13,532	(1,775)
Repairs and maintenance - buildings	60,898	57,898	189,736	(131,838)
Repairs and maintenance - grounds	6,890	6,890	3,586	3,304
Repairs and maintenance - equipment	8,654	8,654	6,557	2,097
Total Contractual Services	<u>158,549</u>	<u>112,227</u>	<u>251,489</u>	<u>(139,262)</u>
Commodities				
Operating supplies	2,678	-	-	-
Cleaning supplies	5,670	5,670	3,378	2,292

(Continued)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Utilities - natural gas	\$ 45,678	\$ 12,678	\$ 23,892	\$ (11,214)
Utilities - electric	99,756	73,756	72,587	1,169
Utilities - water	9,156	9,156	3,607	5,549
Utilities - sewer	<u>8,902</u>	<u>8,902</u>	<u>2,270</u>	<u>6,632</u>
Total Commodities	<u>171,840</u>	<u>110,162</u>	<u>105,734</u>	<u>4,428</u>
Total Building Management- Old Courthouse	<u>330,389</u>	<u>222,389</u>	<u>357,223</u>	<u>(134,834)</u>
Building Management - Sheriff Facility				
Personnel Services				
Salaries and wages	297,320	297,320	272,051	25,269
Overtime salaries	<u>6,761</u>	<u>6,761</u>	<u>12,014</u>	<u>(5,253)</u>
Total Personnel Services	<u>304,081</u>	<u>304,081</u>	<u>284,065</u>	<u>20,016</u>
Benefits				
Healthcare contribution	74,189	74,189	64,912	9,277
Dental contribution	<u>2,787</u>	<u>2,787</u>	<u>2,435</u>	<u>352</u>
Total Benefits	<u>76,976</u>	<u>76,976</u>	<u>67,347</u>	<u>9,629</u>
Contractual Services				
Disposal and water softener services	11,500	11,500	21,178	(9,678)
Janitorial services	38,123	38,123	48,072	(9,949)
Repairs and maintenance - roads	17,890	17,890	13,195	4,695
Repairs and maintenance - buildings	168,980	168,980	231,509	(62,529)
Repairs and maintenance - grounds	17,289	17,289	14,025	3,264
Repairs and maintenance - equipment	<u>18,512</u>	<u>18,512</u>	<u>42,589</u>	<u>(24,077)</u>
Total Contractual Services	<u>272,294</u>	<u>272,294</u>	<u>370,568</u>	<u>(98,274)</u>
Commodities				
Operating supplies	3,589	3,589	1,999	1,590
Cleaning supplies	16,890	16,890	26,234	(9,344)
Utilities - natural gas	93,897	93,897	81,724	12,173
Utilities - electric	365,000	365,000	335,942	29,058
Utilities - water	58,150	58,150	68,922	(10,772)
Utilities - sewer	<u>97,000</u>	<u>97,000</u>	<u>91,179</u>	<u>5,821</u>
Total Commodities	<u>634,526</u>	<u>634,526</u>	<u>606,000</u>	<u>28,526</u>
Total Building Management- Sheriff Facility	<u>1,287,877</u>	<u>1,287,877</u>	<u>1,327,980</u>	<u>(40,103)</u>
Building Management - ROE Office				
Contractual Services				
Disposal and water softener services	-	1,000	1,454	(454)
Janitorial services	-	20,000	9,603	10,397
Repairs and maintenance - roads	-	13,000	1,860	11,140

(Continued)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Repairs and maintenance - buildings	\$ -	\$ 3,000	\$ 17,159	\$ (14,159)
Building space rental	-	-	40,000	(40,000)
Total Contractual Services	-	37,000	70,076	(33,076)
Commodities				
Operating supplies	-	12,000	-	12,000
Self-mailer	-	3,000	-	3,000
Postage	-	7,000	2,940	4,060
Telephone	-	12,000	6,603	5,397
Utilities - natural gas	-	33,000	12,877	20,123
Utilities - electric	-	26,000	17,521	8,479
Utilities - water	-	-	402	(402)
Utilities - sewer	-	-	76	(76)
Total Commodities	-	93,000	40,419	52,581
Total Building Management ROE Office	-	130,000	110,495	19,505
Human Resources				
Personnel Services				
Salaries and wages	302,419	302,419	258,455	43,964
Overtime salaries	-	-	186	(186)
Total Personnel Services	302,419	302,419	258,641	43,778
Benefits				
Healthcare contribution	64,571	64,571	46,909	17,662
Dental contribution	2,259	2,259	1,872	387
Total Benefits	66,830	66,830	48,781	18,049
Contractual Services				
Project administration services	17,820	17,820	17,564	256
Conferences and meetings	1,725	1,725	6,037	(4,312)
Employee training	8,000	8,000	4,637	3,363
Employee mileage expenditures	100	100	132	(32)
General association dues	1,236	1,236	933	303
Miscellaneous contractual expenditures	6,025	6,025	4,175	1,850
Total Contractual Services	34,906	34,906	33,478	1,428
Commodities				
Office supplies	1,000	1,000	1,216	(216)
Operating supplies	1,529	1,529	2,284	(755)
Computer related supplies	799	799	635	164
Books and subscriptions	1,200	1,200	1,295	(95)
Employee recognition supplies	748	748	554	194
Total Commodities	5,276	5,276	5,984	(708)
Total Human Resources	409,431	409,431	346,884	62,547

(Continued)

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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
County Auditor				
Personnel Services				
Salaries and wages	\$ 219,786	\$ 219,786	\$ 213,059	\$ 6,727
Total Personnel Services	<u>219,786</u>	<u>219,786</u>	<u>213,059</u>	<u>6,727</u>
Benefits				
Healthcare contribution	37,198	37,198	18,721	18,477
Dental contribution	<u>1,084</u>	<u>1,084</u>	<u>1,013</u>	<u>71</u>
Total Benefits	<u>38,282</u>	<u>38,282</u>	<u>19,734</u>	<u>18,548</u>
Contractual Services				
Contractual/consulting services	50,000	25,000	21,635	3,365
Software licensing cost	1,300	1,300	266	1,034
Repairs and maintenance - copiers	250	250	204	46
Conferences and meetings	1,800	1,800	670	1,130
Employee training	3,500	3,500	2,326	1,174
Employee mileage expenditures	1,120	1,120	505	615
General association dues	2,630	2,630	1,870	760
Temporary help	-	-	2,242	(2,242)
Total Contractual Services	<u>60,600</u>	<u>35,600</u>	<u>29,718</u>	<u>5,882</u>
Commodities				
Office supplies	1,500	1,500	2,697	(1,197)
Telephone	-	-	257	(257)
Total Commodities	<u>1,500</u>	<u>1,500</u>	<u>2,954</u>	<u>(1,454)</u>
Total County Auditor	<u>320,168</u>	<u>295,168</u>	<u>265,465</u>	<u>29,703</u>
Treasurer/Collector				
Personnel Services				
Salaries and wages	<u>498,249</u>	<u>498,249</u>	<u>498,121</u>	<u>128</u>
Benefits				
Healthcare contribution	72,055	72,055	76,105	(4,050)
Dental contribution	<u>2,787</u>	<u>2,787</u>	<u>3,103</u>	<u>(316)</u>
Total Benefits	<u>74,842</u>	<u>74,842</u>	<u>79,208</u>	<u>(4,366)</u>
Contractual Services				
Repairs and maintenance - copiers	-	-	2,935	(2,935)
General printing	-	-	1,777	(1,777)
Legal printing	21,000	21,000	12,288	8,712
Conferences and meetings	-	-	530	(530)
Employee training	-	-	21	(21)
Employee mileage expenditures	<u>2,500</u>	<u>2,500</u>	<u>628</u>	<u>1,872</u>
Total Contractual Services	<u>23,500</u>	<u>23,500</u>	<u>18,179</u>	<u>5,321</u>

(Continued)

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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities				
Office supplies	\$ 1,500	\$ 1,500	\$ 2,044	\$ (544)
Operating supplies	1,000	1,000	-	1,000
Computer related supplies	1,882	1,882	-	1,882
Total Commodities	<u>4,382</u>	<u>4,382</u>	<u>2,044</u>	<u>2,338</u>
Total Treasurer/Collector	<u>600,973</u>	<u>600,973</u>	<u>597,552</u>	<u>3,421</u>
Supervisor of Assessments				
Personnel Services				
Salaries and wages	729,353	732,827	738,521	(5,694)
Overtime salaries	<u>10,462</u>	<u>9,883</u>	<u>2,223</u>	<u>7,660</u>
Total Personnel Services	<u>739,815</u>	<u>742,710</u>	<u>740,744</u>	<u>1,966</u>
Benefits				
Healthcare contribution	158,718	158,718	143,438	15,280
Dental contribution	5,303	5,303	4,832	471
FICA/SS contribution	-	-	26	(26)
IMRF contribution	<u>-</u>	<u>-</u>	<u>19</u>	<u>(19)</u>
Total Benefits	<u>164,021</u>	<u>164,021</u>	<u>148,315</u>	<u>15,706</u>
Contractual Services				
Repairs and maintenance - computers	6,500	6,500	1,970	4,530
Repairs and maintenance - copiers	7,000	7,000	7,647	(647)
Legal printing	160,000	160,000	158,844	1,156
Conferences and meetings	5,000	5,000	4,634	366
Employee training	11,800	11,800	13,830	(2,030)
Employee mileage expenditures	3,500	3,500	4,336	(836)
General association dues	<u>3,000</u>	<u>3,000</u>	<u>2,755</u>	<u>245</u>
Total Contractual Services	<u>196,800</u>	<u>196,800</u>	<u>194,016</u>	<u>2,784</u>
Commodities				
Office supplies	9,000	9,000	4,439	4,561
Computer related supplies	9,000	9,000	6,446	2,554
Books and subscriptions	<u>2,000</u>	<u>2,000</u>	<u>1,065</u>	<u>935</u>
Total Commodities	<u>20,000</u>	<u>20,000</u>	<u>11,950</u>	<u>8,050</u>
Total Supervisor of Assessments	<u>1,120,636</u>	<u>1,123,531</u>	<u>1,095,025</u>	<u>28,506</u>
Board of Review				
Personnel Services				
Salaries and wages	62,997	62,997	61,767	1,230
Employee per diem	<u>44,779</u>	<u>44,779</u>	<u>29,972</u>	<u>14,807</u>
Total Personnel Services	<u>107,776</u>	<u>107,776</u>	<u>91,739</u>	<u>16,037</u>

(Continued)

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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Benefits				
Healthcare contribution	\$ 22,434	\$ 22,434	\$ 23,492	\$ (1,058)
Dental contribution	504	504	507	(3)
Total Benefits	<u>22,938</u>	<u>22,938</u>	<u>23,999</u>	<u>(1,061)</u>
Contractual Services				
Appraisal services	42,500	42,500	13,375	29,125
Total Contractual Services	<u>42,500</u>	<u>42,500</u>	<u>13,375</u>	<u>29,125</u>
Total Board of Review	<u>173,214</u>	<u>173,214</u>	<u>129,113</u>	<u>44,101</u>
County Clerk				
Personnel Services				
Salaries and wages	648,683	648,683	642,194	6,489
Overtime salaries	500	500	1,025	(525)
Total Personnel Services	<u>649,183</u>	<u>649,183</u>	<u>643,219</u>	<u>5,964</u>
Benefits				
Healthcare contribution	128,930	128,930	112,992	15,938
Dental contribution	4,684	4,684	4,215	469
Total Benefits	<u>133,614</u>	<u>133,614</u>	<u>117,207</u>	<u>16,407</u>
Contractual Services				
Notary services	70	70	90	(20)
General printing	200	200	161	39
Legal printing	2,800	2,800	3,171	(371)
Conferences and meetings	6,000	6,000	7,860	(1,860)
Employee training	2,000	2,000	-	2,000
Employee mileage expenditures	3,000	3,000	1,566	1,434
General association dues	850	850	840	10
Total Contractual Services	<u>14,920</u>	<u>14,920</u>	<u>13,688</u>	<u>1,232</u>
Commodities				
Office supplies	4,000	4,000	3,131	869
Operating supplies	1,500	1,500	4,330	(2,830)
Computer related supplies	500	500	2,344	(1,844)
Books and subscriptions	1,000	1,000	876	124
Total Commodities	<u>7,000</u>	<u>7,000</u>	<u>10,681</u>	<u>(3,681)</u>
Total County Clerk	<u>804,717</u>	<u>804,717</u>	<u>784,795</u>	<u>19,922</u>
Election Expense				
Personnel Services				
Salaries and wages	602,847	602,847	535,480	67,367
Overtime salaries	20,000	20,000	7,047	12,953
Total Personnel Services	<u>622,847</u>	<u>622,847</u>	<u>542,527</u>	<u>80,320</u>

(Continued)

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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Benefits				
Healthcare contribution	\$ 72,779	\$ 72,779	\$ 57,691	\$ 15,088
Dental contribution	<u>2,903</u>	<u>2,903</u>	<u>2,201</u>	<u>702</u>
Total Benefits	<u>75,682</u>	<u>75,682</u>	<u>59,892</u>	<u>15,790</u>
Contractual Services				
Election judges and workers	265,000	265,000	244,231	20,769
Election services	25,000	25,000	16,867	8,133
Contractual/consulting services	500	500	-	500
Legal services	200	200	-	200
Security services	10,000	10,000	10,915	(915)
Software licensing cost	250,000	250,000	115,180	134,820
Repairs and maintenance - computers	12,000	12,000	-	12,000
Repairs and maintenance - copiers	6,000	6,000	5,520	480
Repairs and maintenance - vehicles	12,500	12,500	5,225	7,275
Polling place rental	14,000	14,000	8,920	5,080
Equipment rental	14,000	14,000	13,330	670
General advertising	3,500	3,500	922	2,578
General printing	20,000	20,000	20,778	(778)
Legal printing	20,000	20,000	15,400	4,600
Conferences and meetings	6,000	6,000	4,720	1,280
Employee training	1,500	1,500	-	1,500
Employee mileage expenditures	6,000	6,000	3,896	2,104
General association dues	750	750	495	255
Miscellaneous contractual expenditures	<u>5,000</u>	<u>5,000</u>	<u>4,762</u>	<u>238</u>
Total Contractual Services	<u>671,950</u>	<u>671,950</u>	<u>471,161</u>	<u>200,789</u>
Commodities				
Office supplies	5,000	5,000	5,090	(90)
Operating supplies	25,000	25,000	26,430	(1,430)
Computer related supplies	2,500	2,500	6,449	(3,949)
Books and subscriptions	500	500	351	149
Voting systems and accessories	<u>150,000</u>	<u>150,000</u>	<u>514,964</u>	<u>(364,964)</u>
Total Commodities	<u>183,000</u>	<u>183,000</u>	<u>553,284</u>	<u>(370,284)</u>
Total Election Expense	<u>1,553,479</u>	<u>1,553,479</u>	<u>1,626,864</u>	<u>(73,385)</u>
Alternative Language Coordination				
Personnel Services				
Salaries and wages	42,114	42,114	-	42,114
Benefits				
Healthcare contribution	18,402	18,402	-	18,402
Dental contribution	<u>503</u>	<u>503</u>	<u>-</u>	<u>503</u>
Total Benefits	<u>18,905</u>	<u>18,905</u>	<u>-</u>	<u>18,905</u>
Total Alternative Language Coordination	<u>61,019</u>	<u>61,019</u>	<u>-</u>	<u>61,019</u>

(Continued)

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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Recorder of Deeds				
Personnel Services				
Salaries and wages	\$ 734,898	\$ 734,898	\$ 680,247	\$ 54,651
Benefits				
Healthcare contribution	146,737	146,737	127,146	19,591
Dental contribution	5,093	5,093	4,903	190
Total Benefits	<u>151,830</u>	<u>151,830</u>	<u>132,049</u>	<u>19,781</u>
Contractual Services				
General printing	150	150	-	150
Employee mileage expenditures	1,293	1,293	1,233	60
General association dues	1,300	1,300	625	675
Total Contractual Services	<u>2,743</u>	<u>2,743</u>	<u>1,858</u>	<u>885</u>
Commodities				
Office supplies	2,280	2,280	2,169	111
Total Recorder of Deeds	<u>891,751</u>	<u>891,751</u>	<u>816,323</u>	<u>75,428</u>
Regional Office of Education				
Personnel Services				
Salaries and wages	252,717	252,717	265,405	(12,688)
Benefits				
Healthcare contribution	34,617	34,617	29,561	5,056
Dental contribution	1,200	1,200	584	616
Total Benefits	<u>35,817</u>	<u>35,817</u>	<u>30,145</u>	<u>5,672</u>
Contractual Services				
Contractual/consulting services	6,125	6,125	-	6,125
Software licensing cost	10,000	10,000	10,559	(559)
Total Contractual Services	<u>16,125</u>	<u>16,125</u>	<u>10,559</u>	<u>5,566</u>
Commodities				
Office supplies	750	750	-	750
Computer related supplies	700	700	-	700
Total Commodities	<u>1,450</u>	<u>1,450</u>	<u>-</u>	<u>1,450</u>
Total Regional Office of Education	<u>306,109</u>	<u>306,109</u>	<u>306,109</u>	<u>-</u>
Judiciary and Courts				
Personnel Services				
Salaries and wages	1,411,328	1,388,128	1,377,611	10,517
Employee per diem	-	-	817	(817)
Total Personnel Services	<u>1,411,328</u>	<u>1,388,128</u>	<u>1,378,428</u>	<u>9,700</u>

(Continued)

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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Benefits				
Healthcare contribution	\$ 327,622	\$ 320,822	\$ 289,729	\$ 31,093
Dental contribution	12,928	11,928	11,312	616
Uniform allowance	<u>500</u>	<u>500</u>	<u>1,803</u>	<u>(1,303)</u>
Total Benefits	<u>341,050</u>	<u>333,250</u>	<u>302,844</u>	<u>30,406</u>
Contractual Services				
State of Illinois salaries	16,000	16,000	2,484	13,516
Jurors - circuit court	150,000	166,100	194,519	(28,419)
Jurors - grand jury	1,000	1,000	-	1,000
Jurors' expenditures	170,000	170,000	161,566	8,434
Per diem expenditures	125,000	125,000	113,369	11,631
Contractual/consulting services	265,000	278,700	332,920	(54,220)
Court appointed counsel	170,000	187,400	181,450	5,950
Psychological/psychiatric services	50,000	63,400	60,919	2,481
Repairs and maintenance - equipment	15,000	35,842	13,134	22,708
Equipment rental	14,000	14,000	17,504	(3,504)
Liability insurance	4,800	4,800	-	4,800
General printing	1,000	1,000	50	950
Conferences and meetings	3,700	3,700	1,637	2,063
Employee training	500	500	-	500
Employee mileage expenditures	3,000	3,000	3,016	(16)
General association dues	500	500	-	500
Miscellaneous contractual expenditures	<u>2,500</u>	<u>2,500</u>	<u>14,097</u>	<u>(11,597)</u>
Total Contractual Services	<u>992,000</u>	<u>1,073,442</u>	<u>1,096,665</u>	<u>(23,223)</u>
Commodities				
Office supplies	18,000	18,000	10,098	7,902
Operating supplies	6,000	6,000	13,020	(7,020)
Computer related supplies	1,000	1,000	-	1,000
Postage	500	500	98	402
Books and subscriptions	<u>45,000</u>	<u>45,000</u>	<u>58,778</u>	<u>(13,778)</u>
Total Commodities	<u>70,500</u>	<u>70,500</u>	<u>81,994</u>	<u>(11,494)</u>
Total Judiciary and Courts	<u>2,814,878</u>	<u>2,865,320</u>	<u>2,859,931</u>	<u>5,389</u>
Circuit Clerk - Administration				
Personnel Services				
Salaries and wages	3,245,823	3,245,823	3,278,718	(32,895)
Overtime salaries	69,994	69,994	54,714	15,280
Bond call	<u>24,864</u>	<u>24,864</u>	<u>18,870</u>	<u>5,994</u>
Total Personnel Services	<u>3,340,681</u>	<u>3,340,681</u>	<u>3,352,302</u>	<u>(11,621)</u>

(Continued)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Benefits				
Healthcare contribution	\$ 868,932	\$ 868,932	\$ 729,522	\$ 139,410
Dental contribution	<u>31,071</u>	<u>31,071</u>	<u>26,748</u>	<u>4,323</u>
Total Benefits	<u>900,003</u>	<u>900,003</u>	<u>756,270</u>	<u>143,733</u>
Contractual Services				
Legal services	11,000	11,000	2,997	8,003
Repairs and maintenance - equipment	500	500	250	250
Repairs and maintenance - copiers	2,880	2,880	-	2,880
General printing	750	750	585	165
Conferences and meetings	2,000	2,000	1,521	479
Employee training	800	800	193	607
Employee mileage expenditures	5,750	5,750	1,012	4,738
General association dues	1,005	1,005	965	40
Employee medical expense	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
Total Contractual Services	<u>24,785</u>	<u>24,785</u>	<u>7,523</u>	<u>17,262</u>
Commodities				
Office supplies	<u>1,300</u>	<u>1,300</u>	<u>4,194</u>	<u>(2,894)</u>
Total Commodities	<u>1,300</u>	<u>1,300</u>	<u>4,194</u>	<u>(2,894)</u>
Total Circuit Clerk - Administration	<u>4,266,769</u>	<u>4,266,769</u>	<u>4,120,289</u>	<u>146,480</u>
Circuit Clerk - Appeals				
Contractual Services				
Repairs and maintenance - equipment	405	405	-	405
Repairs and maintenance - vehicles	2,500	2,500	1,657	843
Employee training	300	300	-	300
Employee mileage expenditures	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total Contractual Services	<u>4,705</u>	<u>4,705</u>	<u>1,657</u>	<u>3,048</u>
Commodities				
Office supplies	9,212	9,212	9,640	(428)
Fuel - vehicles	<u>2,500</u>	<u>2,500</u>	<u>962</u>	<u>1,538</u>
Total Commodities	<u>11,712</u>	<u>11,712</u>	<u>10,602</u>	<u>1,110</u>
Total Circuit Clerk - Appeals	<u>16,417</u>	<u>16,417</u>	<u>12,259</u>	<u>4,158</u>
Circuit Clerk - Family				
Contractual Services				
Repairs and maintenance - equipment	600	600	-	600
Employee training	600	600	558	42
Employee mileage expenditures	<u>2,523</u>	<u>2,523</u>	<u>-</u>	<u>2,523</u>
Total Contractual Services	<u>3,723</u>	<u>3,723</u>	<u>558</u>	<u>3,165</u>

(Continued)

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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities				
Office supplies	\$ 2,008	\$ 2,008	\$ -	\$ 2,008
Total Circuit Clerk - Family	<u>5,731</u>	<u>5,731</u>	<u>558</u>	<u>5,173</u>
Circuit Clerk - Civil				
Contractual Services				
Repairs and maintenance - equipment	3,557	3,557	6,060	(2,503)
Conferences and meetings	-	-	36	(36)
Employee mileage expenditures	<u>7,896</u>	<u>7,896</u>	<u>8,440</u>	<u>(544)</u>
Total Contractual Services	<u>11,453</u>	<u>11,453</u>	<u>14,536</u>	<u>(3,083)</u>
Commodities				
Office supplies	<u>5,293</u>	<u>5,293</u>	<u>2,166</u>	<u>3,127</u>
Total Circuit Clerk - Civil	<u>16,746</u>	<u>16,746</u>	<u>16,702</u>	<u>44</u>
Circuit Clerk - Criminal				
Contractual Services				
Repairs and maintenance - equipment	600	600	63	537
Employee training	4,100	4,100	495	3,605
Employee mileage expenditures	<u>20,761</u>	<u>20,761</u>	<u>12,651</u>	<u>8,110</u>
Total Contractual Services	<u>25,461</u>	<u>25,461</u>	<u>13,209</u>	<u>12,252</u>
Commodities				
Office supplies	<u>9,007</u>	<u>9,007</u>	<u>5,658</u>	<u>3,349</u>
Total Circuit Clerk - Criminal	<u>34,468</u>	<u>34,468</u>	<u>18,867</u>	<u>15,601</u>
Circuit Clerk - Records				
Contractual Services				
Legal services	-	-	39	(39)
General printing	27,000	27,000	16,757	10,243
Employee mileage expenditures	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
Total Contractual Services	<u>27,100</u>	<u>27,100</u>	<u>16,796</u>	<u>10,304</u>
Commodities				
Office supplies	<u>240</u>	<u>240</u>	<u>406</u>	<u>(166)</u>
Total Circuit Clerk - Records	<u>27,340</u>	<u>27,340</u>	<u>17,202</u>	<u>10,138</u>

(Continued)

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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Circuit Clerk - Chief Deputy				
Contractual Services				
Repairs and maintenance - equipment	\$ 2,500	\$ 2,500	\$ 222	\$ 2,278
Employee training	2,600	2,600	-	2,600
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>222</u>	<u>4,978</u>
Commodities				
Office supplies	<u>780</u>	<u>780</u>	<u>1,678</u>	<u>(898)</u>
Total Circuit Clerk - Chief Deputy	<u>5,980</u>	<u>5,980</u>	<u>1,900</u>	<u>4,080</u>
Circuit Clerk - Human Resources				
Contractual Services				
Repairs and maintenance - equipment	3,000	3,000	2,876	124
Conferences and meetings	2,400	2,400	-	2,400
Employee training	400	400	-	400
Employee mileage expenditures	100	100	35	65
General association dues	<u>149</u>	<u>149</u>	<u>149</u>	<u>-</u>
Total Contractual Services	<u>6,049</u>	<u>6,049</u>	<u>3,060</u>	<u>2,989</u>
Commodities				
Office supplies	2,545	2,545	1,301	1,244
Books and subscriptions	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>
Total Commodities	<u>2,745</u>	<u>2,745</u>	<u>1,301</u>	<u>1,444</u>
Total Circuit Clerk - Human Resources	<u>8,794</u>	<u>8,794</u>	<u>4,361</u>	<u>4,433</u>
Circuit Clerk - Customer Service				
Contractual Services				
Employee mileage expenditures	<u>-</u>	<u>-</u>	<u>63</u>	<u>(63)</u>
Total Contractual Services	<u>-</u>	<u>-</u>	<u>63</u>	<u>(63)</u>
Commodities				
Telephone	3,240	3,240	3,142	98
Office supplies	<u>788</u>	<u>788</u>	<u>20</u>	<u>768</u>
Total Commodities	<u>4,028</u>	<u>4,028</u>	<u>3,162</u>	<u>866</u>
Total Circuit Clerk - Customer Service	<u>4,028</u>	<u>4,028</u>	<u>3,225</u>	<u>803</u>
Circuit Clerk - COO Support				
Contractual Services				
Employee training	600	600	413	187
Employee mileage expenditures	<u>1,049</u>	<u>1,049</u>	<u>911</u>	<u>138</u>
Total Contractual Services	<u>1,649</u>	<u>1,649</u>	<u>1,324</u>	<u>325</u>

(Continued)

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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities				
Office supplies	\$ 370	\$ 370	\$ 250	\$ 120
Total Commodities	<u>370</u>	<u>370</u>	<u>250</u>	<u>120</u>
Total Circuit Clerk - COO Support	<u>2,019</u>	<u>2,019</u>	<u>1,574</u>	<u>445</u>
States Attorney				
Personnel Services				
Salaries and wages	3,806,018	3,806,018	3,806,871	(853)
Bond call	<u>28,350</u>	<u>28,350</u>	<u>28,421</u>	<u>(71)</u>
Total Personnel Services	<u>3,834,368</u>	<u>3,834,368</u>	<u>3,835,292</u>	<u>(924)</u>
Benefits				
Healthcare contribution	616,511	616,511	613,482	3,029
Dental contribution	<u>21,311</u>	<u>21,311</u>	<u>19,784</u>	<u>1,527</u>
Total Benefits	<u>637,822</u>	<u>637,822</u>	<u>633,266</u>	<u>4,556</u>
Contractual Services				
Contractual/consulting services	78,477	78,477	77,410	1,067
Trials and costs of hearings	70,000	70,000	56,363	13,637
Legal trial notices	17,000	17,000	13,622	3,378
Witness costs	14,000	14,000	7,508	6,492
Court reporter costs	54,964	54,964	45,399	9,565
Extradition costs	60,000	60,000	35,769	24,231
Repairs and maintenance - equipment	1,000	1,000	-	1,000
Repairs and maintenance - copiers	18,000	18,000	10,431	7,569
Repairs and maintenance - vehicles	9,000	9,000	5,981	3,019
General printing	2,000	2,000	2,688	(688)
Conferences and meetings	6,246	6,246	6,336	(90)
Employee training	12,340	12,340	11,205	1,135
Employee mileage expenditures	11,000	11,000	5,641	5,359
General association dues	<u>21,629</u>	<u>21,629</u>	<u>18,216</u>	<u>3,413</u>
Total Contractual Services	<u>375,656</u>	<u>375,656</u>	<u>296,569</u>	<u>79,087</u>
Commodities				
Office supplies	10,000	10,000	8,537	1,463
Operating supplies	3,000	3,000	1,326	1,674
Books and subscriptions	4,908	4,908	2,477	2,431
Computer software - non-capital	42,000	42,000	40,610	1,390
Computer hardware - non-capital	<u>3,750</u>	<u>3,750</u>	<u>2,742</u>	<u>1,008</u>
Total Commodities	<u>63,658</u>	<u>63,658</u>	<u>55,692</u>	<u>7,966</u>
Total States Attorney	<u>4,911,504</u>	<u>4,911,504</u>	<u>4,820,819</u>	<u>90,685</u>

(Continued)

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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Public Defender				
Personnel Services				
Salaries and wages	\$ 2,854,671	\$ 2,854,671	\$ 2,867,664	\$ (12,993)
Benefits				
Healthcare contribution	536,928	536,928	498,740	38,188
Dental contribution	17,340	17,340	16,651	689
Total Benefits	<u>554,268</u>	<u>554,268</u>	<u>515,391</u>	<u>38,877</u>
Contractual Services				
Trials and costs of hearings	35,000	35,000	34,091	909
Repairs and maintenance - copiers	5,162	5,162	2,119	3,043
Employee training	8,000	8,000	13,441	(5,441)
Employee mileage expenditures	4,500	4,500	3,645	855
Attorney association dues	18,225	18,225	17,144	1,081
Miscellaneous contractual expenditures	5,376	5,376	6,662	(1,286)
Total Contractual Services	<u>76,263</u>	<u>76,263</u>	<u>77,102</u>	<u>(839)</u>
Commodities				
Office supplies	12,534	12,534	14,437	(1,903)
Computer related supplies	-	-	5,029	(5,029)
Books and subscriptions	39,789	39,789	52,858	(13,069)
Telephone	-	-	150	(150)
Total Commodities	<u>52,323</u>	<u>52,323</u>	<u>72,474</u>	<u>(20,151)</u>
Total Public Defender	<u>3,537,525</u>	<u>3,537,525</u>	<u>3,532,631</u>	<u>4,894</u>
Sheriff				
Personnel Services				
Salaries and wages	8,641,996	8,589,241	8,507,957	81,284
Overtime salaries	174,000	192,828	204,963	(12,135)
Merit employee longevity	182,880	182,880	165,413	17,467
Total Personnel Services	<u>8,998,876</u>	<u>8,964,949</u>	<u>8,878,333</u>	<u>86,616</u>
Benefits				
Healthcare contribution	1,428,637	1,410,637	1,356,632	54,005
Dental contribution	44,280	43,780	43,033	747
Uniform allowance	94,600	94,600	89,650	4,950
Total Benefits	<u>1,567,517</u>	<u>1,549,017</u>	<u>1,489,315</u>	<u>59,702</u>
Contractual Services				
Contractual/consulting services	10,000	6,100	6,077	23
Medical/dental/hospital services	5,000	5,000	1,601	3,399
Investigations	20,000	39,930	26,261	13,669
Software licensing cost	5,000	5,000	2,445	2,555
Drug testing and lab services	2,400	400	540	(140)
Repairs and maintenance - equipment	5,000	700	233	467

(Continued)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Repairs and maintenance - computers	\$ 5,000	\$ -	\$ -	\$ -
Repairs and maintenance - copiers	7,500	3,400	3,603	(203)
Repairs and maintenance - communications eq	10,000	700	1,307	(607)
Repairs and maintenance - vehicles	102,000	66,100	62,624	3,476
General printing	1,500	-	-	-
Conferences and meetings	12,000	400	180	220
Employee training	42,000	27,600	20,878	6,722
General association dues	2,500	2,500	1,715	785
Total Contractual Services	<u>229,900</u>	<u>157,830</u>	<u>127,464</u>	<u>30,366</u>
Commodities				
Office supplies	6,000	6,000	5,247	753
Operating supplies	30,000	12,500	18,795	(6,295)
Books and subscriptions	180	180	-	180
Employee recognition supplies	1,500	-	853	(853)
Too good for drugs supplies	2,000	400	214	186
S.W.A.T. supplies	5,000	-	-	-
Bomb squad supplies	12,127	27	-	27
Uniform supplies	7,500	7,500	6,960	540
Weapons and ammunition	12,000	1,200	736	464
Photography supplies	1,000	-	-	-
Community oriented policing supplies	1,000	-	-	-
K-9 supplies	3,000	-	-	-
Fuel - vehicles	448,500	221,800	237,579	(15,779)
Total Commodities	<u>529,807</u>	<u>249,607</u>	<u>270,384</u>	<u>(20,777)</u>
Total Sheriff	<u>11,326,100</u>	<u>10,921,403</u>	<u>10,765,496</u>	<u>155,907</u>
Adult Corrections				
Personnel Services				
Salaries and wages	9,282,152	9,829,458	9,415,141	414,317
Overtime salaries	395,000	-	394,116	(394,116)
Merit employee longevity	198,348	198,348	191,344	7,004
Total Personnel Services	<u>9,875,500</u>	<u>10,027,806</u>	<u>10,000,601</u>	<u>27,205</u>
Benefits				
Healthcare contribution	1,611,747	1,504,747	1,542,825	(38,078)
Dental contribution	52,293	52,293	50,698	1,595
Uniform allowance	122,000	122,000	114,000	8,000
Total Benefits	<u>1,786,040</u>	<u>1,679,040</u>	<u>1,707,523</u>	<u>(28,483)</u>
Contractual Services				
Medical/dental/hospital services	2,038,974	1,762,074	1,884,944	(122,870)
Disposal and water softener services	26,000	19,600	20,866	(1,266)

(Continued)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Repairs and maintenance - equipment	\$ 5,000	\$ 5,000	\$ 3,623	\$ 1,377
Repairs and maintenance - communications equipment	4,000	4,000	4,984	(984)
Employee training	27,500	20,200	19,151	1,049
General association dues	400	400	55	345
Miscellaneous contractual expenditures	10,000	-	-	-
Total Contractual Services	<u>2,111,874</u>	<u>1,811,274</u>	<u>1,933,623</u>	<u>(122,349)</u>
Commodities				
Office supplies	2,000	700	596	104
Operating supplies	121,200	97,600	92,799	4,801
S.W.A.T. supplies	2,770	70	25	45
Uniform supplies	10,000	4,100	3,180	920
Weapons and ammunition	4,724	24	-	24
Food	873,767	772,767	755,953	16,814
Clothing supplies	25,000	-	1,630	(1,630)
Total Commodities	<u>1,039,461</u>	<u>875,261</u>	<u>854,183</u>	<u>21,078</u>
Total Adult Corrections	<u>14,812,875</u>	<u>14,393,381</u>	<u>14,495,930</u>	<u>(102,549)</u>
Corrections, Board and Care				
Contractual Services				
Adult prisoner board and care	225,000	28,600	81,960	(53,360)
Total Corrections, Board and Care	<u>225,000</u>	<u>28,600</u>	<u>81,960</u>	<u>(53,360)</u>
Merit Commission				
Personnel Services				
Salaries and wages	28,638	28,638	29,525	(887)
Employee per diem	46,000	46,000	35,488	10,512
Total Personnel Services	<u>74,638</u>	<u>74,638</u>	<u>65,013</u>	<u>9,625</u>
Contractual Services				
Psychological/psychiatric services	2,500	2,500	3,148	(648)
Trials and costs of hearings	2,000	2,000	-	2,000
Employment advertising	500	500	695	(195)
Conferences and meetings	-	-	650	(650)
Employee mileage expenditures	6,000	6,000	5,500	500
General association dues	300	300	300	-
Physical agility testing	3,000	3,000	4,830	(1,830)
Entrance/promotional testing	7,500	7,500	7,652	(152)
Total Contractual Services	<u>21,800</u>	<u>21,800</u>	<u>22,775</u>	<u>(975)</u>

(Continued)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Operating supplies	\$ 3,750	\$ 3,750	\$ -	\$ 3,750
Office supplies	<u>1,000</u>	<u>1,000</u>	<u>1,025</u>	<u>(25)</u>
Total Commodities	<u>4,750</u>	<u>4,750</u>	<u>1,025</u>	<u>3,725</u>
Total Merit Commission	<u>101,188</u>	<u>101,188</u>	<u>88,813</u>	<u>12,375</u>
Court Services Administration				
Personnel Services				
Salaries and wages	<u>472,223</u>	<u>495,423</u>	<u>482,113</u>	<u>13,310</u>
Benefits				
Healthcare contribution	83,312	90,112	64,618	25,494
Dental contribution	<u>2,709</u>	<u>3,709</u>	<u>2,230</u>	<u>1,479</u>
Total Benefits	<u>86,021</u>	<u>93,821</u>	<u>66,848</u>	<u>26,973</u>
Contractual Services				
Software licensing cost	-	-	61	(61)
Repairs and maintenance - copiers	1,000	1,000	604	396
Repairs and maintenance - office equipment	300	300	3,342	(3,042)
General printing	50	50	-	50
Conferences and meetings	3,000	3,000	3,631	(631)
Employee training	500	500	94	406
Employee mileage expenditures	500	500	790	(290)
General association dues	<u>300</u>	<u>300</u>	<u>240</u>	<u>60</u>
Total Contractual Services	<u>5,650</u>	<u>5,650</u>	<u>8,762</u>	<u>(3,112)</u>
Commodities				
Office supplies	350	350	211	139
Computer related supplies	500	500	898	(398)
Books and subscriptions	1,000	1,000	1,166	(166)
Uniform supplies	<u>-</u>	<u>-</u>	<u>23</u>	<u>(23)</u>
Total Commodities	<u>1,850</u>	<u>1,850</u>	<u>2,298</u>	<u>(448)</u>
Total Court Services Administration	<u>565,744</u>	<u>596,744</u>	<u>560,021</u>	<u>36,723</u>
Adult Court Services				
Personnel Services				
Salaries and wages	2,142,310	2,240,515	1,971,146	269,369
Overtime salaries	<u>600</u>	<u>600</u>	<u>247</u>	<u>353</u>
Total Personnel Services	<u>2,142,910</u>	<u>2,241,115</u>	<u>1,971,393</u>	<u>269,722</u>
Healthcare contribution	403,609	446,301	365,076	81,225
Dental contribution	<u>14,361</u>	<u>15,659</u>	<u>13,219</u>	<u>2,440</u>
Total Benefits	<u>417,970</u>	<u>461,960</u>	<u>378,295</u>	<u>83,665</u>

(Continued)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Testing services	\$ 1,500	\$ 1,500	\$ 2,194	\$ (694)
Software licensing cost	-	-	495	(495)
Janitorial services	4,164	4,164	5,964	(1,800)
Repairs and maintenance - buildings	-	-	58	(58)
Repairs and maintenance - equipment	-	-	37	(37)
Repairs and maintenance - copiers	2,500	2,500	1,525	975
Repairs and maintenance - vehicles	2,800	2,800	2,519	281
Repairs and maintenance - office equipment	1,000	1,000	168	832
Building space rental	56,385	56,385	56,526	(141)
Equipment rental	1,600	1,600	1,264	336
General advertising	-	-	77	(77)
Conferences and meetings	2,000	2,000	5,329	(3,329)
Employee training	1,000	16,000	344	15,656
Employee mileage expenditures	2,500	2,500	3,482	(982)
General association dues	200	200	140	60
Miscellaneous contrataul expenditures	500	500	1,598	(1,098)
Grant expenditures	66,384	66,384	101,050	(34,666)
Total Contractual Services	<u>142,533</u>	<u>157,533</u>	<u>182,770</u>	<u>(25,237)</u>
Commodities				
Office supplies	2,500	37,500	3,993	33,507
Operating supplies	1,000	1,000	727	273
Computer related supplies	3,000	16,403	8,241	8,162
Books and subscriptions	-	-	212	(212)
Cleaning supplies	800	800	-	800
Uniform supplies	100	20,456	1,802	18,654
Weapons and ammunition	500	500	-	500
Medical supplies and drugs	-	-	218	(218)
Fuel - vehicles	7,000	7,000	7,212	(212)
Miscellaneous supplies	-	-	95	(95)
Total Commodities	<u>14,900</u>	<u>83,659</u>	<u>22,500</u>	<u>61,159</u>
Total Adult Court Services	<u>2,718,313</u>	<u>2,944,267</u>	<u>2,554,958</u>	<u>389,309</u>
Treatment Alternative Court				
Personnel Services				
Salaries and wages	48,446	48,446	51,112	(2,666)
Benefits				
Healthcare contribution	5,390	5,390	6,214	(824)
Dental contribution	194	194	195	(1)
Total Benefits	<u>5,584</u>	<u>5,584</u>	<u>6,409</u>	<u>(825)</u>

(Continued)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Psychological/psychiatric services	\$ 35,000	\$ 35,000	\$ 49,780	\$ (14,780)
Lab services	1,500	1,500	1,350	150
Software licensing cost	-	-	61	(61)
Conferences and meetings	500	500	3,276	(2,776)
Employee training	500	500	313	187
Employee mileage expenditures	200	200	-	200
Total Contractual Services	37,700	37,700	54,780	(17,080)
Commodities				
Office supplies	-	-	26	(26)
Operating supplies	100	100	-	100
Computer related supplies	-	-	4	(4)
Books and subscriptions	-	-	212	(212)
Medical supplies and drugs	600	600	240	360
Incentives	3,000	3,000	8,431	(5,431)
Total Commodities	3,700	3,700	8,913	(5,213)
Total Treatment Alternative Court	95,430	95,430	121,214	(25,784)
Electronic Monitoring				
Personnel Services				
Salaries and wages	273,575	273,575	295,364	(21,789)
Overtime salaries	8,000	8,000	11,661	(3,661)
Total Personnel Services	281,575	281,575	307,025	(25,450)
Benefits				
Healthcare contribution	52,806	52,806	69,529	(16,723)
Dental contribution	1,587	1,587	2,064	(477)
Total Benefits	54,393	54,393	71,593	(17,200)
Contractual Services				
Software licensing cost	-	-	61	(61)
Repairs and maintenance - communication equipment	-	-	131	(131)
Repairs and maintenance - vehicles	3,000	3,000	1,329	1,671
Equipment rental	100,000	100,000	85,508	14,492
DV GPS equipment rental	60,000	60,000	41,086	18,914
Conferences and meetings	300	300	559	(259)
Employee training	200	200	28	172
General association dues	50	50	65	(15)
Total Contractual Services	163,550	163,550	128,767	34,783

(Continued)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 500	\$ 500	\$ -	\$ 500
Operating supplies	250	250	-	250
Books and subscriptions	-	-	212	(212)
Uniform supplies	1,000	1,000	-	1,000
Fuel - vehicles	4,000	4,000	-	4,000
Total Commodities	<u>5,750</u>	<u>5,750</u>	<u>414</u>	<u>5,336</u>
Total Electronic Monitoring	<u>505,268</u>	<u>505,268</u>	<u>507,799</u>	<u>(2,531)</u>
Juvenile Court Services				
Personnel Services				
Salaries and wages	1,294,821	1,294,821	1,388,228	(93,407)
Overtime salaries	2,500	2,500	4,532	(2,032)
Total Personnel Services	<u>1,297,321</u>	<u>1,297,321</u>	<u>1,392,760</u>	<u>(95,439)</u>
Benefits				
Healthcare contribution	257,659	257,659	243,612	14,047
Dental contribution	8,748	8,748	9,105	(357)
Total Benefits	<u>266,407</u>	<u>266,407</u>	<u>252,717</u>	<u>13,690</u>
Contractual Services				
Contractual/consulting services	-	-	14,589	(14,589)
Software licensing cost	-	-	548	(548)
Janitorial services	4,164	4,164	5,964	(1,800)
Repairs and maintenance - buildings	984	984	984	-
Repairs and maintenance - copiers	500	500	437	63
Repairs and maintenance - vehicles	1,500	1,500	3,526	(2,026)
Repairs and maintenance - office equipment	1,000	1,000	-	1,000
Equipment rental	3,456	3,456	3,544	(88)
General advertising	-	-	25	(25)
Conferences and meetings	1,000	1,000	1,319	(319)
Employee training	800	800	335	465
Employee mileage expenditures	4,000	4,000	6,245	(2,245)
General association dues	100	100	155	(55)
Miscellaneous contractual expenditures	-	-	2,512	(2,512)
Grant expenditures	23,000	23,000	25,724	(2,724)
Total Contractual Services	<u>40,504</u>	<u>40,504</u>	<u>65,907</u>	<u>(25,403)</u>
Commodities				
Office supplies	2,000	2,000	1,480	520
Operating supplies	1,500	1,500	418	1,082
Computer related supplies	2,500	2,500	3,318	(818)
Books and subscriptions	-	-	212	(212)
Cleaning supplies	200	200	-	200

(Continued)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Uniform supplies	\$ 50	\$ 50	\$ -	\$ 50
Medical supplies and drugs	-	-	490	(490)
Fuel - vehicles	<u>2,000</u>	<u>2,000</u>	<u>1,171</u>	<u>829</u>
Total Commodities	<u>8,250</u>	<u>8,250</u>	<u>7,089</u>	<u>1,161</u>
Total Juvenile Court Service	<u>1,612,482</u>	<u>1,612,482</u>	<u>1,718,473</u>	<u>(105,991)</u>
Juvenile Custody				
Personnel Services				
Salaries and wages	<u>1</u>	<u>1</u>	-	<u>1</u>
Contractual Services				
Psychological/psychiatric services	391,744	391,744	391,752	(8)
Medical/dental/hospital services	1,500	1,500	-	1,500
Juvenile board and care	600,000	600,000	756,680	(156,680)
Software licensing cost	-	-	61	(61)
Conferences and meetings	-	-	64	(64)
Employee training	100	100	-	100
Employee mileage expenditures	<u>500</u>	<u>500</u>	<u>61</u>	<u>439</u>
Total Contractual Services	<u>993,844</u>	<u>993,844</u>	<u>1,148,618</u>	<u>(154,774)</u>
Commodities				
Computer related supplies	-	-	4	(4)
Books and subscriptions	-	-	212	(212)
Clothing supplies	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
Total Commodities	<u>100</u>	<u>100</u>	<u>216</u>	<u>(116)</u>
Total Juvenile Custody	<u>993,945</u>	<u>993,945</u>	<u>1,148,834</u>	<u>(154,889)</u>
Juvenile Justice Center				
Personnel Services				
Salaries and wages	3,036,170	3,036,170	3,004,635	31,535
Overtime salaries	<u>20,000</u>	<u>20,000</u>	<u>31,583</u>	<u>(11,583)</u>
Total Personnel Services	<u>3,056,170</u>	<u>3,056,170</u>	<u>3,036,218</u>	<u>19,952</u>
Benefits				
Healthcare contribution	526,333	526,333	485,725	40,608
Dental contribution	<u>18,233</u>	<u>18,233</u>	<u>16,404</u>	<u>1,829</u>
Total Benefits	<u>544,566</u>	<u>544,566</u>	<u>502,129</u>	<u>42,437</u>
Contractual Services				
Contractual/consulting services	15,000	15,000	544	14,456
Psychological/psychiatric services	5,000	5,000	7,800	(2,800)
Medical/dental/hospital services	225,000	225,000	221,311	3,689
Lab services	2,400	2,400	1,765	635
Juvenile board and care	<u>20,000</u>	<u>20,000</u>	<u>8,919</u>	<u>11,081</u>

(Continued)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Software licensing cost	\$ -	\$ -	\$ 61	\$ (61)
Repairs and maintenance - buildings	-	-	27,571	(27,571)
Repairs and maintenance - equipment	5,000	5,000	15,156	(10,156)
Repairs and maintenance - copiers	2,000	2,000	728	1,272
Repairs and maintenance - communications equipment	12,000	12,000	55,204	(43,204)
Repairs and maintenance - vehicles	2,500	2,500	1,762	738
Repairs and maintenance - office equipment	2,000	2,000	-	2,000
Equipment rental	100	100	-	100
General advertising	-	-	53	(53)
Conferences and meetings	4,000	4,000	2,262	1,738
Employee training	4,000	4,000	2,976	1,024
Employee mileage expenditures	600	600	200	400
General association dues	400	400	440	(40)
Employee medical expenditures	500	500	587	(87)
Miscellaneous contractual expenditures	2,500	2,500	1,206	1,294
Total Contractual Services	<u>303,000</u>	<u>303,000</u>	<u>348,545</u>	<u>(45,545)</u>
Commodities				
Office supplies	4,500	4,500	4,389	111
Operating supplies	10,000	10,000	20,312	(10,312)
Computer related supplies	4,000	4,000	5,726	(1,726)
Postage	-	-	15	(15)
Books and subscriptions	-	-	989	(989)
Uniform supplies	6,000	6,000	5,351	649
Medical supplies and drugs	7,600	7,600	5,367	2,233
Food	173,477	173,477	130,918	42,559
Clothing supplies	7,000	7,000	1,894	5,106
Occupational therapy supplies	250	250	-	250
Utilities - water	9,500	9,500	13,536	(4,036)
Fuel - vehicles	1,600	1,600	641	959
Incentives	5,000	5,000	2,079	2,921
Total Commodities	<u>228,927</u>	<u>228,927</u>	<u>191,217</u>	<u>37,710</u>
Total Juvenile Justice Center	<u>4,132,663</u>	<u>4,132,663</u>	<u>4,078,109</u>	<u>54,554</u>
Kids Education Program				
Personnel Services				
Salaries and wages	31,074	31,074	31,598	(524)
Benefits				
Healthcare contribution	6,265	6,265	6,249	16
Dental contribution	194	194	195	(1)
Total Benefits	<u>6,459</u>	<u>6,459</u>	<u>6,444</u>	<u>15</u>

(Continued)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Contractual/consulting services	\$ 35,000	\$ 35,000	\$ 29,504	\$ 5,496
Repairs and maintenance - copiers	1,000	1,000	1,704	(704)
General printing	1,000	1,000	-	1,000
Total Contractual Services	<u>37,000</u>	<u>37,000</u>	<u>31,208</u>	<u>5,792</u>
Commodities				
Office supplies	2,000	2,000	436	1,564
Operating supplies	2,000	2,000	-	2,000
Computer related supplies	-	-	238	(238)
Books and subscriptions	1,000	1,000	-	1,000
Total Commodities	<u>5,000</u>	<u>5,000</u>	<u>674</u>	<u>4,326</u>
Total Kids Education Program	<u>79,533</u>	<u>79,533</u>	<u>69,924</u>	<u>9,609</u>
Diagnostic Center				
Personnel Services				
Salaries and wages	<u>577,563</u>	<u>577,563</u>	<u>561,774</u>	<u>15,789</u>
Benefits				
Healthcare contribution	62,613	62,613	60,224	2,389
Dental contribution	3,349	3,349	1,896	1,453
Total Benefits	<u>65,962</u>	<u>65,962</u>	<u>62,120</u>	<u>3,842</u>
Contractual Services				
Contractual/consulting services	20,000	20,000	24,099	(4,099)
Software licensing cost	-	-	61	(61)
Repairs and maintenance - equipment	2,000	2,000	-	2,000
Repairs and maintenance - computers	750	750	-	750
Repairs and maintenance - copiers	750	750	1,797	(1,047)
General advertising	-	-	837	(837)
General printing	50	50	-	50
Conferences and meetings	500	500	279	221
Employee training	5,000	5,000	600	4,400
Employee mileage expenditures	5,500	5,500	2,899	2,601
General association dues	1,300	1,300	730	570
Miscellaneous contractual expenditures	200	200	-	200
Total Contractual Services	<u>36,050</u>	<u>36,050</u>	<u>31,302</u>	<u>4,748</u>

(Continued)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 1,000	\$ 1,000	\$ 1,021	\$ (21)
Operating supplies	-	-	468	(468)
Computer related supplies	-	-	1,142	(1,142)
Books and subscriptions	2,000	2,000	224	1,776
Medical supplies and drugs	50	50	45	5
Testing materials	20,000	20,000	14,471	5,529
Total Commodities	<u>23,050</u>	<u>23,050</u>	<u>17,371</u>	<u>5,679</u>
Total Diagnostic Center	<u>702,625</u>	<u>702,625</u>	<u>672,567</u>	<u>30,058</u>
County Coroner				
Personnel Services				
Salaries and wages	455,360	455,360	427,908	27,452
Overtime salaries	70,538	70,538	56,302	14,236
Employee per diem	32,850	32,850	69,853	(37,003)
Total Personnel Services	<u>558,748</u>	<u>558,748</u>	<u>554,063</u>	<u>4,685</u>
Benefits				
Healthcare contribution	103,545	103,545	82,911	20,634
Dental contribution	4,528	4,528	3,014	1,514
Total Benefits	<u>108,073</u>	<u>108,073</u>	<u>85,925</u>	<u>22,148</u>
Contractual Services				
Autopsies	112,685	112,685	149,625	(36,940)
Forensic expenditures	6,000	6,000	-	6,000
Toxicology expenditures	40,000	40,000	45,711	(5,711)
Repairs and maintenance - equipment	-	(1,605)	-	(1,605)
Repairs and maintenance - copiers	1,000	618	-	618
Repairs and maintenance - vehicles	8,000	9,932	-	9,932
Conferences and meetings	800	(930)	-	(930)
Employee training	2,000	2,359	-	2,359
Employee mileage expenditures	250	(271)	-	(271)
General association dues	1,660	1,450	-	1,450
Miscellaneous contractual expenditures	4,500	(3,375)	-	(3,375)
Total Contractual Services	<u>176,895</u>	<u>166,863</u>	<u>195,336</u>	<u>(28,473)</u>
Commodities				
Office supplies	1,000	1,138	-	1,138
Books and subscriptions	350	243	-	243
Uniform supplies	1,000	646	-	646
Fuel - vehicles	8,000	788	-	788
Total Commodities	<u>10,350</u>	<u>2,815</u>	<u>-</u>	<u>2,815</u>
Total County Coroner	<u>854,066</u>	<u>836,499</u>	<u>835,324</u>	<u>1,175</u>

(Continued)

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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Emergency Services				
Personnel Services				
Salaries and wages	\$ 155,613	\$ 157,659	\$ 157,361	\$ 298
Benefits				
Healthcare contribution	18,796	18,796	18,746	50
Dental contribution	697	697	589	108
Total Benefits	<u>19,493</u>	<u>19,493</u>	<u>19,335</u>	<u>158</u>
Contractual Services				
Repairs and maintenance - equipment	1,000	1,000	825	175
Repairs and maintenance - computers	-	-	45	(45)
Repairs and maintenance - communications equipment	1,000	1,000	955	45
Repairs and maintenance - vehicles	3,000	3,000	3,804	(804)
Equipment rental	2,160	2,160	1,878	282
Employee training	3,000	3,000	3,229	(229)
Miscellaneous contractual expenditures	520	520	211	309
Total Contractual Services	<u>10,680</u>	<u>10,680</u>	<u>10,947</u>	<u>(267)</u>
Commodities				
Office supplies	3,000	3,000	1,634	1,366
Operating supplies	2,127	2,127	3,141	(1,014)
Fuel - vehicles	7,100	7,100	5,082	2,018
Total Commodities	<u>12,227</u>	<u>12,227</u>	<u>9,857</u>	<u>2,370</u>
Total Emergency Services	<u>198,013</u>	<u>200,059</u>	<u>197,500</u>	<u>2,559</u>
County Development				
Personnel Services				
Salaries and wages	765,519	768,957	795,317	(26,360)
Part-time salaries	31,301	31,301	-	31,301
Employee per diem	4,080	4,080	5,456	(1,376)
Total Personnel Services	<u>800,900</u>	<u>804,338</u>	<u>800,773</u>	<u>3,565</u>
Benefits				
Healthcare contribution	140,371	140,371	126,348	14,023
Dental contribution	5,367	5,367	5,041	326
Total Benefits	<u>145,738</u>	<u>145,738</u>	<u>131,389</u>	<u>14,349</u>
Contractual Services				
Contractual/consulting services	78,200	74,762	48,141	26,621
Repairs and maintenance - copiers	2,000	2,000	600	1,400
Repairs and maintenance - vehicles	24,000	24,000	8,664	15,336
General printing	3,500	3,500	874	2,626
Legal printing	5,000	5,000	6,953	(1,953)
Conferences and meetings	4,000	4,000	5,425	(1,425)

(Continued)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee training	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Employee mileage expenditures	1,500	1,500	1,411	89
General association dues	4,000	4,000	3,317	683
Miscellaneous contractual expenditures	<u>4,500</u>	<u>4,500</u>	<u>2,322</u>	<u>2,178</u>
Total Contractual Services	<u>128,200</u>	<u>124,762</u>	<u>77,707</u>	<u>47,055</u>
Commodities				
Office supplies	4,500	4,500	5,423	(923)
Operating supplies	5,000	5,000	2,259	2,741
Computer related supplies	1,500	1,500	231	1,269
Books and subscriptions	1,500	1,500	518	982
Computer software - non-capital	1,000	1,000	-	1,000
Computer hardware - non-capital	1,980	1,980	-	1,980
Fuel - vehicles	<u>12,000</u>	<u>12,000</u>	<u>6,568</u>	<u>5,432</u>
Total Commodities	<u>27,480</u>	<u>27,480</u>	<u>14,999</u>	<u>12,481</u>
Total County Development	<u>1,102,318</u>	<u>1,102,318</u>	<u>1,024,868</u>	<u>77,450</u>
Administrative Adjudication Program				
Contractual Services				
Contractual/consulting services	<u>8,294</u>	<u>8,294</u>	<u>4,000</u>	<u>4,294</u>
Commodities				
Office supplies	<u>-</u>	<u>-</u>	<u>425</u>	<u>(425)</u>
Total Administrative Adjudication Program	<u>8,294</u>	<u>8,294</u>	<u>4,425</u>	<u>3,869</u>
Water Resources				
Personnel Services				
Salaries and wages	<u>330,041</u>	<u>330,041</u>	<u>320,493</u>	<u>9,548</u>
Benefits				
Healthcare contribution	48,376	48,376	35,550	12,826
Dental contribution	<u>1,394</u>	<u>1,394</u>	<u>949</u>	<u>445</u>
Total Benefits	<u>49,770</u>	<u>49,770</u>	<u>36,499</u>	<u>13,271</u>
Contractual Services				
Repairs and maintenance - equipment	500	500	-	500
Repairs and maintenance - copiers	250	250	224	26
Repairs and maintenance - vehicles	1,500	1,500	1,308	192
Repairs and maintenance - office equipment	100	100	-	100
General printing	100	100	-	100
Legal printing	817	817	1,803	(986)
Conferences and meetings	1,200	1,200	1,626	(426)
Employee training	256	256	-	256

(Continued)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee mileage expenditures	\$ 250	\$ 250	\$ 109	\$ 141
General association dues	400	400	776	(376)
Total Contractual Services	<u>5,373</u>	<u>5,373</u>	<u>5,846</u>	<u>(473)</u>
Commodities				
Office supplies	400	400	313	87
Operating supplies	100	100	118	(18)
Computer related supplies	300	300	-	300
Books and subscriptions	100	100	-	100
Computer software - non-capital	2,000	2,000	1,950	50
Fuel - vehicles	1,000	1,000	474	526
Total Commodities	<u>3,900</u>	<u>3,900</u>	<u>2,855</u>	<u>1,045</u>
Total Water Resources	<u>389,084</u>	<u>389,084</u>	<u>365,693</u>	<u>23,391</u>
Internal Services				
Commodities				
Self-mailer	17,000	14,000	10,709	3,291
Postage	570,043	563,043	442,911	120,132
Telephone	720,000	708,000	778,742	(70,742)
Total Internal Services	<u>1,307,043</u>	<u>1,285,043</u>	<u>1,232,362</u>	<u>52,681</u>
Communication/Technology				
Contractual Services				
Repairs and maintenance - computers	302,391	302,391	295,905	6,486
Total Communication/Technology	<u>302,391</u>	<u>302,391</u>	<u>295,905</u>	<u>6,486</u>
Operational Support				
Benefits				
Retiree health/dental	50,000	50,000	33,809	16,191
Contractual Services				
Contractual/consulting services	-	-	14,695	(14,695)
Healthcare administration services	105,000	105,000	65,760	39,240
Total Contractual Services	<u>105,000</u>	<u>105,000</u>	<u>80,455</u>	<u>24,545</u>
Total Operational Support	<u>155,000</u>	<u>155,000</u>	<u>114,264</u>	<u>40,736</u>
Aurora Election Expense				
Personnel Services				
Salaries and wages	110,107	110,107	88,543	21,564
Benefits				
Healthcare contribution	20,355	20,355	20,453	(98)
Dental contribution	697	697	701	(4)
Total Benefits	<u>21,052</u>	<u>21,052</u>	<u>21,154</u>	<u>(102)</u>

(Continued)

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, 2015

	<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	\$ 344,638	\$ 20,362
Total Aurora Election Expense	<u>496,159</u>	<u>496,159</u>	<u>454,335</u>	<u>41,824</u>
Other - Contingency				
Other Expenditures				
Allowance for budget expenditures	<u>1,182,216</u>	<u>381,218</u>	<u>-</u>	<u>381,218</u>
Total Communication/Technology	<u>1,182,216</u>	<u>381,218</u>	<u>-</u>	<u>381,218</u>
Capital Outlay				
Finance Administration				
Office furniture and equipment	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
County Auditor				
Office furniture	<u>2,500</u>	<u>2,500</u>	<u>2,182</u>	<u>318</u>
Internal Services				
Computer software - capital	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Court Services Administration				
Office furniture	-	-	385	(385)
Computers	-	-	64	(64)
Printers	-	-	333	(333)
Office equipment	-	-	<u>2,399</u>	<u>(2,399)</u>
Total Court Services Administration	<u>-</u>	<u>-</u>	<u>3,181</u>	<u>(3,181)</u>
Adult Court Services				
Printers	-	-	484	(484)
Office furniture	-	(7,000)	768	(7,768)
Office equipment	-	-	4,371	(4,371)
Computers	-	-	<u>3,041</u>	<u>(3,041)</u>
Total Adult Court Services	<u>-</u>	<u>(7,000)</u>	<u>8,664</u>	<u>(15,664)</u>
Court Services TAC				
Computers	-	-	64	(64)
Office equipment	-	-	<u>1,261</u>	<u>(1,261)</u>
Total Court Services TAC	<u>-</u>	<u>-</u>	<u>1,325</u>	<u>(1,325)</u>
Court Services Electronic Monitoring				
Computers	-	-	64	(64)
Office equipment	-	-	<u>4,078</u>	<u>(4,078)</u>
Total Court Services Electronic Monitoring	<u>-</u>	<u>-</u>	<u>4,142</u>	<u>(4,142)</u>

(Continued)

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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Juvenile Court Services				
Juvenile court services - office furniture	\$ -	\$ -	\$ 1,083	\$ (1,083)
Computers	-	-	539	(539)
Office equipment	-	-	4,804	(4,804)
Total Juvenile Court Services	<u>-</u>	<u>-</u>	<u>6,426</u>	<u>(6,426)</u>
Juvenile Custody				
Computers	-	-	64	(64)
Office equipment	-	-	1,261	(1,261)
Total Juvenile Custody	<u>-</u>	<u>-</u>	<u>1,325</u>	<u>(1,325)</u>
Juvenile Justice Center				
Office furniture	-	-	1,975	(1,975)
Computers	-	-	64	(64)
JJC - office equipment	-	-	1,356	(1,356)
Total Juvenile Justice Center	<u>-</u>	<u>-</u>	<u>3,395</u>	<u>(3,395)</u>
Diagnostic Center				
Computers	-	-	64	(64)
Office equipment	-	-	1,261	(1,261)
Total Diagnostic Center	<u>-</u>	<u>-</u>	<u>1,325</u>	<u>(1,325)</u>
Treasurer/Collector				
Printers	-	-	3,299	(3,299)
Supervisor of Assessments				
Computer software - capital	-	-	16,000	(16,000)
Copiers	16,000	16,000	-	16,000
Total States Attorney	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	<u>-</u>
Water Resources				
Water resources - other construction	-	-	5,820	(5,820)
Total Capital Outlay	<u>39,000</u>	<u>32,000</u>	<u>57,084</u>	<u>(23,759)</u>
Debt Service				
Principal	1,005,000	1,005,000	1,005,000	-
Interest and fiscal charges	21,357	21,357	21,356	1
Fiscal agent fees	1,100	1,100	-	1,100
Total Debt Service	<u>1,027,457</u>	<u>1,027,457</u>	<u>1,026,356</u>	<u>1,101</u>
Total Expenditures	<u>77,278,331</u>	<u>75,768,596</u>	<u>74,047,463</u>	<u>1,722,458</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>4,628,992</u>	<u>4,200,334</u>	<u>10,366,447</u>	<u>6,166,113</u>

(Continued)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers in	\$ 1,282,077	\$ 1,907,577	\$ 1,851,840	\$ (55,737)
Transfers out	<u>(5,911,069)</u>	<u>(12,207,911)</u>	<u>(12,207,911)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(4,628,992)</u>	<u>(10,300,334)</u>	<u>(10,356,071)</u>	<u>(55,737)</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (6,100,000)</u>	10,376	<u>\$ 6,110,376</u>
Fund Balance, Beginning of Year			<u>50,735,105</u>	
Fund Balance, End of Year			<u>\$ 50,745,481</u>	

(Concluded)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 1,500	\$ 1,500	\$ 2,781	\$ 1,281
Total Revenues	1,500	1,500	2,781	1,281
Other Financing Sources (Uses)				
Transfers in	280,000	312,000	312,000	-
Transfers out	(300,000)	(300,000)	(300,000)	-
Total Other Financing Sources (Uses)	(20,000)	12,000	12,000	-
Net Change in Fund Balances	\$ (18,500)	\$ 13,500	14,781	\$ 1,281
Fund Balance, Beginning of Year			303,886	
Fund Balance, End of Year			\$ 318,667	

KANE COUNTY, ILLINOIS

General Fund - Emergency Reserve Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 10,000	\$ 10,000	\$ 10,827	\$ 827
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>10,827</u>	<u>827</u>
Other Financing Sources (Uses)				
Transfers in	-	1,022,000	1,022,000	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,022,000</u>	<u>1,022,000</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 10,000</u>	<u>\$ 1,032,000</u>	1,032,827	<u>\$ 827</u>
Fund Balance, Beginning of Year			<u>3,834,791</u>	
Fund Balance, End of Year			<u>\$ 4,867,618</u>	

KANE COUNTY, ILLINOIS

General Fund - Property Tax Freeze Protection Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Net investment income	\$ 5,000	\$ 5,000	\$ 2,742	\$ (2,258)
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>2,742</u>	<u>(2,258)</u>
Other Financing Sources (Uses)				
Transfers in	-	1,022,000	1,022,000	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,022,000</u>	<u>1,022,000</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 5,000</u>	<u>\$ 1,027,000</u>	1,024,742	<u>\$ (2,258)</u>
Fund Balance, Beginning of Year			<u>1,004,897</u>	
Fund Balance, End of Year			<u>\$ 2,029,639</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 1,800	\$ 1,800	\$ 2,943	\$ 1,143
Total Revenues	1,800	1,800	2,943	1,143
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	326,606	326,606	330,192	(3,586)
Benefits				
Healthcare contribution	66,479	66,479	58,002	8,477
Dental contribution	2,593	2,593	2,164	429
FICA/SS contribution	24,986	24,986	24,648	338
IMRF contribution	36,548	36,548	35,495	1,053
Total Benefits	130,606	130,606	120,309	10,297
Contractual Services				
Trials and costs of hearings	1,000	1,000	515	485
Liability insurance	5,929	5,929	5,929	-
Workers compensation	5,733	5,733	5,733	-
Unemployment claims	750	750	750	-
Conferences and meetings	1,000	1,000	724	276
Employee training	2,000	2,000	1,893	107
General association dues	2,008	2,008	1,971	37
Telephone	1,188	1,188	-	1,188
Total Contractual Services	19,608	19,608	17,515	2,093
Total Judicial	476,820	476,820	468,016	8,804
Total Expenditures	476,820	476,820	468,016	8,804
Excess (Deficiency) of Revenues Over Expenditures	(475,020)	(475,020)	(465,073)	9,947
Other Financing Sources (Uses)				
Transfers in	477,467	477,467	477,467	-
Total Other Financing Sources (Uses)	477,467	477,467	477,467	-
Net Change in Fund Balances	\$ 2,447	\$ 2,447	12,394	\$ 9,947
Fund Balance, Beginning of Year			287,442	
Fund Balance, End of Year			\$ 299,836	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 583	\$ 583	\$ 1,007	\$ 424
Total Revenues	583	583	1,007	424
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	185,673	185,673	181,069	4,604
Benefits				
Healthcare contribution	18,715	18,715	18,445	270
Dental contribution	513	513	516	(3)
FICA/SS contribution	14,204	14,204	12,576	1,628
IMRF contribution	20,777	20,777	18,777	2,000
Total Benefits	54,209	54,209	50,314	3,895
Contractual Services				-
Liability insurance	3,371	3,371	3,371	-
Workers compensation	3,260	3,260	3,260	-
Unemployment claims	426	426	426	-
General association dues	502	502	510	(8)
Telephone	395	395	-	395
Total Contractual Services	7,954	7,954	7,567	387
Total Judicial	247,836	247,836	238,950	8,886
Total Expenditures	247,836	247,836	238,950	8,886
Excess (Deficiency) of Revenues Over Expenditures	(247,253)	(247,253)	(237,943)	9,310
Other Financing Sources (Uses)				
Transfers in	247,910	247,910	247,910	-
Total Other Financing Sources (Uses)	247,910	247,910	247,910	-
Net Change in Fund Balances	\$ 657	\$ 657	9,967	\$ 9,310
Fund Balance, Beginning of Year			51,189	
Fund Balance, End of Year			\$ 61,156	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 1,100	\$ 1,100	\$ 1,527	\$ 427
Total Revenues	<u>1,100</u>	<u>1,100</u>	<u>1,527</u>	<u>427</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	18,402	18,402	-	18,402
Dental contribution	503	503	-	503
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>43,867</u>	<u>43,867</u>	-	<u>43,867</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>41,271</u>	<u>41,271</u>	10,800	<u>30,471</u>
Total Contractual Services	<u>52,218</u>	<u>52,218</u>	<u>16,497</u>	<u>35,721</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>228,977</u>	<u>228,977</u>	<u>16,497</u>	<u>212,480</u>
Total Expenditures	<u>228,977</u>	<u>228,977</u>	<u>16,497</u>	<u>212,480</u>
Net Change in Fund Balances	<u>\$ (227,877)</u>	<u>\$ (227,877)</u>	(14,970)	<u>\$ 212,907</u>
Fund Balance, Beginning of Year			<u>289,384</u>	
Fund Balance, End of Year			<u>\$ 274,414</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 4,500	\$ 4,500	\$ -	\$ (4,500)
Net investment income	500	500	4,006	3,506
Miscellaneous	<u>-</u>	<u>-</u>	<u>14,144</u>	<u>14,144</u>
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>18,150</u>	<u>14,144</u>
Expenditures				
Development, Housing and Economic Development				
Contractual Services				
Contractual/consulting services	75,000	75,000	90,784	(15,784)
Special studies	100,000	100,000	29,933	70,067
Engineering services	<u>65,000</u>	<u>65,000</u>	<u>7,737</u>	<u>57,263</u>
Total Contractual Services	<u>240,000</u>	<u>240,000</u>	<u>128,454</u>	<u>111,546</u>
Total Development, Housing and Economic Development	<u>240,000</u>	<u>240,000</u>	<u>128,454</u>	<u>111,546</u>
Capital Outlay				
Highway and street outlay for other local governments	<u>343,500</u>	<u>343,500</u>	<u>83,604</u>	<u>259,896</u>
Total Expenditures	<u>583,500</u>	<u>583,500</u>	<u>212,058</u>	<u>371,442</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(578,500)</u>	<u>(578,500)</u>	<u>(193,908)</u>	<u>384,592</u>
Other Financing Sources (Uses)				
Transfers in	<u>302,619</u>	<u>302,619</u>	<u>295,916</u>	<u>(6,703)</u>
Total Other Financing Sources (Uses)	<u>302,619</u>	<u>302,619</u>	<u>295,916</u>	<u>(6,703)</u>
Net Change in Fund Balances	<u>\$ (275,881)</u>	<u>\$ (275,881)</u>	102,008	<u>\$ 377,889</u>
Fund Balance, Beginning of Year			<u>709,934</u>	
Fund Balance, End of Year			<u>\$ 811,942</u>	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2015

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.

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

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.

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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2015

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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, 2015

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, 2015

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, 2015

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.

Workforce Development Fund - To account for Workforce Investment Act Title 1-B services for Illinois local workforce investment area 5, which is comprised of Kane, DeKalb and Kendall counties.

Kane 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.

Transportation Safety Highway HB Fund - To account for additional fines for violations of the speed limit within a construction or maintenance speed zone used to hire off-duty county police officers to monitor construction or maintenance speed zones in the County.

Debt Service Funds

Motor Fuel Tax Debt Service Fund - To account for all payments of principal and interest due on the County's General Obligation Bonds Series 2001 and 2004 and the accumulation of debt service reserves.

Transit Sales Tax Debt Service Fund - To account for all payments of principal and interest due on the County's General Obligation Bonds Series 2009 Series A and B and the accumulation of debt service reserves from the RTA Sales Tax allotments.

Recovery Zone Bond Debt Service Fund - To account for all payments of principal and interest due on the County's 2010 Taxable General Obligation Alternate Revenue (Riverboat Revenue) Bonds and the accumulation of debt service reserves and the monies owed to the County for loans provided.

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

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2015

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds

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

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

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

Transportation Capital Fund - To account for service reimbursements received for projects funded by the 2001 MFT alternate revenue bond issue to be used for road and bridge construction projects.

Transportation Impact Fees Funds - To account for impact fees collected by the County for future capital projects. These include the following: **Aurora Area Impact Fees Fund, Campton Hills Impact Fees Fund, Greater Elgin Impact Fees Fund, Northwest Impact Fees Fund, Southwest Impact Fees Fund, Tri-Cities Impact Fees Fund, Upper Fox Impact Fees Fund, West Central Impact Fees Fund, North Impact Fees Fund, Central Impact Fees Fund** and **South Impact Fees Fund**.

Permanent Fund

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

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
As of November 30, 2015

Special Revenue Funds

	Insurance Liability Fund	County Automation Fund	Geographic Information Systems Fund	Motor Fuel Local Option Fund	Social Security Fund
Assets					
Cash and investments	\$ 6,907,445	\$ 51,392	\$ 2,483,295	\$ 14,982,510	\$ 3,849,139
Property tax receivable	2,982,462	-	-	-	3,433,332
Intergovernmental receivable	-	-	-	2,420,822	-
Interest receivable	24,437	187	8,915	58,322	12,980
Loans receivable	-	-	-	-	-
Other receivables	-	-	-	16,701	-
Prepaid items	92,500	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 10,006,844	\$ 51,579	\$ 2,492,210	\$ 17,478,355	\$ 7,295,451
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ 52,690	\$ -	\$ 120,075	\$ 805,613	\$ -
Accrued payroll	132,062	-	45,410	-	306,098
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	184,752	-	165,485	805,613	306,098
Deferred Inflows of Resources					
Property taxes levied for future	2,982,462	-	-	-	3,433,332
Unavailable revenue	18,510	138	6,654	813,017	10,315
Total Deferred Inflows of Resources	3,000,972	138	6,654	813,017	3,443,647
Fund Balances					
Nonspendable	92,500	-	-	-	-
Restricted	6,174,070	31,082	1,879,995	15,859,725	2,972,773
Committed	-	-	-	-	-
Assigned	554,550	20,359	440,076	-	572,933
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	6,821,120	51,441	2,320,071	15,859,725	3,545,706
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 10,006,844	\$ 51,579	\$ 2,492,210	\$ 17,478,355	\$ 7,295,451

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
\$ 8,574,249	\$ 1,342,393	\$ 444,836	\$ 3,569,827	\$ 547,864	\$ 142,888	\$ 551,574
-	-	-	-	-	-	-
-	383,030	127,677	255,354	-	-	-
32,340	5,514	1,287	15,452	2,013	494	1,896
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
968,010	-	-	-	-	-	-
<u>\$ 9,574,599</u>	<u>\$ 1,730,937</u>	<u>\$ 573,800</u>	<u>\$ 3,840,633</u>	<u>\$ 549,877</u>	<u>\$ 143,382</u>	<u>\$ 553,470</u>
\$ 16,656	\$ 37,740	\$ -	\$ 329,351	\$ 2,768	\$ 4,404	\$ 444
5,127	-	-	26,377	-	2,297	10,694
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>21,783</u>	<u>37,740</u>	<u>-</u>	<u>355,728</u>	<u>2,768</u>	<u>6,701</u>	<u>11,138</u>
-	-	-	-	-	-	-
22,976	129,308	43,096	93,373	1,468	383	1,478
<u>22,976</u>	<u>129,308</u>	<u>43,096</u>	<u>93,373</u>	<u>1,468</u>	<u>383</u>	<u>1,478</u>
-	-	-	-	-	-	-
-	-	-	-	471,810	103,177	133,647
8,065,362	1,501,128	404,634	3,350,215	-	-	-
1,464,478	62,761	126,070	41,317	73,831	33,121	407,207
-	-	-	-	-	-	-
<u>9,529,840</u>	<u>1,563,889</u>	<u>530,704</u>	<u>3,391,532</u>	<u>545,641</u>	<u>136,298</u>	<u>540,854</u>
<u>\$ 9,574,599</u>	<u>\$ 1,730,937</u>	<u>\$ 573,800</u>	<u>\$ 3,840,633</u>	<u>\$ 549,877</u>	<u>\$ 143,382</u>	<u>\$ 553,470</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
As of November 30, 2015

Special Revenue Funds (Continued)

	Children's Waiting Room Fund	D.U.I. Fund	Foreclosure Mediation Fund	Court Automation Fund	Court Document Storage Fund
Assets					
Cash and investments	\$ 49,061	\$ 45,721	\$ 76,637	\$ 471,589	\$ 343,693
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	212	155	259	1,540	1,378
Loans receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 49,273	\$ 45,876	\$ 76,896	\$ 473,129	\$ 345,071
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 21
Accrued payroll	-	-	4,442	51,221	44,257
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	-	-	4,442	51,221	44,278
Deferred Inflows of Resources					
Property taxes levied for future	-	-	-	-	-
Unavailable revenue	131	123	205	1,264	921
Total Deferred Inflows of Resources	131	123	205	1,264	921
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	29,679	45,347	71,925	281,031	180,930
Committed	-	-	-	-	-
Assigned	19,463	406	324	139,613	118,942
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	49,142	45,753	72,249	420,644	299,872
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 49,273	\$ 45,876	\$ 76,896	\$ 473,129	\$ 345,071

Child Support Fund	Circuit Clerk Administrative Services Fund	Circuit Clerk Electronic Citation Fund	Title IV-D Child Support Fund	Drug Prosecution Fund	Victim Coordinator Services Program Fund	Auto Theft Task Force Fund
\$ 183,922	\$ 398,690	\$ 93,111	\$ 109,758	\$ 523,692	\$ 135,080	\$ 37,151
-	-	-	-	-	-	-
-	-	-	241,020	-	-	-
594	1,385	321	-	-	-	139
-	-	-	-	-	-	-
-	-	-	-	28,792	32,602	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 184,516</u>	<u>\$ 400,075</u>	<u>\$ 93,432</u>	<u>\$ 350,778</u>	<u>\$ 552,484</u>	<u>\$ 167,682</u>	<u>\$ 37,290</u>
\$ -	\$ -	\$ -	\$ 233	\$ -	\$ 175	\$ -
4,430	15,584	6,038	40,643	22,625	9,855	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,430</u>	<u>15,584</u>	<u>6,038</u>	<u>40,876</u>	<u>22,625</u>	<u>10,030</u>	<u>-</u>
-	-	-	-	-	-	-
493	1,068	250	241,020	-	25,387	100
<u>493</u>	<u>1,068</u>	<u>250</u>	<u>241,020</u>	<u>-</u>	<u>25,387</u>	<u>100</u>
-	-	-	-	-	-	-
103,067	368,226	85,966	-	-	-	-
-	-	-	-	-	-	-
76,526	15,197	1,178	68,882	529,859	132,265	37,190
-	-	-	-	-	-	-
<u>179,593</u>	<u>383,423</u>	<u>87,144</u>	<u>68,882</u>	<u>529,859</u>	<u>132,265</u>	<u>37,190</u>
\$ 184,516	\$ 400,075	\$ 93,432	\$ 350,778	\$ 552,484	\$ 167,682	\$ 37,290

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
As of November 30, 2015

Special Revenue Funds (Continued)

	Weed and Seed Fund	Child Advocacy Center Fund	Equitable Sharing Program Fund	State's Attorney Records Automation Fund	Law Library Fund
Assets					
Cash and investments	\$ 32,240	\$ 583,587	\$ 115,276	\$ 117,620	\$ 53,631
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	-	2,365	433	-	136
Loans receivable	-	-	-	-	-
Other receivables	-	18,896	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 32,240	\$ 604,848	\$ 115,709	\$ 117,620	\$ 53,767
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ 9,076	\$ 94	\$ -	\$ 7,986
Accrued payroll	-	57,032	-	-	13,376
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	-	66,108	94	-	21,362
Deferred Inflows of Resources					
Property taxes levied for future	-	-	-	-	-
Unavailable revenue	-	9,616	309	-	144
Total Deferred Inflows of Resources	-	9,616	309	-	144
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	32,240	-	113,449	117,620	922
Committed	-	-	-	-	-
Assigned	-	529,124	1,857	-	31,339
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	32,240	529,124	115,306	117,620	32,261
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 32,240	\$ 604,848	\$ 115,709	\$ 117,620	\$ 53,767

Court Security Fund	Arrestees' Medical Cost Fund	Kane Comm Fund	Probation Services Fund	Substance Abuse Screening Fund	Drug Court Special Resources Fund	Juvenile Drug Court Fund
\$ 289,771	\$ 39,352	\$ 631,252	\$ 2,104,660	\$ 317,010	\$ 530,325	\$ 14,786
-	-	-	-	-	-	-
-	-	-	-	-	-	-
823	127	-	-	1,150	2,393	103
-	-	-	-	-	-	-
-	-	173,133	-	-	-	-
-	-	-	-	-	10,036	-
-	-	-	-	-	-	-
<u>\$ 290,594</u>	<u>\$ 39,479</u>	<u>\$ 804,385</u>	<u>\$ 2,104,660</u>	<u>\$ 318,160</u>	<u>\$ 542,754</u>	<u>\$ 14,889</u>
\$ 7,818	\$ 25,425	\$ (69,554)	\$ 152,727	\$ 2,371	\$ 28,715	\$ 550
126,206	-	107,667	-	-	39,838	5,563
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>134,024</u>	<u>25,425</u>	<u>38,113</u>	<u>152,727</u>	<u>2,371</u>	<u>68,553</u>	<u>6,113</u>
-	-	-	-	-	-	-
<u>777</u>	<u>105</u>	<u>-</u>	<u>-</u>	<u>849</u>	<u>1,421</u>	<u>40</u>
<u>777</u>	<u>105</u>	<u>-</u>	<u>-</u>	<u>849</u>	<u>1,421</u>	<u>40</u>
-	-	-	-	-	10,036	-
-	13,408	-	1,951,933	309,587	-	-
-	-	-	-	-	-	-
155,793	541	766,272	-	5,353	462,744	8,736
-	-	-	-	-	-	-
<u>155,793</u>	<u>13,949</u>	<u>766,272</u>	<u>1,951,933</u>	<u>314,940</u>	<u>472,780</u>	<u>8,736</u>
<u>\$ 290,594</u>	<u>\$ 39,479</u>	<u>\$ 804,385</u>	<u>\$ 2,104,660</u>	<u>\$ 318,160</u>	<u>\$ 542,754</u>	<u>\$ 14,889</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
As of November 30, 2015

Special Revenue Funds (Continued)

	Probation Victim Services Fund	DUI Victim Impact Panel Fund	Coroner Administration Fund	Animal Control Fund	County Highway Fund
Assets					
Cash and investments	\$ 2,653	\$ 10,627	\$ 157,157	\$ 320,093	\$ 11,267,746
Property tax receivable	-	-	-	-	5,010,909
Intergovernmental receivable	-	-	-	-	778,838
Interest receivable	28	-	644	1,329	41,711
Loans receivable	-	-	-	-	-
Other receivables	-	-	21,605	-	101,303
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 2,681	\$ 10,627	\$ 179,406	\$ 321,422	\$ 17,200,507
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ 56	\$ -	\$ 5,128	\$ 12,553	\$ 498,327
Accrued payroll	-	-	-	32,669	178,705
Due to other funds	-	646	-	306,546	-
Unearned revenue	-	-	-	-	-
Total Liabilities	56	646	5,128	351,768	677,032
Deferred Inflows of Resources					
Property taxes levied for future	-	-	-	-	5,010,909
Unavailable revenue	7	-	421	828	100,639
Total Deferred Inflows of Resources	7	-	421	828	5,111,548
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	2,414	9,934	171,595	-	9,328,516
Committed	-	-	-	-	-
Assigned	204	47	2,262	-	2,083,411
Unassigned	-	-	-	(31,174)	-
Total Fund Balances (Deficits)	2,618	9,981	173,857	(31,174)	11,411,927
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,681	\$ 10,627	\$ 179,406	\$ 321,422	\$ 17,200,507

County Bridge Fund	Motor Fuel Tax Fund	County Highway Matching Fund	County Health Fund	Kane Kares Fund	Veterans' Commission Fund	Community Development Block Grant Fund
\$ 603,860	\$ 9,601,315	\$ 65,165	\$ 3,625,625	\$ 477,821	\$ 671,649	\$ 3,292
312,695	-	65,125	1,972,455	-	305,400	-
-	4,576,102	-	428,438	-	-	10,199
2,201	36,067	213	14,202	2,055	2,383	-
-	-	-	-	-	-	-
-	-	-	-	148,533	70	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 918,756</u>	<u>\$ 14,213,484</u>	<u>\$ 130,503</u>	<u>\$ 6,040,720</u>	<u>\$ 628,409</u>	<u>\$ 979,502</u>	<u>\$ 13,491</u>
\$ 58,333	\$ 105,466	\$ -	\$ 33,987	\$ 2,132	\$ 724	\$ 2,892
-	192,084	-	226,426	23,823	15,812	9,952
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>58,333</u>	<u>297,550</u>	<u>-</u>	<u>260,413</u>	<u>25,955</u>	<u>16,536</u>	<u>12,844</u>
312,695	-	65,125	1,972,455	-	305,400	-
<u>1,618</u>	<u>428,149</u>	<u>175</u>	<u>307,238</u>	<u>7,462</u>	<u>1,800</u>	<u>-</u>
<u>314,313</u>	<u>428,149</u>	<u>65,300</u>	<u>2,279,693</u>	<u>7,462</u>	<u>307,200</u>	<u>-</u>
-	-	-	-	-	-	-
302,034	13,487,785	54,814	2,872,445	-	524,680	647
-	-	-	-	-	-	-
244,076	-	10,389	628,169	594,992	131,086	-
-	-	-	-	-	-	-
<u>546,110</u>	<u>13,487,785</u>	<u>65,203</u>	<u>3,500,614</u>	<u>594,992</u>	<u>655,766</u>	<u>647</u>
<u>\$ 918,756</u>	<u>\$ 14,213,484</u>	<u>\$ 130,503</u>	<u>\$ 6,040,720</u>	<u>\$ 628,409</u>	<u>\$ 979,502</u>	<u>\$ 13,491</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
As of November 30, 2015

Special Revenue Funds (Continued)

	HOME Program Fund	Unincorporated Stormwater Management Fund	Homeless Management Information Systems Fund	OCR & Recovery Act Programs Fund	Quality of Kane Grants Fund
Assets					
Cash and investments	\$ 70,923	\$ 66,036	\$ -	\$ 37,456	\$ 6,714
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	-	326	-	-	25
Loans receivable	-	-	-	-	-
Other receivables	-	-	1,859	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 70,923	\$ 66,362	\$ 1,859	\$ 37,456	\$ 6,739
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll	3,230	-	945	643	-
Due to other funds	-	-	914	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	3,230	-	1,859	643	-
Deferred Inflows of Resources					
Property taxes levied for future	-	-	-	-	-
Unavailable revenue	-	177	-	-	18
Total Deferred Inflows of Resources	-	177	-	-	18
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	67,693	52,349	-	36,813	6,550
Committed	-	-	-	-	-
Assigned	-	13,836	-	-	171
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	67,693	66,185	-	36,813	6,721
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 70,923	\$ 66,362	\$ 1,859	\$ 37,456	\$ 6,739

Neighborhood Stabilization Program Fund	Continuum of Care Planning Grant Fund	Stormwater Management Planning Fund	Farmland Preservation Fund	Growing for Kane Fund	Workforce Development Fund	Kane Law Enforcement Fund
\$ 73,881	\$ -	\$ 1,214,195	\$ 3,134,114	\$ 9,837	\$ 6,360	\$ 153,271
-	-	-	-	-	-	-
-	-	-	-	-	732,264	-
-	-	4,584	11,741	32	-	555
-	-	-	-	-	-	-
238,675	2,542	-	-	-	1,135	-
-	-	-	-	-	9,324	-
-	-	-	-	-	-	-
<u>\$ 312,556</u>	<u>\$ 2,542</u>	<u>\$ 1,218,779</u>	<u>\$ 3,145,855</u>	<u>\$ 9,869</u>	<u>\$ 749,083</u>	<u>\$ 153,826</u>
\$ -	\$ 1,974	\$ 8,684	\$ 6,289	\$ -	\$ 363,686	\$ -
824	265	2,544	-	-	91,816	1,868
-	303	-	-	-	127,244	-
-	-	2,800	-	-	34,486	-
<u>824</u>	<u>2,542</u>	<u>14,028</u>	<u>6,289</u>	<u>-</u>	<u>617,232</u>	<u>1,868</u>
-	-	-	-	-	-	-
<u>238,675</u>	<u>-</u>	<u>3,254</u>	<u>8,399</u>	<u>26</u>	<u>69,997</u>	<u>411</u>
<u>238,675</u>	<u>-</u>	<u>3,254</u>	<u>8,399</u>	<u>26</u>	<u>69,997</u>	<u>411</u>
-	-	-	-	-	9,324	-
73,057	-	-	-	9,788	52,530	141,787
-	-	-	-	-	-	-
-	-	1,201,497	3,131,167	55	-	9,760
-	-	-	-	-	-	-
<u>73,057</u>	<u>-</u>	<u>1,201,497</u>	<u>3,131,167</u>	<u>9,843</u>	<u>61,854</u>	<u>151,547</u>
<u>\$ 312,556</u>	<u>\$ 2,542</u>	<u>\$ 1,218,779</u>	<u>\$ 3,145,855</u>	<u>\$ 9,869</u>	<u>\$ 749,083</u>	<u>\$ 153,826</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
As of November 30, 2015

	Special Revenue Funds (Continued)			Total Nonmajor Special Revenue Funds	Debt Service Funds
	Mill Creek Special Service Area Fund	Marriage Fees Fund	Transportation Safety Highway HB Fund		Motor Fuel Tax Debt Service Fund
Assets					
Cash and investments	\$ 1,332,185	\$ 11,706	\$ 737	\$ 83,669,445	\$ 3,076,524
Property tax receivable	679,500	-	-	14,761,878	-
Intergovernmental receivable	-	-	-	9,953,744	-
Interest receivable	4,836	-	2	300,284	11,746
Loans receivable	-	-	-	-	-
Other receivables	-	-	-	785,846	-
Prepaid items	-	-	-	111,860	-
Due from other funds	-	-	-	968,010	-
Total Assets	<u>\$ 2,016,521</u>	<u>\$ 11,706</u>	<u>\$ 739</u>	<u>\$ 110,551,067</u>	<u>\$ 3,088,270</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ 50,313	\$ -	\$ -	\$ 2,685,922	\$ -
Accrued payroll	4,217	-	-	1,862,665	-
Due to other funds	-	-	-	435,653	-
Unearned revenue	-	-	-	37,286	-
Total Liabilities	<u>54,530</u>	<u>-</u>	<u>-</u>	<u>5,021,526</u>	<u>-</u>
Deferred Inflows of Resources					
Property taxes levied for future periods	679,500	-	-	14,761,878	-
Unavailable revenue	3,570	-	2	2,597,805	8,244
Total Deferred Inflows of Resources	<u>683,070</u>	<u>-</u>	<u>2</u>	<u>17,359,683</u>	<u>8,244</u>
Fund Balances					
Nonspendable	-	-	-	111,860	-
Restricted	1,047,101	11,222	737	59,586,100	-
Committed	-	-	-	13,321,339	3,080,026
Assigned	231,820	484	-	15,181,733	-
Unassigned	-	-	-	(31,174)	-
Total Fund Balances (Deficits)	<u>1,278,921</u>	<u>11,706</u>	<u>737</u>	<u>88,169,858</u>	<u>3,080,026</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,016,521</u>	<u>\$ 11,706</u>	<u>\$ 739</u>	<u>\$ 110,551,067</u>	<u>\$ 3,088,270</u>

Capital Projects Funds

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	Recovery Zone Bond Construction Fund
\$ 161,820	\$ 1,013,086	\$ 3,174,054	\$ 7,425,484	\$ 6,788,657	\$ 59,562	\$ 34,690
-	-	-	-	-	-	35,214
-	-	-	-	52,953	-	-
605	3,850	12,065	28,266	27,627	223	120
-	4,877,934	-	4,877,934	-	-	-
-	-	-	-	-	-	89,404
-	-	-	-	-	-	-
-	-	-	-	186,916	-	-
<u>\$ 162,425</u>	<u>\$ 5,894,870</u>	<u>\$ 3,186,119</u>	<u>\$ 12,331,684</u>	<u>\$ 7,056,153</u>	<u>\$ 59,785</u>	<u>\$ 159,428</u>
\$ -	\$ 981	\$ -	\$ 981	\$ 1,237,215	\$ -	\$ -
-	-	-	-	-	-	-
-	968,010	-	968,010	-	-	89,404
-	48,254	-	48,254	1,000	-	-
-	<u>1,017,245</u>	-	<u>1,017,245</u>	<u>1,238,215</u>	-	<u>89,404</u>
-	-	-	-	-	-	35,214
434	293,833	8,506	311,017	15,453	160	97
434	293,833	8,506	311,017	15,453	160	35,311
-	-	-	-	-	-	-
-	4,583,792	3,177,613	7,761,405	-	-	34,349
161,991	-	-	3,242,017	-	-	-
-	-	-	-	5,802,485	59,625	364
-	-	-	-	-	-	-
161,991	4,583,792	3,177,613	11,003,422	5,802,485	59,625	34,713
<u>\$ 162,425</u>	<u>\$ 5,894,870</u>	<u>\$ 3,186,119</u>	<u>\$ 12,331,684</u>	<u>\$ 7,056,153</u>	<u>\$ 59,785</u>	<u>\$ 159,428</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
As of November 30, 2015

Capital Projects Funds (Continued)

	Transportation Capital Fund	Aurora Area Impact Fees Fund	Campton Hills Impact Fees Fund	Greater Elgin Impact Fees Fund	Northwest Impact Fees Fund
Assets					
Cash and investments	\$ 6,112,266	\$ 604,224	\$ 907,195	\$ 941,556	\$ 274,083
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	19,230	-	-	97,570	-
Interest receivable	26,015	2,256	3,333	3,701	1,173
Loans receivable	-	-	-	-	-
Other receivables	4,311	780	-	594	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 6,161,822	\$ 607,260	\$ 910,528	\$ 1,043,421	\$ 275,256
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ 379,690	\$ -	\$ -	\$ 10,655	\$ 17,215
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	379,690	-	-	10,655	17,215
Deferred Inflows of Resources					
Property taxes levied for future	-	-	-	-	-
Unavailable revenue	16,391	1,621	2,431	2,525	734
Total Deferred Inflows of Resources	16,391	1,621	2,431	2,525	734
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	3,003,906	-	702,355	728,276	103,507
Committed	-	-	-	-	-
Assigned	2,761,835	605,639	205,742	301,965	153,800
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	5,765,741	605,639	908,097	1,030,241	257,307
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,161,822	\$ 607,260	\$ 910,528	\$ 1,043,421	\$ 275,256

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
\$ 641,845	\$ 1,397,780	\$ 2,288,294	\$ 33,744	\$ 1,642,192	\$ 856,269
-	-	-	-	-	-
-	70,260	-	-	-	-
2,326	5,186	8,503	117	6,925	3,081
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 644,171</u>	<u>\$ 1,473,226</u>	<u>\$ 2,296,797</u>	<u>\$ 33,861</u>	<u>\$ 1,649,117</u>	<u>\$ 859,350</u>
\$ -	\$ 51,132	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>51,132</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
<u>1,720</u>	<u>3,746</u>	<u>6,132</u>	<u>90</u>	<u>4,401</u>	<u>2,295</u>
<u>1,720</u>	<u>3,746</u>	<u>6,132</u>	<u>90</u>	<u>4,401</u>	<u>2,295</u>
-	-	-	-	-	-
480,435	1,181,340	2,092,553	9,149	1,606,934	838,751
-	-	-	-	-	-
162,016	237,008	198,112	24,622	37,782	18,304
-	-	-	-	-	-
<u>642,451</u>	<u>1,418,348</u>	<u>2,290,665</u>	<u>33,771</u>	<u>1,644,716</u>	<u>857,055</u>
<u>\$ 644,171</u>	<u>\$ 1,473,226</u>	<u>\$ 2,296,797</u>	<u>\$ 33,861</u>	<u>\$ 1,649,117</u>	<u>\$ 859,350</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
As of November 30, 2015

	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	\$ 2,137,389	\$ 24,719,746	\$ 3,082,656	\$ 118,897,331
Property tax receivable	-	35,214	-	14,797,092
Intergovernmental receivable	-	240,013	-	10,193,757
Interest receivable	7,831	98,417	11,533	438,500
Loans receivable	-	-	-	4,877,934
Other receivables	-	95,089	26,272	907,207
Prepaid items	-	-	-	111,860
Due from other funds	-	186,916	-	1,154,926
Total Assets	\$ 2,145,220	\$ 25,375,395	\$ 3,120,461	\$ 151,378,607
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	\$ 3,756	\$ 1,699,663	\$ -	\$ 4,386,566
Accrued payroll	-	-	-	1,862,665
Due to other funds	-	89,404	-	1,493,067
Unearned revenue	-	1,000	-	86,540
Total Liabilities	3,756	1,790,067	-	7,828,838
Deferred Inflows of Resources				
Property taxes levied for future periods	-	35,214	-	14,797,092
Unavailable revenue	5,728	63,524	8,261	2,980,607
Total Deferred Inflows of Resources	5,728	98,738	8,261	17,777,699
Fund Balances				
Nonspendable	-	-	1,150,000	1,261,860
Restricted	2,113,727	12,895,282	-	80,242,787
Committed	-	-	-	16,563,356
Assigned	22,009	10,591,308	1,962,200	27,735,241
Unassigned	-	-	-	(31,174)
Total Fund Balances (Deficits)	2,135,736	23,486,590	3,112,200	125,772,070
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,145,220	\$ 25,375,395	\$ 3,120,461	\$ 151,378,607

(Concluded)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2015

Special Revenue Funds

	Insurance Liability Fund	County Automation Fund	Geographic Information Systems Fund	Motor Fuel Local Option Fund	Social Security Fund
Revenues					
Property taxes	\$ 2,968,763	\$ -	\$ -	\$ -	\$ 3,417,495
Other taxes	1,001	-	-	9,119,291	1,152
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	7,385	1,279,854	-	-
Reimbursements	22,117	-	-	464,053	-
Net investment income	28,377	209	11,724	87,381	14,935
Miscellaneous	-	-	-	-	-
Total Revenues	3,020,258	7,594	1,291,578	9,670,725	3,433,582
Expenditures					
Current					
General government	1,808,346	-	1,250,643	-	3,580,205
Public safety	-	-	-	-	-
Highways and streets	-	-	-	9,482,529	-
Judicial	955,805	-	-	-	-
Public services and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	25,020	-	85,911	629,119	-
Total Expenditures	2,789,171	-	1,336,554	10,111,648	3,580,205
Excess (Deficiency) of Revenues Over Expenditures	231,087	7,594	(44,976)	(440,923)	(146,623)
Other Financing Sources (Uses)					
Insurance recovery	323,832	-	-	-	-
Proceeds from sale of property	-	-	-	-	-
Transfers in	-	-	-	-	46,689
Transfers out	-	-	(14,281)	(53,569)	(34,700)
Total Other Financing Sources (Uses)	323,832	-	(14,281)	(53,569)	11,989
Net Change in Fund Balances	554,919	7,594	(59,257)	(494,492)	(134,634)
Fund Balances (Deficits),					
Beginning of Year	6,266,201	43,847	2,379,328	16,354,217	3,680,340
Fund Balances (Deficits), End of Year	\$ 6,821,120	\$ 51,441	\$ 2,320,071	\$ 15,859,725	\$ 3,545,706

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,513,605	504,535	1,009,070	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	40,760	177,828	780,034
1,800	-	-	-	-	-	-
47,259	7,965	3,640	22,068	2,585	349	2,495
<u>3,098,887</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,476</u>	<u>-</u>	<u>-</u>
<u>3,147,946</u>	<u>1,521,570</u>	<u>508,175</u>	<u>1,031,138</u>	<u>47,821</u>	<u>178,177</u>	<u>782,529</u>
1,486,620	-	-	-	-	-	-
-	528,235	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	741,994	-	-	-
-	-	-	-	49,447	71,418	541,740
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	252,473	-	1,909,077	336	29,454	42,750
<u>1,486,620</u>	<u>780,708</u>	<u>-</u>	<u>2,651,071</u>	<u>49,783</u>	<u>100,872</u>	<u>584,490</u>
<u>1,661,326</u>	<u>740,862</u>	<u>508,175</u>	<u>(1,619,933)</u>	<u>(1,962)</u>	<u>77,305</u>	<u>198,039</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,000,000	-	-	-
<u>(3,882,911)</u>	<u>(805,000)</u>	<u>(2,000,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(3,882,911)</u>	<u>(805,000)</u>	<u>(2,000,000)</u>	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
(2,221,585)	(64,138)	(1,491,825)	380,067	(1,962)	77,305	198,039
<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>\$ 9,529,840</u>	<u>\$ 1,563,889</u>	<u>\$ 530,704</u>	<u>\$ 3,391,532</u>	<u>\$ 545,641</u>	<u>\$ 136,298</u>	<u>\$ 540,854</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2015

Special Revenue Funds (Continued)

	Children's Waiting Room Fund	D.U.I. Fund	Foreclosure Mediation Fund	Court Automation Fund	Court Document Storage Fund
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	13,573	-	-	987,084
Charges for services	77,218	-	70,850	1,076,538	-
Reimbursements	-	-	-	-	-
Net investment income	593	142	141	2,228	2,307
Miscellaneous	-	-	-	-	-
Total Revenues	77,811	13,715	70,991	1,078,766	989,391
Expenditures					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	135,718	-	47,937	1,102,402	1,166,030
Public services and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	275	-
Total Expenditures	135,718	-	47,937	1,102,677	1,166,030
Excess (Deficiency) of Revenues Over Expenditures	(57,907)	13,715	23,054	(23,911)	(176,639)
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	-	-
Proceeds from sale of property	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(12,000)	-	-	-	-
Total Other Financing Sources (Uses)	(12,000)	-	-	-	-
Net Change in Fund Balances	(69,907)	13,715	23,054	(23,911)	(176,639)
Fund Balances (Deficits), Beginning of Year	119,049	32,038	49,195	444,555	476,511
Fund Balances (Deficits), End of Year	\$ 49,142	\$ 45,753	\$ 72,249	\$ 420,644	\$ 299,872

Child Support Fund	Circuit Clerk Administrative Services Fund	Circuit Clerk Electronic Citation Fund	Title IV-D Child Support Fund	Drug Prosecution Fund	Victim Coordinator Services Program Fund	Auto Theft Task Force Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
25,590	-	-	411,494	143,967	81,174	-
-	-	-	-	50,970	-	-
134,099	345,776	110,475	-	-	-	-
-	-	-	-	-	-	-
420	1,331	348	-	-	-	184
-	-	-	-	-	-	-
<u>160,109</u>	<u>347,107</u>	<u>110,823</u>	<u>411,494</u>	<u>194,937</u>	<u>81,174</u>	<u>184</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
70,470	263,924	105,391	671,741	373,833	157,789	227
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>70,470</u>	<u>263,924</u>	<u>105,391</u>	<u>671,741</u>	<u>373,833</u>	<u>157,789</u>	<u>227</u>
<u>89,639</u>	<u>83,183</u>	<u>5,432</u>	<u>(260,247)</u>	<u>(178,896)</u>	<u>(76,615)</u>	<u>(43)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	22,487	223,581	58,598	-
-	-	-	-	-	-	-
-	-	-	<u>22,487</u>	<u>223,581</u>	<u>58,598</u>	<u>-</u>
89,639	83,183	5,432	(237,760)	44,685	(18,017)	(43)
<u>89,954</u>	<u>300,240</u>	<u>81,712</u>	<u>306,642</u>	<u>485,174</u>	<u>150,282</u>	<u>37,233</u>
<u>\$ 179,593</u>	<u>\$ 383,423</u>	<u>\$ 87,144</u>	<u>\$ 68,882</u>	<u>\$ 529,859</u>	<u>\$ 132,265</u>	<u>\$ 37,190</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2015

Special Revenue Funds (Continued)

	Weed and Seed Fund	Child Advocacy Center Fund	Equitable Sharing Program Fund	State's Attorney Records Automation Fund	Law Library Fund
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	70,558	-	-	-
Fines	-	-	-	-	130
Charges for services	-	418,448	-	35,683	300,210
Reimbursements	-	37,916	-	-	1,172
Net investment income	-	3,367	586	-	169
Miscellaneous	-	-	12,248	-	516
Total Revenues	-	530,289	12,834	35,683	302,197
Expenditures					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	929,282	11,724	-	295,475
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	-	929,282	11,724	-	295,475
Excess (Deficiency) of Revenues Over Expenditures	-	(398,993)	1,110	35,683	6,722
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	-	-
Proceeds from sale of property	-	-	-	-	-
Transfers in	-	482,053	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	482,053	-	-	-
Net Change in Fund Balances	-	83,060	1,110	35,683	6,722
Fund Balances (Deficits), Beginning of Year	32,240	446,064	114,196	81,937	25,539
Fund Balances (Deficits), End of Year	\$ 32,240	\$ 529,124	\$ 115,306	\$ 117,620	\$ 32,261

Court Security Fund	Arrestees' Medical Cost Fund	Kane Comm Fund	Probation Services Fund	Substance Abuse Screening Fund	Drug Court Special Resources Fund	Juvenile Drug Court Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	212,000	-
-	-	-	-	-	-	-
1,272,632	25,663	820,759	1,098,898	86,204	98,584	42,251
-	-	563,222	33,170	-	-	-
1,715	109	-	-	1,268	4,317	626
-	-	-	-	-	-	-
<u>1,274,347</u>	<u>25,772</u>	<u>1,383,981</u>	<u>1,132,068</u>	<u>87,472</u>	<u>314,901</u>	<u>42,877</u>
-	-	-	-	-	-	-
2,183,524	25,425	1,845,302	947,291	33,926	887,270	127,952
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	3,210	-	37,050	-
<u>2,183,524</u>	<u>25,425</u>	<u>1,845,302</u>	<u>950,501</u>	<u>33,926</u>	<u>924,320</u>	<u>127,952</u>
<u>(909,177)</u>	<u>347</u>	<u>(461,321)</u>	<u>181,567</u>	<u>53,546</u>	<u>(609,419)</u>	<u>(85,075)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
923,328	-	694,020	-	-	538,460	20,455
-	-	(29,983)	-	-	-	-
<u>923,328</u>	<u>-</u>	<u>664,037</u>	<u>-</u>	<u>-</u>	<u>538,460</u>	<u>20,455</u>
14,151	347	202,716	181,567	53,546	(70,959)	(64,620)
<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>73,356</u>
<u>\$ 155,793</u>	<u>\$ 13,949</u>	<u>\$ 766,272</u>	<u>\$ 1,951,933</u>	<u>\$ 314,940</u>	<u>\$ 472,780</u>	<u>\$ 8,736</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2015

Special Revenue Funds (Continued)

	Probation Victim Services Fund	DUI Victim Impact Panel Fund	Coroner Administration Fund	Animal Control Fund	County Highway Fund
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 4,987,921
Other taxes	-	-	-	-	1,681
Licenses and permits	-	-	-	-	358,180
Grants	-	-	4,334	-	-
Fines	-	-	-	1,377	-
Charges for services	12,225	21,250	111,627	876,644	38,469
Reimbursements	-	-	349	22,071	1,534,188
Net investment income	33	7	773	1,814	52,562
Miscellaneous	-	-	-	2,120	24,911
Total Revenues	12,258	21,257	117,083	904,026	6,997,912
Expenditures					
Current:					
General government	-	-	-	-	-
Public safety	10,557	-	75,535	672,476	-
Highways and streets	-	-	-	-	4,364,966
Judicial	-	30,934	-	-	-
Public services and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	13,172	2,699,930
Total Expenditures	10,557	30,934	75,535	685,648	7,064,896
Excess (Deficiency) of Revenues Over Expenditures	1,701	(9,677)	41,548	218,378	(66,984)
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	-	-
Proceeds from sale of property	-	-	-	-	-
Transfers in	-	-	-	-	101,480
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	101,480
Net Change in Fund Balances	1,701	(9,677)	41,548	218,378	34,496
Fund Balances (Deficits), Beginning of Year	917	19,658	132,309	(249,552)	11,377,431
Fund Balances (Deficits), End of Year	\$ 2,618	\$ 9,981	\$ 173,857	\$ (31,174)	\$ 11,411,927

County Bridge Fund	Motor Fuel Tax Fund	County Highway Matching Fund	County Health Fund	Kane Kares Fund	Veterans' Commission Fund	Community Development Block Grant Fund
\$ 311,188	\$ -	\$ 64,695	\$ 1,963,368	\$ -	\$ 304,000	\$ -
105	6,723,761	22	662	-	102	-
-	-	-	1,185,687	-	-	-
-	-	-	1,084,355	429,167	-	1,448,174
-	-	-	-	-	-	-
-	-	-	91,431	-	-	-
20,250	3,723,214	-	49,742	-	300	46,460
2,670	42,733	284	20,275	3,098	2,818	-
-	-	-	12,837	3,176	910	-
<u>334,213</u>	<u>10,489,708</u>	<u>65,001</u>	<u>4,408,357</u>	<u>435,441</u>	<u>308,130</u>	<u>1,494,634</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
356,351	3,673,006	67,270	-	-	-	-
-	-	-	-	-	-	-
-	-	-	4,726,377	506,545	275,665	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,473,940
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	651,807	-	64,524	-	145	20,694
<u>356,351</u>	<u>4,324,813</u>	<u>67,270</u>	<u>4,790,901</u>	<u>506,545</u>	<u>275,810</u>	<u>1,494,634</u>
<u>(22,138)</u>	<u>6,164,895</u>	<u>(2,269)</u>	<u>(382,544)</u>	<u>(71,104)</u>	<u>32,320</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	95,000	248,855	-	-
-	(3,499,000)	-	-	-	-	-
-	(3,499,000)	-	95,000	248,855	-	-
(22,138)	2,665,895	(2,269)	(287,544)	177,751	32,320	-
<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>647</u>
<u>\$ 546,110</u>	<u>\$ 13,487,785</u>	<u>\$ 65,203</u>	<u>\$ 3,500,614</u>	<u>\$ 594,992</u>	<u>\$ 655,766</u>	<u>\$ 647</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2015

	Special Revenue Funds (Continued)				
	HOME Program Fund	Unincorporated Stormwater Management Fund	Homeless Management Information Systems Fund	OCR & Recovery Act Programs Fund	Quality of Kane Grants Fund
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	442,388	-	121,745	295,679	-
Fines	-	-	-	-	-
Charges for services	-	-	-	-	-
Reimbursements	-	-	-	-	-
Net investment income	-	620	-	-	34
Miscellaneous	424,163	-	-	-	-
Total Revenues	<u>866,551</u>	<u>620</u>	<u>121,745</u>	<u>295,679</u>	<u>34</u>
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	806,523	45,000	114,721	282,963	832
Debt Service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	519	-	7,024	-	-
Total Expenditures	<u>807,042</u>	<u>45,000</u>	<u>121,745</u>	<u>282,963</u>	<u>832</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>59,509</u>	<u>(44,380)</u>	<u>-</u>	<u>12,716</u>	<u>(798)</u>
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	-	-
Proceeds from sale of property	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	59,509	(44,380)	-	12,716	(798)
Fund Balances (Deficits), Beginning of Year					
	<u>8,184</u>	<u>110,565</u>	<u>-</u>	<u>24,097</u>	<u>7,519</u>
Fund Balances (Deficits), End of Year					
	<u>\$ 67,693</u>	<u>\$ 66,185</u>	<u>\$ -</u>	<u>\$ 36,813</u>	<u>\$ 6,721</u>

Neighborhood Stabilization Program Fund	Continuum of Care Planning Grant Fund	Stormwater Management Planning Fund	Farmland Preservation Fund	Growing for Kane Fund	Workforce Development Fund	Kane Law Enforcement Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	2,000	-	-	-	-
-	19,198	-	-	14,823	6,148,622	-
-	-	-	-	-	-	64,947
-	-	-	-	-	-	-
-	-	3,850	-	-	-	955
-	-	6,439	13,850	23	-	751
-	-	500	-	5,050	-	-
-	19,198	12,789	13,850	19,896	6,148,622	66,653
-	-	-	-	-	-	-
-	-	-	-	-	-	50,195
-	-	-	-	-	-	-
-	-	-	-	-	5,745,811	-
-	-	-	-	-	-	-
-	-	124,858	15,256	-	-	-
258,111	19,198	-	-	22,492	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
258,111	19,198	124,858	15,256	22,492	5,745,811	50,195
(258,111)	-	(112,069)	(1,406)	(2,596)	402,811	16,458
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	100,215	450,000	-	-	-
-	-	-	-	-	-	-
-	-	100,215	450,000	-	-	-
(258,111)	-	(11,854)	448,594	(2,596)	402,811	16,458
331,168	-	1,213,351	2,682,573	12,439	(340,957)	135,089
\$ 73,057	\$ -	\$ 1,201,497	\$ 3,131,167	\$ 9,843	\$ 61,854	\$ 151,547

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2015

	Special Revenue Funds (Continued)				Debt Service Funds
	Mill Creek Special Service Area Fund	Marriage Fees Fund	Transportation Safety Highway HB Fund	Total Nonmajor Special Revenue Funds	Motor Fuel Tax Debt Service Fund
	Fund	Fund	Fund	Funds	Fund
Revenues					
Property taxes	\$ 676,515	\$ -	\$ -	\$ 14,693,945	\$ -
Other taxes	-	-	-	18,874,987	-
Licenses and permits	-	-	-	1,545,867	-
Grants	-	-	-	10,953,268	-
Fines	-	-	738	1,118,819	-
Charges for services	-	13,140	-	9,464,935	-
Reimbursements	-	-	-	6,524,829	-
Net investment income	5,277	-	(1)	402,898	17,484
Miscellaneous	-	-	-	3,589,794	-
Total Revenues	681,792	13,140	737	67,169,342	17,484
Expenditures					
Current:					
General government	584,311	-	-	8,710,125	-
Public safety	-	-	-	7,387,688	-
Highways and streets	-	-	-	17,944,122	-
Judicial	-	11,660	-	7,072,336	-
Public services and records	-	-	-	6,408,416	-
Health and welfare	-	-	-	5,508,587	-
Environment and conservation	-	-	-	140,114	-
Development, housing and economic development	-	-	-	3,023,780	-
Debt Service					
Principal	-	-	-	-	2,445,000
Interest and fiscal charges	-	-	-	-	988,181
Capital outlay	-	-	-	6,472,490	-
Total Expenditures	584,311	11,660	-	62,667,658	3,433,181
Excess (Deficiency) of Revenues Over Expenditures	97,481	1,480	737	4,501,684	(3,415,697)
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	323,832	-
Proceeds from sale of property	-	-	-	-	-
Transfers in	-	-	-	6,005,221	3,499,000
Transfers out	(10,000)	-	-	(10,341,444)	-
Total Other Financing Sources (Uses)	(10,000)	-	-	(4,012,391)	3,499,000
Net Change in Fund Balances	87,481	1,480	737	489,293	83,303
Fund Balances (Deficits), Beginning of Year	1,191,440	10,226	-	87,680,565	2,996,723
Fund Balances (Deficits), End of Year	\$ 1,278,921	\$ 11,706	\$ 737	\$ 88,169,858	\$ 3,080,026

				Capital Projects Funds		
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	Recovery Zone Bond Construction Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,757
-	-	-	-	131,670	-	-
-	-	-	-	-	-	-
-	-	-	-	100,000	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
40,297	270,695	-	310,992	-	-	-
11,217	5,047	14,661	48,409	50,660	812	63
-	-	-	-	359	-	400
<u>51,514</u>	<u>275,742</u>	<u>14,661</u>	<u>359,401</u>	<u>282,689</u>	<u>812</u>	<u>17,220</u>
-	-	-	-	65,522	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	800
8,280,000	645,000	1,345,000	12,715,000	-	-	-
124,200	238,943	765,575	2,116,899	-	-	-
-	-	-	-	6,821,430	-	75,378
<u>8,404,200</u>	<u>883,943</u>	<u>2,110,575</u>	<u>14,831,899</u>	<u>6,886,952</u>	<u>-</u>	<u>76,178</u>
<u>(8,352,686)</u>	<u>(608,201)</u>	<u>(2,095,914)</u>	<u>(14,472,498)</u>	<u>(6,604,263)</u>	<u>812</u>	<u>(58,958)</u>
-	-	-	-	-	-	-
-	-	-	-	8,700	-	-
-	67,408	3,260,050	6,826,458	2,022,000	-	86,800
-	(75,084)	-	(75,084)	-	-	(36,471)
-	(7,676)	3,260,050	6,751,374	2,030,700	-	50,329
(8,352,686)	(615,877)	1,164,136	(7,721,124)	(4,573,563)	812	(8,629)
<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>43,342</u>
<u>\$ 161,991</u>	<u>\$ 4,583,792</u>	<u>\$ 3,177,613</u>	<u>\$ 11,003,422</u>	<u>\$ 5,802,485</u>	<u>\$ 59,625</u>	<u>\$ 34,713</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2015

Capital Projects Funds (Continued)

	Transportation Capital Fund	Aurora Area Impact Fees Fund	Campton Hills Impact Fees Fund	Greater Elgin Impact Fees Fund	Northwest Impact Fees Fund
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	170,269	113,205	143,610	42,796
Reimbursements	341,418	-	-	-	-
Net investment income	49,974	2,107	3,773	8,941	1,676
Miscellaneous	4,311	-	-	-	-
Total Revenues	395,703	172,376	116,978	152,551	44,472
Expenditures					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	1,979,027	-	-	121,963	177,140
Judicial	-	-	-	-	-
Public services and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	1,351,965	-	-	7,440	17,215
Total Expenditures	3,330,992	-	-	129,403	194,355
Excess (Deficiency) of Revenues Over Expenditures	(2,935,289)	172,376	116,978	23,148	(149,883)
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	-	-
Proceeds from sale of property	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	(8,500)	(5,660)	(2,300)	(2,140)
Total Other Financing Sources (Uses)	-	(8,500)	(5,660)	(2,300)	(2,140)
Net Change in Fund Balances	(2,935,289)	163,876	111,318	20,848	(152,023)
Fund Balances (Deficits), Beginning of Year	8,701,030	441,763	796,779	1,009,393	409,330
Fund Balances (Deficits), End of Year	\$ 5,765,741	\$ 605,639	\$ 908,097	\$ 1,030,241	\$ 257,307

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
63,341	83,783	78,361	7,500	705,946	203,563
-	132,248	400,000	-	-	-
2,739	7,075	10,905	105	8,099	3,444
-	5	-	-	-	-
<u>66,080</u>	<u>223,111</u>	<u>489,266</u>	<u>7,605</u>	<u>714,045</u>	<u>207,007</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	165,310	3,000	-	7,214	6,814
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	36,934	2,604	-	396,695	-
-	<u>202,244</u>	<u>5,604</u>	-	<u>403,909</u>	<u>6,814</u>
<u>66,080</u>	<u>20,867</u>	<u>483,662</u>	<u>7,605</u>	<u>310,136</u>	<u>200,193</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(3,165)</u>	<u>(4,185)</u>	<u>(3,915)</u>	-	<u>(35,295)</u>	<u>(10,175)</u>
<u>(3,165)</u>	<u>(4,185)</u>	<u>(3,915)</u>	-	<u>(35,295)</u>	<u>(10,175)</u>
62,915	16,682	479,747	7,605	274,841	190,018
<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>\$ 642,451</u>	<u>\$ 1,418,348</u>	<u>\$ 2,290,665</u>	<u>\$ 33,771</u>	<u>\$ 1,644,716</u>	<u>\$ 857,055</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2015

	Capital Projects Funds (Continued)		Permanent Fund	
	South Impact Fees Fund	Total Nonmajor Capital Projects Funds	Working Cash Fund	Total Nonmajor Funds
Revenues				
Property taxes	\$ -	\$ 16,757	\$ -	\$ 14,710,702
Other taxes	-	131,670	-	19,006,657
Licenses and permits	-	-	-	1,545,867
Grants	-	100,000	-	11,053,268
Fines	-	-	-	1,118,819
Charges for services	522,947	2,135,321	-	11,600,256
Reimbursements	-	873,666	-	7,709,487
Net investment income	6,037	156,410	15,427	623,144
Miscellaneous	-	5,075	-	3,594,869
Total Revenues	528,984	3,418,899	15,427	70,963,069
Expenditures				
Current:				
General government	-	65,522	-	8,775,647
Public safety	-	-	-	7,387,688
Highways and streets	45,779	2,506,247	-	20,450,369
Judicial	-	-	-	7,072,336
Public services and records	-	-	-	6,408,416
Health and welfare	-	-	-	5,508,587
Environment and conservation	-	-	-	140,114
Development, housing and economic development	-	800	-	3,024,580
Debt Service				
Principal	-	-	-	12,715,000
Interest and fiscal charges	-	-	-	2,116,899
Capital outlay	-	8,709,661	-	15,182,151
Total Expenditures	45,779	11,282,230	-	88,781,787
Excess (Deficiency) of Revenues Over Expenditures	483,205	(7,863,331)	15,427	(17,818,718)
Other Financing Sources (Uses)				
Insurance recovery	-	-	-	323,832
Proceeds from sale of property	-	8,700	-	8,700
Transfers in	-	2,108,800	-	14,940,479
Transfers out	(26,145)	(137,951)	-	(10,554,479)
Total Other Financing Sources (Uses)	(26,145)	1,979,549	-	4,718,532
Net Change in Fund Balances	457,060	(5,883,782)	15,427	(13,100,186)
Fund Balances (Deficits), Beginning of Year	1,678,676	29,370,372	3,096,773	138,872,256
Fund Balances (Deficits), End of Year	\$ 2,135,736	\$ 23,486,590	\$ 3,112,200	\$ 125,772,070

(Concluded)

KANE COUNTY, ILLINOIS

Insurance Liability Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 2,982,462	\$ 2,982,462	\$ 2,968,763	\$ (13,699)
Other taxes	-	-	1,001	1,001
Reimbursements	50,000	50,000	22,117	(27,883)
Net investment income	6,000	6,000	28,377	22,377
Total Revenues	<u>3,038,462</u>	<u>3,038,462</u>	<u>3,020,258</u>	<u>(18,204)</u>
Expenditures				
General Government				
Personnel Services				
Salaries and wages	140,304	140,304	140,441	(137)
Benefits				
Healthcare contribution	15,053	15,053	14,976	77
Dental contribution	644	644	649	(5)
FICA/SS contribution	10,734	10,734	9,943	791
IMRF contribution	15,701	15,701	13,699	2,002
Total Benefits	<u>42,132</u>	<u>42,132</u>	<u>39,267</u>	<u>2,865</u>
Contractual Services				
Project administration services	128,903	128,903	108,610	20,293
Contractual/consulting services	250,000	250,000	150,523	99,477
Liability insurance	372,228	372,228	268,682	103,546
Workers compensation	879,840	879,840	1,055,738	(175,898)
Unemployment claims	108,755	108,755	44,673	64,082
Employee training	4,850	4,850	136	4,714
Total Contractual Services	<u>1,744,576</u>	<u>1,744,576</u>	<u>1,628,362</u>	<u>116,214</u>
Commodities				
Office supplies	-	-	276	(276)
Total Commodities	<u>-</u>	<u>-</u>	<u>276</u>	<u>(276)</u>
Total General Government	<u>1,927,012</u>	<u>1,927,012</u>	<u>1,808,346</u>	<u>118,666</u>
Judicial				
Personnel Services				
Salaries and wages	614,432	614,432	600,027	14,405
Benefits				
Healthcare contribution	97,720	97,720	82,953	14,767
Dental contribution	2,763	2,763	2,436	327
FICA/SS contribution	47,005	47,005	42,264	4,741
IMRF contribution	68,755	68,755	55,092	13,663
Total Benefits	<u>216,243</u>	<u>216,243</u>	<u>182,745</u>	<u>33,498</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Legal services	\$ 192,785	\$ 192,785	\$ 120,401	\$ 72,384
Trials and costs of hearings	25,000	25,000	10,716	14,284
Repairs and maintenance - copiers	2,500	2,500	2,864	(364)
Liability insurance	11,153	11,153	11,153	-
Workers compensation	10,785	10,785	10,785	-
Unemployment claims	1,410	1,410	1,410	-
Conferences and meetings	10,000	10,000	2,357	7,643
Employee training	8,500	8,500	4,583	3,917
Employee mileage expenditures	1,500	1,500	911	589
General association dues	3,312	3,312	2,997	315
Total Contractual Services	266,945	266,945	168,177	98,768
Commodities				
Office supplies	500	500	407	93
Books and subscriptions	4,950	4,950	4,449	501
Telephone	1,386	1,386	-	1,386
Total Commodities	6,836	6,836	4,856	1,980
Total Judicial	1,104,456	1,104,456	955,805	148,651
Capital Outlay				
Automotive equipment	-	-	25,020	(25,020)
Total Capital Outlay	-	-	25,020	(25,020)
Total Expenditures	3,031,468	3,031,468	2,789,171	242,297
Excess (Deficiency) of Revenues Over Expenditures	6,994	6,994	231,087	224,093
Other Financing Sources (Uses)				
Insurance recovery	-	-	323,832	323,832
Total Other Financing Sources (Uses)	-	-	323,832	323,832
Net Change in Fund Balances	\$ 6,994	\$ 6,994	554,919	\$ 547,925
Fund Balance, Beginning of Year			6,266,201	
Fund Balance, End of Year			\$ 6,821,120	

KANE COUNTY, ILLINOIS

County Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 7,000	\$ 7,000	\$ 7,385	\$ 385
Net investment income	100	100	209	109
Total Revenues	7,100	7,100	7,594	494
Expenditures				
Capital Outlay				
Computers	7,100	7,100	-	7,100
Total Capital Outlay	7,100	7,100	-	7,100
Total Expenditures	7,100	7,100	-	7,100
Net Change in Fund Balances	\$ -	\$ -	7,594	\$ 7,594
Fund Balance, Beginning of Year			43,847	
Fund Balance, End of Year			\$ 51,441	

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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,235,500	\$ 1,235,500	\$ 1,279,854	\$ 44,354
Net investment income	<u>13,000</u>	<u>13,000</u>	<u>11,724</u>	<u>(1,276)</u>
Total Revenues	<u>1,248,500</u>	<u>1,248,500</u>	<u>1,291,578</u>	<u>43,078</u>
Expenditures				
General Government				
Personnel Services				
Salaries and wages	523,329	570,692	559,464	11,228
Part-time salaries	7,220	7,220	-	7,220
Overtime salaries	<u>5,282</u>	<u>5,282</u>	<u>184</u>	<u>5,098</u>
Total Personnel Services	<u>535,831</u>	<u>583,194</u>	<u>559,648</u>	<u>23,546</u>
Benefits				
Healthcare contribution	77,832	77,832	77,308	524
Dental contribution	2,913	2,913	2,911	2
FICA/SS contribution	40,991	44,624	40,928	3,696
IMRF contribution	<u>59,152</u>	<u>64,466</u>	<u>54,149</u>	<u>10,317</u>
Total Benefits	<u>180,888</u>	<u>189,835</u>	<u>175,296</u>	<u>14,539</u>
Contractual Services				
Contractual/consulting services	574,066	574,066	251,032	323,034
Repairs and maintenance - computers	234,400	234,400	213,269	21,131
Liability insurance	9,726	10,588	10,588	-
Workers compensation	9,406	10,240	10,240	-
Unemployment claims	1,230	1,339	1,339	-
Conferences and meetings	12,000	12,000	7,510	4,490
Employee training	10,000	10,000	4,342	5,658
Employee mileage expenditures	500	500	47	453
General association dues	<u>2,932</u>	<u>2,932</u>	<u>1,355</u>	<u>1,577</u>
Total Contractual Services	<u>854,260</u>	<u>856,065</u>	<u>499,722</u>	<u>356,343</u>
Commodities				
Office supplies	1,000	1,000	1,455	(455)
Computer related supplies	15,000	15,000	7,301	7,699
Books and subscriptions	5,000	5,000	2,682	2,318
Computer software - non-capital	2,500	2,500	106	2,394
Computer hardware - non-capital	2,500	2,500	373	2,127
Telephone	3,700	3,700	2,621	1,079
Cellular phone	<u>1,500</u>	<u>1,500</u>	<u>1,439</u>	<u>61</u>
Total Commodities	<u>31,200</u>	<u>31,200</u>	<u>15,977</u>	<u>15,223</u>
Total General Government	<u>1,602,179</u>	<u>1,660,294</u>	<u>1,250,643</u>	<u>409,651</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Computers	\$ 82,338	\$ 82,338	\$ 76,711	\$ 5,627
Computer software - capital	34,000	34,000	9,200	24,800
Printers	6,000	6,000	-	6,000
Office furniture	3,000	3,000	-	3,000
Total Capital Outlay	125,338	125,338	85,911	39,427
 Total Expenditures	 1,727,517	 1,785,632	 1,336,554	 449,078
 Excess (Deficiency) of Revenues Over Expenditures	 (479,017)	 (537,132)	 (44,976)	 492,156
 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	 \$ (493,298)	 \$ (551,413)	 (59,257)	 \$ 492,156
 Fund Balance, Beginning of Year			 2,379,328	
 Fund Balance, End of Year			 \$ 2,320,071	

KANE COUNTY, ILLINOIS

Motor Fuel Local Option Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 8,684,200	\$ 8,684,200	\$ 9,119,291	\$ 435,091
Reimbursements	315,292	315,292	464,053	148,761
Net investment income	20,000	20,000	87,381	67,381
Total Revenues	9,019,492	9,019,492	9,670,725	651,233
Expenditures				
Highways and Streets - Transportation Department				
Contractual Services				
Engineering services	509,115	509,115	729,683	(220,568)
Pavement preservation	750,000	750,000	651,600	98,400
Repairs and maintenance - roads	48,000	48,000	25,336	22,664
Repairs and maintenance - bridges	2,300,000	2,300,000	462,172	1,837,828
Repairs and maintenance - cracksealing	500,000	500,000	576,057	(76,057)
Repairs and maintenance - pavement mark	1,200,000	1,200,000	689,042	510,958
Repairs and maintenance - resurfacing	6,000,000	6,000,000	4,658,283	1,341,717
Repairs and maintenance - guardrails	200,000	200,000	-	200,000
Total Contractual Services	11,507,115	11,507,115	7,792,173	3,714,942
Commodities				
Uniform supplies	21,000	21,000	16,859	4,141
Vehicle parts/supplies	120,000	120,000	113,304	6,696
Road repair supplies	6,000	6,000	-	6,000
Equipment parts/supplies	60,000	60,000	82,963	(22,963)
Tools	12,000	12,000	11,269	731
Culverts	36,000	36,000	9,942	26,058
Road material	60,000	60,000	19,012	40,988
Traffic markers and barricades	24,000	24,000	18,903	5,097
Rock salt	990,000	990,000	813,916	176,084
Utilities - intersection lighting	725,000	725,000	604,188	120,812
Total Commodities	2,054,000	2,054,000	1,690,356	363,644
Total Highways and Streets	13,561,115	13,561,115	9,482,529	4,078,586
Capital Outlay				
Machinery and equipment	-	-	25,264	(25,264)
Special purpose equipment	-	-	5,295	(5,295)
Highway right of way	25,000	25,000	23,092	1,908
Road construction	250,000	250,000	575,468	(325,468)
Bridge construction	400,000	400,000	-	400,000
Total Capital Outlay	675,000	675,000	629,119	45,881
Total Expenditures	14,236,115	14,236,115	10,111,648	4,124,467
Excess (Deficiency) of Revenue				
Over Expenditures	(5,216,623)	(5,216,623)	(440,923)	(4,775,700)

KANE COUNTY, ILLINOIS

Motor Fuel Local Option Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	\$ (53,569)	\$ (53,569)	\$ (53,569)	\$ -
Total Other Financing Sources (Uses)	<u>(53,569)</u>	<u>(53,569)</u>	<u>(53,569)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (5,270,192)</u>	<u>\$ (5,270,192)</u>	(494,492)	<u>\$ (4,775,700)</u>
Fund Balances, Beginning of Year			<u>16,354,217</u>	
Fund Balances, End of Year			<u>\$ 15,859,725</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 3,433,332	\$ 3,433,332	\$ 3,417,495	\$ (15,837)
Other taxes	-	-	1,152	1,152
Net investment income	18,875	18,875	14,935	(3,940)
Total Revenues	3,452,207	3,452,207	3,433,582	(18,625)
Expenditures				
General Government				
Benefits				
FICA/SS contribution	3,617,276	3,631,564	3,580,205	51,359
Total General Government	3,617,276	3,631,564	3,580,205	51,359
Total Expenditures	3,617,276	3,631,564	3,580,205	51,359
Excess (Deficiency) of Revenues Over Expenditures	(165,069)	(179,357)	(146,623)	32,734
Other Financing Sources (Uses)				
Transfers in	-	46,689	46,689	-
Transfers out	-	(34,700)	(34,700)	-
Total Other Financing Sources (Uses)	-	11,989	11,989	-
Net Change in Fund Balances	\$ (165,069)	\$ (167,368)	(134,634)	\$ 32,734
Fund Balance, Beginning of Year			3,680,340	
Fund Balance, End of Year			\$ 3,545,706	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Reimbursements	\$ 20,000	\$ 20,000	\$ 1,800	\$ (18,200)
Net investment income	24,000	24,000	47,259	23,259
Miscellaneous	3,051,310	3,051,310	3,098,887	47,577
Total Revenues	3,095,310	3,095,310	3,147,946	52,636
Expenditures				
General Government				
Personnel Services				
Salaries and wages	60,890	61,496	62,023	(527)
Benefits				
Healthcare contribution	15,607	15,607	14,525	1,082
Dental contribution	40	40	83	(43)
FICA/SS contribution	4,658	4,704	4,272	432
IMRF contribution	6,815	6,883	5,728	1,155
Tuition reimbursement	76,445	76,445	76,593	(148)
Total Benefits	103,565	103,679	101,201	2,478
Contractual Services				
Liability insurance	1,112	1,112	1,112	-
Workers compensation	1,074	1,074	1,074	-
Unemployment claims	141	141	141	-
Miscellaneous contractual expenditures	326,500	326,500	622,742	(296,242)
Riverboat external grants	918,000	918,000	698,052	219,948
Total Contractual Services	1,246,827	1,246,827	1,323,121	(76,294)
Commodities				
Office supplies	200	200	275	(75)
Postage	100	100	-	100
Total Commodities	300	300	275	25
Total General Government	1,411,582	1,412,302	1,486,620	(74,318)
Total Expenditures	1,411,582	1,412,302	1,486,620	(74,318)
Excess (Deficiency) of Revenues Over Expenditures	1,683,728	1,683,008	1,661,326	(21,682)
Other Financing Sources (Uses)				
Transfers out	(3,878,833)	(3,878,833)	(3,882,911)	(4,078)
Total Other Financing Sources (Uses)	(3,878,833)	(3,878,833)	(3,882,911)	(4,078)
Net Change in Fund Balances	\$ (2,195,105)	\$ (2,195,825)	(2,221,585)	\$ (25,760)
Fund Balance, Beginning of Year			11,751,425	
Fund Balance, End of Year			\$ 9,529,840	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 1,405,258	\$ 1,405,258	\$ 1,513,605	\$ 108,347
Net investment income	<u>8,760</u>	<u>8,760</u>	<u>7,965</u>	<u>(795)</u>
Total Revenues	<u>1,414,018</u>	<u>1,414,018</u>	<u>1,521,570</u>	<u>107,552</u>
Expenditures				
Public Safety				
Contractual Services				
Repairs and maintenance - computers	<u>522,586</u>	<u>522,586</u>	<u>528,235</u>	<u>(5,649)</u>
Total Contractual Services	<u>522,586</u>	<u>522,586</u>	<u>528,235</u>	<u>(5,649)</u>
Total Public Safety	<u>522,586</u>	<u>522,586</u>	<u>528,235</u>	<u>(5,649)</u>
Capital Outlay				
Communications equipment	220,313	424,477	252,473	172,004
Automotive equipment	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Outlay	<u>720,313</u>	<u>424,477</u>	<u>252,473</u>	<u>172,004</u>
Total Expenditures	<u>1,242,899</u>	<u>947,063</u>	<u>780,708</u>	<u>166,355</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>171,119</u>	<u>466,955</u>	<u>740,862</u>	<u>273,907</u>
Other Financing Sources (Uses)				
Transfers out	<u>-</u>	<u>(805,000)</u>	<u>(805,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(805,000)</u>	<u>(805,000)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 171,119</u>	<u>\$ (338,045)</u>	<u>(64,138)</u>	<u>\$ 273,907</u>
Fund Balance, Beginning of Year			<u>1,628,027</u>	
Fund Balance, End of Year			<u>\$ 1,563,889</u>	

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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 468,420	\$ 468,420	\$ 504,535	\$ 36,115
Net investment income	<u>5,790</u>	<u>5,790</u>	<u>3,640</u>	<u>(2,150)</u>
Total Revenues	<u>474,210</u>	<u>474,210</u>	<u>508,175</u>	<u>33,965</u>
Other Financing Sources (Uses)				
Transfers out	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (1,525,790)</u>	<u>\$ (1,525,790)</u>	<u>(1,491,825)</u>	<u>\$ 33,965</u>
Fund Balance, Beginning of Year			<u>2,022,529</u>	
Fund Balance, End of Year			<u>\$ 530,704</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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 936,839	\$ 936,839	\$ 1,009,070	\$ 72,231
Net investment income	<u>3,320</u>	<u>3,320</u>	<u>22,068</u>	<u>18,748</u>
 Total Revenues	 <u>940,159</u>	 <u>940,159</u>	 <u>1,031,138</u>	 <u>90,979</u>
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	<u>257,303</u>	<u>327,303</u>	<u>305,891</u>	<u>21,412</u>
Total Personnel Services	<u>257,303</u>	<u>327,303</u>	<u>305,891</u>	<u>21,412</u>
Benefits				
Healthcare contribution	39,947	57,274	43,225	14,049
Dental contribution	1,484	2,031	1,878	153
FICA/SS contribution	19,298	24,653	22,913	1,740
IMRF contribution	<u>28,228</u>	<u>36,061</u>	<u>30,712</u>	<u>5,349</u>
Total Benefits	<u>88,957</u>	<u>120,019</u>	<u>98,728</u>	<u>21,291</u>
Contractual Services				
Contractual/consulting services	900,000	766,271	247,176	519,095
Software licensing cost	-	-	28,882	(28,882)
Liability insurance	4,671	5,945	5,945	-
Workers compensation	4,517	5,749	5,749	-
Unemployment claims	591	752	752	-
Conferences and meetings	30,000	30,000	21,500	8,500
Employee training	100,000	100,000	20,161	79,839
Employee mileage expenditures	500	500	277	223
General association dues	<u>-</u>	<u>-</u>	<u>129</u>	<u>(129)</u>
Total Contractual Services	<u>1,040,279</u>	<u>909,217</u>	<u>330,571</u>	<u>578,646</u>
Commodities				
Office supplies	1,500	1,500	99	1,401
Computer related supplies	3,100	3,100	2,215	885
Computer hardware - non-capital	1,000	1,000	4,490	(3,490)
Telephone	960	960	-	960
Cellular phone	<u>3,120</u>	<u>3,120</u>	<u>-</u>	<u>3,120</u>
Total Commodities	<u>9,680</u>	<u>9,680</u>	<u>6,804</u>	<u>2,876</u>
Total Judicial	<u>1,396,219</u>	<u>1,366,219</u>	<u>741,994</u>	<u>624,225</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Communications equipment	\$ -	\$ -	\$ 13,250	\$ (13,250)
Computers	650,000	650,000	465,364	184,636
Computer software - capital	3,139,000	3,105,000	1,426,937	1,678,063
Office furniture	<u>-</u>	<u>64,000</u>	<u>3,526</u>	<u>60,474</u>
Total Capital Outlay	<u>3,789,000</u>	<u>3,819,000</u>	<u>1,909,077</u>	<u>1,909,923</u>
Total Expenditures	<u>5,185,219</u>	<u>5,185,219</u>	<u>2,651,071</u>	<u>2,534,148</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,245,060)</u>	<u>(4,245,060)</u>	<u>(1,619,933)</u>	<u>2,625,127</u>
Other Financing Sources (Uses)				
Transfers in	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (2,245,060)</u>	<u>\$ (2,245,060)</u>	380,067	<u>\$ 2,625,127</u>
Fund Balance, Beginning of Year			<u>3,011,465</u>	
Fund Balance, End of Year			<u>\$ 3,391,532</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 54,500	\$ 54,500	\$ 40,760	\$ (13,740)
Net investment income	2,000	2,000	2,585	585
Miscellaneous	5,000	5,000	4,476	(524)
Total Revenues	61,500	61,500	47,821	(13,679)
Expenditures				
Public Service and Records				
Personnel Services				
Salaries and wages	-	-	15,245	(15,245)
Part-time salaries	30,000	30,000	-	30,000
Total Personnel Services	30,000	30,000	15,245	14,755
Benefits				
FICA/SS contribution	2,341	2,341	1,166	1,175
Contractual Services				
Contractual/consulting services	10,210	10,210	-	10,210
Security services	-	-	900	(900)
Repairs and maintenance - computers	3,000	3,000	-	3,000
Repairs and maintenance - copiers	2,500	2,500	290	2,210
Repairs and maintenance - office equipment	2,000	2,000	500	1,500
Liability insurance	627	627	627	-
Workers compensation	582	582	582	-
Unemployment claims	81	81	81	-
General printing	5,000	5,000	15,992	(10,992)
Legal printing	3,022	3,022	9,184	(6,162)
Conferences and meetings	4,000	4,000	776	3,224
Employee training	2,500	2,500	701	1,799
Employee mileage expenditures	5,000	5,000	18	4,982
General association dues	4,000	4,000	665	3,335
Miscellaneous contractual expenditures	3,832	3,832	-	3,832
Total Contractual Services	46,354	46,354	30,316	16,038
Commodities				
Office supplies	3,000	3,000	2,720	280
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	2,720	7,280
Total Public Service and Records	88,695	88,695	49,447	39,248

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Office equipment	\$ 9,000	\$ 9,000	\$ 336	\$ 8,664
Computers	10,000	10,000	-	10,000
Printers	24,000	24,000	-	24,000
Copiers	9,000	9,000	-	9,000
Office furniture	7,500	7,500	-	7,500
Total Capital Outlay	59,500	59,500	336	59,164
Total Expenditures	148,195	148,195	49,783	98,412
Net Change in Fund Balances	\$ (86,695)	\$ (86,695)	(1,962)	\$ 84,733
Fund Balance, Beginning of Year			547,603	
Fund Balance, End of Year			\$ 545,641	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 160,018	\$ 160,018	\$ 177,828	\$ 17,810
Net investment income	40	40	349	309
Total Revenues	<u>160,058</u>	<u>160,058</u>	<u>178,177</u>	<u>18,119</u>
Expenditures				
Public Service and Records				
Personnel Services				
Salaries and wages	14,104	14,104	13,732	372
Benefits				
FICA/SS contribution	1,079	1,079	1,048	31
IMRF contribution	1,579	1,579	1,404	175
Total Benefits	<u>2,658</u>	<u>2,658</u>	<u>2,452</u>	<u>206</u>
Contractual Services				
Contractual/consulting services	9,000	9,000	32,921	(23,921)
Repairs and maintenance - computers	1,500	1,500	-	1,500
Repairs and maintenance - copiers	15,000	15,000	2,434	12,566
Repairs and maintenance - office equipment	5,000	5,000	471	4,529
Liability insurance	256	256	256	-
Workers compensation	248	248	248	-
Unemployment claims	33	33	33	-
General printing	23,000	23,000	14,145	8,855
Conferences and meetings	2,000	2,000	-	2,000
Employee training	2,000	2,000	-	2,000
Miscellaneous contractual expenditures	1,500	1,500	2,711	(1,211)
Total Contractual Services	<u>59,537</u>	<u>59,537</u>	<u>53,219</u>	<u>6,318</u>
Commodities				
Operating supplies	10,000	10,000	1,350	8,650
Computer related supplies	12,500	12,500	665	11,835
Total Commodities	<u>22,500</u>	<u>22,500</u>	<u>2,015</u>	<u>20,485</u>
Total Public Service and Records	<u>98,799</u>	<u>98,799</u>	<u>71,418</u>	<u>27,381</u>
Capital Outlay				
Computer software - capital	30,000	30,000	29,454	546
Total Capital Outlay	<u>30,000</u>	<u>30,000</u>	<u>29,454</u>	<u>546</u>
Total Expenditures	<u>128,799</u>	<u>128,799</u>	<u>100,872</u>	<u>27,927</u>
Net Change in Fund Balances	<u>\$ 31,259</u>	<u>\$ 31,259</u>	<u>77,305</u>	<u>\$ 46,046</u>
Fund Balance, Beginning of Year			<u>58,993</u>	
Fund Balance, End of Year			<u>\$ 136,298</u>	

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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 741,000	\$ 741,000	\$ 780,034	\$ 39,034
Net investment income	<u>1,000</u>	<u>1,000</u>	<u>2,495</u>	<u>1,495</u>
Total Revenues	<u>742,000</u>	<u>742,000</u>	<u>782,529</u>	<u>40,529</u>
Expenditures				
Public Service and Records				
Personnel Services				
Salaries and wages	163,597	163,597	142,337	21,260
Benefits				
Healthcare contribution	18,805	18,805	22,795	(3,990)
Dental contribution	794	794	799	(5)
FICA/SS contribution	12,516	12,516	10,617	1,899
IMRF contribution	<u>18,307</u>	<u>18,307</u>	<u>14,236</u>	<u>4,071</u>
Total Benefits	<u>50,422</u>	<u>50,422</u>	<u>48,447</u>	<u>1,975</u>
Contractual Services				
Contractual/consulting services	297,000	297,000	292,000	5,000
Repairs and maintenance - computers	10,000	10,000	552	9,448
Repairs and maintenance - copiers	6,350	6,350	2,104	4,246
Liability insurance	2,970	2,970	2,970	-
Workers compensation	2,872	2,872	2,872	-
Unemployment claims	376	376	376	-
Film conversion/book binding	10,000	10,000	-	10,000
Conferences and meetings	5,000	5,000	56	4,944
Employee training	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Contractual Services	<u>344,568</u>	<u>344,568</u>	<u>300,930</u>	<u>43,638</u>
Commodities				
Office supplies	10,000	10,000	365	9,635
Operating supplies	10,000	10,000	4,536	5,464
Computer related supplies	50,000	50,000	44,087	5,913
Books and subscriptions	1,000	1,000	650	350
Telephone	<u>1,000</u>	<u>1,000</u>	<u>388</u>	<u>612</u>
Total Commodities	<u>72,000</u>	<u>72,000</u>	<u>50,026</u>	<u>21,974</u>
Total Public Service and Records	<u>630,587</u>	<u>630,587</u>	<u>541,740</u>	<u>88,847</u>

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Computers	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
Computer software - capital	130,000	130,000	42,750	87,250
Printers	18,000	18,000	-	18,000
Copiers	12,000	12,000	-	12,000
Total Capital Outlay	220,000	220,000	42,750	177,250
 Total Expenditures	 850,587	 850,587	 584,490	 266,097
 Net Change in Fund Balances	 \$ (108,587)	 \$ (108,587)	 198,039	 \$ 306,626
 Fund Balance, Beginning of Year			 342,815	
 Fund Balance, End of Year			 \$ 540,854	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 109,000	\$ 109,000	\$ 77,218	\$ (31,782)
Net investment income	<u>566</u>	<u>566</u>	<u>593</u>	<u>27</u>
Total Revenues	<u>109,566</u>	<u>109,566</u>	<u>77,811</u>	<u>(31,755)</u>
Expenditures				
Judicial				
Contractual Services				
Contractual/consulting services	92,000	92,000	130,718	(38,718)
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>97,500</u>	<u>97,500</u>	<u>135,718</u>	<u>(38,218)</u>
Total Judicial	<u>97,500</u>	<u>97,500</u>	<u>135,718</u>	<u>(38,218)</u>
Total Expenditures	<u>97,500</u>	<u>97,500</u>	<u>135,718</u>	<u>(38,218)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>12,066</u>	<u>12,066</u>	<u>(57,907)</u>	<u>(69,973)</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>\$ 66</u>	<u>\$ 66</u>	<u>(69,907)</u>	<u>\$ (69,973)</u>
Fund Balance, Beginning of Year			<u>119,049</u>	
Fund Balance, End of Year			<u>\$ 49,142</u>	

KANE COUNTY, ILLINOIS

D.U.I. Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Fines	\$ 6,500	\$ 6,500	\$ 13,573	\$ 7,073
Net investment income	<u>104</u>	<u>104</u>	<u>142</u>	<u>38</u>
Total Revenues	<u>6,604</u>	<u>6,604</u>	<u>13,715</u>	<u>7,111</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>\$ 1,604</u>	<u>\$ 1,604</u>	13,715	<u>\$ 12,111</u>
Fund Balance, Beginning of Year			<u>32,038</u>	
Fund Balance, End of Year			<u>\$ 45,753</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 75,000	\$ 75,000	\$ 70,850	\$ (4,150)
Net investment income	51	51	141	90
Total Revenues	75,051	75,051	70,991	(4,060)
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	29,635	29,635	32,617	(2,982)
Benefits				
Healthcare contribution	10,366	10,366	6,843	3,523
Dental contribution	503	503	507	(4)
FICA/SS contribution	2,268	2,268	2,426	(158)
IMRF contribution	3,317	3,317	3,252	65
Total Benefits	16,454	16,454	13,028	3,426
Contractual Services				
Per diem expenditures	3,000	3,000	-	3,000
Contractual/consulting services	5,000	5,000	828	4,172
Liability insurance	538	538	538	-
Workers compensation	521	521	521	-
Unemployment claims	68	68	68	-
Total Contractual Services	9,127	9,127	1,955	7,172
Commodities				
Office supplies	4,000	4,000	337	3,663
Total Judicial	59,216	59,216	47,937	11,279
Total Expenditures	59,216	59,216	47,937	11,279
Net Change in Fund Balances	\$ 15,835	\$ 15,835	23,054	\$ 7,219
Fund Balance, Beginning of Year			49,195	
Fund Balance, End of Year			\$ 72,249	

KANE COUNTY, ILLINOIS

Court Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,150,000	\$ 1,150,000	\$ 1,076,538	\$ (73,462)
Net investment income	<u>1,500</u>	<u>1,500</u>	<u>2,228</u>	<u>728</u>
Total Revenues	<u>1,151,500</u>	<u>1,151,500</u>	<u>1,078,766</u>	<u>(72,734)</u>
Expenditures				
Judicial				
Circuit Clerk				
Personnel Services				
Salaries and wages	<u>464,782</u>	<u>464,782</u>	<u>389,065</u>	<u>75,717</u>
Benefits				
Healthcare contribution	64,024	64,024	55,281	8,743
Dental contribution	2,228	2,228	1,808	420
FICA/SS contribution	35,556	35,556	28,761	6,795
IMRF contribution	<u>52,010</u>	<u>52,010</u>	<u>38,568</u>	<u>13,442</u>
Total Benefits	<u>153,818</u>	<u>153,818</u>	<u>124,418</u>	<u>29,400</u>
Contractual Services				
Contractual/consulting services	98,500	98,500	96,000	2,500
Repairs and maintenance - equipment	5,900	5,900	3,314	2,586
Repairs and maintenance - computers	239,663	239,663	200,264	39,399
Liability insurance	8,437	8,437	8,437	-
Workers compensation	8,159	8,159	8,159	-
Unemployment claims	1,067	1,067	1,067	-
General printing	27,500	27,500	14,135	13,365
Conferences and meetings	24,800	24,800	1,101	23,699
Employee training	23,000	23,000	-	23,000
Employee mileage expenditures	<u>3,000</u>	<u>3,000</u>	<u>161</u>	<u>2,839</u>
Total Contractual Services	<u>440,026</u>	<u>440,026</u>	<u>332,638</u>	<u>107,388</u>
Commodities				
Computer related supplies	24,400	24,400	9,839	14,561
Cellular phone	<u>4,000</u>	<u>4,000</u>	<u>2,808</u>	<u>1,192</u>
Total Commodities	<u>28,400</u>	<u>28,400</u>	<u>12,647</u>	<u>15,753</u>
Total Circuit Clerk	<u>1,087,026</u>	<u>1,087,026</u>	<u>858,768</u>	<u>228,258</u>
Circuit Clerk Projects				
Personnel Services				
Salaries and wages	<u>125,338</u>	<u>125,338</u>	<u>108,295</u>	<u>17,043</u>
Benefits				
Healthcare contribution	36,804	36,804	22,355	14,449
Dental contribution	1,006	1,006	884	122
FICA/SS contribution	9,589	9,589	7,962	1,627
IMRF Contribution	<u>14,026</u>	<u>14,026</u>	<u>10,658</u>	<u>3,368</u>
Total Benefits	<u>61,425</u>	<u>61,425</u>	<u>41,859</u>	<u>19,566</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Contractual/consulting services	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
Liability insurance	2,275	2,275	2,275	-
Workers compensation	2,200	2,200	2,200	-
Unemployment claims	288	288	288	-
Total Contractual Services	54,763	54,763	4,763	50,000
Total Circuit Clerk Projects	241,526	241,526	154,917	86,609
Chief Judge				
Personnel Services				
Salaries and wages	63,981	63,981	64,777	(796)
Benefits				
Healthcare contribution	10,366	10,366	9,763	603
Dental contribution	503	503	507	(4)
FICA/SS contribution	4,896	4,896	4,801	95
IMRF contribution	7,141	7,141	6,436	705
Total Benefits	22,906	22,906	21,507	1,399
Contractual Services				
Liability insurance	1,162	1,162	1,162	-
Workers compensation	1,124	1,124	1,124	-
Unemployment claims	147	147	147	-
Conferences and meetings	3,500	3,500	-	3,500
Computer related supplies	500	500	-	500
Total Contractual Services	6,433	6,433	2,433	4,000
Total Chief Judge	93,320	93,320	88,717	4,603
Total Judicial	1,421,872	1,421,872	1,102,402	319,470
Capital Outlay				
Circuit Clerk				
Computers	68,712	68,712	-	68,712
Printers	17,100	17,100	-	17,100
Total Circuit Clerk	85,812	85,812	-	85,812
Chief Judge				
Computers	7,091	7,091	-	7,091
Computer software - capital	3,000	3,000	-	3,000
Printers	5,979	5,979	275	5,704
Total Chief Judge	16,070	16,070	275	15,795
Total Capital Outlay	101,882	101,882	275	101,607
Total Expenditures	1,523,754	1,523,754	1,102,677	421,077
Net Change in Fund Balances	\$ (372,254)	\$ (372,254)	(23,911)	\$ 348,343
Fund Balance, Beginning of Year			444,555	
Fund Balance, End of Year			\$ 420,644	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	\$ 1,050,000	\$ 1,050,000	\$ 987,084	\$ (62,916)
Net investment income	<u>2,500</u>	<u>2,500</u>	<u>2,307</u>	<u>(193)</u>
Total Revenues	<u>1,052,500</u>	<u>1,052,500</u>	<u>989,391</u>	<u>(63,109)</u>
Expenditures				
Judicial				
Circuit Clerk				
Personnel Services				
Salaries and wages	498,355	498,355	494,957	3,398
Overtime salaries	<u>1,500</u>	<u>1,500</u>	<u>381</u>	<u>1,119</u>
Total Personnel Services	<u>499,855</u>	<u>499,855</u>	<u>495,338</u>	<u>4,517</u>
Benefits				
Healthcare contribution	114,427	114,427	144,100	(29,673)
Dental contribution	3,990	3,990	5,274	(1,284)
FICA/SS contribution	38,240	38,240	35,849	2,391
IMRF contribution	<u>55,935</u>	<u>55,935</u>	<u>48,053</u>	<u>7,882</u>
Total Benefits	<u>212,592</u>	<u>212,592</u>	<u>233,276</u>	<u>(20,684)</u>
Contractual Services				
Contractual/consulting services	96,000	96,000	96,000	-
Destruction of records services	8,000	8,000	2,548	5,452
Repairs and maintenance - equipment	106,990	106,990	81,362	25,628
Repairs and maintenance - computers	164,500	164,500	164,238	262
Repairs and maintenance - copiers	13,400	13,400	7,071	6,329
Liability insurance	9,073	9,073	9,073	-
Workers compensation	8,774	8,774	8,774	-
Unemployment claims	<u>1,147</u>	<u>1,147</u>	<u>1,147</u>	<u>-</u>
Total Contractual Services	<u>407,884</u>	<u>407,884</u>	<u>370,213</u>	<u>37,671</u>
Commodities				
Office supplies	6,750	6,750	799	5,951
Computer related supplies	49,966	49,966	47,387	2,579
Cellular phone	<u>850</u>	<u>850</u>	<u>2,539</u>	<u>(1,689)</u>
Total Commodities	<u>57,566</u>	<u>57,566</u>	<u>50,725</u>	<u>6,841</u>
Total Circuit Clerk	<u>1,177,897</u>	<u>1,177,897</u>	<u>1,149,552</u>	<u>28,345</u>
Circuit Clerk Projects				
Personnel Services				
Part-time salaries	<u>74,997</u>	<u>74,997</u>	<u>-</u>	<u>74,997</u>
Total Personnel Services	<u>74,997</u>	<u>74,997</u>	<u>-</u>	<u>74,997</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Benefits				
FICA/SS contribution	\$ 5,738	\$ 5,738	\$ -	\$ 5,738
Total Benefits	5,738	5,738	-	5,738
Contractual Services				
Liability insurance	1,365	1,365	1,365	-
Workers compensation	1,320	1,320	1,320	-
Unemployment claims	172	172	172	-
Film conversion/book binding	75,000	75,000	13,621	61,379
Total Contractual Services	77,857	77,857	16,478	61,379
Total Circuit Clerk Projects	158,592	158,592	16,478	142,114
Total Judicial	1,336,489	1,336,489	1,166,030	170,459
Capital Outlay				
Office furniture	9,500	9,500	-	9,500
Total Capital Outlay	9,500	9,500	-	9,500
Total Expenditures	1,345,989	1,345,989	1,166,030	179,959
Net Change in Fund Balances	\$ (293,489)	\$ (293,489)	(176,639)	\$ 116,850
Fund Balance, Beginning of Year			476,511	
Fund Balance, End of Year			\$ 299,872	

KANE COUNTY, ILLINOIS

Child Support Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 42,866	\$ 42,866	\$ 25,590	\$ (17,276)
Charges for services	120,000	120,000	134,099	14,099
Net investment income	471	471	420	(51)
Total Revenues	<u>163,337</u>	<u>163,337</u>	<u>160,109</u>	<u>(3,228)</u>
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	65,318	65,318	45,357	19,961
Overtime salaries	1,000	1,000	852	148
Total Personnel Services	<u>66,318</u>	<u>66,318</u>	<u>46,209</u>	<u>20,109</u>
Benefits				
Healthcare contribution	16,631	16,631	7,619	9,012
Dental contribution	1,006	1,006	325	681
FICA/SS contribution	5,074	5,074	3,477	1,597
IMRF contribution	7,422	7,422	4,663	2,759
Total Benefits	<u>30,133</u>	<u>30,133</u>	<u>16,084</u>	<u>14,049</u>
Contractual Services				
Contractual/consulting services	42,866	42,866	-	42,866
Liability insurance	1,204	1,204	1,204	-
Workers compensation	1,165	1,165	1,165	-
Unemployment claims	153	153	153	-
General printing	16,813	16,813	5,655	11,158
Conferences and meetings	1,900	1,900	-	1,900
Employee mileage expenditures	500	500	-	500
General association dues	120	120	-	120
Total Contractual Services	<u>64,721</u>	<u>64,721</u>	<u>8,177</u>	<u>56,544</u>
Commodities				
Office supplies	1,500	1,500	-	1,500
Total Expenditures	<u>162,672</u>	<u>162,672</u>	<u>70,470</u>	<u>92,202</u>
Net Change in Fund Balances	<u>\$ 665</u>	<u>\$ 665</u>	89,639	<u>\$ 88,974</u>
Fund Balance, Beginning of Year			<u>89,954</u>	
Fund Balance, End of Year			<u>\$ 179,593</u>	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 375,000	\$ 375,000	\$ 345,776	\$ (29,224)
Net investment income	1,000	1,000	1,331	331
Total Revenues	376,000	376,000	347,107	(28,893)
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	256,801	256,801	176,313	80,488
Overtime salaries	1,500	1,500	-	1,500
Total Personnel Services	258,301	258,301	176,313	81,988
Benefits				
Healthcare contribution	47,060	47,060	38,380	8,680
Dental contribution	1,898	1,898	1,403	495
FICA/SS contribution	19,761	19,761	12,796	6,965
IMRF contribution	28,905	28,905	17,154	11,751
Total Benefits	97,624	97,624	69,733	27,891
Contractual Services				
Repairs and maintenance - equipment	2,695	2,695	2,470	225
Liability insurance	4,689	4,689	4,689	-
Workers compensation	4,534	4,534	4,534	-
Unemployment claims	593	593	593	-
General printing	4,000	4,000	1,401	2,599
Legal printing	2,500	2,500	483	2,017
Conferences and meetings	2,600	2,600	302	2,298
Employee mileage expenditures	500	500	-	500
Total Contractual Services	22,111	22,111	14,472	7,639
Commodities				
Office supplies	37,115	37,115	2,936	34,179
Cellular phone	1,500	1,500	470	1,030
Total Commodities	38,615	38,615	3,406	35,209
Total Expenditures	416,651	416,651	263,924	152,727
Net Change in Fund Balances	\$ (40,651)	\$ (40,651)	83,183	\$ 123,834
Fund Balance, Beginning of Year			300,240	
Fund Balance, End of Year			\$ 383,423	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 125,000	\$ 125,000	\$ 110,475	\$ (14,525)
Net investment income	<u>194</u>	<u>194</u>	<u>348</u>	<u>154</u>
Total Revenues	<u>125,194</u>	<u>125,194</u>	<u>110,823</u>	<u>(14,371)</u>
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	<u>71,580</u>	<u>71,580</u>	<u>70,881</u>	<u>699</u>
Benefits				
Healthcare contribution	18,402	18,402	18,132	270
Dental contribution	503	503	507	(4)
FICA/SS contribution	5,476	5,476	4,976	500
IMRF contribution	<u>8,010</u>	<u>8,010</u>	<u>6,671</u>	<u>1,339</u>
Total Benefits	<u>32,391</u>	<u>32,391</u>	<u>30,286</u>	<u>2,105</u>
Contractual Services				
Liability insurance	1,300	1,300	1,300	-
Workers compensation	1,257	1,257	1,257	-
Unemployment claims	165	165	165	-
Conferences and meetings	1,800	1,800	15	1,785
Employee training	450	450	-	450
Employee mileage expenditures	2,131	2,131	108	2,023
General association dues	<u>40</u>	<u>40</u>	<u>-</u>	<u>40</u>
Total Contractual Services	<u>7,143</u>	<u>7,143</u>	<u>2,845</u>	<u>4,298</u>
Commodities				
Office supplies	8,162	8,162	203	7,959
Computer related supplies	4,522	4,522	-	4,522
Cellular phone	<u>750</u>	<u>750</u>	<u>1,176</u>	<u>(426)</u>
Total Commodities	<u>13,434</u>	<u>13,434</u>	<u>1,379</u>	<u>12,055</u>
Total Expenditures	<u>124,548</u>	<u>124,548</u>	<u>105,391</u>	<u>19,157</u>
Net Change in Fund Balances	<u>\$ 646</u>	<u>\$ 646</u>	5,432	<u>\$ 4,786</u>
Fund Balance, Beginning of Year			<u>81,712</u>	
Fund Balance, End of Year			<u>\$ 87,144</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 700,000	\$ 700,000	\$ 411,494	\$ (288,506)
Total Revenues	700,000	700,000	411,494	(288,506)
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	485,650	485,650	465,131	20,519
Benefits				
Healthcare contribution	107,236	107,236	98,205	9,031
Dental contribution	4,056	4,056	3,649	407
FICA/SS contribution	37,153	37,153	34,095	3,058
IMRF contribution	54,345	54,345	45,776	8,569
Total Benefits	202,790	202,790	181,725	21,065
Contractual Services				
Trials and costs of hearings	967	967	237	730
Legal process server costs	1,000	1,000	1,121	(121)
Liability insurance	8,816	8,816	8,816	-
Workers compensation	8,525	8,525	8,525	-
Unemployment claims	1,114	1,114	1,114	-
Conferences and meetings	1,000	1,000	252	748
General association dues	2,373	2,373	2,286	87
Total Contractual Services	23,795	23,795	22,351	1,444
Commodities				
Office supplies	600	600	367	233
Books and subscriptions	650	650	822	(172)
Telephone	2,375	2,375	-	2,375
Computer software - non-capital	2,700	2,700	1,345	1,355
Total Commodities	6,325	6,325	2,534	3,791
Total Expenditures	718,560	718,560	671,741	46,819
Excess (Deficiency) of Revenues Over Expenditures	(18,560)	(18,560)	(260,247)	(241,687)
Other Financing Sources (Uses)				
Transfers in	22,487	22,487	22,487	-
Total Other Financing Sources (Uses)	22,487	22,487	22,487	-
Net Change in Fund Balances	\$ 3,927	\$ 3,927	(237,760)	\$ (241,687)
Fund Balance, Beginning of Year			306,642	
Fund Balance, End of Year			\$ 68,882	

KANE COUNTY, ILLINOIS

Drug Prosecution Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 115,174	\$ 115,174	\$ 143,967	\$ 28,793
Fines	<u>46,975</u>	<u>46,975</u>	<u>50,970</u>	<u>3,995</u>
Total Revenues	<u>162,149</u>	<u>162,149</u>	<u>194,937</u>	<u>32,788</u>
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	<u>276,083</u>	<u>276,083</u>	<u>276,855</u>	<u>(772)</u>
Benefits				
Healthcare contribution	43,427	43,427	36,056	7,371
Dental contribution	1,370	1,370	1,177	193
FICA/SS contribution	21,120	21,120	20,275	845
IMRF contribution	<u>30,893</u>	<u>30,893</u>	<u>28,978</u>	<u>1,915</u>
Total Benefits	<u>96,810</u>	<u>96,810</u>	<u>86,486</u>	<u>10,324</u>
Contractual Services				
Liability insurance	5,012	5,012	5,012	-
Workers compensation	4,846	4,846	4,846	-
Unemployment claims	634	634	634	-
Telephone	<u>795</u>	<u>795</u>	<u>-</u>	<u>795</u>
Total Contractual Services	<u>11,287</u>	<u>11,287</u>	<u>10,492</u>	<u>795</u>
Total Expenditures	<u>384,180</u>	<u>384,180</u>	<u>373,833</u>	<u>10,347</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(222,031)</u>	<u>(222,031)</u>	<u>(178,896)</u>	<u>43,135</u>
Other Financing Sources (Uses)				
Transfers in	<u>223,581</u>	<u>223,581</u>	<u>223,581</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>223,581</u>	<u>223,581</u>	<u>223,581</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 1,550</u>	<u>\$ 1,550</u>	44,685	<u>\$ 43,135</u>
Fund Balance, Beginning of Year			<u>485,174</u>	
Fund Balance, End of Year			<u>\$ 529,859</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 107,356	\$ 107,356	\$ 81,174	\$ (26,182)
Total Revenues	107,356	107,356	81,174	(26,182)
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	119,341	119,341	118,833	508
Benefits				
Healthcare contribution	16,521	16,521	11,274	5,247
Dental contribution	728	728	538	190
FICA/SS contribution	9,129	9,129	8,965	164
IMRF contribution	13,354	13,354	12,652	702
Total Benefits	39,732	39,732	33,429	6,303
Contractual Services				
Contractual/consulting services	930	930	991	(61)
Liability insurance	2,167	2,167	2,167	-
Workers compensation	2,095	2,095	2,095	-
Unemployment claims	274	274	274	-
Telephone	795	795	-	795
Total Contractual Services	6,261	6,261	5,527	734
Total Expenditures	165,334	165,334	157,789	7,545
Excess (Deficiency) of Revenues Over Expenditures	(57,978)	(57,978)	(76,615)	(18,637)
Other Financing Sources (Uses)				
Transfers in	58,598	58,598	58,598	-
Total Other Financing Sources (Uses)	58,598	58,598	58,598	-
Net Change in Fund Balances	\$ 620	\$ 620	(18,017)	\$ (18,637)
Fund Balance, Beginning of Year			150,282	
Fund Balance, End of Year			\$ 132,265	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 17,000	\$ 17,000	\$ -	\$ (17,000)
Net investment income	<u>-</u>	<u>-</u>	<u>184</u>	<u>184</u>
Total Revenues	<u>17,000</u>	<u>17,000</u>	<u>184</u>	<u>(16,816)</u>
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	<u>11,827</u>	<u>11,827</u>	<u>(303)</u>	<u>12,130</u>
Benefits				
Healthcare contribution	2,171	2,171	-	2,171
Dental contribution	65	65	-	65
FICA/SS contribution	905	905	(22)	927
IMRF contribution	<u>1,323</u>	<u>1,323</u>	<u>(81)</u>	<u>1,404</u>
Total Benefits	<u>4,464</u>	<u>4,464</u>	<u>(103)</u>	<u>4,567</u>
Contractual Services				
Liability insurance	213	213	213	-
Workers compensation	205	205	205	-
Unemployment claims	<u>215</u>	<u>215</u>	<u>215</u>	<u>-</u>
Total Contractual Services	<u>633</u>	<u>633</u>	<u>633</u>	<u>-</u>
Total Expenditures	<u>16,924</u>	<u>16,924</u>	<u>227</u>	<u>16,697</u>
Net Change in Fund Balances	<u>\$ 76</u>	<u>\$ 76</u>	<u>(43)</u>	<u>\$ (119)</u>
Fund Balance, Beginning of Year			<u>37,233</u>	
Fund Balance, End of Year			<u>\$ 37,190</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 85,527	\$ 85,527	\$ 70,558	\$ (14,969)
Charges for services	384,930	384,930	418,448	33,518
Reimbursements	35,000	35,000	37,916	2,916
Net investment income	-	-	3,367	3,367
	<u>505,457</u>	<u>505,457</u>	<u>530,289</u>	<u>24,832</u>
Total Revenues				
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	598,616	598,616	597,889	727
Employee per diem	15,600	15,600	15,643	(43)
Total Personnel Services	<u>614,216</u>	<u>614,216</u>	<u>613,532</u>	<u>684</u>
Benefits				
Healthcare contribution	86,042	86,042	93,260	(7,218)
Dental contribution	3,053	3,053	3,373	(320)
FICA/SS contribution	45,795	45,795	45,346	449
IMRF contribution	66,986	66,986	63,260	3,726
Total Benefits	<u>201,876</u>	<u>201,876</u>	<u>205,239</u>	<u>(3,363)</u>
Contractual Services				
Contractual/consulting services	29,255	29,255	18,199	11,056
Trials and costs of hearings	25,000	25,000	2,899	22,101
Legal trial notices	200	200	-	200
Witness costs	12,729	12,729	6,481	6,248
Court reporter costs	2,500	2,500	549	1,951
Counseling services	22,254	22,254	24,879	(2,625)
Investigations	9,000	9,000	7,161	1,839
Repairs and maintenance - copiers	1,800	1,800	2,241	(441)
Liability insurance	10,866	10,866	10,866	-
Workers compensation	10,508	10,508	10,508	-
Unemployment claims	1,374	1,374	1,374	-
General printing	500	500	-	500
Conferences and meetings	6,875	6,875	5,004	1,871
Employee training	6,875	6,875	5,544	1,331
Employee mileage expenditures	10,000	10,000	3,082	6,918
General association dues	3,560	3,560	3,053	507
Total Contractual Services	<u>153,296</u>	<u>153,296</u>	<u>101,840</u>	<u>51,456</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 1,500	\$ 1,500	\$ 712	\$ 788
Operating supplies	1,500	1,500	1,075	425
Computer related supplies	5,000	5,000	811	4,189
Books and subscriptions	300	300	127	173
Photography supplies	1,200	1,200	1,525	(325)
Telephone	5,500	5,500	4,421	1,079
Total Commodities	15,000	15,000	8,671	6,329
 Total Expenditures	 984,388	 984,388	 929,282	 55,106
 Excess (Deficiency) of Revenues Over Expenditures	 (478,931)	 (478,931)	 (398,993)	 79,938
 Other Financing Sources (Uses)				
Transfers in	482,053	482,053	482,053	-
Total Other Financing Sources (Uses)	482,053	482,053	482,053	-
 Net Change in Fund Balances	 \$ 3,122	 \$ 3,122	 83,060	 \$ 79,938
 Fund Balance, Beginning of Year			 446,064	
 Fund Balance, End of Year			 \$ 529,124	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Miscellaneous	\$ 60,000	\$ 60,000	\$ 12,248	\$ (47,752)
Net investment income	<u>-</u>	<u>-</u>	<u>586</u>	<u>586</u>
Total Revenues	<u>60,000</u>	<u>60,000</u>	<u>12,834</u>	<u>(47,166)</u>
Expenditures				
Judicial				
Contractual Services				
Employee training	<u>20,000</u>	<u>20,000</u>	<u>1,958</u>	<u>18,042</u>
Commodities				
Operating supplies	<u>40,000</u>	<u>40,000</u>	<u>9,766</u>	<u>30,234</u>
Total Expenditures	<u>60,000</u>	<u>60,000</u>	<u>11,724</u>	<u>48,276</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	1,110	<u>\$ 1,110</u>
Fund Balance, Beginning of Year			<u>114,196</u>	
Fund Balance, End of Year			<u>\$ 115,306</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 341,965	\$ 341,965	\$ 300,210	\$ (41,755)
Fines	120	120	130	10
Reimbursements	200	200	1,172	972
Net investment income	201	201	169	(32)
Miscellaneous	100	100	516	416
Total Revenues	342,586	342,586	302,197	(40,389)
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	165,704	165,704	165,385	319
Total Personnel Services	165,704	165,704	165,385	319
Benefits				
Healthcare contribution	27,227	27,227	26,454	773
Dental contribution	890	890	896	(6)
FICA/SS contribution	12,630	12,630	12,101	529
IMRF contribution	18,474	18,474	16,222	2,252
Total Benefits	59,221	59,221	55,673	3,548
Contractual Services				
Repairs and maintenance - copiers	1,000	1,000	-	1,000
Liability insurance	3,005	3,005	3,005	-
Workers compensation	2,911	2,911	2,911	-
Unemployment claims	380	380	380	-
Conferences and meetings	3,000	3,000	-	3,000
Employee mileage expenditures	1,500	1,500	-	1,500
General association dues	800	800	806	(6)
Miscellaneous contractual expenditures	25,472	25,472	20,670	4,802
Total Contractual Services	38,068	38,068	27,772	10,296
Commodities				
Office supplies	4,372	4,372	(120)	4,492
Computer related supplies	5,221	5,221	5,591	(370)
Postage	125	125	181	(56)
Books and subscriptions	67,869	67,869	53,659	14,210
Subscription databases	-	-	(13,846)	13,846
Telephone	1,029	1,029	1,180	(151)
Total Commodities	78,616	78,616	46,645	31,971
Total Judicial	341,609	341,609	295,475	46,134

KANE COUNTY, ILLINOIS

Law Library Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Total Expenditures	\$ 341,609	\$ 341,609	\$ 295,475	\$ 46,134
Net Change in Fund Balances	<u>\$ 977</u>	<u>\$ 977</u>	6,722	<u>\$ 5,745</u>
Fund Balance, Beginning of Year			<u>25,539</u>	
Fund Balance, End of Year			<u>\$ 32,261</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,600,000	\$ 1,295,000	\$ 1,272,632	\$ (22,368)
Net investment income	1,500	1,500	1,715	215
Total Revenues	1,601,500	1,296,500	1,274,347	(22,153)
Expenditures				
Public Safety				
Personnel Services				
Salaries and wages	1,523,916	1,523,916	1,436,237	87,679
Overtime salaries	14,038	14,038	31,752	(17,714)
Bond call	10,027	10,027	10,177	(150)
Total Personnel Services	1,547,981	1,547,981	1,478,166	69,815
Benefits				
Healthcare contribution	249,366	249,366	286,585	(37,219)
Dental contribution	7,896	7,896	9,234	(1,338)
FICA/SS contribution	116,585	116,585	107,729	8,856
IMRF contribution	170,534	170,534	144,043	26,491
Uniform allowance	44,805	44,805	39,753	5,052
Total Benefits	589,186	589,186	587,344	1,842
Contractual Services				
Contractual/consulting services	8,000	8,000	5,788	2,212
Repairs and maintenance - equipment	25,000	25,000	26,204	(1,204)
Repairs and maintenance - communications	10,000	10,000	698	9,302
Liability insurance	28,097	28,097	28,097	-
Workers compensation	26,749	26,749	26,749	-
Unemployment claims	3,551	3,551	3,551	-
Conferences and meetings	500	500	2,303	(1,803)
Employee training	10,000	10,000	8,798	1,202
Employee mileage expenditures	500	500	706	(206)
Pre-employ drug testing and labs	2,000	2,000	40	1,960
Pre-employment physicals	2,500	2,500	-	2,500
Total Contractual Services	116,897	116,897	102,934	13,963
Commodities				
Office supplies	1,500	1,500	1,184	316
Operating supplies	3,500	3,500	3,656	(156)
Employee recognition supplies	1,500	1,500	-	1,500
Weapons and ammunition	7,500	7,500	5,972	1,528
Medical supplies and drugs	1,200	1,200	626	574
Telephone	3,000	3,000	3,642	(642)
Total Commodities	18,200	18,200	15,080	3,120
Total Expenditures	2,272,264	2,272,264	2,183,524	88,740
Excess (Deficiency) of Revenues Over Expenditures	(670,764)	(975,764)	(909,177)	66,587

KANE COUNTY, ILLINOIS

Court Security Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2015

	<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	\$ 618,328	\$ 923,328	\$ 923,328	\$ -
Total Other Financing Sources (Uses)	<u>618,328</u>	<u>923,328</u>	<u>923,328</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (52,436)</u>	<u>\$ (52,436)</u>	14,151	<u>\$ 66,587</u>
Fund Balance, Beginning of Year			<u>141,642</u>	
Fund Balance, End of Year			<u>\$ 155,793</u>	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 25,425	\$ 25,425	\$ 25,663	\$ 238
Net investment income	<u>-</u>	<u>-</u>	<u>109</u>	<u>109</u>
Total Revenues	<u>25,425</u>	<u>25,425</u>	<u>25,772</u>	<u>347</u>
Expenditures				
Public Safety				
Personnel Services				
Contractual Services				
Medical/dental/hospital services	<u>25,425</u>	<u>25,425</u>	<u>25,425</u>	<u>-</u>
Total Expenditures	<u>25,425</u>	<u>25,425</u>	<u>25,425</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	347	<u>\$ 347</u>
Fund Balance, Beginning of Year			<u>13,602</u>	
Fund Balance, End of Year			<u>\$ 13,949</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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Charges for services	\$ 750,127	\$ 750,127	\$ 820,759	\$ 70,632
Reimbursements	<u>480,000</u>	<u>480,000</u>	<u>563,222</u>	<u>83,222</u>
 Total Revenues	 <u>1,230,127</u>	 <u>1,230,127</u>	 <u>1,383,981</u>	 <u>153,854</u>
Expenditures				
Public Safety				
Personnel Services				
Salaries and wages	1,243,281	1,245,213	1,206,598	38,615
Overtime salaries	<u>36,447</u>	<u>36,447</u>	<u>69,507</u>	<u>(33,060)</u>
Total Personnel Services	<u>1,279,728</u>	<u>1,281,660</u>	<u>1,276,105</u>	<u>5,555</u>
Benefits				
Healthcare contribution	215,122	215,122	191,200	23,922
Dental contribution	7,205	7,205	6,597	608
FICA/SS contribution	95,111	95,259	95,020	239
IMRF contribution	<u>139,124</u>	<u>139,340</u>	<u>127,517</u>	<u>11,823</u>
Total Benefits	<u>456,562</u>	<u>456,926</u>	<u>420,334</u>	<u>36,592</u>
Contractual Services				
Contractual/consulting services	20,775	20,775	20,032	743
Repairs and maintenance - equipment	8,250	8,250	8,957	(707)
Repairs and maintenance - computers	6,650	6,650	894	5,756
Repairs and maintenance - communications equipment	7,642	7,642	16,943	(9,301)
Equipment rental	37,498	37,498	36,200	1,298
Liability insurance	22,567	22,567	22,567	-
Workers compensation	21,823	21,823	21,823	-
Unemployment claims	2,852	2,852	2,852	-
Conferences and meetings	7,375	7,375	7,450	(75)
Employee training	3,500	3,500	1,742	1,758
Employee mileage expenditures	2,332	2,332	2,114	218
General association dues	<u>368</u>	<u>368</u>	<u>199</u>	<u>169</u>
Total Contractual Services	<u>141,632</u>	<u>141,632</u>	<u>141,773</u>	<u>(141)</u>
Commodities				
Office supplies	1,500	1,500	1,339	161
Operating supplies	2,200	2,200	2,815	(615)
Computer related supplies	1,500	1,500	1,811	(311)
Employee recognition supplies	300	300	-	300
Uniform supplies	<u>3,000</u>	<u>3,000</u>	<u>1,125</u>	<u>1,875</u>
Total Commodities	<u>8,500</u>	<u>8,500</u>	<u>7,090</u>	<u>1,410</u>
Total Public Safety	<u>1,886,422</u>	<u>1,888,718</u>	<u>1,845,302</u>	<u>43,416</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Expenditures	\$ 1,886,422	\$ 1,888,718	\$ 1,845,302	\$ 43,416
Excess (Deficiency) of Revenues Over Expenditures	(656,295)	(658,591)	(461,321)	197,270
Other Financing Sources (Uses)				
Transfers in	694,020	694,020	694,020	-
Transfers out	(29,983)	(29,983)	(29,983)	-
Total Other Financing Sources (Uses)	664,037	664,037	664,037	-
Net Change in Fund Balances	<u>\$ 7,742</u>	<u>\$ 5,446</u>	202,716	<u>\$ 197,270</u>
Fund Balance, Beginning of Year			<u>563,556</u>	
Fund Balance, End of Year			<u>\$ 766,272</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,128,000	\$ 1,128,000	\$ 1,098,898	\$ (29,102)
Reimbursements	33,500	33,500	33,170	(330)
Total Revenues	<u>1,161,500</u>	<u>1,161,500</u>	<u>1,132,068</u>	<u>(29,432)</u>
Expenditures				
Public Safety				
Contractual Services				
Contractual/consulting services	50,000	50,000	140,423	(90,423)
Legal services	25,000	25,000	1,488	23,512
Psychological/psychiatric services	200,000	200,000	137,060	62,940
Testing services	6,000	6,000	75	5,925
Polygraph testing	15,000	15,000	17,200	(2,200)
Juvenile board and care	400,000	400,000	212,969	187,031
Security services	55,000	55,000	88,005	(33,005)
Software licensing cost	347,500	347,500	305,444	42,056
Repairs and maintenance - buildings	-	-	26,300	(26,300)
Repairs and maintenance - equipment	2,000	2,000	-	2,000
Equipment rental	2,500	2,500	-	2,500
General printing	200	200	-	200
Conferences and meetings	12,000	12,000	5,570	6,430
Employee training	10,000	10,000	1,807	8,193
Employee mileage expenditures	1,500	1,500	-	1,500
Miscellaneous contractual expenditures	25,000	25,000	8,081	16,919
Grant expenditures	2,555	2,555	2,555	-
Total Contractual Services	<u>1,154,255</u>	<u>1,154,255</u>	<u>946,977</u>	<u>207,278</u>
Commodities				
Office supplies	1,000	1,000	45	955
Operating supplies	5,000	5,000	-	5,000
Computer related supplies	2,500	2,500	-	2,500
Books and subscriptions	2,300	2,300	-	2,300
Computer software - non-capital	500	500	-	500
Computer hardware - non-capital	5,000	5,000	-	5,000
Uniform supplies	5,000	5,000	-	5,000
Weapons and ammunition	1,000	1,000	-	1,000
Medical supplies and drugs	-	-	269	(269)
Fuel - vehicles	500	500	-	500
Incentives	2,500	2,500	-	2,500
Total Commodities	<u>25,300</u>	<u>25,300</u>	<u>314</u>	<u>24,986</u>
Total Public Safety	<u>1,179,555</u>	<u>1,179,555</u>	<u>947,291</u>	<u>232,264</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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Capital Outlay				
Office equipment	\$ -	\$ -	\$ 606	\$ (606)
Office furniture	-	-	2,604	(2,604)
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>3,210</u>	<u>(3,210)</u>
 Total Expenditures	 <u>1,179,555</u>	 <u>1,179,555</u>	 <u>950,501</u>	 <u>229,054</u>
 Net Change in Fund Balances	 <u>\$ (18,055)</u>	 <u>\$ (18,055)</u>	 181,567	 <u>\$ 199,622</u>
 Fund Balance, Beginning of Year			 <u>1,770,366</u>	
 Fund Balance, End of Year			 <u>\$ 1,951,933</u>	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 85,000	\$ 85,000	\$ 86,204	\$ 1,204
Net investment income	<u>-</u>	<u>-</u>	<u>1,268</u>	<u>1,268</u>
Total Revenues	<u>85,000</u>	<u>85,000</u>	<u>87,472</u>	<u>2,472</u>
Expenditures				
Public Safety				
Contractual Services				
Lab services	<u>80,000</u>	<u>80,000</u>	<u>33,363</u>	<u>46,637</u>
Total Contractual Services	<u>80,000</u>	<u>80,000</u>	<u>33,363</u>	<u>46,637</u>
Commodities				
Medical supplies and drugs	<u>5,000</u>	<u>5,000</u>	<u>563</u>	<u>4,437</u>
Total Commodities	<u>5,000</u>	<u>5,000</u>	<u>563</u>	<u>4,437</u>
Total Expenditures	<u>85,000</u>	<u>85,000</u>	<u>33,926</u>	<u>51,074</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	53,546	<u>\$ 53,546</u>
Fund Balance, Beginning of Year			<u>261,394</u>	
Fund Balance, End of Year			<u>\$ 314,940</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ -	\$ 402,856	\$ 212,000	\$ (190,856)
Charges for services	110,000	110,000	98,584	(11,416)
Net investment income	-	-	4,317	4,317
Total Revenues	<u>110,000</u>	<u>512,856</u>	<u>314,901</u>	<u>(197,955)</u>
Expenditures				
Public Safety				
Personnel Services				
Salaries and wages	380,558	380,558	387,995	(7,437)
Overtime salaries	-	-	63	(63)
Total Personnel Services	<u>380,558</u>	<u>380,558</u>	<u>388,058</u>	<u>(7,500)</u>
Benefits				
Healthcare contribution	90,572	90,572	83,762	6,810
Dental contribution	2,709	2,709	2,602	107
FICA/SS contribution	31,256	31,256	27,904	3,352
IMRF contribution	47,222	47,222	37,412	9,810
Total Benefits	<u>171,759</u>	<u>171,759</u>	<u>151,680</u>	<u>20,079</u>
Contractual Services				
Contractual/consulting services	-	68,897	39,274	29,623
Lab services	60,000	60,000	28,389	31,611
Halfway house	8,000	8,000	8,652	(652)
Residential treatment	27,300	270,720	214,292	56,428
Repairs and maintenance - vehicles	3,500	3,500	3,053	447
Liability insurance	6,926	6,926	6,926	-
Workers compensation	6,698	6,698	6,698	-
Unemployment claims	875	875	875	-
General advertising	-	-	95	(95)
Conferences and meetings	10,000	42,880	22,441	20,439
Employee training	500	500	50	450
Employee mileage expenditures	500	500	347	153
General association dues	1,200	1,200	625	575
Grant expenditures	-	7,080	5,111	1,969
Total Contractual Services	<u>125,499</u>	<u>477,776</u>	<u>336,828</u>	<u>140,948</u>
Commodities				
Office supplies	500	1,334	248	1,086
Operating supplies	500	500	-	500
Postage	-	444	-	444
Peer group activities supplies	2,000	2,000	364	1,636
Drug court graduation supplies	2,000	2,000	1,496	504
Uniform supplies	500	500	-	500
Weapons and ammunition	500	500	-	500
Fuel - vehicles	2,500	2,500	1,771	729
Sanction incentives	5,000	7,275	6,825	450
Total Commodities	<u>13,500</u>	<u>17,053</u>	<u>10,704</u>	<u>6,349</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Automotive equipment	\$ -	\$ 44,226	\$ 37,050	\$ 7,176
Computers	-	2,800	-	2,800
Total Capital Outlay	-	47,026	37,050	9,976
Total Expenditures	691,316	1,094,172	924,320	169,852
Excess (Deficiency) of Revenues Over Expenditures	(581,316)	(581,316)	(609,419)	(28,103)
Other Financing Sources (Uses)				
Transfers in	538,460	538,460	538,460	-
Total Other Financing Sources (Uses)	538,460	538,460	538,460	-
Net Change in Fund Balances	\$ (42,856)	\$ (42,856)	(70,959)	\$ (28,103)
Fund Balance, Beginning of Year			543,739	
Fund Balance, End of Year			\$ 472,780	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 55,856	\$ 55,856	\$ 42,251	\$ (13,605)
Net investment income	-	-	626	626
Total Revenues	<u>55,856</u>	<u>55,856</u>	<u>42,877</u>	<u>(12,979)</u>
Expenditures				
Public Safety				
Personnel Services				
Salaries and wages	46,192	46,192	43,357	2,835
Benefits				
Healthcare contribution	18,402	18,402	5,224	13,178
Dental contribution	503	503	189	314
FICA/SS contribution	3,525	3,525	3,317	208
IMRF contribution	5,156	5,156	4,441	715
Total Benefits	<u>27,586</u>	<u>27,586</u>	<u>13,171</u>	<u>14,415</u>
Contractual Services				
Contractual/consulting services	-	-	452	(452)
Psychological/psychiatric services	60,000	60,000	44,757	15,243
Lab services	9,500	9,500	11,619	(2,119)
Residential treatment	-	-	500	(500)
Liability insurance	841	841	841	-
Workers compensation	813	813	813	-
Unemployment claims	106	106	106	-
Conferences and meetings	5,000	5,000	10,635	(5,635)
Employee training	-	-	1,081	(1,081)
Employee mileage expenditures	1,000	1,000	281	719
Total Contractual Services	<u>77,260</u>	<u>77,260</u>	<u>71,085</u>	<u>6,175</u>
Commodities				
Office supplies	500	500	-	500
Operating supplies	500	500	-	500
Books and subscriptions	-	-	339	(339)
Medical supplies and drugs	500	500	-	500
Incentives	1,000	1,000	-	1,000
Total Commodities	<u>2,500</u>	<u>2,500</u>	<u>339</u>	<u>2,161</u>
Total Public Safety	<u>153,538</u>	<u>153,538</u>	<u>127,952</u>	<u>25,586</u>
Total Expenditures	<u>153,538</u>	<u>153,538</u>	<u>127,952</u>	<u>25,586</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(97,682)</u>	<u>(97,682)</u>	<u>(85,075)</u>	<u>12,607</u>

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, 2015

	<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	\$ 20,455	\$ 20,455	\$ 20,455	\$ -
Total Other Financing Sources (Uses)	<u>20,455</u>	<u>20,455</u>	<u>20,455</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (77,227)</u>	<u>\$ (77,227)</u>	(64,620)	<u>\$ 12,607</u>
Fund Balance, Beginning of Year			<u>73,356</u>	
Fund Balance, End of Year			<u>\$ 8,736</u>	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 10,000	\$ 10,000	\$ 12,225	\$ 2,225
Net investment income	<u>-</u>	<u>-</u>	<u>33</u>	<u>33</u>
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>12,258</u>	<u>2,258</u>
Expenditures				
Public Safety				
Contractual Services				
Professional services	<u>10,000</u>	<u>10,000</u>	<u>10,500</u>	<u>(500)</u>
Commodities				
Office supplies	-	-	16	(16)
Postage	<u>-</u>	<u>-</u>	<u>41</u>	<u>(41)</u>
Total Commodities	<u>-</u>	<u>-</u>	<u>57</u>	<u>(57)</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>10,557</u>	<u>(557)</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	1,701	<u>\$ 1,701</u>
Fund Balance, Beginning of Year			<u>917</u>	
Fund Balance, End of Year			<u>\$ 2,618</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ -	\$ -	\$ 4,334	\$ 4,334
Charges for services	84,500	84,500	111,627	27,127
Reimbursements	-	-	349	349
Net investment income	400	400	773	373
 Total Revenues	84,900	84,900	117,083	32,183
 Expenditures				
Public Safety				
Contractual Services				
Autopsies	-	-	9,100	(9,100)
X-rays	-	-	700	(700)
Repairs and maintenance - vehicles	-	-	3,996	(3,996)
Facility rental	-	-	10,250	(10,250)
Conferences and meetings	5,000	5,000	6,537	(1,537)
Employee training	-	-	839	(839)
Employee mileage expenditures	-	-	278	(278)
General association dues	-	-	1,515	(1,515)
Miscellaneous contractual expenditures	-	6,500	6,885	(385)
Total Contractual Services	5,000	11,500	40,100	(28,600)
Commodities				
Office supplies	2,000	2,000	3,343	(1,343)
Operating supplies	20,000	20,000	8,558	11,442
Books and subscriptions	-	-	63	(63)
Uniform supplies	-	-	99	(99)
Medical supplies and drugs	20,000	20,000	7,835	12,165
Body bags	8,000	8,000	2,976	5,024
Photography supplies	2,000	2,000	1,009	991
Fuel - vehicles	-	11,200	11,552	(352)
Total Commodities	52,000	63,200	35,435	27,765
Total Public Safety	57,000	74,700	75,535	(835)
 Capital Outlay				
Automotive equipment	27,000	9,300	-	9,300
 Total Expenditures	84,000	84,000	75,535	8,465
 Net Change in Fund Balances	\$ 900	\$ 900	41,548	\$ 40,648
 Fund Balance, Beginning of Year			132,309	
 Fund Balance, End of Year			\$ 173,857	

KANE COUNTY, ILLINOIS

Animal Control Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	\$ 18,000	\$ 18,000	\$ 1,377	\$ (16,623)
Charges for services	826,257	826,257	876,644	50,387
Reimbursements	15,000	15,000	22,071	7,071
Net investment income	550	550	1,814	1,264
Miscellaneous	2,000	2,000	2,120	120
Total Revenues	861,807	861,807	904,026	42,219
Expenditures				
Public Safety				
Personnel Services				
Salaries and wages	415,372	415,372	390,542	24,830
Overtime salaries	22,023	22,023	14,321	7,702
Total Personnel Services	437,395	437,395	404,863	32,532
Benefits				
Healthcare contribution	61,966	61,966	46,838	15,128
Dental contribution	2,090	2,090	1,690	400
FICA/SS contribution	31,773	31,773	30,226	1,547
IMRF contribution	46,481	46,481	38,869	7,612
Total Benefits	142,310	142,310	117,623	24,687
Contractual Services				
Contractual/consulting services	23,500	23,500	25,050	(1,550)
Veterinary services	13,200	13,200	10,784	2,416
Cremation services	1,000	1,000	450	550
Software licensing cost	17,417	17,417	-	17,417
Disposal and water softener services	1,800	1,800	1,210	590
Janitorial services	3,600	3,600	2,738	862
Repairs and maintenance - roads	3,000	3,000	950	2,050
Repairs and maintenance - buildings	4,000	4,000	8,772	(4,772)
Repairs and maintenance - grounds	1,750	1,750	3,680	(1,930)
Repairs and maintenance - equipment	2,500	2,500	5,771	(3,271)
Repairs and maintenance - copiers	300	300	507	(207)
Repairs and maintenance - communications equipment	300	300	185	115
Repairs and maintenance - vehicles	4,000	4,000	1,180	2,820
Liability insurance	7,539	7,539	7,539	-
Workers compensation	7,290	7,290	7,290	-
Unemployment claims	954	954	954	-
General advertising	-	-	1,103	(1,103)
General printing	500	500	-	500
Employee training	800	800	1,330	(530)
Employee mileage expenditures	500	500	524	(24)
General association dues	500	500	625	(125)
Employee medical expenditures	1,000	1,000	3,783	(2,783)
Total Contractual Services	95,450	95,450	84,425	11,025

KANE COUNTY, ILLINOIS

Animal Control Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 1,200	\$ 1,200	\$ 4,733	\$ (3,533)
Operating supplies	9,000	9,000	6,844	2,156
Animal care supplies	12,500	12,500	8,721	3,779
Cleaning supplies	1,250	1,250	813	437
Uniform supplies	400	400	541	(141)
Medical supplies and drugs	5,500	5,500	8,599	(3,099)
Telephone	6,000	6,000	8,881	(2,881)
Utilities - natural gas	10,000	10,000	7,625	2,375
Utilities - electric	8,500	8,500	10,312	(1,812)
Utilities - water	2,000	2,000	2,776	(776)
Fuel - vehicles	11,000	11,000	5,720	5,280
Total Commodities	67,350	67,350	65,565	1,785
Total Public Safety	742,505	742,505	672,476	70,029
 Capital Outlay				
Automotive equipment	-	-	4,451	(4,451)
Computer software - license cost	-	-	8,721	(8,721)
Total Capital Outlay	-	-	13,172	(13,172)
Total Expenditures	742,505	742,505	685,648	56,857
Excess (Deficiency) of Revenues Over Expenditures	119,302	119,302	218,378	99,076
 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	\$ (33,971)	\$ (33,971)	218,378	\$ 252,349
 Fund Balance (Deficit), Beginning of Year			(249,552)	
 Fund Balance (Deficit), End of Year			\$ (31,174)	

KANE COUNTY, ILLINOIS

County Highway Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 5,010,909	\$ 5,010,909	\$ 4,987,921	\$ (22,988)
Other taxes	-	-	1,681	1,681
Licenses and permits	235,000	235,000	358,180	123,180
Charges for services	14,600	14,600	38,469	23,869
Reimbursements	1,052,634	1,052,634	1,534,188	481,554
Net investment income	20,000	20,000	52,562	32,562
Miscellaneous	2,000	2,000	24,911	22,911
Total Revenues	6,335,143	6,335,143	6,997,912	662,769
Expenditures				
Highways and Streets				
Personnel Services				
Salaries and wages	2,507,826	2,507,826	2,195,990	311,836
Overtime salaries	25,118	25,118	51,544	(26,426)
Total Personnel Services	2,532,944	2,532,944	2,247,534	285,410
Benefits				
Healthcare contribution	424,283	424,283	341,687	82,596
Dental contribution	13,547	13,547	11,512	2,035
FICA/SS contribution	193,785	193,785	165,294	28,491
IMRF contribution	283,457	283,457	221,586	61,871
Total Benefits	915,072	915,072	740,079	174,993
Contractual Services				
Contractual/consulting services	339,000	339,000	213,622	125,378
Legal services	90,000	90,000	89,410	590
Medical/dental/hospital services	5,000	5,000	3,965	1,035
Security services	5,100	5,100	4,725	375
Northeast IL plan and metro services	36,000	36,000	35,853	147
Software licensing cost	152,575	152,575	41,147	111,428
Engineering services	594,500	594,500	140,793	453,707
Disposal and water softener services	12,000	12,000	7,321	4,679
Janitorial services	18,000	18,000	15,477	2,523
Repairs and maintenance - buildings	30,000	30,000	16,328	13,672
Repairs and maintenance - grounds	6,000	6,000	4,291	1,709
Repairs and maintenance - equipment	24,000	24,000	18,174	5,826
Repairs and maintenance - computers	1,200	1,200	-	1,200
Repairs and maintenance - copiers	12,000	12,000	4,745	7,255
Repairs and maintenance - communications	3,600	3,600	1,371	2,229
Repairs and maintenance - vehicles	36,000	36,000	30,044	5,956
Repairs and maintenance - office equipmen	1,200	1,200	-	1,200
Liability insurance	89,339	89,339	89,339	-
Workers compensation	86,394	86,394	86,394	-
Unemployment claims	11,291	11,291	11,291	-
Mapping	12,000	12,000	11,814	186
General printing	2,400	2,400	-	2,400
Legal printing	4,800	4,800	2,328	2,472

KANE COUNTY, ILLINOIS

County Highway Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Conferences and meetings	\$ 18,000	\$ 18,000	\$ 23,848	\$ (5,848)
Employee training	24,000	24,000	8,187	15,813
Employee mileage expenditures	4,000	4,000	3,632	368
General association dues	9,600	9,600	20,286	(10,686)
Miscellaneous contractual expenditures	8,000	8,000	155	7,845
Total Contractual Services	<u>1,635,999</u>	<u>1,635,999</u>	<u>884,540</u>	<u>751,459</u>
Commodities				
Office supplies	18,000	18,000	22,680	(4,680)
Operating supplies	18,000	18,000	15,894	2,106
Postage	3,600	3,600	1,540	2,060
Books and subscriptions	2,200	2,200	1,684	516
Computer software - non-capital	5,000	5,000	3,011	1,989
Computer hardware - non-capital	12,000	12,000	16,280	(4,280)
Vehicle parts/supplies	-	-	168	(168)
Buildings and grounds supplies	6,000	6,000	8,526	(2,526)
Liquid salt	12,000	12,000	1,801	10,199
Crushed stone	15,500	15,500	6,190	9,310
Sign material	50,000	50,000	35,559	14,441
Telephone	20,000	20,000	30,144	(10,144)
Cellular phone	15,000	15,000	17,215	(2,215)
Utilities - natural gas	50,000	50,000	31,819	18,181
Utilities - electric	47,500	47,500	27,714	19,786
Utilities - intersection lighting	135,000	135,000	128,131	6,869
Fuel - vehicles	375,000	375,000	144,273	230,727
Total Commodities	<u>784,800</u>	<u>784,800</u>	<u>492,813</u>	<u>291,987</u>
Total Highways and Streets	<u>5,868,815</u>	<u>5,868,815</u>	<u>4,364,966</u>	<u>1,503,849</u>
Capital Outlay				
Building improvements	1,657,062	1,657,062	1,832,329	(175,267)
Machinery and equipment	187,350	187,350	45,765	141,585
Special purpose equipment	41,000	41,000	2,800	38,200
Communications equipment	4,800	4,800	-	4,800
Automotive equipment	352,000	352,000	334,650	17,350
Office equipment	2,400	2,400	-	2,400
Computers	46,000	46,000	1,401	44,599
Computer software - capital	25,000	25,000	110,893	(85,893)
Office furniture	52,400	52,400	9,159	43,241
Highway right of way	65,000	65,000	63,284	1,716
Road construction	142,500	142,500	299,649	(157,149)
Total Capital Outlay	<u>2,575,512</u>	<u>2,575,512</u>	<u>2,699,930</u>	<u>(124,418)</u>
 Total Expenditures	 <u>8,444,327</u>	 <u>8,444,327</u>	 <u>7,064,896</u>	 <u>1,379,431</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,109,184)	\$ (2,109,184)	\$ (66,984)	\$ 2,042,200
Other Financing Sources (Uses)				
Transfers in	60,000	60,000	101,480	41,480
Total Other Financing Sources (Uses)	60,000	60,000	101,480	41,480
Net Change in Fund Balances	\$ (2,049,184)	\$ (2,049,184)	34,496	\$ 2,083,680
Fund Balance, Beginning of Year			11,377,431	
Fund Balance, End of Year			\$ 11,411,927	

KANE COUNTY, ILLINOIS

County Bridge Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 312,695	\$ 312,695	\$ 311,188	\$ (1,507)
Other taxes	-	-	105	105
Reimbursements	30,000	30,000	20,250	(9,750)
Net investment income	1,500	1,500	2,670	1,170
Total Revenues	344,195	344,195	334,213	(9,982)
Expenditures				
Highways and Streets				
Contractual Services				
Bridge inspection	500,000	500,000	356,351	143,649
Total Expenditures	500,000	500,000	356,351	143,649
Net Change in Fund Balances	\$ (155,805)	\$ (155,805)	(22,138)	\$ 133,667
Fund Balance, Beginning of Year			568,248	
Fund Balance, End of Year			\$ 546,110	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 6,250,000	\$ 6,250,000	\$ 6,723,761	\$ 473,761
Reimbursements	3,066,500	3,066,500	3,723,214	656,714
Net investment income	20,000	20,000	42,733	22,733
Total Revenues	9,336,500	9,336,500	10,489,708	1,153,208
Expenditures				
Highways and Streets				
Personnel Services				
Salaries and wages	2,132,375	2,132,375	1,995,740	136,635
Overtime salaries	256,366	256,366	162,746	93,620
Total Personnel Services	2,388,741	2,388,741	2,158,486	230,255
Benefits				
Healthcare contribution	51,413	51,413	57,427	(6,014)
Dental contribution	2,013	2,013	2,027	(14)
FICA/SS contribution	182,748	182,748	159,422	23,326
IMRF contribution	267,314	267,314	216,029	51,285
Teamsters contribution	442,260	442,260	388,715	53,545
Total Benefits	945,748	945,748	823,620	122,128
Contractual Services				
Engineering services	-	-	690,450	(690,450)
Debt administration cost	450	450	450	-
Total Contractual Services	450	450	690,900	(690,450)
Total Highways and Streets	3,334,939	3,334,939	3,673,006	(338,067)
Capital Outlay				
Road construction	3,000,000	3,000,000	651,807	2,348,193
Total Expenditures	6,334,939	6,334,939	4,324,813	2,010,126
Excess (Deficiency) of Revenues Over Expenditures	3,001,561	3,001,561	6,164,895	3,163,334
Other Financing Sources (Uses)				
Transfers out	(3,499,000)	(3,499,000)	(3,499,000)	-
Total Other Financing Sources (Uses)	(3,499,000)	(3,499,000)	(3,499,000)	-
Net Change in Fund Balances	\$ (497,439)	\$ (497,439)	2,665,895	\$ 3,163,334
Fund Balance, Beginning of Year			10,821,890	
Fund Balance, End of Year			\$ 13,487,785	

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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 65,125	\$ 65,125	\$ 64,695	\$ (430)
Other taxes	-	-	22	22
Net investment income	<u>200</u>	<u>200</u>	<u>284</u>	<u>84</u>
Total Revenues	<u>65,325</u>	<u>65,325</u>	<u>65,001</u>	<u>(324)</u>
Expenditures				
Highways and Streets				
Commodities				
Rock salt	<u>67,270</u>	<u>67,270</u>	<u>67,270</u>	<u>-</u>
Total Expenditures	<u>67,270</u>	<u>67,270</u>	<u>67,270</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (1,945)</u>	<u>\$ (1,945)</u>	(2,269)	<u>\$ (324)</u>
Fund Balance, Beginning of Year			<u>67,472</u>	
Fund Balance, End of Year			<u>\$ 65,203</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 1,972,455	\$ 1,972,455	\$ 1,963,368	\$ (9,087)
Other taxes	-	-	662	662
Grants	2,163,464	2,237,696	1,084,355	(1,153,341)
Licenses and permits	1,099,800	1,099,800	1,185,687	85,887
Charges for services	87,370	87,370	91,431	4,061
Reimbursements	42,610	42,610	49,742	7,132
Net investment income	10,000	10,000	20,275	10,275
Miscellaneous	-	-	12,837	12,837
Total Revenues	5,375,699	5,449,931	4,408,357	(1,041,574)
Expenditures				
Health and Welfare				
Personnel Services				
Salaries and wages	2,982,880	2,986,326	2,768,047	218,279
Overtime salaries	-	-	8,351	(8,351)
Total Personnel Services	2,982,880	2,986,326	2,776,398	209,928
Benefits				
Healthcare contribution	668,751	668,751	504,649	164,102
Dental contribution	23,026	23,026	18,686	4,340
FICA/SS contribution	228,191	228,455	204,536	23,919
IMRF contribution	333,779	334,165	273,431	60,734
Total Benefits	1,253,747	1,254,397	1,001,302	253,095
Contractual Services				
Contractual/consulting services	635,047	681,638	449,166	232,472
Lab services	18,150	18,150	15,917	2,233
X-rays	2,000	2,000	-	2,000
Software licensing cost	64,615	64,615	38,492	26,123
Disposal and water softener services	10,600	10,600	4,079	6,521
Janitorial services	4,001	4,001	2,963	1,038
Repairs and maintenance - buildings	10,726	10,726	5,176	5,550
Repairs and maintenance - grounds	500	500	-	500
Repairs and maintenance - vehicles	12,687	12,687	5,677	7,010
Repairs and maintenance - office equipmen	15,600	15,600	11,459	4,141
Building space rental	16,361	16,361	17,114	(753)
Liability insurance	54,140	54,140	54,140	-
Workers compensation	52,355	52,355	52,355	-
Unemployment claims	6,833	6,833	6,833	-
General advertising	500	500	3,808	(3,308)
Conferences and meetings	2,000	2,400	7,053	(4,653)
Employee training	17,126	17,126	11,952	5,174
Employee mileage expenditures	31,881	37,102	22,967	14,135
General association dues	29,650	29,650	10,158	19,492
Total Contractual Services	984,772	1,036,984	719,309	317,675

KANE COUNTY, ILLINOIS

County Health Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 9,929	\$ 9,929	\$ 1,433	\$ 8,496
Operating supplies	70,802	92,822	109,603	(16,781)
Postage	150	150	86	64
Books and subscriptions	2,577	2,577	2,439	138
Computer software - non-capital	400	400	2,216	(1,816)
Computer hardware - non-capital	-	-	1,270	(1,270)
Cleaning supplies	500	500	-	500
Medical supplies and drugs	46,635	46,635	18,239	28,396
Telephone	79,846	79,846	82,835	(2,989)
Utilities - electric	7,077	7,077	6,377	700
Fuel - vehicles	11,850	11,850	4,870	6,980
Total Commodities	229,766	251,786	229,368	22,418
Capital Outlay				
Automotive equipment	72,870	72,870	64,524	8,346
Total Expenditures	5,524,035	5,602,363	4,790,901	811,462
Excess (Deficiency) of Revenues Over Expenditures	(148,336)	(152,432)	(382,544)	(230,112)
Other Financing Sources (Uses)				
Transfers in	95,000	95,000	95,000	-
Total Other Financing Sources (Uses)	95,000	95,000	95,000	-
Net Change in Fund Balances	\$ (53,336)	\$ (57,432)	(287,544)	\$ (230,112)
Fund Balance, Beginning of Year			3,788,158	
Fund Balance, End of Year			\$ 3,500,614	

KANE COUNTY, ILLINOIS

Kane Kares Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 474,662	\$ 474,662	\$ 429,167	\$ (45,495)
Net investment income	1,000	1,000	3,098	2,098
Miscellaneous	-	-	3,176	3,176
Total Revenues	475,662	475,662	435,441	(40,221)
Expenditures				
Health and Welfare				
Personnel Services				
Salaries and wages	454,713	454,713	305,067	149,646
Overtime salaries	-	-	39	(39)
Total Personnel Services	454,713	454,713	305,106	149,607
Benefits				
Healthcare contribution	98,760	98,760	54,056	44,704
Dental contribution	3,454	3,454	1,527	1,927
FICA/SS contribution	34,783	34,783	22,684	12,099
IMRF contribution	50,882	50,882	30,472	20,410
Total Benefits	187,879	187,879	108,739	79,140
Contractual Services				
Contractual/consulting services	34,686	34,686	36,370	(1,684)
Building space rental	15,659	15,659	15,245	414
Liability insurance	8,229	8,229	8,229	-
Workers compensation	7,960	7,960	7,960	-
Unemployment claims	1,040	1,040	1,040	-
Conferences and meetings	1,000	1,000	300	700
Employee training	2,500	2,500	1,643	857
Employee mileage expenditures	3,725	3,725	7,669	(3,944)
General association dues	420	420	-	420
Total Contractual Services	75,219	75,219	78,456	(3,237)
Commodities				
Office supplies	500	500	276	224
Operating supplies	12,681	12,681	3,561	9,120
Computer hardware - non-capital	-	-	6,907	(6,907)
Telephone	3,500	3,500	3,500	-
Total Commodities	16,681	16,681	14,244	2,437
Total Expenditures	734,492	734,492	506,545	227,947
Excess (Deficiency) of Revenues Over Expenditures	(258,830)	(258,830)	(71,104)	187,726

KANE COUNTY, ILLINOIS

Kane Kares Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	<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	\$ 248,855	\$ 248,855	\$ 248,855	\$ -
Total Other Financing Sources (Uses)	<u>248,855</u>	<u>248,855</u>	<u>248,855</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (9,975)</u>	<u>\$ (9,975)</u>	177,751	<u>\$ 187,726</u>
Fund Balance, Beginning of Year			<u>417,241</u>	
Fund Balance, End of Year			<u>\$ 594,992</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 305,400	\$ 305,400	\$ 304,000	\$ (1,400)
Other taxes	-	-	102	102
Reimbursements	-	-	300	300
Net investment income	1,000	1,000	2,818	1,818
Miscellaneous	1,200	1,200	910	(290)
Total Revenues	307,600	307,600	308,130	530
Expenditures				
Health and Welfare				
Personnel Services				
Salaries and wages	174,765	174,765	175,415	(650)
Overtime salaries	2,006	2,006	235	1,771
Total Personnel Services	176,771	176,771	175,650	1,121
Benefits				
Healthcare contribution	46,730	46,730	44,864	1,866
Dental contribution	1,703	1,703	1,394	309
FICA/SS contribution	13,523	13,523	12,769	754
IMRF contribution	19,780	19,780	17,118	2,662
Total Benefits	81,736	81,736	76,145	5,591
Contractual Services				
Repairs and maintenance - copiers	249	249	325	(76)
Repairs and maintenance - vehicles	4,748	4,748	403	4,345
Liability insurance	3,209	3,209	3,209	-
Workers compensation	3,103	3,103	3,103	-
Unemployment claims	406	406	406	-
General printing	135	135	-	135
Conferences and meetings	1,194	1,194	453	741
Employee training	3,225	3,225	3,232	(7)
Employee mileage expenditures	702	702	904	(202)
General association dues	440	440	390	50
Miscellaneous contractual expenditures	49,600	49,600	8,686	40,914
Total Contractual Services	67,011	67,011	21,111	45,900
Commodities				
Office supplies	658	658	781	(123)
Postage	400	400	-	400
Books and subscriptions	220	220	210	10
Computer hardware - non-capital	80	80	-	80
Telephone	1,500	1,500	1,633	(133)
Cellular phone	600	600	-	600
Fuel - vehicles	6,375	6,375	135	6,240
Total Commodities	9,833	9,833	2,759	7,074
Total Health and Welfare	335,351	335,351	275,665	59,686

KANE COUNTY, ILLINOIS

Veterans' Commission Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Capital Outlay				
Computer software - license cost	\$ -	\$ -	\$ 145	\$ (145)
Total Expenditures	<u>335,351</u>	<u>335,351</u>	<u>275,810</u>	<u>59,541</u>
Net Change in Fund Balances	<u>\$ (27,751)</u>	<u>\$ (27,751)</u>	32,320	<u>\$ 60,071</u>
Fund Balance, Beginning of Year			<u>623,446</u>	
Fund Balance, End of Year			<u><u>\$ 655,766</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 1,111,101	\$ 1,111,101	\$ 1,448,174	\$ 337,073
Reimbursements	279,000	279,000	46,460	(232,540)
Total Revenues	1,390,101	1,390,101	1,494,634	104,533
Expenditures				
Development, Housing and Economic Development				
Personnel Services				
Salaries and wages	117,719	118,992	95,621	23,371
Benefits				
Healthcare contribution	15,567	15,567	11,234	4,333
Dental contribution	602	602	528	74
FICA/SS contribution	9,008	9,105	7,082	2,023
IMRF contribution	13,177	13,319	9,194	4,125
Total Benefits	38,354	38,593	28,038	10,555
Contractual Services				
Liability insurance	2,144	2,144	2,144	-
Workers compensation	2,072	2,072	2,072	-
Unemployment claims	272	272	272	-
Legal printing	600	600	88	512
Conferences and meetings	750	750	219	531
Employee training	500	500	74	426
Employee mileage expenditures	100	100	-	100
Miscellaneous contractual expenditures	1,203,540	1,202,028	1,342,910	(140,882)
Total Contractual Services	1,209,978	1,208,466	1,347,779	(139,313)
Commodities				
Office supplies	600	600	580	20
Postage	100	100	-	100
Books and subscriptions	-	-	52	(52)
Computer software - non-capital	750	750	266	484
Printing supplies	200	200	96	104
Telephone	-	-	1,334	(1,334)
Fuel - vehicles	500	500	174	326
Total Commodities	2,150	2,150	2,502	(352)
Total Development, Housing and Economic Development	1,368,201	1,368,201	1,473,940	(105,739)

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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Capital Outlay				
Automotive equipment	\$ 20,900	\$ 20,900	\$ 19,807	\$ 1,093
Office equipment	<u>1,000</u>	<u>1,000</u>	<u>887</u>	<u>113</u>
Total Capital Outlay	<u>21,900</u>	<u>21,900</u>	<u>20,694</u>	<u>1,206</u>
Total Expenditures	<u>1,390,101</u>	<u>1,390,101</u>	<u>1,494,634</u>	<u>(104,533)</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning of Year			<u>647</u>	
Fund Balance, End of Year			<u>\$ 647</u>	

KANE COUNTY, ILLINOIS

Home Program Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 612,615	\$ 612,615	\$ 442,388	\$ (170,227)
Miscellaneous	<u>363,000</u>	<u>363,000</u>	<u>424,163</u>	<u>61,163</u>
Total Revenues	<u>975,615</u>	<u>975,615</u>	<u>866,551</u>	<u>(109,064)</u>
Expenditures				
Development, Housing and Economic Development				
Personnel Services				
Salaries and wages	<u>47,821</u>	<u>48,366</u>	<u>41,537</u>	<u>6,829</u>
Benefits				
Healthcare contribution	1,858	1,858	3,344	(1,486)
Dental contribution	242	242	212	30
FICA/SS contribution	3,660	3,702	3,157	545
IMRF contribution	<u>5,354</u>	<u>5,415</u>	<u>4,229</u>	<u>1,186</u>
Total Benefits	<u>11,114</u>	<u>11,217</u>	<u>10,942</u>	<u>275</u>
Contractual Services				
Liability insurance	872	872	872	-
Workers compensation	842	842	842	-
Unemployment claims	111	111	111	-
Legal printing	250	250	134	116
Conferences and meetings	750	750	87	663
Employee training	150	150	-	150
Miscellaneous contractual expenditures	<u>912,155</u>	<u>911,507</u>	<u>751,972</u>	<u>159,535</u>
Total Contractual Services	<u>915,130</u>	<u>914,482</u>	<u>754,018</u>	<u>160,464</u>
Commodities				
Office supplies	200	200	-	200
Postage	100	100	-	100
Books and subscriptions	-	-	26	(26)
Computer software - non-capital	<u>750</u>	<u>750</u>	<u>-</u>	<u>750</u>
Total Commodities	<u>1,050</u>	<u>1,050</u>	<u>26</u>	<u>1,024</u>
Total Development, Housing and Economic Development	<u>975,115</u>	<u>975,115</u>	<u>806,523</u>	<u>168,592</u>
Capital Outlay				
Office equipment	<u>500</u>	<u>500</u>	<u>519</u>	<u>(19)</u>
Total Expenditures	<u>975,615</u>	<u>975,615</u>	<u>807,042</u>	<u>168,573</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	59,509	<u>\$ 59,509</u>
Fund Balance, Beginning of Year			<u>8,184</u>	
Fund Balance, End of Year			<u>\$ 67,693</u>	

KANE COUNTY, ILLINOIS

Unincorporated Stormwater Management Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ -	\$ -	\$ 620	\$ 620
Total Revenues	-	-	620	620
Expenditures				
Development, Housing and Economic Development				
Contractual Services				
Contractual/consulting services	-	45,000	45,000	-
Total Development, Housing and Economic Development	-	45,000	45,000	-
Total Expenditures	-	45,000	45,000	-
Net Change in Fund Balances	\$ -	\$ (45,000)	(44,380)	\$ 620
Fund Balance, Beginning of Year			110,565	
Fund Balance, End of Year			\$ 66,185	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 111,945	\$ 159,259	\$ 121,745	\$ (37,514)
Total Revenues	111,945	159,259	121,745	(37,514)
Expenditures				
Development, Housing and Economic Development				
Personnel Services				
Salaries and wages	4,939	31,950	22,384	9,566
Benefits				
Healthcare contribution	1,029	11,934	3,070	8,864
Dental contribution	36	345	184	161
FICA/SS contribution	378	2,444	1,700	744
IMRF contribution	553	3,576	2,471	1,105
Total Benefits	1,996	18,299	7,425	10,874
Contractual Services				
Contractual/consulting services	84,690	84,690	83,692	998
Liability insurance	90	582	582	-
Workers compensation	87	563	563	-
Unemployment claims	13	75	75	-
Conferences and meetings	400	400	-	400
Total Contractual Services	85,280	86,310	84,912	1,398
Commodities				
Office supplies	200	200	-	200
Total Development, Housing and Economic Development	92,415	136,759	114,721	22,038
Capital Outlay				
Office equipment	-	2,970	2,991	(21)
Computers	9,367	9,367	3,202	6,165
Computer software - capital	10,163	10,163	831	9,332
Total Capital Outlay	19,530	22,500	7,024	15,476
Total Expenditures	111,945	159,259	121,745	37,514
Net Change in Fund Balances	\$ -	\$ -	-	\$ -
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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 386,269	\$ 415,921	\$ 295,679	\$ (120,242)
Total Revenues	<u>386,269</u>	<u>415,921</u>	<u>295,679</u>	<u>(120,242)</u>
Expenditures				
Development, Housing and Economic Development				
Lead Hazard Control Program				
Personnel Services				
Salaries and wages	57,416	57,416	63,213	(5,797)
Total Personnel Services	<u>57,416</u>	<u>57,416</u>	<u>63,213</u>	<u>(5,797)</u>
Benefits				
Healthcare contribution	12,863	12,863	13,122	(259)
Dental contribution	428	428	453	(25)
FICA/SS contribution	4,393	4,393	4,835	(442)
IMRF contribution	6,426	6,426	6,487	(61)
Total Benefits	<u>24,110</u>	<u>24,110</u>	<u>24,897</u>	<u>(787)</u>
Contractual Services				
Liability insurance	1,045	1,045	1,045	-
Workers compensation	1,010	1,010	1,010	-
Unemployment claims	133	133	133	-
General printing	500	500	-	500
Conferences and meetings	3,000	3,000	1,865	1,135
Employee training	1,500	1,500	200	1,300
Grant expenditures	296,155	296,155	183,281	112,874
Total Contractual Services	<u>303,343</u>	<u>303,343</u>	<u>187,534</u>	<u>115,809</u>
Commodities				
Office supplies	400	400	101	299
Postage	1,000	1,000	-	1,000
Fuel - vehicles	-	-	90	(90)
Total Commodities	<u>1,400</u>	<u>1,400</u>	<u>191</u>	<u>1,209</u>
Total Lead Hazard Program	<u>386,269</u>	<u>386,269</u>	<u>275,835</u>	<u>110,434</u>
National Foreclosure Settlement				
Personnel Services				
Salaries and wages	-	17,817	5,440	12,377
Total Personnel Services	<u>-</u>	<u>17,817</u>	<u>5,440</u>	<u>12,377</u>
Benefits				
Healthcare contribution	-	7,194	-	7,194
Dental contribution	-	205	35	170
FICA/SS contribution	-	1,363	416	947
IMRF contribution	-	1,993	557	1,436
Total Benefits	<u>-</u>	<u>10,755</u>	<u>1,008</u>	<u>9,747</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Liability insurance	\$ -	\$ 325	\$ 325	\$ -
Workers compensation	-	314	314	-
Unemployment claims	-	41	41	-
Total Contractual Services	-	680	680	-
Commodities				
Office supplies	-	200	-	200
Fuel - vehicles	-	200	-	200
Total Commodities	-	400	-	400
Total National Foreclosure Settlement	-	29,652	7,128	22,524
Total Expenditures	386,269	415,921	282,963	132,958
Net Change in Fund Balances	\$ -	\$ -	12,716	\$ 12,716
Fund Balance, Beginning of Year			24,097	
Fund Balance, End of Year			\$ 36,813	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 176,295	\$ 176,295	\$ -	\$ (176,295)
Reimbursements	<u>133,000</u>	<u>133,000</u>	<u>-</u>	<u>(133,000)</u>
Total Revenues	<u>309,295</u>	<u>309,295</u>	<u>-</u>	<u>(309,295)</u>
Expenditures				
Development, Housing and Economic Development				
Personnel Services				
Salaries and wages	<u>41,438</u>	<u>42,044</u>	<u>14,408</u>	<u>27,636</u>
Benefits				
Healthcare contribution	1,815	1,815	1,802	13
Dental contribution	190	190	57	133
FICA/SS contribution	3,170	3,216	1,037	2,179
IMRF contribution	<u>4,638</u>	<u>4,706</u>	<u>1,198</u>	<u>3,508</u>
Total Benefits	<u>9,813</u>	<u>9,927</u>	<u>4,094</u>	<u>5,833</u>
Contractual Services				
Liability insurance	755	755	446	309
Workers compensation	730	730	432	298
Unemployment claims	96	96	56	40
Grant expenditures	<u>444,322</u>	<u>443,602</u>	<u>238,675</u>	<u>204,927</u>
Total Contractual Services	<u>445,903</u>	<u>445,183</u>	<u>239,609</u>	<u>205,574</u>
Total Expenditures	<u>497,154</u>	<u>497,154</u>	<u>258,111</u>	<u>239,043</u>
Net Change in Fund Balances	<u>\$ (187,859)</u>	<u>\$ (187,859)</u>	(258,111)	<u>\$ (70,252)</u>
Fund Balance, Beginning of Year			<u>331,168</u>	
Fund Balance, End of Year			<u>\$ 73,057</u>	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 18,395	\$ 26,526	\$ 19,198	\$ (7,328)
Total Revenues	18,395	26,526	19,198	(7,328)
Expenditures				
Development, Housing and Economic Development				
Personnel Services				
Salaries and wages	6,753	11,706	8,550	3,156
Benefits				
Healthcare contribution	2,077	4,076	2,608	1,468
Dental contribution	70	127	88	39
FICA/SS contribution	519	898	653	245
IMRF contribution	759	1,313	927	386
Total Benefits	3,425	6,414	4,276	2,138
Contractual Services				
Contractual/consulting services	7,881	7,881	5,921	1,960
Liability insurance	124	214	214	-
Workers compensation	120	208	208	-
Unemployment claims	17	28	29	(1)
Total Contractual Services	8,142	8,331	6,372	1,959
Total Expenditures	18,320	26,451	19,198	7,253
Net Change in Fund Balances	\$ 75	\$ 75	-	\$ (75)
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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Licenses and permits	\$ 1,000	\$ 1,000	\$ 2,000	\$ 1,000
Charges for services	1,000	1,000	-	(1,000)
Reimbursements	6,500	6,500	3,850	(2,650)
Net investment income	5,077	5,077	6,439	1,362
Miscellaneous	-	-	500	500
	<u>13,577</u>	<u>13,577</u>	<u>12,789</u>	<u>(788)</u>
Total Revenues				
Expenditures				
Environment and Conservation				
Personnel Services				
Salaries and wages	29,038	29,038	31,692	(2,654)
Benefits				
Healthcare contribution	3,010	3,010	3,014	(4)
Dental contribution	101	101	101	-
FICA/SS contribution	2,172	2,172	2,355	(183)
IMRF contribution	3,250	3,250	3,157	93
Total Benefits	8,533	8,533	8,627	(94)
Contractual Services				
Contractual/consulting services	60,000	60,000	57,228	2,772
Liability insurance	529	529	529	-
Workers compensation	512	512	512	-
Unemployment claims	67	67	67	-
General printing	100	100	-	100
Conferences and meetings	2,000	2,000	717	1,283
Employee mileage expenditures	400	400	291	109
General association dues	800	800	1,105	(305)
Miscellaneous contractual expenditures	20,000	20,000	14,289	5,711
Grant pass thru	340,000	340,000	9,655	330,345
Total Contractual Services	424,408	424,408	84,393	340,015
Commodities				
Operating supplies	1,000	1,000	146	854
Fuel - vehicles	200	200	-	200
Total Commodities	1,200	1,200	146	1,054
	<u>463,179</u>	<u>463,179</u>	<u>124,858</u>	<u>338,321</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	(449,602)	(449,602)	(112,069)	337,533

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, 2015

	<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	\$ 100,215	\$ 100,215	\$ 100,215	\$ -
Total Other Financing Sources (Uses)	<u>100,215</u>	<u>100,215</u>	<u>100,215</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (349,387)</u>	<u>\$ (349,387)</u>	(11,854)	<u>\$ 337,533</u>
Fund Balance, Beginning of Year			<u>1,213,351</u>	
Fund Balance, End of Year			<u>\$ 1,201,497</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 1,194,000	\$ 1,194,000	\$ -	\$ (1,194,000)
Net investment income	<u>5,500</u>	<u>5,500</u>	<u>13,850</u>	<u>8,350</u>
Total Revenues	<u>1,199,500</u>	<u>1,199,500</u>	<u>13,850</u>	<u>(1,185,650)</u>
Expenditures				
Environment and Conservation				
Contractual Services				
Contractual/consulting services	20,000	20,000	8,762	11,238
Legal services	20,000	20,000	5,541	14,459
Appraisal services	36,000	36,000	-	36,000
Conferences and meetings	<u>-</u>	<u>-</u>	<u>953</u>	<u>(953)</u>
Total Contractual Services	<u>76,000</u>	<u>76,000</u>	<u>15,256</u>	<u>60,744</u>
Total Environment and Conservation	<u>76,000</u>	<u>76,000</u>	<u>15,256</u>	<u>60,744</u>
Capital Outlay				
Farmland preservation rights	<u>2,388,000</u>	<u>2,388,000</u>	<u>-</u>	<u>2,388,000</u>
Total Expenditures	<u>2,464,000</u>	<u>2,464,000</u>	<u>15,256</u>	<u>2,448,744</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,264,500)</u>	<u>(1,264,500)</u>	<u>(1,406)</u>	<u>1,263,094</u>
Other Financing Sources (Uses)				
Transfers in	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (814,500)</u>	<u>\$ (814,500)</u>	448,594	<u>\$ 1,263,094</u>
Fund Balance, Beginning of Year			<u>2,682,573</u>	
Fund Balance, End of Year			<u>\$ 3,131,167</u>	

KANE COUNTY, ILLINOIS

Workforce Development Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Year Ended November 30, 2015

	Actual
Revenues	
Grants	
Workforce investment act title I grant 2013	\$ 509,600
Workforce investment act title I grant 2014	4,530,870
Workforce investment act title I grant 2015	681,605
Trade adjustment assistance program grant	96,017
Workforce innovation fund	156,709
WIA RR - innovative projects	173,154
MIP	20
DHS front door 2015	647
Total Revenues	6,148,622
Expenditures	
Public Service and Records	
Administration	597,042
Youth activities	1,860,524
Adult activities	1,368,740
Dislocated worker activities	1,770,824
Training	148,730
Welfare to work	(281)
Other grants	232
Total Expenditures	5,745,811
Net Change in Fund Balances	402,811
Fund Balance (Deficit), Beginning of Year	(340,957)
Fund Balance, End of Year	\$ 61,854

Note:

This schedule has been presented to provide additional details of the revenues and expenditures of the Kane County Workforce Development Fund. A budget for this Fund for the fiscal year ended November 30, 2015 has not been adopted by the County. A budget for each grant has been approved by the Illinois Department of Commerce and Economic Opportunity. Each grant budget is a project-length budget, generally extending for two grant years, ending on June 30. The budgets overlap three County fiscal years, and if presented on an aggregated basis, would not provide meaningful data, therefore, the budgets are not reported in this schedule.

KANE COUNTY, ILLINOIS

Mill Creek Special Service Area Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	<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	\$ 676,515	\$ (2,985)
Net investment income	3,421	3,421	5,277	1,856
Miscellaneous	8,000	8,000	-	(8,000)
Total Revenues	<u>690,921</u>	<u>690,921</u>	<u>681,792</u>	<u>(9,129)</u>
Expenditures				
General Government				
Personnel Services				
Salaries and wages	57,032	57,032	55,903	1,129
Benefits				
Healthcare contribution	9,705	9,705	2,491	7,214
Dental contribution	298	298	92	206
FICA/SS contribution	4,363	4,363	4,248	115
IMRF contribution	6,382	6,382	4,489	1,893
Total Benefits	<u>20,748</u>	<u>20,748</u>	<u>11,320</u>	<u>9,428</u>
Contractual Services				
Contractual/consulting services	105,000	105,000	14,761	90,239
Legal services	10,000	10,000	3,620	6,380
Security services	17,500	17,500	11,280	6,220
Repairs and maintenance - roads	200,000	200,000	54,836	145,164
Repairs and maintenance - grounds	265,000	265,000	380,498	(115,498)
Repairs and maintenance - vehicles	1,000	1,000	-	1,000
Building space rental	15,500	15,500	10,445	5,055
Intersection lighting services	26,000	26,000	21,467	4,533
Liability insurance	1,036	1,036	1,036	-
Workers compensation	1,002	1,002	1,002	-
Unemployment claims	131	131	131	-
General printing	2,000	2,000	36	1,964
Legal printing	500	500	171	329
Conferences and meetings	1,000	1,000	-	1,000
Employee training	1,000	1,000	-	1,000
Employee mileage expenditures	200	200	454	(254)
Total Contractual Services	<u>646,869</u>	<u>646,869</u>	<u>499,737</u>	<u>147,132</u>
Commodities				
Office supplies	2,000	2,000	731	1,269
Operating supplies	46,000	46,000	2,978	43,022
Postage	3,140	3,140	742	2,398
Telephone	-	-	695	(695)
Utilities - intersection lighting	20,000	20,000	12,205	7,795
Fuel - vehicles	3,000	3,000	-	3,000
Total Commodities	<u>74,140</u>	<u>74,140</u>	<u>17,351</u>	<u>56,789</u>
Total Expenditures	<u>798,789</u>	<u>798,789</u>	<u>584,311</u>	<u>214,478</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Excess (Deficiency) of Revenues Over Expenditures	\$ (107,868)	\$ (107,868)	\$ 97,481	\$ 205,349
Other Financing Sources (Uses)				
Transfers out	(10,000)	(10,000)	(10,000)	-
Total Other Financing Sources (Uses)	(10,000)	(10,000)	(10,000)	-
Net Change in Fund Balances	<u>\$ (117,868)</u>	<u>\$ (117,868)</u>	87,481	<u>\$ 205,349</u>
Fund Balance, Beginning of Year			<u>1,191,440</u>	
Fund Balance, End of Year			<u>\$ 1,278,921</u>	

KANE COUNTY, ILLINOIS

Transportation Safety Highway HB Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Fines	\$ 5,000	\$ 5,000	\$ 738	\$ (4,262)
Net investment income	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>737</u>	<u>(4,263)</u>
Net Change in Fund Balances	<u>\$ 5,000</u>	<u>\$ 5,000</u>	737	<u>\$ (4,263)</u>
Fund Balance, Beginning of Year			<u>-</u>	
Fund Balance, End of Year			<u>\$ 737</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ -	\$ -	\$ 17,484	\$ 17,484
Total Revenues	-	-	17,484	17,484
Expenditures				
Debt Service				
Principal	2,445,000	2,445,000	2,445,000	-
Interest and fiscal charges	988,182	988,182	988,181	1
Debt service requirements	65,818	65,818	-	65,818
Total Expenditures	3,499,000	3,499,000	3,433,181	65,819
Excess (Deficiency) of Revenues Over Expenditures	(3,499,000)	(3,499,000)	(3,415,697)	83,303
Other Financing Sources (Uses)				
Transfers in	3,499,000	3,499,000	3,499,000	-
Total Other Financing Sources (Uses)	3,499,000	3,499,000	3,499,000	-
Net Change in Fund Balances	\$ -	\$ -	83,303	\$ 83,303
Fund Balance, Beginning of Year			2,996,723	
Fund Balance, End of Year			\$ 3,080,026	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Reimbursements	\$ 39,689	\$ 39,689	\$ 40,297	\$ 608
Net investment income	36,000	36,000	11,217	(24,783)
Total Revenues	75,689	75,689	51,514	(24,175)
Expenditures				
Debt Service				
Principal	8,280,000	8,280,000	8,280,000	-
Interest and fiscal charges	124,200	124,200	124,200	-
Fiscal agent fees	500	500	-	500
Total Expenditures	8,404,700	8,404,700	8,404,200	500
Net Change in Fund Balances	\$ (8,329,011)	\$ (8,329,011)	(8,352,686)	\$ (23,675)
Fund Balance, Beginning of Year			8,514,677	
Fund Balance, End of Year			\$ 161,991	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Reimbursements	\$ 821,001	\$ 821,001	\$ 270,695	\$ (550,306)
Net investment income	4,500	4,500	5,047	547
Total Revenues	825,501	825,501	275,742	(549,759)
Expenditures				
Debt Service				
Principal	645,000	645,000	645,000	-
Interest and fiscal charges	238,493	238,493	238,493	-
Fiscal agent fees	500	500	450	50
Total Expenditures	883,993	883,993	883,943	50
Excess (Deficiency) of Revenues Over Expenditures	(58,492)	(58,492)	(608,201)	(549,709)
Other Financing Sources (Uses)				
Transfers in	70,233	70,233	67,408	(2,825)
Transfers out	-	(75,084)	(75,084)	-
Total Other Financing Sources (Uses)	70,233	(4,851)	(7,676)	(2,825)
Net Change in Fund Balances	\$ 11,741	\$ (63,343)	(615,877)	\$ (552,534)
Fund Balance, Beginning of Year			5,199,669	
Fund Balance, End of Year			\$ 4,583,792	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 15,000	\$ 15,000	\$ 14,661	\$ (339)
Total Revenues	15,000	15,000	14,661	(339)
Expenditures				
Debt Service				
Principal	1,345,000	1,345,000	1,345,000	-
Interest and fiscal charges	765,225	765,225	765,225	-
Debt service requirements	1,149,825	1,149,825	-	1,149,825
Fiscal agent fees	1,100	1,100	350	750
Total Expenditures	3,261,150	3,261,150	2,110,575	1,150,575
Excess (Deficiency) of Revenues Over Expenditures	(3,246,150)	(3,246,150)	(2,095,914)	1,150,236
Other Financing Sources (Uses)				
Transfers in	3,260,050	3,260,050	3,260,050	-
Total Other Financing Sources (Uses)	3,260,050	3,260,050	3,260,050	-
Net Change in Fund Balances	\$ 13,900	\$ 13,900	1,164,136	\$ 1,150,236
Fund Balance, Beginning of Year			2,013,477	
Fund Balance, End of Year			\$ 3,177,613	

KANE COUNTY, ILLINOIS

Capital Projects Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 100,000	\$ 100,000	\$ 131,670	\$ 31,670
Grants	-	-	100,000	100,000
Net investment income	25,000	25,000	50,660	25,660
Miscellaneous	-	-	359	359
	125,000	125,000	282,689	157,689
Total Revenues				
Expenditures				
General Government				
Contractual Services				
Contractual/consulting services	400,000	400,000	65,522	334,478
Total General Government	400,000	400,000	65,522	334,478
Capital Outlay				
Building improvements	3,994,878	5,968,627	4,297,515	1,671,112
Special purpose equipment	1,582,000	1,548,617	1,165,270	383,347
Communications equipment	-	240,000	265,082	(25,082)
Automotive equipment	120,481	120,481	101,327	19,154
Computers	603,400	413,400	413,038	362
Computer software - capital	105,000	116,514	14,654	101,860
Printers	20,000	20,000	18,501	1,499
Copiers	135,000	135,000	94,765	40,235
Land improvements	-	447,100	451,278	(4,178)
Total Capital Outlay	6,560,759	9,009,739	6,821,430	2,188,309
	6,960,759	9,409,739	6,886,952	2,522,787
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	(6,835,759)	(9,284,739)	(6,604,263)	2,680,476
Other Financing Sources (Uses)				
Proceeds from sale of property	-	-	8,700	8,700
Transfers in	1,093,458	2,115,458	2,022,000	(93,458)
Total Other Financing Sources (Uses)	1,093,458	2,115,458	2,030,700	(84,758)
Net Change in Fund Balances	\$ (5,742,301)	\$ (7,169,281)	(4,573,563)	\$ 2,595,718
Fund Balance, Beginning of Year			10,376,048	
Fund Balance, End of Year			\$ 5,802,485	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 34,547	\$ 34,547	\$ 16,757	\$ (17,790)
Reimbursements	2,825	2,825	-	(2,825)
Net investment income	-	-	63	63
Miscellaneous	-	-	400	400
	<u>37,372</u>	<u>37,372</u>	<u>17,220</u>	<u>(20,152)</u>
Expenditures				
Development, Housing and Economic Development				
Contractual Services				
Repairs and Maintenance - Stormwater				
Sunvale SBA	500	500	-	500
Middle Creek SBA	200	200	-	200
Wildwood West SBA	1,000	1,000	-	1,000
Exposition View SBA	504	504	-	504
Exposition View SBA	-	-	400	(400)
Pasadena Drive SBA	575	575	400	175
	<u>2,779</u>	<u>2,779</u>	<u>800</u>	<u>1,979</u>
Total Development, Housing and Economic Development				
	<u>2,779</u>	<u>2,779</u>	<u>800</u>	<u>1,979</u>
Capital Outlay				
Communications equipment	-	75,378	75,378	-
	<u>-</u>	<u>75,378</u>	<u>75,378</u>	<u>-</u>
Total Expenditures	<u>2,779</u>	<u>78,157</u>	<u>76,178</u>	<u>1,979</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>34,593</u>	<u>(40,785)</u>	<u>(58,958)</u>	<u>(18,173)</u>
Other Financing Sources (Uses)				
Transfers in	-	75,084	86,800	11,716
Transfers out	(34,283)	(34,283)	(36,471)	(2,188)
Total Other Financing Sources (Uses)	<u>(34,283)</u>	<u>40,801</u>	<u>50,329</u>	<u>9,528</u>
Net Change in Fund Balances	<u>\$ 310</u>	<u>\$ 16</u>	<u>(8,629)</u>	<u>\$ (8,645)</u>
Fund Balance, Beginning of Year			<u>43,342</u>	
Fund Balance, End of Year			<u>\$ 34,713</u>	

KANE COUNTY, ILLINOIS

Transportation Capital Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Reimbursements	\$ 742,400	\$ 742,400	\$ 341,418	\$ (400,982)
Net investment income	2,000	2,000	49,974	47,974
Miscellaneous	-	-	4,311	4,311
Total Revenues	744,400	744,400	395,703	(348,697)
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	2,783,750	2,783,750	1,979,027	804,723
Total Highway and Streets	2,783,750	2,783,750	1,979,027	804,723
Capital Outlay				
Highway right of way	5,272,000	5,272,000	102,893	5,169,107
Road construction	1,732,912	1,732,912	1,249,072	483,840
Bridge construction	30,000	30,000	-	30,000
Total Capital Outlay	7,034,912	7,034,912	1,351,965	5,682,947
Total Expenditures	9,818,662	9,818,662	3,330,992	6,487,670
Net Change in Fund Balances	\$ (9,074,262)	\$ (9,074,262)	(2,935,289)	\$ 6,138,973
Fund Balance, Beginning of Year			8,701,030	
Fund Balance, End of Year			\$ 5,765,741	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 25,000	\$ 25,000	\$ 170,269	\$ 145,269
Net investment income	-	-	2,107	2,107
	25,000	25,000	172,376	147,376
Total Revenues				
	25,000	25,000	172,376	147,376
Expenditures				
Capital Outlay				
Highway right of way	197,500	197,500	-	197,500
	197,500	197,500	-	197,500
Total Expenditures				
	197,500	197,500	-	197,500
Excess (Deficiency) of Revenues Over Expenditures	(172,500)	(172,500)	172,376	344,876
Other Financing Sources (Uses)				
Transfers out	(1,250)	(1,250)	(8,500)	(7,250)
Total Other Financing Sources (Uses)	(1,250)	(1,250)	(8,500)	(7,250)
Net Change in Fund Balances	\$ (173,750)	\$ (173,750)	163,876	\$ 337,626
Fund Balance, Beginning of Year			441,763	
Fund Balance, End of Year			\$ 605,639	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 75,000	\$ 75,000	\$ 113,205	\$ 38,205
Net investment income	<u>-</u>	<u>-</u>	<u>3,773</u>	<u>3,773</u>
Total Revenues	<u>75,000</u>	<u>75,000</u>	<u>116,978</u>	<u>41,978</u>
Expenditures				
Capital Outlay				
Road construction	<u>39,107</u>	<u>39,107</u>	<u>-</u>	<u>39,107</u>
Total Expenditures	<u>39,107</u>	<u>39,107</u>	<u>-</u>	<u>39,107</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>35,893</u>	<u>35,893</u>	<u>116,978</u>	<u>81,085</u>
Other Financing Sources (Uses)				
Transfers out	<u>(3,750)</u>	<u>(3,750)</u>	<u>(5,660)</u>	<u>(1,910)</u>
Total Other Financing Sources (Uses)	<u>(3,750)</u>	<u>(3,750)</u>	<u>(5,660)</u>	<u>(1,910)</u>
Net Change in Fund Balances	<u>\$ 32,143</u>	<u>\$ 32,143</u>	111,318	<u>\$ 79,175</u>
Fund Balance, Beginning of Year			<u>796,779</u>	
Fund Balance, End of Year			<u>\$ 908,097</u>	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 100,000	\$ 100,000	\$ 143,610	\$ 43,610
Net investment income	<u>-</u>	<u>-</u>	<u>8,941</u>	<u>8,941</u>
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>152,551</u>	<u>52,551</u>
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	<u>200,000</u>	<u>200,000</u>	<u>121,963</u>	<u>78,037</u>
Total Highway and Streets	<u>200,000</u>	<u>200,000</u>	<u>121,963</u>	<u>78,037</u>
Capital Outlay				
Highway right of way	<u>-</u>	<u>-</u>	<u>7,440</u>	<u>(7,440)</u>
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>7,440</u>	<u>(7,440)</u>
Total Expenditures	<u>200,000</u>	<u>200,000</u>	<u>129,403</u>	<u>70,597</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(100,000)</u>	<u>(100,000)</u>	<u>23,148</u>	<u>123,148</u>
Other Financing Sources (Uses)				
Transfers out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(2,300)</u>	<u>2,700</u>
Total Other Financing Sources (Uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>(2,300)</u>	<u>2,700</u>
Net Change in Fund Balances	<u>\$ (105,000)</u>	<u>\$ (105,000)</u>	20,848	<u>\$ 125,848</u>
Fund Balance, Beginning of Year			<u>1,009,393</u>	
Fund Balance, End of Year			<u>\$ 1,030,241</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 25,000	\$ 25,000	\$ 42,796	\$ 17,796
Net investment income	<u>-</u>	<u>-</u>	<u>1,676</u>	<u>1,676</u>
Total Revenues	<u>25,000</u>	<u>25,000</u>	<u>44,472</u>	<u>19,472</u>
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	<u>227,000</u>	<u>227,000</u>	<u>177,140</u>	<u>49,860</u>
Total Highway and Streets	<u>227,000</u>	<u>227,000</u>	<u>177,140</u>	<u>49,860</u>
Capital Outlay				
Road construction	<u>55,000</u>	<u>55,000</u>	<u>17,215</u>	<u>37,785</u>
Total Capital Outlay	<u>55,000</u>	<u>55,000</u>	<u>17,215</u>	<u>37,785</u>
Total Expenditures	<u>282,000</u>	<u>282,000</u>	<u>194,355</u>	<u>87,645</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(257,000)</u>	<u>(257,000)</u>	<u>(149,883)</u>	<u>107,117</u>
Other Financing Sources (Uses)				
Transfers out	<u>(1,250)</u>	<u>(1,250)</u>	<u>(2,140)</u>	<u>(890)</u>
Total Other Financing Sources (Uses)	<u>(1,250)</u>	<u>(1,250)</u>	<u>(2,140)</u>	<u>(890)</u>
Net Change in Fund Balances	<u>\$ (258,250)</u>	<u>\$ (258,250)</u>	<u>(152,023)</u>	<u>\$ 106,227</u>
Fund Balance, Beginning of Year			<u>409,330</u>	
Fund Balance, End of Year			<u>\$ 257,307</u>	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 50,000	\$ 50,000	\$ 63,341	\$ 13,341
Net investment income	<u>-</u>	<u>-</u>	<u>2,739</u>	<u>2,739</u>
Total Revenues	<u>50,000</u>	<u>50,000</u>	<u>66,080</u>	<u>16,080</u>
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total Highway and Streets	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>66,080</u>	<u>66,080</u>
Other Financing Sources (Uses)				
Transfers out	<u>(2,500)</u>	<u>(2,500)</u>	<u>(3,165)</u>	<u>(665)</u>
Total Other Financing Sources (Uses)	<u>(2,500)</u>	<u>(2,500)</u>	<u>(3,165)</u>	<u>(665)</u>
Net Change in Fund Balances	<u>\$ (2,500)</u>	<u>\$ (2,500)</u>	62,915	<u>\$ 65,415</u>
Fund Balance, Beginning of Year			<u>579,536</u>	
Fund Balance, End of Year			<u>\$ 642,451</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 75,000	\$ 75,000	\$ 83,783	\$ 8,783
Reimbursements	440,000	440,000	132,248	(307,752)
Net investment income	-	-	7,075	7,075
Miscellaneous	-	-	5	5
	<u>515,000</u>	<u>515,000</u>	<u>223,111</u>	<u>(291,889)</u>
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	275,000	275,000	165,310	109,690
Total Highways and Streets	<u>275,000</u>	<u>275,000</u>	<u>165,310</u>	<u>109,690</u>
Capital Outlay				
Highway right of way	350,000	350,000	1,860	348,140
Road construction	-	-	35,074	(35,074)
Total Capital Outlay	<u>350,000</u>	<u>350,000</u>	<u>36,934</u>	<u>313,066</u>
Total Expenditures	<u>625,000</u>	<u>625,000</u>	<u>202,244</u>	<u>422,756</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(110,000)</u>	<u>(110,000)</u>	<u>20,867</u>	<u>130,867</u>
Other Financing Sources (Uses)				
Transfers out	(3,750)	(3,750)	(4,185)	(435)
Total Other Financing Sources (Uses)	<u>(3,750)</u>	<u>(3,750)</u>	<u>(4,185)</u>	<u>(435)</u>
Net Change in Fund Balances	<u>\$ (113,750)</u>	<u>\$ (113,750)</u>	<u>16,682</u>	<u>\$ 130,432</u>
Fund Balance, Beginning of Year			<u>1,401,666</u>	
Fund Balance, End of Year			<u>\$ 1,418,348</u>	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 50,000	\$ 50,000	\$ 78,361	\$ 28,361
Reimbursements	-	-	400,000	400,000
Net investment income	-	-	10,905	10,905
Total Revenues	50,000	50,000	489,266	439,266
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	-	-	3,000	(3,000)
Total Highways and Streets	-	-	3,000	(3,000)
Capital Outlay				
Highway right of way	50,000	50,000	2,604	47,396
Total Expenditures	50,000	50,000	5,604	44,396
Excess (Deficiency) of Revenues Over Expenditures	-	-	483,662	483,662
Other Financing Sources (Uses)				
Transfers out	(2,500)	(2,500)	(3,915)	(1,415)
Total Other Financing Sources (Uses)	(2,500)	(2,500)	(3,915)	(1,415)
Net Change in Fund Balances	\$ (2,500)	\$ (2,500)	479,747	\$ 482,247
Fund Balance, Beginning of Year			1,810,918	
Fund Balance, End of Year			\$ 2,290,665	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 400,000	\$ 400,000	\$ 705,946	\$ 305,946
Net investment income	-	-	8,099	8,099
Total Revenues	400,000	400,000	714,045	314,045
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	268,268	268,268	7,214	261,054
Capital Outlay				
Highway right of way	400,000	400,000	-	400,000
Bridge construction	-	-	396,695	(396,695)
Total Capital Outlay	400,000	400,000	396,695	3,305
Total Expenditures	668,268	668,268	403,909	264,359
Excess (Deficiency) of Revenues Over Expenditures	(268,268)	(268,268)	310,136	578,404
Other Financing Sources (Uses)				
Transfers out	(20,000)	(20,000)	(35,295)	(15,295)
Total Other Financing Sources (Uses)	(20,000)	(20,000)	(35,295)	(15,295)
Net Change in Fund Balances	\$ (288,268)	\$ (288,268)	274,841	\$ 563,109
Fund Balance, Beginning of Year			1,369,875	
Fund Balance, End of Year			\$ 1,644,716	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ -	\$ -	\$ 203,563	\$ 203,563
Reimbursements	200,000	200,000	-	(200,000)
Net investment income	-	-	3,444	3,444
	200,000	200,000	207,007	7,007
Total Revenues				
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	250,000	250,000	6,814	243,186
	250,000	250,000	6,814	243,186
Total Expenditures				
	250,000	250,000	6,814	243,186
Excess (Deficiency) of Revenues Over Expenditures	(50,000)	(50,000)	200,193	250,193
	(50,000)	(50,000)	200,193	250,193
Other Financing Sources (Uses)				
Transfers out	-	-	(10,175)	(10,175)
Total Other Financing Sources (Uses)	-	-	(10,175)	(10,175)
Net Change in Fund Balances	\$ (50,000)	\$ (50,000)	190,018	\$ 240,018
Fund Balance, Beginning of Year			667,037	
Fund Balance, End of Year			\$ 857,055	

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 400,000	\$ 400,000	\$ 522,947	\$ 122,947
Net investment income	<u>-</u>	<u>-</u>	<u>6,037</u>	<u>6,037</u>
Total Revenues	<u>400,000</u>	<u>400,000</u>	<u>528,984</u>	<u>128,984</u>
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	<u>470,000</u>	<u>470,000</u>	<u>45,779</u>	<u>424,221</u>
Capital Outlay				
Road construction	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total Expenditures	<u>520,000</u>	<u>520,000</u>	<u>45,779</u>	<u>474,221</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(120,000)</u>	<u>(120,000)</u>	<u>483,205</u>	<u>603,205</u>
Other Financing Sources (Uses)				
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(26,145)</u>	<u>(6,145)</u>
Total Other Financing Sources (Uses)	<u>(20,000)</u>	<u>(20,000)</u>	<u>(26,145)</u>	<u>(6,145)</u>
Net Change in Fund Balances	<u>\$ (140,000)</u>	<u>\$ (140,000)</u>	457,060	<u>\$ 597,060</u>
Fund Balance, Beginning of Year			<u>1,678,676</u>	
Fund Balance, End of Year			<u>\$ 2,135,736</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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Net investment income	\$ 15,000	\$ 15,000	\$ 15,427	\$ 427
Total Revenues	<u>15,000</u>	<u>15,000</u>	<u>15,427</u>	<u>427</u>
Net Change in Fund Balances	<u>\$ 15,000</u>	<u>\$ 15,000</u>	15,427	<u>\$ 427</u>
Fund Balance, Beginning of Year			<u>3,096,773</u>	
Fund Balance, End of Year			<u>\$ 3,112,200</u>	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2015

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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Operating Revenues				
Operating revenues	\$ 48,000	\$ 48,000	\$ 52,258	\$ 4,258
Total Operating Revenues	<u>48,000</u>	<u>48,000</u>	<u>52,258</u>	<u>4,258</u>
Operating Expenses				
Personnel Services				
Salaries and wages	<u>170,932</u>	<u>170,932</u>	<u>175,860</u>	<u>(4,928)</u>
Benefits				
Healthcare contribution	33,182	33,182	15,091	18,091
Dental contribution	1,160	1,160	669	491
FICA/SS contribution	13,077	13,077	13,160	(83)
IMRF contribution	<u>19,128</u>	<u>19,128</u>	<u>17,643</u>	<u>1,485</u>
Total Benefits	<u>66,547</u>	<u>66,547</u>	<u>46,563</u>	<u>19,984</u>
Contractual Services				
Contractual/cconsulting services	1,550,000	1,250,000	88,599	1,161,401
Engineering services	25,000	25,000	4,198	20,802
Blighted structure demolition	100,000	100,000	1,200	98,800
Repairs and maintenance - vehicles	1,500	1,500	18	1,482
Liability insurance	3,103	3,103	3,103	-
Workers compensation	3,001	3,001	3,001	-
Unemployment claims	393	393	393	-
General printing	21,000	21,000	15,185	5,815
Conferences and meetings	1,800	1,800	1,344	456
Employee training	800	800	-	800
Employee mileage expenses	600	600	445	155
General association dues	<u>1,900</u>	<u>1,900</u>	<u>1,570</u>	<u>330</u>
Total Contractual Services	<u>1,709,097</u>	<u>1,409,097</u>	<u>119,056</u>	<u>1,290,041</u>
Commodities				
Office supplies	2,000	2,000	1,767	233
Operating supplies	11,200	11,200	10,752	448
Postage	4,100	4,100	4,474	(374)
Books and subscriptions	300	300	186	114
Telephone	-	-	2,193	(2,193)
Fuel - vehicles	800	800	329	471
Automotive equipment	<u>25,000</u>	<u>32,287</u>	<u>32,287</u>	<u>-</u>
Total Commodities	<u>43,400</u>	<u>50,687</u>	<u>51,988</u>	<u>(1,301)</u>
Total Operating Expenses	<u>1,989,976</u>	<u>1,697,263</u>	<u>393,467</u>	<u>1,303,796</u>
Operating Income (Loss)	<u>(1,941,976)</u>	<u>(1,649,263)</u>	<u>(341,209)</u>	<u>1,308,054</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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Nonoperating Revenues				
Grants	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Net investment income	34,000	34,000	57,027	23,027
Total Nonoperating Revenue	36,000	36,000	59,027	23,027
Income (Loss) Before Transfers	(1,905,976)	(1,613,263)	(282,182)	1,331,081
Transfers				
Transfers in	122,550	122,550	122,550	-
Transfers out	(291,125)	(291,125)	(291,125)	-
Total Transfers	(168,575)	(168,575)	(168,575)	-
Change in Net Position	\$ (2,074,551)	\$ (1,781,838)	(450,757)	\$ 1,331,081
Net Position, Beginning of Year			8,219,303	
Net Position, End of Year			\$ 7,768,546	

KANE COUNTY, ILLINOIS

Enterprise General Fund
 Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Operating Revenues				
Operating revenues	\$ -	\$ -	\$ -	\$ -
Total Operating Revenues	-	-	-	-
Expenses				
Contractual Services				
Contractual/cconsulting services	-	300,000	300,000	-
Miscellaneous contractual expenses	-	-	500	(500)
Total Contractual Services	-	300,000	300,500	(500)
Total Expenses	-	300,000	300,500	(500)
Operating Income	-	(300,000)	(300,500)	(500)
Nonoperating Revenues				
Net investment income	20,000	20,000	44,137	24,137
Change in Net Position	\$ 20,000	\$ (280,000)	(256,363)	\$ 23,637
Net Position, Beginning of Year			9,363,757	
Net Position, End of Year			\$ 9,107,394	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2015

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Operating Revenue				
Contributions - employer	\$ 12,523,910	\$ 12,523,910	\$ 11,732,790	\$ (791,120)
Contributions - employee	2,543,542	2,543,542	2,257,160	(286,382)
Contributions - retirees	-	-	501,680	501,680
Contributions - other	-	-	26,975	26,975
Miscellaneous	-	-	29	29
	<u>15,067,452</u>	<u>15,067,452</u>	<u>14,518,634</u>	<u>(548,818)</u>
Total Operating Revenues				
Operating Expenses				
Healthcare claims	11,869,874	11,869,874	12,122,005	(252,131)
Vision insurance	105,400	105,400	103,169	2,231
Healthcare taxes	62,050	62,050	183,068	(121,018)
Claims administration	648,606	648,606	613,905	34,701
Facility access fee	31,061	31,061	36,135	(5,074)
Managed care fee	67,927	67,927	71,746	(3,819)
Physician services fee	2,161,803	2,161,803	2,306,411	(144,608)
	<u>14,946,721</u>	<u>14,946,721</u>	<u>15,436,439</u>	<u>(489,718)</u>
Total Operating Expenses				
Operating Income (Loss)	<u>120,731</u>	<u>120,731</u>	<u>(917,805)</u>	<u>(1,038,536)</u>
Nonoperating Revenues				
Net investment income	8,000	8,000	14,880	6,880
	<u>8,000</u>	<u>8,000</u>	<u>14,880</u>	<u>6,880</u>
Total Nonoperating Revenues				
Income (Loss) Before Transfers	<u>128,731</u>	<u>128,731</u>	<u>(902,925)</u>	<u>(1,031,656)</u>
Transfers				
Transfers in	-	3,034,000	3,034,000	-
	<u>-</u>	<u>3,034,000</u>	<u>3,034,000</u>	<u>-</u>
Total Transfers				
Change in Net Position	<u>\$ 128,731</u>	<u>\$ 3,162,731</u>	<u>2,131,075</u>	<u>\$ (1,031,656)</u>
Net Position, Beginning of Year			<u>1,610,679</u>	
Net Position, End of Year			<u>\$ 3,741,754</u>	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2015

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, 2015

Fund	Assets			Liabilities	
	Cash and Investments	Interest Receivable	Accounts Receivable	Total Assets	Due to Others
Tax Sale Purchase Fund	\$ 82,949	\$ 311	\$ -	\$ 83,260	\$ 83,260
Land/Cash Ordinance Fund	16,182	-	-	16,182	16,182
Elder Fatality Review Team Fund	3,678	14	-	3,692	3,692
Sheriff's Detail Escrow Fund	111,265	-	-	111,265	111,265
Special Trust Fund	693,709	-	-	693,709	693,709
911 Emergency Surcharge Fund	2,816,722	11,020	64,096	2,891,838	2,891,838
Township Bridge Fund	233,270	535	-	233,805	233,805
Township Motor Fuel Fund	1,315,472	6,451	-	1,321,923	1,321,923
Wireless 911 Fund	39,617	561	860,580	900,758	900,758
Special Deposit Fund	304,322	-	-	304,322	304,322
Inheritance Tax Fund	5,548	-	-	5,548	5,548
Powers Road Fund	6,210	24	-	6,234	6,234
Kane County Emergency Planning	13,147	50	3,458	16,655	16,655
Coroner's Escrow Fund	3,066	12	-	3,078	3,078
EMA Volunteers Fund	16,199	62	-	16,261	16,261
Sale and Error Fund	2,847,031	10,532	-	2,857,563	2,857,563
Health Department Special Fund	3,693	14	-	3,707	3,707
Juvenile Justice Donation Fund	5,392	22	-	5,414	5,414
School Office Reserve Fund	126,943	481	-	127,424	127,424
Child Abuse Prevention Fund	23	-	-	23	23
Juvenile Female Program Fund	105	-	-	105	105
Performance Bond Trust Fund	101,853	-	-	101,853	101,853
Bad Check Restitution Fund	32,868	120	390	33,378	33,378
Recorder's Rental Surcharge Fund	42,456	170	-	42,626	42,626
Employee Events Fund	16,046	61	-	16,107	16,107
Health Care Services Fund	19	-	-	19	19
Payroll Clearing Fund	46,635	-	-	46,635	46,635
Flexible Spending Account Fund	91,109	294	-	91,403	91,403
Drug Asset Forfeiture Fund	192,687	677	-	193,364	193,364
Marriage Violence Fund	912	6	-	918	918
Death Certificates Fund	8,657	38	-	8,695	8,695
State's Attorney Employee Events	273	2	1,384	1,659	1,659
Child Advocacy Advisory Board	24,699	94	-	24,793	24,793
Subdivision Review Escrow Fund	9,962	52	-	10,014	10,014
Crane Road Estates SSA Fund	8,890	177	-	9,067	9,067
Junior Kane County Board	2,516	10	-	2,526	2,526
Clerks Tax Redemption Fund	1,754,814	-	-	1,754,814	1,754,814
Clerks Vital Records Fund	103,615	-	-	103,615	103,615
Unclaimed Funds	642,400	-	-	642,400	642,400
County Collector	698,720	-	-	698,720	698,720

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Assets and Liabilities
As of November 30, 2015

Fund	Assets			Liabilities	
	Cash and Investments	Interest Receivable	Accounts Receivable	Total Assets	Due to Others
Restitution	\$ 50,674	\$ -	\$ -	\$ 50,674	\$ 50,674
Juvenile Court Restitution	14,798	-	-	14,798	14,798
Employee Education	1,335	-	-	1,335	1,335
Juvenile Court Services	4,871	-	-	4,871	4,871
K-9 Unit	18,829	-	-	18,829	18,829
DUI Fund	13,196	-	-	13,196	13,196
County Sheriff DEF Federal	36,240	-	-	36,240	36,240
County Sheriff DEF Local	643,970	-	-	643,970	643,970
Canteen Commission	479,900	-	-	479,900	479,900
Detainee Account	307,079	-	-	307,079	307,079
Chancery	1,081,389	-	-	1,081,389	1,081,389
FATS	2,249	-	-	2,249	2,249
Escrow Account	98,481	-	-	98,481	98,481
SWAT	49,810	-	-	49,810	49,810
Vehicle Maintenance/Purchase	61,694	-	-	61,694	61,694
Juvenile Justice	984	-	-	984	984
Circuit Clerk	14,018,065	-	-	14,018,065	14,018,065
Total Agency Funds	<u>\$ 29,307,238</u>	<u>\$ 31,790</u>	<u>\$ 929,908</u>	<u>\$ 30,268,936</u>	<u>\$ 30,268,936</u>

(Concluded)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2015

Fund	Beginning of Year	Additions	Reductions	End of Year
Tax Sale Purchase Fund				
Assets				
Cash and Investments	\$ 82,572	\$ 1,071	\$ 694	\$ 82,949
Interest Receivable	116	911	716	311
Total Assets	<u>\$ 82,688</u>	<u>\$ 1,982</u>	<u>\$ 1,410</u>	<u>\$ 83,260</u>
Liabilities				
Due to Others	<u>\$ 82,688</u>	<u>\$ 1,982</u>	<u>\$ 1,410</u>	<u>\$ 83,260</u>
Land/Cash Ordinance Fund				
Assets				
Cash and Investments	<u>\$ 4,022</u>	<u>\$ 12,160</u>	<u>\$ -</u>	<u>\$ 16,182</u>
Liabilities				
Due to Others	<u>\$ 4,022</u>	<u>\$ 12,160</u>	<u>\$ -</u>	<u>\$ 16,182</u>
Elder Fatality Review Team Fund				
Assets				
Cash and Investments	\$ 3,663	\$ 47	\$ 32	\$ 3,678
Interest Receivable	5	42	33	14
Total Assets	<u>\$ 3,668</u>	<u>\$ 89</u>	<u>\$ 65</u>	<u>\$ 3,692</u>
Liabilities				
Due to Others	<u>\$ 3,668</u>	<u>\$ 89</u>	<u>\$ 65</u>	<u>\$ 3,692</u>
Sheriff's Detail Escrow Fund				
Assets				
Cash and Investments	<u>\$ 91,178</u>	<u>\$ 139,916</u>	<u>\$ 119,829</u>	<u>\$ 111,265</u>
Liabilities				
Due to Others	<u>\$ 91,178</u>	<u>\$ 139,916</u>	<u>\$ 119,829</u>	<u>\$ 111,265</u>
Special Trust Fund				
Assets				
Cash and Investments	<u>\$ 1,117,002</u>	<u>\$ 400,300</u>	<u>\$ 823,593</u>	<u>\$ 693,709</u>
Liabilities				
Due to Others	<u>\$ 1,117,002</u>	<u>\$ 400,300</u>	<u>\$ 823,593</u>	<u>\$ 693,709</u>
911 Emergency Surcharge Fund				
Assets				
Cash and Investments	\$ 3,295,444	\$ 854,782	\$ 1,333,504	\$ 2,816,722
Interest Receivable	4,596	33,178	26,754	11,020
Accounts Receivable	-	64,096	-	64,096
Total Assets	<u>\$ 3,300,040</u>	<u>\$ 952,056</u>	<u>\$ 1,360,258</u>	<u>\$ 2,891,838</u>
Liabilities				
Due to Others	<u>\$ 3,300,040</u>	<u>\$ 952,056</u>	<u>\$ 1,360,258</u>	<u>\$ 2,891,838</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2015

Fund	Beginning of Year	Additions	Reductions	End of Year
Township Bridge Fund				
Assets				
Cash and Investments	\$ 161,729	\$ 188,534	\$ 116,993	\$ 233,270
Interest Receivable	226	1,010	701	535
Total Assets	<u>\$ 161,955</u>	<u>\$ 189,544</u>	<u>\$ 117,694</u>	<u>\$ 233,805</u>
Liabilities				
Due to Others	<u>\$ 161,955</u>	<u>\$ 189,544</u>	<u>\$ 117,694</u>	<u>\$ 233,805</u>
Township Motor Fuel Fund				
Assets				
Cash and Investments	\$ 1,909,458	\$ 539,866	\$ 1,133,852	\$ 1,315,472
Interest Receivable	2,668	19,996	16,213	6,451
Total Assets	<u>\$ 1,912,126</u>	<u>\$ 559,862</u>	<u>\$ 1,150,065</u>	<u>\$ 1,321,923</u>
Liabilities				
Due to Others	<u>\$ 1,912,126</u>	<u>\$ 559,862</u>	<u>\$ 1,150,065</u>	<u>\$ 1,321,923</u>
Wireless 911 Fund				
Assets				
Cash and Investments	\$ 513,307	\$ 2,774,287	\$ 3,247,977	\$ 39,617
Interest Receivable	631	2,369	2,439	561
Accounts Receivable	-	860,580	-	860,580
Total Assets	<u>\$ 513,938</u>	<u>\$ 3,637,236</u>	<u>\$ 3,250,416</u>	<u>\$ 900,758</u>
Liabilities				
Due to Others	<u>\$ 513,938</u>	<u>\$ 3,637,236</u>	<u>\$ 3,250,416</u>	<u>\$ 900,758</u>
Special Deposit Fund				
Assets				
Cash and Investments	<u>\$ 176,085</u>	<u>\$ 128,237</u>	<u>\$ -</u>	<u>\$ 304,322</u>
Liabilities				
Due to Others	<u>\$ 176,085</u>	<u>\$ 128,237</u>	<u>\$ -</u>	<u>\$ 304,322</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>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2015

Fund	Beginning of Year	Additions	Reductions	End of Year
Powers Road Fund				
Assets				
Cash and Investments	\$ 6,187	\$ 74	\$ 51	\$ 6,210
Interest Receivable	9	69	54	24
Total Assets	<u>\$ 6,196</u>	<u>\$ 143</u>	<u>\$ 105</u>	<u>\$ 6,234</u>
Liabilities				
Due to Others	<u>\$ 6,196</u>	<u>\$ 143</u>	<u>\$ 105</u>	<u>\$ 6,234</u>
Kane County Emergency Planning				
Assets				
Cash and Investments	\$ 13,017	\$ 3,361	\$ 3,231	\$ 13,147
Interest Receivable	18	149	117	50
Accounts Receivable	1,721	3,458	1,721	3,458
Total Assets	<u>\$ 14,756</u>	<u>\$ 6,968</u>	<u>\$ 5,069</u>	<u>\$ 16,655</u>
Liabilities				
Due to Others	<u>\$ 14,756</u>	<u>\$ 6,968</u>	<u>\$ 5,069</u>	<u>\$ 16,655</u>
Coroner's Escrow Fund				
Assets				
Cash and Investments	\$ 3,053	\$ 38	\$ 25	\$ 3,066
Interest Receivable	4	34	26	12
Total Assets	<u>\$ 3,057</u>	<u>\$ 72</u>	<u>\$ 51</u>	<u>\$ 3,078</u>
Liabilities				
Due to Others	<u>\$ 3,057</u>	<u>\$ 72</u>	<u>\$ 51</u>	<u>\$ 3,078</u>
EMA Volunteers Fund				
Assets				
Cash and Investments	\$ 15,180	\$ 4,405	\$ 3,386	\$ 16,199
Interest Receivable	21	182	141	62
Total Assets	<u>\$ 15,201</u>	<u>\$ 4,587</u>	<u>\$ 3,527</u>	<u>\$ 16,261</u>
Liabilities				
Due to Others	<u>\$ 15,201</u>	<u>\$ 4,587</u>	<u>\$ 3,527</u>	<u>\$ 16,261</u>
Sale and Error Fund				
Assets				
Cash and Investments	\$ 2,789,410	\$ 81,106	\$ 23,485	\$ 2,847,031
Interest Receivable	3,876	30,839	24,183	10,532
Total Assets	<u>\$ 2,793,286</u>	<u>\$ 111,945</u>	<u>\$ 47,668</u>	<u>\$ 2,857,563</u>
Liabilities				
Due to Others	<u>\$ 2,793,286</u>	<u>\$ 111,945</u>	<u>\$ 47,668</u>	<u>\$ 2,857,563</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2015

Fund	Beginning of Year	Additions	Reductions	End of Year
Health Department Special Fund				
Assets				
Cash and Investments	\$ 3,677	\$ 47	\$ 31	\$ 3,693
Interest Receivable	5	41	32	14
Total Assets	<u>\$ 3,682</u>	<u>\$ 88</u>	<u>\$ 63</u>	<u>\$ 3,707</u>
Liabilities				
Due to Others	<u>\$ 3,682</u>	<u>\$ 88</u>	<u>\$ 63</u>	<u>\$ 3,707</u>
Juvenile Justice Donation Fund				
Assets				
Cash and Investments	\$ 6,788	\$ 86	\$ 1,482	\$ 5,392
Interest Receivable	10	66	54	22
Total Assets	<u>\$ 6,798</u>	<u>\$ 152</u>	<u>\$ 1,536</u>	<u>\$ 5,414</u>
Liabilities				
Due to Others	<u>\$ 6,798</u>	<u>\$ 152</u>	<u>\$ 1,536</u>	<u>\$ 5,414</u>
School Office Reserve Fund				
Assets				
Cash and Investments	\$ 127,772	\$ 1,730	\$ 2,559	\$ 126,943
Interest Receivable	183	1,412	1,114	481
Total Assets	<u>\$ 127,955</u>	<u>\$ 3,142</u>	<u>\$ 3,673</u>	<u>\$ 127,424</u>
Liabilities				
Due to Others	<u>\$ 127,955</u>	<u>\$ 3,142</u>	<u>\$ 3,673</u>	<u>\$ 127,424</u>
Coroner's Special Fund				
Assets				
Cash and Investments	\$ 6,742	\$ 5,176	\$ 11,918	\$ -
Interest Receivable	9	98	107	-
Total Assets	<u>\$ 6,751</u>	<u>\$ 5,274</u>	<u>\$ 12,025</u>	<u>\$ -</u>
Liabilities				
Due to Others	<u>\$ 6,751</u>	<u>\$ 5,274</u>	<u>\$ 12,025</u>	<u>\$ -</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>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2015

Fund	Beginning of Year	Additions	Reductions	End of Year
Juvenile Female Program Fund				
Assets				
Cash and Investments	\$ 105	\$ 1	\$ 1	\$ 105
Liabilities				
Due to Others	\$ 105	\$ 1	\$ 1	\$ 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	\$ 28,283	\$ 8,258	\$ 3,673	\$ 32,868
Interest Receivable	39	346	265	120
Accounts Receivable	2,550	390	2,550	390
Total Assets	\$ 30,872	\$ 8,994	\$ 6,488	\$ 33,378
Liabilities				
Due to Others	\$ 30,872	\$ 8,994	\$ 6,488	\$ 33,378
Recorder's Rental Surcharge Fund				
Assets				
Cash and Investments	\$ 41,956	\$ 582,000	\$ 581,500	\$ 42,456
Interest Receivable	25	461	316	170
Accounts Receivable	(9)	9	-	-
Total Assets	\$ 41,972	\$ 582,470	\$ 581,816	\$ 42,626
Liabilities				
Due to Others	\$ 41,972	\$ 582,470	\$ 581,816	\$ 42,626
Employee Events Fund				
Assets				
Cash and Investments	\$ 15,883	\$ 2,175	\$ 2,012	\$ 16,046
Interest Receivable	22	178	139	61
Total Assets	\$ 15,905	\$ 2,353	\$ 2,151	\$ 16,107
Liabilities				
Due to Others	\$ 15,905	\$ 2,353	\$ 2,151	\$ 16,107

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2015

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	\$ 36,347	\$ 92,300,691	\$ 92,290,403	\$ 46,635
Liabilities				
Due to Others	\$ 36,347	\$ 92,300,691	\$ 92,290,403	\$ 46,635
Flexible Spending Account Fund				
Assets				
Cash and Investments	\$ 94,970	\$ 276,081	\$ 279,942	\$ 91,109
Interest Receivable	130	791	627	294
Total Assets	\$ 95,100	\$ 276,872	\$ 280,569	\$ 91,403
Liabilities				
Due to Others	\$ 95,100	\$ 276,872	\$ 280,569	\$ 91,403
Drug Asset Forfeiture Fund				
Cash and Investments	\$ 161,590	\$ 59,096	\$ 27,999	\$ 192,687
Interest Receivable	225	1,906	1,454	677
Accounts Receivable	3,259	-	3,259	-
Total Assets	\$ 165,074	\$ 61,002	\$ 32,712	\$ 193,364
Liabilities				
Due to Others	\$ 165,074	\$ 61,002	\$ 32,712	\$ 193,364
Marriage Violence Fund				
Cash and Investments	\$ 35	\$ 16,953	\$ 16,076	\$ 912
Interest Receivable	1	20	15	6
Accounts Receivable	780	-	780	-
Total Assets	\$ 816	\$ 16,973	\$ 16,871	\$ 918
Liabilities				
Due to Others	\$ 816	\$ 16,973	\$ 16,871	\$ 918

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2015

Fund	Beginning of Year	Additions	Reductions	End of Year
Death Certificates Fund				
Cash and Investments	\$ 217	\$ 124,260	\$ 115,820	\$ 8,657
Interest Receivable	12	123	97	38
Accounts Receivable	10,760	-	10,760	-
Total Assets	<u>\$ 10,989</u>	<u>\$ 124,383</u>	<u>\$ 126,677</u>	<u>\$ 8,695</u>
Liabilities				
Due to Others	<u>\$ 10,989</u>	<u>\$ 124,383</u>	<u>\$ 126,677</u>	<u>\$ 8,695</u>
State's Attorney Employee Events				
Cash and Investments	\$ 586	\$ 3,167	\$ 3,480	\$ 273
Interest Receivable	1	4	3	2
Accounts Receivable	53	1,384	53	1,384
Total Assets	<u>\$ 640</u>	<u>\$ 4,555</u>	<u>\$ 3,536</u>	<u>\$ 1,659</u>
Liabilities				
Due to Others	<u>\$ 640</u>	<u>\$ 4,555</u>	<u>\$ 3,536</u>	<u>\$ 1,659</u>
Child Advocacy Advisory Board				
Cash and Investments	\$ 43,235	\$ 927	\$ 19,463	\$ 24,699
Interest Receivable	61	280	247	94
Accounts Receivable	500	-	500	-
Total Assets	<u>\$ 43,796</u>	<u>\$ 1,207</u>	<u>\$ 20,210</u>	<u>\$ 24,793</u>
Liabilities				
Due to Others	<u>\$ 43,796</u>	<u>\$ 1,207</u>	<u>\$ 20,210</u>	<u>\$ 24,793</u>
Subdivision Review Escrow Fund				
Cash and Investments	\$ 17,672	\$ 10,205	\$ 17,915	\$ 9,962
Interest Receivable	25	169	142	52
Total Assets	<u>\$ 17,697</u>	<u>\$ 10,374</u>	<u>\$ 18,057</u>	<u>\$ 10,014</u>
Liabilities				
Due to Others	<u>\$ 17,697</u>	<u>\$ 10,374</u>	<u>\$ 18,057</u>	<u>\$ 10,014</u>
Crane Road Estates SSA Fund				
Cash and Investments	\$ 6,564	\$ 90,378	\$ 88,052	\$ 8,890
Interest Receivable	31	480	334	177
Total Assets	<u>\$ 6,595</u>	<u>\$ 90,858</u>	<u>\$ 88,386</u>	<u>\$ 9,067</u>
Liabilities				
Due to Others	<u>\$ 6,595</u>	<u>\$ 90,858</u>	<u>\$ 88,386</u>	<u>\$ 9,067</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2015

Fund	Beginning of Year	Additions	Reductions	End of Year
Junior Kane County Board				
Cash and Investments	\$ 2,511	\$ 22	\$ 17	\$ 2,516
Interest Receivable	4	28	22	10
Total Assets	<u>\$ 2,515</u>	<u>\$ 50</u>	<u>\$ 39</u>	<u>\$ 2,526</u>
Liabilities				
Due to Others	<u>\$ 2,515</u>	<u>\$ 50</u>	<u>\$ 39</u>	<u>\$ 2,526</u>
Clerk's Tax Redemption Fund				
Assets				
Cash and Investments	<u>\$ 1,946,544</u>	<u>\$ 12,176,972</u>	<u>\$ 12,368,702</u>	<u>\$ 1,754,814</u>
Liabilities				
Due to Others	<u>\$ 1,946,544</u>	<u>\$ 12,176,972</u>	<u>\$ 12,368,702</u>	<u>\$ 1,754,814</u>
Clerk's Vital Records Fund				
Assets				
Cash and Investments	<u>\$ 102,169</u>	<u>\$ 1,353,015</u>	<u>\$ 1,351,569</u>	<u>\$ 103,615</u>
Liabilities				
Due to Others	<u>\$ 102,169</u>	<u>\$ 1,353,015</u>	<u>\$ 1,351,569</u>	<u>\$ 103,615</u>
Unclaimed Funds				
Assets				
Cash and Investments	<u>\$ 861,624</u>	<u>\$ 217,386</u>	<u>\$ 436,610</u>	<u>\$ 642,400</u>
Liabilities				
Due to Others	<u>\$ 861,624</u>	<u>\$ 217,386</u>	<u>\$ 436,610</u>	<u>\$ 642,400</u>
County Collector				
Assets				
Cash and Investments	<u>\$ 297,784</u>	<u>\$ 1,523,897,318</u>	<u>\$ 1,523,496,382</u>	<u>\$ 698,720</u>
Liabilities				
Due to Others	<u>\$ 297,784</u>	<u>\$ 1,523,897,318</u>	<u>\$ 1,523,496,382</u>	<u>\$ 698,720</u>
Restitution				
Assets				
Cash and Investments	<u>\$ 50,643</u>	<u>\$ 50,695</u>	<u>\$ 50,664</u>	<u>\$ 50,674</u>
Liabilities				
Due to Others	<u>\$ 50,643</u>	<u>\$ 50,695</u>	<u>\$ 50,664</u>	<u>\$ 50,674</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2015

Fund	Beginning of Year	Additions	Reductions	End of Year
Juvenile Court Restitution				
Assets				
Cash and Investments	\$ 14,728	\$ 19,424	\$ 19,354	\$ 14,798
Liabilities				
Due to Others	\$ 14,728	\$ 19,424	\$ 19,354	\$ 14,798
Employee Education				
Assets				
Cash and Investments	\$ 1,334	\$ 1,336	\$ 1,335	\$ 1,335
Liabilities				
Due to Others	\$ 1,334	\$ 1,336	\$ 1,335	\$ 1,335
Juvenile Court Services				
Assets				
Cash and Investments	\$ 4,369	\$ 4,871	\$ 4,369	\$ 4,871
Liabilities				
Due to Others	\$ 4,369	\$ 4,871	\$ 4,369	\$ 4,871
K-9 Unit				
Assets				
Cash and Investments	\$ 28,023	\$ 465	\$ 9,659	\$ 18,829
Liabilities				
Due to Others	\$ 28,023	\$ 465	\$ 9,659	\$ 18,829
DUI Fund				
Assets				
Cash and Investments	\$ 15,360	\$ 8,658	\$ 10,822	\$ 13,196
Liabilities				
Due to Others	\$ 15,360	\$ 8,658	\$ 10,822	\$ 13,196
County Sheriff DEF Federal				
Assets				
Cash and Investments	\$ 85,166	\$ 1,551	\$ 50,477	\$ 36,240
Liabilities				
Due to Others	\$ 85,166	\$ 1,551	\$ 50,477	\$ 36,240

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2015

Fund	Beginning of Year	Additions	Reductions	End of Year
County Sheriff DEF Local				
Assets				
Cash and Investments	\$ 255,021	\$ 925,224	\$ 536,275	\$ 643,970
Due from Primary Government	47,968	-	47,968	-
Total Assets	<u>\$ 302,989</u>	<u>\$ 925,224</u>	<u>\$ 584,243</u>	<u>\$ 643,970</u>
Liabilities				
Due to Others	<u>\$ 302,989</u>	<u>\$ 925,224</u>	<u>\$ 584,243</u>	<u>\$ 643,970</u>
Canteen Commission				
Assets				
Cash and Investments	<u>\$ 370,351</u>	<u>\$ 377,945</u>	<u>\$ 268,396</u>	<u>\$ 479,900</u>
Liabilities				
Due to Others	<u>\$ 370,351</u>	<u>\$ 377,945</u>	<u>\$ 268,396</u>	<u>\$ 479,900</u>
Detainee Account				
Assets				
Cash and Investments	<u>\$ 302,790</u>	<u>\$ 1,065,677</u>	<u>\$ 1,061,388</u>	<u>\$ 307,079</u>
Liabilities				
Due to Others	<u>\$ 302,790</u>	<u>\$ 1,065,677</u>	<u>\$ 1,061,388</u>	<u>\$ 307,079</u>
Chancery				
Assets				
Cash and Investments	<u>\$ 2,083,365</u>	<u>\$ 25,455,511</u>	<u>\$ 26,457,487</u>	<u>\$ 1,081,389</u>
Liabilities				
Due to Others	<u>\$ 2,083,365</u>	<u>\$ 25,455,511</u>	<u>\$ 26,457,487</u>	<u>\$ 1,081,389</u>
FATS				
Assets				
Cash and Investments	<u>\$ 2,886</u>	<u>\$ 1,925</u>	<u>\$ 2,562</u>	<u>\$ 2,249</u>
Liabilities				
Due to Others	<u>\$ 2,886</u>	<u>\$ 1,925</u>	<u>\$ 2,562</u>	<u>\$ 2,249</u>
Escrow Account				
Assets				
Cash and Investments	<u>\$ 48,098</u>	<u>\$ 409,787</u>	<u>\$ 359,404</u>	<u>\$ 98,481</u>
Liabilities				
Due to Others	<u>\$ 48,098</u>	<u>\$ 409,787</u>	<u>\$ 359,404</u>	<u>\$ 98,481</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2015

Fund	Beginning of Year	Additions	Reductions	End of Year
SWAT				
Assets				
Cash and Investments	\$ 57,070	\$ 7,074	\$ 14,334	\$ 49,810
Liabilities				
Due to Others	\$ 57,070	\$ 7,074	\$ 14,334	\$ 49,810
Computer Crimes				
Assets				
Cash and Investments	\$ 1,533	\$ -	\$ 1,533	\$ -
Liabilities				
Due to Others	\$ 1,533	\$ -	\$ 1,533	\$ -
Vehicle Maintenance/Purchase				
Assets				
Cash and Investments	\$ 54,854	\$ 14,936	\$ 8,096	\$ 61,694
Liabilities				
Due to Others	\$ 54,854	\$ 14,936	\$ 8,096	\$ 61,694
Juvenile Justice				
Assets				
Cash and Investments	\$ 984	\$ -	\$ -	\$ 984
Liabilities				
Due to Others	\$ 984	\$ -	\$ -	\$ 984
Animal Control				
Assets				
Cash and Investments	\$ 7,040	\$ 76,743	\$ 83,783	\$ -
Liabilities				
Due to Others	\$ 7,040	\$ 76,743	\$ 83,783	\$ -
Circuit Clerk				
Assets				
Cash and Investments	\$ 14,997,034	\$ 73,922,247	\$ 74,901,216	\$ 14,018,065
Liabilities				
Due to Others	\$ 14,997,034	\$ 73,922,247	\$ 74,901,216	\$ 14,018,065

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2015

Fund	Beginning of Year	Additions	Reductions	End of Year
Total All Agency Funds				
Assets				
Cash and Investments	\$ 32,472,453	\$ 1,738,598,197	\$ 1,741,763,412	\$ 29,307,238
Interest Receivable	12,953	95,182	76,345	31,790
Accounts Receivable	19,614	929,917	19,623	929,908
Due From Primary Government	47,968	-	47,968	-
Total Assets	<u>\$ 32,552,988</u>	<u>\$ 1,739,623,296</u>	<u>\$ 1,741,907,348</u>	<u>\$ 30,268,936</u>
Liabilities				
Due to Others	<u>\$ 32,552,988</u>	<u>\$ 1,739,623,296</u>	<u>\$ 1,741,907,348</u>	<u>\$ 30,268,936</u>

(Concluded)

KANE COUNTY, ILLINOIS

Statistical Section (Unaudited)
Table of Contents
November 30, 2015

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>2015*</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Governmental Activities				
Net Investment in Capital Assets	\$ 467,908,537	\$ 435,743,528	\$ 422,451,478	\$ 405,187,161
Restricted	84,697,093	89,449,212	86,739,637	90,424,511
Unrestricted	<u>105,549,298</u>	<u>116,522,941</u>	<u>126,657,691</u>	<u>120,092,981</u>
Total Governmental Activities				
Net Position	<u>\$ 658,154,928</u>	<u>\$ 641,715,681</u>	<u>\$ 635,848,806</u>	<u>\$ 615,704,653</u>
Business-Type Activities				
Net Investment in Capital Assets	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454
Restricted	7,768,546	8,219,303	9,322,891	9,660,312
Unrestricted	<u>6,223,940</u>	<u>6,480,303</u>	<u>6,441,448</u>	<u>6,431,198</u>
Total Business-Type Activities				
Net Position	<u>\$ 16,875,940</u>	<u>\$ 17,583,060</u>	<u>\$ 18,647,793</u>	<u>\$ 18,974,964</u>
Primary Government				
Net Investment in Capital Assets	\$ 470,791,991	\$ 438,626,982	\$ 425,334,932	\$ 408,070,615
Restricted	92,465,639	97,668,515	96,062,528	100,084,823
Unrestricted	<u>111,773,238</u>	<u>123,003,244</u>	<u>133,099,139</u>	<u>126,524,179</u>
Total Primary Government				
Net Position	<u>\$ 675,030,868</u>	<u>\$ 659,298,741</u>	<u>\$ 654,496,599</u>	<u>\$ 634,679,617</u>

*Beginning in 2015, the County implemented GASB 68 which resulted in the inclusion of a net pension liability.

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 385,399,473	\$ 369,557,332	\$ 342,593,546	\$ 297,224,681	\$ 264,199,771	\$ 207,680,723
87,805,781	46,039,069	31,498,151	34,975,098	35,907,847	17,060,264
<u>123,860,266</u>	<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>\$ 597,065,520</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>
\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,885,552
10,528,167	10,975,167	8,558,526	9,198,731	9,035,136	9,284,769
<u>6,411,371</u>	<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>\$ 19,822,992</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>
\$ 388,282,927	\$ 372,440,786	\$ 345,477,000	\$ 300,108,135	\$ 267,083,225	\$ 210,566,275
98,333,948	57,014,236	40,056,677	44,173,829	44,942,983	26,345,033
<u>130,271,637</u>	<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>\$ 616,888,512</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>

KANE COUNTY, ILLINOIS

Changes in Net Position Last Ten Fiscal Years

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Expenses				
Governmental Activities:				
General Government	\$ 33,269,779	\$ 30,142,562	\$ 31,094,217	\$ 33,226,585
Public Service and Records	12,398,880	12,050,914	10,500,273	13,774,832
Judicial	24,155,483	23,382,242	22,042,216	21,319,475
Public Safety	47,847,896	47,335,144	46,268,014	44,419,200
Highways and Streets	32,125,106	49,997,319	31,868,593	29,802,177
Health and Welfare	5,671,386	5,785,898	5,766,653	5,675,765
Environment and Conservation	152,222	196,998	110,423	228,315
Development, Housing and Economic Development	4,607,858	4,491,830	5,137,500	7,656,563
Interest on Long-Term Debt	1,877,558	2,357,096	2,560,388	3,574,279
Total Governmental Activities Expenses	<u>162,106,168</u>	<u>175,740,003</u>	<u>155,348,277</u>	<u>159,677,191</u>
Business-Type Activities:				
Solid Waste	693,967	1,070,503	339,575	825,708
Total Business-Type Activities Expenses	<u>693,967</u>	<u>1,070,503</u>	<u>339,575</u>	<u>825,708</u>
Total Primary Government Expenses	<u>\$ 162,800,135</u>	<u>\$ 176,810,506</u>	<u>\$ 155,687,852</u>	<u>\$ 160,502,899</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government	\$ 5,280,649	\$ 5,106,911	\$ 4,676,012	\$ 4,597,152
Public Service and Records	5,029,921	3,712,341	4,238,889	3,747,580
Judicial	11,710,216	11,713,064	12,267,065	12,444,416
Public Safety	6,669,508	6,657,162	7,323,491	8,522,739
Highways and Streets	415,916	332,389	289,759	322,959
Health and Welfare	1,277,118	1,254,956	1,220,497	1,215,163
Environment and Conservation	2,000	1,000	-	-
Development, Housing and Economic Development	1,365,251	1,432,893	1,230,100	1,138,241
Interest on Long-Term Debt	133,778	504,648	183,922	102,820
Operating Grants and Contributions	38,801,333	43,186,121	41,522,039	46,589,489
Capital Grants and Contributions	10,710,342	9,886,119	7,819,147	6,311,598
Total Governmental Activities Program Revenues	<u>81,396,032</u>	<u>83,787,604</u>	<u>80,770,921</u>	<u>84,992,157</u>
Business-Type Activities:				
Charges for Services				
Solid Waste	52,258	92,788	55,746	89,484
Operating Grants and Contributions	2,000	2,000	2,000	-
Total Business-Type Activities Program Revenues	<u>54,258</u>	<u>94,788</u>	<u>57,746</u>	<u>89,484</u>
Total Primary Government	<u>\$ 81,450,290</u>	<u>\$ 83,882,392</u>	<u>\$ 80,828,667</u>	<u>\$ 85,081,641</u>
Net (Expense)/Revenue				
Governmental Activities	(80,710,136)	(91,952,399)	(74,577,356)	(74,685,034)
Business-Type Activities	<u>(639,709)</u>	<u>(975,715)</u>	<u>(281,829)</u>	<u>(736,224)</u>
Total Primary Government Net Expense	<u>\$ (81,349,845)</u>	<u>\$ (92,928,114)</u>	<u>\$ (74,859,185)</u>	<u>\$ (75,421,258)</u>

*Beginning in 2015, the County implemented GASB 68 which resulted in the recording of a net pension expense.

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 31,160,957	\$ 29,450,154	\$ 34,497,242	\$ 35,978,809	\$ 33,860,476	\$ 25,567,202
14,220,839	15,850,443	13,096,494	13,416,180	12,527,679	13,545,857
21,902,489	21,619,005	20,884,783	22,108,763	17,763,519	19,044,289
44,000,288	43,655,351	40,416,360	49,334,607	44,332,538	41,908,570
34,748,528	25,809,873	23,516,178	22,890,112	16,280,832	17,110,390
6,608,026	9,830,295	10,200,965	10,817,205	10,330,682	9,507,260
282,111	600,538	731,675	1,313,252	857,723	1,668,229
7,097,351	7,652,849	5,744,222	4,968,520	5,375,695	5,025,593
3,935,675	4,025,501	3,491,681	3,629,975	3,696,684	2,875,777
<u>163,956,264</u>	<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>
294,284	1,559,072	721,395	1,501,679	866,585	3,226,544
<u>294,284</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>\$ 164,250,548</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>
\$ 6,042,547	\$ 4,471,126	\$ 4,458,940	\$ 4,014,114	\$ 4,145,249	\$ 3,976,697
3,542,966	3,934,779	3,955,099	4,588,781	6,295,964	6,921,768
11,799,939	12,963,401	13,694,443	13,339,730	12,029,886	10,689,266
6,283,050	6,845,061	6,433,683	6,513,972	5,741,463	4,427,307
236,252	1,671,499	1,485,684	2,882,122	4,387,955	6,146,746
1,202,796	643,740	848,853	1,311,049	1,300,478	733,728
-	1,000	-	658,650	342,800	292,350
1,038,698	1,169,795	1,162,247	1,280,798	1,696,598	1,726,188
89,664	-	-	-	-	-
46,520,619	57,147,252	56,803,329	49,898,679	48,555,159	43,474,097
28,238,657	30,235,350	35,425,449	20,241,030	31,530,053	13,805,738
<u>104,995,188</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>
59,926	35,769	24,422	35,063	369,386	6,719,394
-	-	-	-	-	-
<u>59,926</u>	<u>35,769</u>	<u>24,422</u>	<u>35,063</u>	<u>369,386</u>	<u>6,719,394</u>
<u>\$ 105,055,114</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>
(58,961,076)	(39,411,006)	(28,311,873)	(59,728,498)	(29,000,223)	(44,059,282)
<u>(234,358)</u>	<u>(1,523,303)</u>	<u>(696,973)</u>	<u>(1,466,616)</u>	<u>(497,199)</u>	<u>3,492,850</u>
<u>\$ (59,195,434)</u>	<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>

KANE COUNTY, ILLINOIS

Changes in Net Position Last Ten Fiscal Years

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Taxes:				
Property Tax	\$ 53,638,759	\$ 53,667,151	\$ 53,548,688	\$ 53,701,545
Income Tax	6,406,750	5,764,927	5,565,290	5,462,402
Sales Tax	15,407,868	14,867,445	14,267,096	13,713,226
RTA Sales Tax	16,829,846	16,136,593	15,490,749	14,965,777
Other Taxes	5,230,322	5,834,188	4,366,101	3,624,182
Net Investment Income	1,361,694	1,284,378	305,529	677,153
Other General Revenues	1,025,750	59,135	1,434,538	1,019,677
Special Items				
Receipt from Public Building Commission	-	-	-	-
Loss on Prepaid Rent	-	-	-	-
Transfers	<u>168,575</u>	<u>180,174</u>	<u>70,770</u>	<u>160,205</u>
Total Governmental Activities				
General Revenues and Other	<u>100,069,564</u>	<u>97,793,991</u>	<u>95,048,761</u>	<u>93,324,167</u>
Business-Type Activities:				
Net Investment Income	\$ 101,164	\$ 91,156	\$ 25,428	\$ 48,401
Other General Revenues	-	-	-	-
Special Item				
Lawsuit Recovery	-	-	-	-
Transfers	<u>(168,575)</u>	<u>(180,174)</u>	<u>(70,770)</u>	<u>(160,205)</u>
Total Business-Type Activities				
General Revenues and Other	<u>(67,411)</u>	<u>(89,018)</u>	<u>(45,342)</u>	<u>(111,804)</u>
Total Primary Government	<u>\$ 100,002,153</u>	<u>\$ 97,704,973</u>	<u>\$ 95,003,419</u>	<u>\$ 93,212,363</u>
Change in Net Position				
Governmental Activities	\$ 19,359,428	\$ 5,841,592	\$ 20,471,405	\$ 18,639,133
Business-Type Activities	<u>(707,120)</u>	<u>(1,064,733)</u>	<u>(327,171)</u>	<u>(848,028)</u>
Total Primary Government Net Expense	<u>\$ 18,652,308</u>	<u>\$ 4,776,859</u>	<u>\$ 20,144,234</u>	<u>\$ 17,791,105</u>
Restatement of Prior Year Net Position				
Governmental Activities	<u>\$ (2,920,181)</u>	<u>\$ -</u>	<u>\$ (327,252)</u>	<u>\$ -</u>

Notes:

1. The cumulative effect of net position adjustments was reported as a restatement of the beginning net position of a given year, as restating all prior periods was not practicable.

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.

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$	54,175,120	\$ 52,495,899	\$ 51,720,100	\$ 48,981,238	\$ 46,538,156	\$ 40,945,882
	4,318,032	3,849,243	3,975,274	4,793,252	5,089,268	5,150,608
	13,368,744	12,538,555	12,065,118	14,002,709	15,145,262	15,447,397
	14,551,134	13,838,016	13,242,320	9,830,153	-	-
	2,929,104	2,355,930	2,668,832	2,943,683	2,816,486	2,810,814
	1,648,142	1,799,350	2,372,209	5,275,052	9,928,114	7,773,867
	844,344	309,707	390,865	213,560	373,971	261,346
	-	-	-	-	6,750,000	-
	-	-	-	-	(2,557,450)	-
	<u>301,608</u>	<u>6,705,806</u>	<u>317,689</u>	<u>263,472</u>	<u>2,900,000</u>	<u>1,339,232</u>
	<u>92,136,228</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>
\$	141,189	\$ 151,304	\$ 330,410	\$ 725,780	\$ 1,129,020	\$ 1,057,705
	415,600	-	-	-	-	-
	-	3,000,600	-	1,500,000	-	-
	<u>(301,608)</u>	<u>(6,705,806)</u>	<u>(317,689)</u>	<u>(263,472)</u>	<u>(2,900,000)</u>	<u>(1,339,232)</u>
	<u>255,181</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>92,391,409</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>
\$	33,175,152	\$ 54,481,500	\$ 58,440,534	\$ 26,574,621	\$ 57,983,584	\$ 29,669,864
	<u>20,823</u>	<u>(5,077,205)</u>	<u>(684,252)</u>	<u>495,692</u>	<u>(2,268,179)</u>	<u>3,211,323</u>
\$	<u>33,195,975</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>(81,059)</u>	<u>\$ -</u>				

KANE COUNTY, ILLINOIS

Fund Balances, Governmental Funds Last Ten Fiscal Years

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General Fund				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Nonspendable	736,929	492,534	1,459,940	722,049
Committed	4,867,618	-	-	-
Assigned	3,795,654	6,481,523	6,737,783	2,930,463
Unassigned	52,073,469	52,297,166	51,314,870	52,042,594
 Total General Fund	<u>\$ 61,473,670</u>	<u>\$ 59,271,223</u>	<u>\$ 59,512,593</u>	<u>\$ 55,695,106</u>
 All Other Governmental Funds				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved, Reported in:				
Special Revenue Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Nonspendable	1,261,860	1,242,500	1,242,500	1,255,800
Restricted	85,058,485	83,807,659	86,881,285	91,472,172
Committed	32,958,856	43,108,454	56,589,537	54,682,249
Assigned	29,108,816	32,741,383	34,353,071	29,827,268
Unassigned	(31,174)	(590,509)	(477,323)	(656,877)
 Total All Other Governmental Funds	<u>\$ 148,356,843</u>	<u>\$ 160,309,487</u>	<u>\$ 178,589,070</u>	<u>\$ 176,580,612</u>
 Total All Governmental Funds	<u>\$ 209,830,513</u>	<u>\$ 219,580,710</u>	<u>\$ 238,101,663</u>	<u>\$ 232,275,718</u>

Beginning in 2011, the County adopted the provisions of GASB Statement No. 54, which required reporting fund balances in new classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. Information was not available to restate prior year amounts.

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ -	\$ 1,882,350	\$ 1,831,154	\$ 1,845,199	\$ 1,825,542	\$ 4,507,367
-	46,441,218	42,897,605	39,629,363	43,987,466	45,008,222
1,714,286	-	-	-	-	-
-	-	-	-	-	-
1,240,739	-	-	-	-	-
50,691,045	-	-	-	-	-
<u>\$ 53,646,070</u>	<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>
\$ -	\$ 67,415,248	\$ 70,121,509	\$ 43,066,900	\$ 49,270,078	\$ 36,825,211
-	99,489,310	88,169,891	75,557,556	63,983,946	81,823,802
-	6,838,364	5,497,948	5,492,827	16,329,121	18,035,752
1,345,300	-	-	-	-	-
94,796,018	-	-	-	-	-
50,057,579	-	-	-	-	-
29,418,546	-	-	-	-	-
(585,052)	-	-	-	-	-
<u>\$ 175,032,391</u>	<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>\$ 228,678,461</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>

KANE COUNTY, ILLINOIS

Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

Revenues	2015	2014	2013	2012
Property Tax	\$ 54,332,031	\$ 54,365,720	\$ 54,245,463	\$ 54,396,496
Other Taxes	34,127,443	32,830,555	54,056,730	52,315,565
Licenses and Permits	2,271,774	2,270,111	2,093,343	1,947,213
Grants	11,633,250	13,663,494	13,103,306	16,801,473
Intergovernmental	23,548,241	22,140,149	-	-
Charges for Services	25,236,217	24,247,038	24,938,237	25,026,721
Fines	4,423,858	4,450,637	5,073,884	5,087,039
Reimbursements	18,251,722	11,180,510	12,822,231	13,594,555
Net Investment Income	987,213	1,105,052	305,529	677,153
Miscellaneous	3,775,150	3,510,184	5,186,752	6,580,890
Total Revenues	<u>178,586,899</u>	<u>169,763,450</u>	<u>171,825,475</u>	<u>176,427,105</u>
Expenditures				
General Government	28,606,512	28,922,413	27,933,292	27,744,534
Public Service and Records	12,218,532	11,887,454	10,707,892	13,479,858
Judicial	23,189,620	22,501,188	21,242,246	20,792,033
Public Safety	45,284,610	45,133,170	43,301,303	42,302,849
Highways and Streets	25,540,188	26,168,324	21,374,771	22,640,246
Health and Welfare	5,508,587	5,702,208	5,697,504	5,609,409
Environment and Conservation	140,114	195,368	127,790	227,733
Development, Housing and Economic Development	4,564,517	4,480,446	5,011,854	6,469,911
Debt Service - Principal	13,720,000	14,500,000	14,816,100	14,875,000
Debt Service - Interest and Fees	2,138,255	2,598,562	2,953,732	3,881,073
Capital Outlay	24,893,268	23,986,006	13,834,769	16,930,317
Total Expenditures	<u>185,804,203</u>	<u>186,075,139</u>	<u>167,001,253</u>	<u>174,952,963</u>
Excess (Deficiency) of Revenues Over Expenditures	(7,217,304)	(16,311,689)	4,824,222	1,474,142
Other Financing Sources (Uses)				
Issuance of Debt	-	-	27,225,000	1,960,000
Premium on Debt Issued	-	-	1,812,684	2,910
Proceeds from sale of property	8,700	-	-	-
Transfer to Escrow Paying Agent	-	-	(28,625,267)	-
Insurance Recovery	323,832	80,279	518,536	-
Transfers In	17,663,765	24,238,172	25,273,997	27,355,890
Transfers Out	(20,529,190)	(26,552,998)	(25,203,227)	(27,195,685)
Total Other Financing Sources (Uses)	<u>(2,532,893)</u>	<u>(2,234,547)</u>	<u>1,001,723</u>	<u>2,123,115</u>
Special Items				
Receipt from Public Building Commission	-	-	-	-
Loss on Prepaid Rent	-	-	-	-
Net Change in Fund Balances	<u>\$ (9,750,197)</u>	<u>\$ (18,546,236)</u>	<u>\$ 5,825,945</u>	<u>\$ 3,597,257</u>
Debt Service as a Percentage of Noncapital Expenditures	9.9%	9.9%	11.3%	11.7%
Expenditures Capitalized as Assets	<u>\$ 26,224,794</u>	<u>\$ 13,858,192</u>	<u>\$ 9,793,263</u>	<u>\$ 14,905,612</u>

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$	54,858,094	\$ 53,155,305	\$ 52,329,930	\$ 49,589,160	\$ 47,398,219	\$ 41,804,809
	49,842,019	47,578,614	46,441,278	45,899,772	36,826,561	34,725,381
	1,794,161	1,367,942	1,469,149	1,152,190	1,597,829	1,899,123
	18,493,796	22,637,065	19,338,212	16,626,174	19,238,772	19,309,446
	-	-	-	-	-	-
	21,452,629	23,987,161	23,715,612	27,000,261	28,780,022	28,428,981
	6,661,358	5,586,459	6,194,133	5,681,885	4,599,047	3,630,688
	18,989,401	21,220,649	20,480,886	15,597,395	9,883,918	18,859,012
	1,648,142	1,799,350	2,372,209	5,275,052	9,928,114	7,773,867
	6,904,789	6,656,879	8,512,497	8,834,395	8,660,305	9,463,967
	<u>180,644,389</u>	<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>
	26,520,275	26,049,450	27,204,959	28,411,201	29,879,065	22,316,291
	14,068,660	15,383,578	12,594,229	12,724,625	11,243,767	12,903,209
	21,241,207	20,701,581	20,081,359	21,065,381	19,186,483	17,598,305
	41,084,429	40,524,765	39,831,091	42,055,177	40,882,852	40,841,088
	26,598,595	27,650,279	24,719,571	27,239,527	16,424,217	14,769,067
	6,573,785	9,850,519	10,070,911	10,472,186	10,162,877	9,400,176
	255,562	601,714	727,775	1,308,512	864,272	1,668,229
	6,708,650	6,472,667	5,764,226	4,945,259	5,337,363	4,977,074
	13,750,000	5,725,000	5,465,000	5,255,000	3,455,000	2,160,000
	3,834,533	3,817,741	3,513,628	3,829,859	3,404,071	2,285,818
	21,287,271	14,041,253	28,278,674	28,417,337	55,353,230	27,927,211
	<u>181,922,967</u>	<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>
	(1,278,578)	13,170,877	2,602,483	(10,067,780)	(29,280,410)	9,048,806
	7,670,000	-	40,000,000	-	11,345,000	34,990,000
	-	-	6,090	-	38,659	114,016
	-	-	-	-	-	-
	-	-	-	-	-	-
	23,799,718	19,827,940	17,449,670	9,907,336	20,466,041	21,436,090
	<u>(23,498,110)</u>	<u>(19,450,434)</u>	<u>(17,131,981)</u>	<u>(9,643,864)</u>	<u>(17,566,041)</u>	<u>(20,096,858)</u>
	<u>7,971,608</u>	<u>377,506</u>	<u>40,323,779</u>	<u>263,472</u>	<u>14,283,659</u>	<u>36,443,248</u>
	-	-	-	-	6,750,000	-
	-	-	-	-	(2,557,450)	-
\$	<u>6,693,030</u>	<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>
	10.8%	6.3%	6.2%	6.1%	5.0%	3.5%
\$	<u>19,227,066</u>	<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>

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
2014	\$ 8,683,462,757	\$ 18,291,649	\$ 2,696,389,795	\$ 237,504,210	\$ 11,635,648,411	0.4684
2013	8,815,204,324	17,468,815	2,715,464,142	238,144,836	11,786,282,117	0.4623
2012	9,493,140,070	16,021,810	2,922,755,971	243,744,234	12,675,662,085	0.4335
2011	10,500,653,170	13,809,034	3,002,142,531	253,294,432	13,769,899,167	0.3990
2010	11,458,223,572	12,429,644	3,113,576,239	258,244,853	14,842,474,308	0.3730
2009	12,227,366,351	10,598,471	3,287,993,262	266,671,270	15,792,629,354	0.3398
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

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
0.3126	\$ 34,906,945,233	33.33%
0.3038	35,358,846,351	33.33%
0.2710	38,026,986,255	33.33%
0.2609	41,309,697,501	33.33%
0.2201	44,527,422,924	33.33%
0.1997	47,377,888,062	33.33%
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%

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
2014	\$ 53,891	\$ 31,549	\$ 122,700	\$ 791,764	\$ 68,985	\$ 36,265	\$ 48,856
2013	53,891	30,852	118,002	743,228	66,601	35,757	48,180
2012	53,906	29,966	115,682	742,719	65,089	35,520	46,885
2011	53,909	29,684	119,178	716,962	61,339	34,747	46,363
2010	54,331	29,595	122,052	699,784	61,721	34,944	47,108
2009	52,584	29,420	119,931	675,436	60,339	37,615	43,934
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

Tax Rates per Hundred Dollars of Assessed Valuation (1)							
2014	0.4684	0.2742	1.0664	6.8811	0.5995	0.3152	0.4246
2013	0.4623	0.2647	1.0123	6.3757	0.5713	0.3067	0.4133
2012	0.4335	0.2410	0.9304	5.9736	0.5235	0.2857	0.3771
2011	0.3990	0.1693	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

Source: Kane County Clerk - Levy, Rate and Extension Reports for 2005 to 2014.

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

	Forest Preserve	Library Districts	Water Resources	Other Special Districts	Total
\$	36,009	\$ 38,770	\$ 886	\$ 17,637	\$ 1,247,312
	35,423	37,160	819	16,764	1,186,677
	33,696	36,775	842	27,688	1,188,768
	35,255	36,006	830	26,848	1,161,121
	32,062	36,077	808	26,511	1,144,993
	30,909	35,678	769	28,000	1,114,615
	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

0.3129	0.3369	0.0077	0.1533	10.1974
0.3039	0.3188	0.0070	0.1438	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

KANE COUNTY, ILLINOIS

Principal Taxpayers in the County Current Year and Nine Years Ago

Taxpayer	Type of Business, Property	2014 Equalized Assessed Valuation	Percentage of Total 2014 Equalized Assessed Valuation	2014 Rank
Simon / Chelsea Chicago Development LLC	Commercial	\$ 47,144,869	0.41%	1
Liberty Illinois LP	Industrial	36,321,977	0.31%	2
LPF Geneva Commons LLC	Commercial	34,392,190	0.30%	3
Toyota Motor Sales USA Inc.	Farmland/Industria	27,476,461	0.24%	4
IN Retail Fund Algonquin Commins LLC	Commercial	18,275,955	0.16%	5
Spring Hill Mall LLC / General Growth Properties, Inc.	Commercial	17,976,795	0.15%	6
John B. Sanfilippo & Son, Inc.	Industrial	15,833,054	0.14%	7
Q Center LLC	Commercial	15,772,649	0.14%	8
AMLI At St Charles LLC	Commercial/Land	12,765,390	0.11%	9
ALDI, Inc.	Industrial	<u>12,656,305</u>	0.11%	10
		<u>\$ 238,615,645</u>	<u>2.05%</u>	
Total 2014 County assessed valuation		<u>\$ 11,635,648,411</u>		

Taxpayer	Type of Business, Property	2005 Equalized Assessed Valuation	Percentage of Total 2005 Equalized Assessed Valuation	2005 Rank
V V2/Geneva Commons, LP	Retail	\$ 29,414,249	0.24%	1
Spring Hill Mall LLC	Retail	29,205,426	0.24%	2
Simon/Chelsea Development, LLC	Retail	27,967,864	0.23%	3
Algonquin Phase 1 Assoc., Ltd.	Real Estate	17,279,902	0.14%	4
Toyota Motor Sales USA Inc.	Industrial	15,000,971	0.12%	5
Arthur Andersen & Co.	Real Estate	12,578,391	0.10%	6
Tradition at Canterfield Ltd. Partnership	Real Estate	11,651,151	0.09%	7
KIR Batavia 051 LLC	Real Estate	9,799,713	0.08%	8
In Retail Fund Randall Square, LLC	Commerical	9,435,324	0.08%	9
USAA Real Estate Limited Partnership	Industrial	<u>9,099,128</u>	0.07%	10
		<u>\$ 171,432,119</u>	<u>1.38%</u>	
Total 2005 County assessed valuation		<u>\$ 12,390,090,594</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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Rates Extended				
General (Corporate)	0.2869	0.2832	0.2531	0.2358
Health	0.0171	0.0169	0.0159	0.0146
Illinois Municipal Retirement Fund	0.0591	0.0583	0.0569	0.0464
County Highway	0.0435	0.0430	0.0403	0.0371
County Bridge	0.0027	0.0027	0.0025	0.0023
County Highway Matching	0.0006	0.0006	0.0005	0.0005
Insurance Liability	0.0259	0.0256	0.0266	0.0280
Social Security	0.0298	0.0294	0.0272	0.0245
Capital Improvement Debt Service	-	-	0.0082	0.0075
Veterans' Commission	0.0027	0.0026	0.0025	0.0023
Total Rates Extended	<u>0.4684</u>	<u>0.4623</u>	<u>0.4336</u>	<u>0.3990</u>
Levies Extended				
General (Corporate)	\$ 33,012,477	\$ 33,012,390	\$ 31,470,872	\$ 31,863,102
Health	1,972,416	1,972,413	1,972,563	1,972,983
Illinois Municipal Retirement Fund	6,796,561	6,796,432	7,073,004	6,266,337
County Highway	5,010,893	5,010,769	5,010,920	5,011,908
County Bridge	312,627	312,648	312,701	312,797
County Highway Matching	65,011	65,048	65,151	65,262
Insurance Liability	2,982,442	2,982,401	3,303,065	3,782,475
Social Security	3,433,260	3,433,304	3,382,514	3,315,779
Capital Improvement Debt Service	-	-	1,009,967	1,013,380
Veterans' Commission	305,378	305,304	305,489	305,095
Total Levies Extended	<u>\$ 53,891,065</u>	<u>\$ 53,890,709</u>	<u>\$ 53,906,248</u>	<u>\$ 53,909,118</u>
Current Year Collections	\$ 53,643,845	\$ 53,661,617	\$ 53,548,215	\$ 53,701,538
Subsequent Collections	-	-	-	-
Total Collections	<u>\$ 53,643,845</u>	<u>\$ 53,661,617</u>	<u>\$ 53,548,215</u>	<u>\$ 53,701,538</u>
Percentage of Extensions Collected	<u>99.54%</u>	<u>99.57%</u>	<u>99.34%</u>	<u>99.61%</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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
	0.2188	0.1974	0.1966	0.1819	0.1813	0.1784
	0.0135	0.0128	0.0129	0.0136	0.0144	0.0151
	0.0404	0.0353	0.0337	0.0351	0.0362	0.0390
	0.0344	0.0324	0.0326	0.0411	0.0433	0.0456
	0.0022	0.0020	0.0020	0.0021	0.0023	0.0023
	0.0004	0.0004	0.0004	0.0005	0.0005	0.0005
	0.0216	0.0198	0.0157	0.0165	0.0218	0.0276
	0.0221	0.0213	0.0214	0.0221	0.0243	0.0257
	0.0175	0.0164	0.0163	0.0172	0.0188	-
	0.0021	0.0020	0.0020	0.0021	0.0023	0.0025
	<u>0.3730</u>	<u>0.3398</u>	<u>0.3336</u>	<u>0.3322</u>	<u>0.3452</u>	<u>0.3367</u>
\$	31,865,741	\$ 30,542,783	\$ 30,628,833	\$ 26,899,888	\$ 24,500,056	\$ 21,774,010
	1,972,654	1,972,489	2,000,032	2,016,641	1,940,014	1,850,168
	5,889,264	5,468,372	5,254,116	5,183,178	4,893,607	4,755,029
	5,011,461	5,010,920	5,080,708	6,079,940	5,850,036	5,561,487
	312,752	312,757	316,590	316,565	305,073	285,946
	65,260	65,151	65,748	65,649	64,987	60,167
	3,149,370	3,061,954	2,445,315	2,439,664	2,944,541	3,363,986
	3,218,272	3,303,060	3,339,152	3,263,827	3,279,068	3,138,085
	2,541,201	2,538,578	2,538,017	2,539,321	2,544,757	-
	305,031	308,269	308,644	308,581	315,072	306,571
\$	<u>54,331,006</u>	<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>
\$	54,159,263	\$ 52,479,908	\$ 51,720,100	\$ 48,981,239	\$ 46,538,155	\$ 40,945,882
	-	-	-	-	-	-
\$	<u>54,159,263</u>	<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>
	99.68%	99.80%	99.51%	99.73%	99.79%	99.64%

KANE COUNTY, ILLINOIS

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Rates Extended				
General	0.0466	0.0461	0.0422	0.0374
Illinois Municipal Retirement Fund	0.0040	0.0037	0.0033	0.0027
Insurance Liability	0.0013	0.0017	0.0021	0.0019
Debt Service	0.2572	0.2491	0.2196	0.2153
Construction & Development	0.0008	0.0006	0.0014	0.0013
Social Security	0.0027	0.0027	0.0025	0.0023
Total Rates Extended	<u>0.3126</u>	<u>0.3039</u>	<u>0.2710</u>	<u>0.2609</u>
Levies Extended				
General	\$ 5,372,631	\$ 5,372,611	\$ 5,242,555	\$ 5,050,551
Illinois Municipal Retirement	460,034	425,025	405,081	365,763
Insurance Liability	150,081	200,039	259,859	259,831
Debt Service	29,619,097	29,032,942	27,306,917	29,089,818
Construction & Development	95,255	74,723	174,565	171,599
Social Security	312,026	317,428	307,479	317,661
Total Levies Extended	<u>\$ 36,009,124</u>	<u>\$ 35,422,768</u>	<u>\$ 33,696,456</u>	<u>\$ 35,255,223</u>
Current Year Collections	\$ 18,132,465	\$ 17,484,822	\$ 16,698,242	\$ 17,650,163
Subsequent Collections	<u>17,678,728</u>	<u>17,788,031</u>	<u>16,773,749</u>	<u>17,469,072</u>
Total Collections	<u>\$ 35,811,194</u>	<u>\$ 35,272,853</u>	<u>\$ 33,471,991</u>	<u>\$ 35,119,235</u>
Percentage of Extensions Collected				
Current Year Collections	<u>50.36%</u>	<u>49.36%</u>	<u>49.55%</u>	<u>50.06%</u>
Total Collections	<u>99.45%</u>	<u>99.58%</u>	<u>99.33%</u>	<u>99.61%</u>

Source of Information: Office of Kane County Clerk

Current collections represent amounts received for the District's fiscal year ended June 30.

Note: Tax Rates are expressed in dollars per \$100 of Assessed Valuation.

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
0.0342	0.0312	0.0305	0.0220	0.0228	0.0223
0.0024	0.0022	0.0016	0.0017	0.0018	0.0019
0.0015	0.0013	0.0021	0.0032	0.0012	0.0012
0.1787	0.1620	0.1562	0.1604	0.1364	0.1510
0.0012	0.0011	0.0013	0.0086	0.0109	0.0125
0.0021	0.0019	0.0015	0.0015	0.0016	0.0016
<u>0.2201</u>	<u>0.1997</u>	<u>0.1932</u>	<u>0.1974</u>	<u>0.1747</u>	<u>0.1905</u>
\$ 4,982,327	\$ 4,819,800	\$ 4,752,277	\$ 3,256,730	\$ 3,086,945	\$ 2,724,970
347,130	343,089	250,063	250,029	240,086	225,047
224,622	205,048	325,003	474,034	157,536	150,113
26,025,859	25,076,577	24,341,126	23,725,219	18,430,065	18,422,838
169,122	164,658	200,050	1,264,929	1,479,971	1,522,971
313,335	300,067	235,105	220,605	210,093	200,028
<u>\$ 32,062,395</u>	<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>
\$ 15,703,107	\$ 12,987,245	\$ 13,902,909	\$ 14,057,634	\$ 11,942,124	\$ 13,494,394
16,257,616	17,877,393	16,060,216	15,049,735	11,615,578	9,653,085
<u>\$ 31,960,723</u>	<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>48.98%</u>	<u>42.02%</u>	<u>46.18%</u>	<u>48.16%</u>	<u>50.59%</u>	<u>58.05%</u>
<u>99.68%</u>	<u>99.86%</u>	<u>99.53%</u>	<u>99.71%</u>	<u>99.80%</u>	<u>99.58%</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 to Estimated Actual Valuation</u>	
	<u>County General Obligation Bonds</u>	<u>Accumulated Restricted Resources</u>	<u>Net General Bonded Debt</u>	<u>to Estimated Actual Valuation</u>	<u>Net General Bonded Debt Per Capita</u>
2015	\$ -	\$ -	\$ -	0.000%	-
2014	-	-	-	0.000%	-
2013	985,000	985,000	-	0.000%	-
2012	1,960,000	1,237,036	722,964	0.002%	1.39
2011	2,425,000	2,425,000	-	0.000%	-
2010	4,760,000	2,635,926	2,124,074	0.004%	4.12
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	-	-	-	0.000%	-

Fiscal Year Ended November 30,	<u>County Alternative Revenue Bonds</u>			<u>Percentage of Total Debt to Personal Income</u>	
	<u>County Debt Certificates</u>	<u>Total Debt</u>	<u>Total Debt Per Capita</u>	<u>of Total Debt to Personal Income</u>	<u>Total Debt Per Capita</u>
2015	\$ 50,358,308	\$ -	\$ 50,358,308	0.21%	89.68
2014	60,320,000	1,005,000	61,325,000	0.28%	116.26
2013	72,440,000	2,400,000	75,825,000	0.35%	144.62
2012	59,070,000	29,085,000	90,115,000	0.44%	172.69
2011	70,365,000	30,240,000	103,030,000	0.52%	198.16
2010	73,070,000	31,280,000	109,110,000	0.59%	211.43
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

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 313-314.
 Population and Personal Income data can be found on page 328.

KANE COUNTY, ILLINOIS

Computation of Direct and Overlapping Bonded Debt November 30, 2015

<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	\$ 50,358,308	100.00%	\$ 50,358,308
Total Direct Debt	<u>50,358,308</u>		<u>50,358,308</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	661,643,136	61.76%	408,639,507
Parks	153,371,000	61.97%	95,045,398
Library	41,030,000	61.55%	25,254,534
Special Service Areas & TIF Districts	206,893,876	99.57%	205,994,531
School Districts (incl. Community Colleges)	2,548,045,071	46.39%	1,182,132,957
Miscellaneous Districts	<u>21,630,000</u>	100.00%	<u>21,630,000</u>
Total Overlapping Debt	<u>3,846,123,949</u>		<u>2,152,207,793</u>
Total Direct Debt and Overlapping Debt	<u>\$ 3,896,482,257</u>		<u>\$ 2,202,566,101</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

	2015	2014	2013	2012
Debt Limit	\$ 669,049,784	\$ 677,711,044	\$ 728,850,569	\$ 791,769,202
Total Debt Applicable to Limit	-	-	985,000	1,960,000
Legal Debt Margin	<u>\$ 669,049,784</u>	<u>\$ 677,711,044</u>	<u>\$ 727,865,569</u>	<u>\$ 789,809,202</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.0%	0.0%	0.1%	0.2%

Legal Debt Margin Calculation for Fiscal Year 2015

Assessed Valuation (2014 tax year)	\$ 11,635,648,411
Debt Limit (5.75%) of Assessed Value	669,049,784
Debt Outstanding Applicable to the Limit	-
Total Debt Applicable to the Limit	-
Total Legal Debt Margin	<u>\$ 669,049,784</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>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 853,442,273	\$ 908,076,188	\$ 456,509,623	\$432,706,818	\$394,832,304	\$356,215,105
<u>2,425,000</u>	<u>4,760,000</u>	<u>7,010,000</u>	<u>9,180,000</u>	<u>11,345,000</u>	<u>-</u>
<u>\$ 851,017,273</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>
0.3%	0.5%	1.5%	2.1%	2.9%	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		
2015	\$ 6,406,750		\$ -		\$ 6,406,750	\$ 1,345,000	\$ 765,225	3.04	
2014	5,764,927		-		5,764,927	1,045,000	795,850	3.13	
2013	6,427,471		-		6,427,471	1,746,100	221,938	3.27	
2012	5,401,829		-		5,401,829	685,000	134,199	6.59	
2011	4,431,344		-		4,431,344	660,000	158,923	5.41	
2010	3,401,086		-		3,401,086	635,000	181,598	4.16	
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	

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		
2015	\$ 6,723,761		\$ 2,982,556		\$ 3,741,205	\$ 2,445,000	\$ 988,181	1.09	
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	

Payments began in fiscal year 1995 from Motor Fuel Tax (MFT) revenues received from the state of Illinois. At November 30, 2015, 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		
2015	\$ 16,817,838		\$ 18,092,027		\$ (1,274,190)	\$ 8,280,000	\$ 124,200	\$ (0.15)	
2014	16,043,691		18,849,263		(2,805,572)	8,120,000	358,020	(0.33)	
2013	15,468,566		5,139,304		10,329,262	7,995,000	547,590	1.21	
2012	14,930,015		4,228,617		10,701,398	7,890,000	686,715	1.25	
2011	14,530,200		4,432,779		10,097,421	7,715,000	790,251	1.19	
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, 2015, 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		
2015	\$ 897,387		\$ 450		\$ 896,937	\$ 645,000	\$ 238,493	1.02	
2014	902,936		450		902,486	630,000	253,650	1.02	
2013	905,547		450		905,097	615,000	265,035	1.03	
2012	899,197		450		898,747	610,000	400,727	0.89	

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
2015	530,847	\$ 42,868	\$ 22,756,349,196	121,332	6.0%
2014	527,501	41,561	\$ 21,923,469,061	121,840	5.5%
2013	524,302	41,016	21,504,770,832	121,756	8.3%
2012	521,840	39,618	20,674,257,120	121,944	9.0%
2011	519,940	38,008	19,761,879,520	121,557	9.8%
2010	516,069	35,767	18,458,239,923	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%

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	2015 Number of Employees	Percentage of Total 2015 County Employment	2015 Rank
School District U-46	Public School District	4,170	1.63%	1
Chase	Credit Card Processing	2,500	0.98%	2
Caterpillar, Inc.	Construction Machinery	2,300	0.90%	3
Advocate Sherman Hospital	General Hospital	2,200	0.86%	4
Rush-Copley Medical Center	Hospital & Medical Center	2,000	0.78%	5
Fermi Research Alliance	High Energy Physics Research Laboratory	1,700	0.67%	6
Delnor-Community Hospital	General Hospital	1,650	0.65%	7
Waubensee Community College	Comprehensive Community College	1,460	0.57%	8
Presence Mercy Medical Center	Medical & Psychiatric Hospital	1,320	0.52%	9
Kane County	County Government	1,314	0.51%	10

Employer	Type of Business or Property	2006 Number of Employees	Percentage of Total 2006 County Employment	2006 Rank
School District U-46	Public School District	4,820	2.08%	1
Caterpillar, Inc.	Construction Machinery	3,000	1.30%	2
Fermi National Accelerator Lab	High Energy Physics Research Laboratory	2,200	0.95%	3
Sherman Hospital	General Hospital	1,702	0.74%	4
Harper-Wyman Co,	Thermostatic Controls & Gas Combustion Produ	1,400	0.60%	5
Kane County	County Government	1,364	0.53%	6
Delnor-Community Hospital	General Hospital	1,022	0.44%	7
Dreyer Medical Clinic	Medical Services	1,000	0.43%	8
Provena St. Joseph Hospital	General Hospital	950	0.41%	9
Provena Mercy Center	Medical & Psychiatric Hospital	945	0.41%	10
Rush-Copley Medical Center	Hospital & Medical Center	925	0.40%	11

Source of Information: 2015 Illinois Manufacturers Directory, 2015 Illinois Services Directory & 2006 Illinois Manufacturers Directory, 2006 Illinois Services Directory

KANE COUNTY, ILLINOIS

County Employment Statistics Last Ten Fiscal Years

Function/Department	Number of Employees									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Government										
County Board/Liquor	29	30	28	29	31	32	32	30	31	27
Finance Administration	7	7	6	5	6	6	6	6	6	6
County Auditor	5	3	3	3	3	3	3	3	3	4
Data Processing	38	38	36	35	33	31	31	36	36	37
Central Services	27	29	26	26	26	26	25	21	22	21
Human Resources	6	5	7	7	7	5	6	7	7	7
Geographic Information Systems	9	8	8	8	8	10	10	10	9	8
Public Service and Records										
County Treasurer	11	12	11	12	13	11	11	11	11	11
County Assessor	35	42	43	39	42	36	41	26	38	37
County Clerk	30	31	31	33	29	27	28	29	33	36
Recorder of Deeds	16	17	18	19	19	19	19	19	20	28
Regional Office of Education	32	34	31	34	34	34	38	35	37	36
Employment and Education	20	18	16	21	25	33	27	27	30	34
Judicial										
Judicial Services*	247	238	238	207	202	202	201	198	195	194
States Attorney	124	122	121	121	126	128	133	136	136	136
Public Safety										
County Sheriff	293	304	303	306	300	298	306	320	305	299
Merit Commission	4	4	4	4	4	4	4	4	4	4
Court Services	185	180	170	168	165	162	153	164	164	159
County Coroner	8	9	9	9	9	9	10	11	11	13
Emergency Management	3	3	3	3	3	3	3	3	3	4
Animal Control	14	12	12	11	12	10	10	12	11	9
Highways and Streets										
	67	69	67	62	62	63	64	66	73	60
Health and Welfare										
County Health	64	63	65	64	64	67	121	141	155	149
Veterans Commission	3	4	4	4	4	4	4	4	4	4
Environment and Conservation										
Stormwater Management/Landfill	4	4	3	5	5	5	5	7	6	5
Development, Housing and Economic Development										
Development Water Resources	4	4	4	5	5	4	4	5	5	4
Development Mill Creek SSA	1	1	1	1	1	-	-	-	-	-
County Development	28	25	25	23	24	24	28	24	31	32
Total*	<u>1,314</u>	<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>

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 Ten Fiscal Years

Function	2015	2014	2013	2012	2011
General Government					
Payroll checks issued	38,041	38,265	38,384	38,980	38,241
Accounts Payable checks issued	12,772	12,418	12,528	13,362	13,970
Purchase Orders processed	3,022	2,850	3,038	3,474	2,684
Maintenance					
District square footage maintained by staff	950,974	950,974	950,974	883,920	887,257
Information Technology Services					
Work orders completed	14,878	7,618	7,719	10,884	11,966
Public Service and Records					
Tax bills collected	192,498	185,491	192,050	185,261	185,184
Election ballots counted	95,153	146,537	29,428	152,662	28,320
Judicial					
Felony cases authorized	1,955	2,297	2,342	2,781	2,909
Child Advocacy investigations	282	294	328	285	247
Diversion program completions	451	593	545	550	528
Domestic violence cases	1,130	1,408	1,370	1,221	1,265
Felony DUI cases filed	163	169	98	195	130
Public Safety-Sheriff					
Physical arrests made	1,790	1,781	1,646	1,427	1,563
Traffic violations	9,730	7,180	7,124	5,959	6,988
Year end inmate population	532	626	634	660	637
Highways and Streets					
Lane miles of road resurfaced	32.0	70.1	47.9	48.9	79.9
New signs installed	433	361	327	362	400
Signs repaired	1,707	2,081	2,428	1,964	1,785
Trees cut down/removed from right-of-way	44	11	30	36	48
Health and Welfare					
Clients Served	19,394	25,752	21,579	23,319	23,381
Immunizations administered	1,269	887	825	617	764
Influenza shots provided	723	905	908	839	1,013
Tuberculosis tests given	1,192	1,517	1,265	679	1,839

Source of Information: Various County Offices

2010	2009	2008	2007	2006
40,917	41,358	28,231	7,483	8,115
14,544	13,573	15,762	13,758	16,153
2,440	1,277	1,501	4,041	9,398
887,257	887,257	834,220	614,220	614,220
8,618	10,594	11,495	11,522	8,599
180,369	180,184	172,840	183,790	169,060
141,555	47,204	219,739	48,258	139,304
3,158	3,588	3,611	3,849	3,370
300	335	348	391	451
575	568	456	400	205
1,356	1,694	1,556	1,694	1,414
219	308	202	151	117
1,396	1,087	1,452	1,307	1,574
6,825	3,152	5,016	1,512	1,585
632	630	635	709	620
97.5	41.3	66.3	35.7	8.2
445	471	580	769	673
2,048	1,937	2,500	1,033	770
107	74	84	140	118
131,123	64,790	48,481	33,969	27,062
1,343	3,248	7,113	5,478	5,759
9,317	17,589	1,423	2,286	2,435
3,363	1,263	1,672	2,244	9,195

KANE COUNTY, ILLINOIS

Capital Asset Statistics by Function Last Ten Fiscal Years

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General Government				
Land acreage	770	770	770	770
County buildings	26	26	26	26
Maintenance vehicles	14	11	9	9
Judicial				
Court houses	2	2	2	2
Public Safety				
Sheriff				
Main Stations	1	1	1	1
Substations	1	1	2	2
Sheriff vehicles	132	133	128	124
Correction facilities	1	1	1	2
Highways and Streets				
Miles of streets				
Rural	232.0	250.5	250.5	250.0
Urban	74	74	74	74
Bridges/Culverts	66	66	65	64
Street Lights	1,104	1,070	1,059	872
Traffic signals	116	113	113	113
Warning flashers	56	43	45	40
Forest Preserve				
Land acreage	20,675	20,586	20,212	19,934
Bicycle path miles	172	172	172	172

Source of Information: Various County Offices

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
770	770	770	770	770	770
21	21	21	21	21	21
9	9	9	7	6	7
2	2	2	2	2	2
1	1	1	1	1	1
2	3	5	5	5	6
124	132	132	133	138	137
2	2	2	2	2	2
250.0	250.0	250.0	248.0	251.0	252.0
73	69	65	63	60	56
63	56	54	53	50	49
774	774	774	714	697	580
113	125	125	121	100	91
28	28	17	15	14	18
19,600	18,700	17,130	17,130	17,130	16,652
172	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, 2015

Date of Organization:	January 16, 1836
Form of Government:	Township
Governing Body:	County Board
Land Area:	Approximately 520 square miles
Population:	530,847
Number of Housing Units:	182,852
Number of Registered Voters:	233,198
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