

KANE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE YEAR ENDED
NOVEMBER 30, 2016**

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

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

KANE COUNTY, ILLINOIS
 Comprehensive Annual Financial Report
 Table of Contents
 As of and for the Year Ended November 30, 2016

	<u>Page</u>
INTRODUCTORY SECTION	
Transmittal Letter	i-vii
Board Members by District	viii
Elected Officials and Departments	ix-xii
Organization Chart	xiii
Certificate of Achievement for Excellence in Financial Reporting	xiv
 FINANCIAL SECTION	
Independent Auditors' Report	1-3
 <i>Required Supplementary Information</i>	
Management's Discussion and Analysis	4-26
 <i>Basic Financial Statements</i>	
Countywide Financial Statements	
Statement of Net Position	27-28
Statement of Activities	29-30
Fund Financial Statements	
Balance Sheet - Governmental Funds	31
Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position	32
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	33
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	34
Statement of Net Position - Proprietary Funds	35
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	36
Statement of Cash Flows - Proprietary Funds	37
Statement of Fiduciary Assets and Liabilities - Agency Funds	38
Notes to Basic Financial Statements	39-94
 <i>Required Supplementary Information</i>	
Schedule of Changes in the County's Net Pension Liability and Related Ratios - Illinois Municipal Retirement Fund - Regular Plan	95
Schedule of Employer Contributions - Illinois Municipal Retirement Fund - Regular Plan	96
Schedule of Changes in the County's Net Pension Liability and Related Ratios - Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP)	97
Schedule of Employer Contributions - Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP)	98
Schedule of Funding Progress - Other Postemployment Benefits: County - Retiree Healthcare Plan	99

KANE COUNTY, ILLINOIS
 Comprehensive Annual Financial Report
 Table of Contents
 As of and for the Year Ended November 30, 2016

	<u>Page</u>
FINANCIAL SECTION (Continued)	
Budgetary Comparison Information	
Schedule of Revenues, Expenditures and Changes in Fund Balance	
- Budget and Actual:	
General Fund	100-102
Major Special Revenue Fund - Illinois Municipal Retirement Fund	103
Major Special Revenue Fund - Transportation Sales Tax Fund	104
Notes to Required Supplementary Information	105
 <i>Supplementary Information</i>	
 <i>Combining and Individual Fund Financial Statements and Schedules</i>	
MAJOR GOVERNMENTAL FUND	
General Fund:	
Balance Sheet by Account	106-107
Schedule of Revenues, Expenditures and Changes in Fund Balances by Account	108-109
Schedule of Revenues, Expenditures and Changes in Fund Balance	
- Budget and Actual:	
General Fund - General Account	110-147
General Fund - Special Reserve Account	148
General Fund - Emergency Reserve Account	149
General Fund - Property Tax Freeze Protection Account	150
General Fund - SAO Domestic Violence Account	151
General Fund - Environmental Prosecution Account	152
General Fund - Economic Development Account	153
General Fund - Cost Share Drainage Account	154
General Fund - Public Building Commission Account	155
 NONMAJOR GOVERNMENTAL FUNDS	
Combining Balance Sheet	156-171
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	172-187
 Special Revenue Funds	
Schedule of Revenues, Expenditures and Changes in Fund Balance	
- Budget and Actual:	
Insurance Liability Fund	188-189
County Automation Fund	190
Geographic Information Systems Fund	191-192
Motor Fuel Local Option Fund	193-194
Social Security Fund	195
Grand Victoria Casino Elgin Fund	196-197
Public Safety Sales Tax Fund	198
Transit Sales Tax Contingency Fund	199
Judicial Technology Sales Tax Fund	200-201
Tax Sale Automation Fund	202-203
Vital Records Automation Fund	204-205
Recorder's Automation Fund	206-207
Children's Waiting Room Fund	208
D.U.I. Fund	209
Foreclosure Mediation Fund	210

KANE COUNTY, ILLINOIS
 Comprehensive Annual Financial Report
 Table of Contents
 As of and for the Year Ended November 30, 2016

	<u>Page</u>
FINANCIAL SECTION (Continued)	
Special Revenue Funds (Continued)	
Court Automation Fund	211-212
Court Document Storage Fund	213-214
Child Support Fund	215
Circuit Clerk Administrative Services Fund	216
Circuit Clerk Electronic Citation Fund	217
Title IV-D Child Support Fund	218
Drug Prosecution Fund	219
Victim Coordinator Services Program Fund	220
Child Advocacy Center Fund	221-222
Equitable Sharing Program Fund	223
Law Library Fund	224-225
Court Security Fund	226-227
Arrestees' Medical Costs Fund	228
Sheriff Civil Operations Fund	229
Kane Comm Fund	230-231
Probation Services Fund	232-233
Substance Abuse Screening Fund	234
Drug Court Special Resources Fund	235-236
Juvenile Drug Court Fund	237-238
Probation Victim Services Fund	239
Coroner Administration Fund	240
Animal Control Fund	241-242
County Highway Fund	243-245
County Bridge Fund	246
Motor Fuel Tax Fund	247
County Highway Matching Fund	248
County Health Fund	249-250
Kane Kares Fund	251-252
Veterans' Commission Fund	253-254
Illinois Counties Information Management Fund	255
Community Development Block Grant Fund	256-257
Home Program Fund	258
Homeless Management Information Systems Fund	259
OCR & Recovery Act Programs Fund	260-261
Quality of Kane Grants	262
Neighborhood Stabilization Program Fund	263
Continuum of Care Planning Grant Fund	264
Elgin Community Development Block Grant Fund	265
Stormwater Management Planning Fund	266
Farmland Preservation Fund	267
Schedule of Revenues, Expenditures and Changes in Fund Balance	
Workforce Development Fund	268
Schedule of Revenues, Expenditures and Changes in Fund Balance	
- Budget and Actual:	
Mill Creek Special Service Area Fund	269-270
Transportation Safety Highway HB Fund	271

KANE COUNTY, ILLINOIS
 Comprehensive Annual Financial Report
 Table of Contents
 As of and for the Year Ended November 30, 2016

	<u>Page</u>
FINANCIAL SECTION (Continued)	
Debt Service Funds (Continued)	
Schedule of Revenues, Expenditures and Changes in Fund Balance	
- Budget and Actual:	
Motor Fuel Tax Debt Service Fund	272
Transit Sales Tax Debt Service Fund	273
Recovery Zone Bond Debt Service Fund	274
JJC/AJC Refunding Debt Service Fund	275
Capital Projects Funds	
Schedule of Revenues, Expenditures and Changes in Fund Balance	
- Budget and Actual:	
Capital Projects Fund	276
Recovery Zone Bond Construction Fund	277
Transportation Capital Fund	278
Aurora Area Impact Fees Fund	279
Campton Hills Impact Fees Fund	280
Greater Elgin Impact Fees Fund	281
Northwest Impact Fees Fund	282
Southwest Impact Fees Fund	283
Tri-Cities Impact Fees Fund	284
Upper Fox Impact Fees Fund	285
West Central Impact Fees Fund	286
North Impact Fees Fund	287
Central Impact Fees Fund	288
South Impact Fees Fund	289
Permanent Fund	
Schedule of Revenues, Expenditures and Changes in Fund Balance	
- Budget and Actual - Working Cash Fund	290
Major Proprietary Funds	
Schedule of Revenues, Expenses and Changes in Net Position	
- Budget and Actual:	
Enterprise Surcharge Fund	291-292
Enterprise General Fund	293
Internal Service Fund	
Schedule of Revenues, Expenses and Changes in Net Position	
- Budget and Actual – Health Insurance Fund	294
Agency Funds	
Combining Statement of Assets and Liabilities	295-296
Combining Statement of Changes in Assets and Liabilities	297-308
 STATISTICAL SECTION – (UNAUDITED)	
Financial Trends:	
Net Position by Component - Last Ten Fiscal Years	309-310
Changes in Net Position - Last Ten Fiscal Years	311-314
Fund Balances, Governmental Funds - Last Ten Fiscal Years	315-316
Changes in Fund Balances, Governmental Funds - Last Ten Fiscal Years	317-318

KANE COUNTY, ILLINOIS
 Comprehensive Annual Financial Report
 Table of Contents
 November 30, 2016

Page

STATISTICAL SECTION – (UNAUDITED) (Continued)

Revenue Capacity:

Equalized Assessed Valuation and Estimated Actual Valuation - Last Ten Tax Years	319-320
Schedule of Property Tax Levies and Tax Rates as Extended - All Direct and Overlapping Governments - Last Ten Tax Levy Years	321-322
Principal Taxpayers in the County - Current Year and Nine Years Ago	323
Property Tax Rates - Levies and Collections - County Funds - Last Ten Tax Years	324-325
Property Tax Rates - Levies and Collections - Forest Preserve Funds - Last Ten Tax Years	326-327

Debt Capacity:

Ratio of Outstanding Debt by Type - Last Ten Fiscal Years	328
Computation of Direct and Overlapping Bonded Debt	329
Legal Debt Margin Information - Last Ten Fiscal Years	330-331
Schedule of Pledged Revenue Coverage - Last Ten Fiscal Years	332-333

Demographic and Economic Information:

Demographic and Economic Statistics - Last Ten Years	334
Principal Employers in the County - Current Year and Nine Years Ago	335

Operating Information:

County Employment Statistics - Last Ten Fiscal Years	336
Operating Indicators by Function - Last Ten Fiscal Years	337-338
Capital Asset Statistics by Function - Last Ten Fiscal Years	339-340
Land Use in Acres by Category and Township (Unincorporated)	341
Miscellaneous Statistics	342

COUNTY OF KANE

Kane County Finance Department
Joseph Onzick, Executive Director



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

May 19, 2017

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, 2016 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 4-26 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 OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The Independent Auditors' Report expressing an unmodified opinion on the basic financial statements is included in the financial section of this report. Information required by the Uniform Guidance, including the schedule of expenditures of federal awards (SEFA); findings and recommendations; and the reports on internal control over financial reporting and compliance are included in a separate report on federal awards (formerly referred to as the Single Audit Report).

Profile of the Government

REPORTING ENTITY

The Financial Reporting Entity includes all organizations, activities, functions, funds and component units for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the County's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the County.

The Forest Preserve District of Kane County (the "District") is reported as a discretely presented component unit of the County. 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 veterans services, public health services, emergency management and communication services and conducts the election process (except where there is a local board of election commissioners). The County facilitates economic development, including administration of grant funded programs.

In addition to the above, the County owns and maintains landfills that were funded by separate Enterprise Funds. The landfills have since been closed and have been developed for recreational activities that are being managed by the Forest Preserve District of Kane County.

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

KANE COUNTY GOVERNMENT STRUCTURE AND BACKGROUND

Located approximately 40 miles west of downtown Chicago, Kane County operates under the township form of government. The County is comprised of 16 townships covering a total of approximately 520 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 is 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 2016, 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 incurred.

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

The goal of the County is to maintain at least a 25% cash reserve of the appropriated budget for 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, 2016, the General Fund – General Account unassigned fund balance, was \$50,468,901. 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 520 square miles. The County's estimated population of 531,715 represents an increase of 3.0% since the 2010 Census of 516,069, and is estimated to have increased 0.2% between years 2015 and 2016. The increase in population is due to the gradual expansion of the Chicago metropolitan area and has led to a rise in residential and commercial development. Growth in the service, manufacturing, retail, professional and agricultural industries strengthened the diversity of the County's economy. Agriculture remains a significant driver of the economy with 50% of the land in Kane County designated as farmland. The increasing population accompanied by the rise in residential housing construction requires 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 and continued to rise to \$13.1 billion in tax year 2016. The period of decline in EAV prompted the County Board to freeze the aggregate property tax levy slightly below the Fiscal Year 2011 level of \$54 million beginning with the budget for Fiscal Year 2012. The aggregate property tax levy has remained frozen through Fiscal Year 2016. The Great Recession also adversely impacted economically sensitive revenue streams such as state income tax and sales tax. State income tax revenue recovered in Fiscal Year 2012 when it surpassed its pre-recession high of \$5.1 million. It has since been fluctuating between \$5.8 and \$6.4 million. Sales tax revenue has also been gradually recovering, and in Fiscal Year 2016 has finally exceeded its \$15.4 million peak established in 2006 when it reached \$15.6 million. Sales tax revenue is budgeted to grow at the rate of 2% for Fiscal Year 2017, and in fact actual sales tax revenue collection for the first 3 months of Fiscal Year 2017 is 6.5% higher than the previous 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 any excess revenues over expenditures to fund emergency expenditures, revenue shortfalls, capital improvements and special projects.

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 November 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, an extensive tax base with a strong socioeconomic profile, an extremely small debt liability, a mid-range pension burden, a fund balance as percent of operating revenues that significantly surpasses the US median, a net cash balance as percent of revenues that is much higher than other counties nationwide, and an ability to generate surplus operating margins generated over the past several years.

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 \$36.5 billion, or \$68,709 per capita; the County's November 2016 unemployment rate of 4.8% was below the state's average unemployment rate of 5.2%; and the County's median household income is 123% of the state level and 131% of the national level.

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

from 2012 through 2016, and has chosen to limit the property tax increase in 2017 to an amount sufficient to capture property tax on new property added to the tax roll only.

In 2016, Kane County collected \$85 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 income tax and sales tax revenue as well as various local use taxes to support operations. Public Act 86-16, settled in 1995, permitted Kane County to add up to a \$.04/gallon tax to all motor fuel sold within the County's borders. The County initiated a \$.02/gallon tax under this law and in February 2007, the Board approved raising this to \$.04/gallon effective May 1, 2007.

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

The economic outlook for Fiscal Year 2017 is concerning. Even though the County is expecting Sales and Use Tax revenues to otherwise increase by 2%, the County's share of Sales and Use Tax revenues, as well as that of State Income Tax revenue may be reduced if the proposed state budget is approved. Additionally, a recent revenue forecast for Fiscal Year 2017 indicates a significant decline in fine and fee revenue collected by the Circuit Clerk, Court Services, Sheriff and State's Attorney. If realized, such a significant decline in revenue will require a mid-year budget adjustment in order to reduce expenditures accordingly. In addition to a budget reduction, the County may also choose to draw upon its Emergency Reserve to bridge any gaps during the transition. On a positive note, the County is projecting a 35% increase in investment income as a result of rising interest rates. 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 has authorized a loan from its Emergency Reserve to fund continued operation of the Child Support Division, but a permanent source of funding may need to be considered.

MAJOR INITIATIVES FOR KANE COUNTY

Current Year. In 2016, the County received approximately \$3.2 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 Farmland Preservation program, the Stormwater Management program, the Blighted Structure Demolition program, the Environmental Recycling program, the Community Outreach 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 2016 include the employee tuition reimbursement program, as well as \$1.1 million in grants to outside agencies.

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

Major transportation initiatives for Kane County Division of Transportation in 2016 included the construction of the first segment of the Longmeadow Parkway Bridge Corridor from the Huntley/Boyer Road intersection to west of Randall Road and the construction of the first roundabout intersection in Kane County at Burlington and IL Route 47. Bridges were replaced at Allen over Hampshire Creek and Dauberman Road over Welch Creek. The intersection of Fabyan Parkway at Kaneville Road and the interior portion of the Arterial Operations Center were completed. Traffic safety improvements continued on Randall Road. The annual pavement resurfacing program improved approximately 50 miles of roadway through pavement preservation, crack filling and pavement striping.

The County chose not to issue bonds to fund capital improvements during Fiscal Year 2016, but to utilize cash on hand that has accumulated as the result of excess revenue over expenditures. Significant facilities improvements included: completion of the Division of Transportation Arterial Operations Center, phase one of the Randall Road

Branch Court & Circuit Clerk's Office roof replacement, Third Street Courthouse parapet repairs, Justice Center elevator upgrades, Sheriff's Office and Adult Correctional Center HVAC upgrades, the demolition of the maintenance storage facility, X-Ray equipment for security, and other miscellaneous repair and maintenance projects.

The Information Technologies Department maintained lifecycle management initiatives via PC Replacement, Printer Replacement, Copier 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. Other capital improvement projects funded in 2016 included additional fiber optic cable installation and replacement of emergency communication equipment.

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. The implementation was substantially completed near the end of Fiscal Year 2016.

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. Two notable revisions to the County's policies were made in 2016: 1) a revision to the County's revenue recognition policy allowing the full amount of salary reimbursement receivable from the State of Illinois to be recorded without regard to when the revenue is actually recorded, and 2) a new policy governing the accounting and reporting of lump sum distributions.

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, countywide 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 will continue on the Longmeadow Parkway Bridge Corridor from west of Randall Road to east of White Chapel Road. The replacement of the bridge at Bliss Road over Blackberry Creek is anticipated to be completed by year's end. Work will continue on Stearns Road Traffic Signals with the installation of new dynamic message signs and fiber optics. Design engineering and land acquisition efforts will continue on Bliss Road/Fabyan Parkway/Main Street Road, the Bunker Road extension, from Keslinger Road to LaFox Road, the Dauberman Road extension to Granart Road/US30, Fabyan Parkway at Kirk Road, Huntley Road at Galligan, and Kirk Road over the UPRR. The annual pavement resurfacing program is anticipated to improve approximately 61.6 miles of roadway through pavement preservation, crack filling, and pavement striping.

Major facility improvements for 2017 include HVAC upgrades at the Government Center and Kane Branch Court/Circuit Clerk Office; Government Center parking lot repairs; energy efficiency program initiatives; carpet replacement at the 3rd Street Courthouse and Justice Center and campus wide sidewalk repairs. The Information Technologies Department will continue its lifecycle management initiatives described above; and several vehicles will be replaced.

The County received approximately \$2.7 million in revenue from the Grand Victoria Casino Elgin in 2017, which will continue to fund similar educational, environmental and economic development programs as funded in Fiscal Year 2016.

Finally, the County will continue with post implementation quality control testing, monitoring and reviewing of the Court Case Management System in order to refine processes and procedures for optimal performance. Personnel costs associated with this project will continue to be funded by the portion of the RTA Sales Tax revenue allocated for this purpose.

DEBT ADMINISTRATION

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

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

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

The County issued \$27,225,000 of General Obligation (Alternate Revenue Source) Bonds 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, 2015.

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 19 consecutive years (Fiscal Years ended 1997-2015). 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

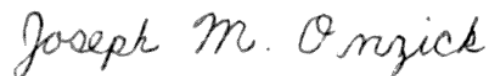
The preparation of the comprehensive annual financial report was made possible by the full cooperation of all departments and offices within the County. Each elected official, department head and departmental support staff member has our sincere appreciation for the contributions made in the preparation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

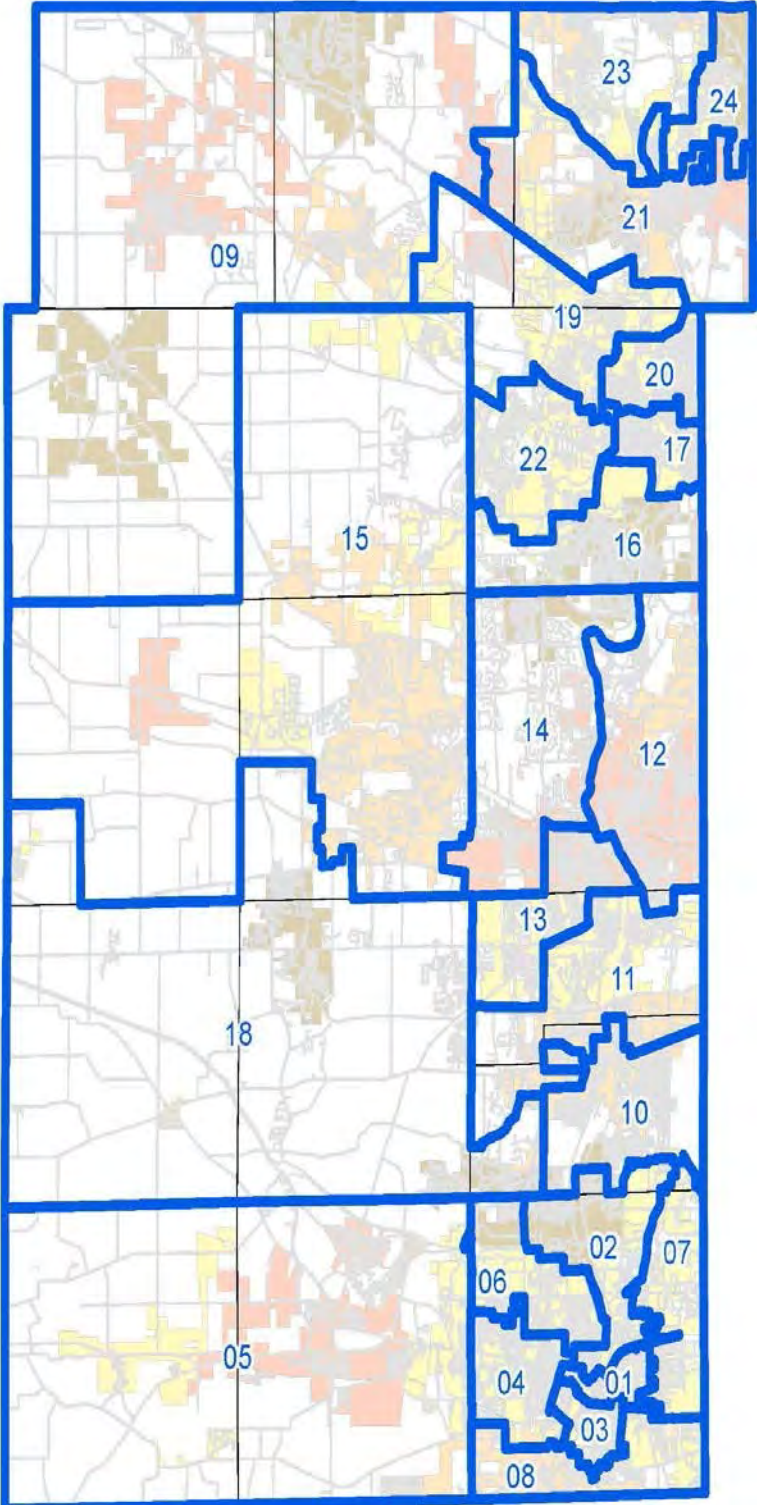
In closing, I would like to express my appreciation to Chairman Lauzen and the County Board for their leadership and support in preserving the County's financial strength during this challenging economic climate as reflected in this report.

Sincerely,



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

KANE COUNTY BOARD MEMBERS BY DISTRICT



KANE COUNTY BOARD MEMBERS

Christopher J. Lauzen
County Board Chairman

<u>District:</u>	<u>Board Member:</u>
1	Myrna Molina
2	Theresa Barreiro
3	Don Ishmael
4	Brian Pollock (through 12/05/16)
	Angela Clay Thomas (as of 12/05/16)
5	Bill Lenert
6	Brian Dahl
7	Monica Silva
8	Maria Vazquez (through 12/05/16)
	Barbara Hernandez (as of 12/05/16)
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 (through 12/05/16)
	Penny Wegman (as of 12/05/16)
21	Rebecca Gillam
22	Douglas Scheflow
23	Maggie Auger
24	Joseph Haimann (through 12/05/16)
	Jarett Sanchez (as of 12/05/16)

KANE COUNTY OFFICES



Terry Hunt
County Auditor
719 S. Batavia Ave
Building A- Room 100
Geneva, IL 60134
Phone: 630-232-5915

Fax: 630-208-3838

Email: huntterry@co.kane.il.us



Patricia Dal Santo
Superintendent
Regional Office of Education
28 North First Street
Geneva, IL 60134
Phone: 630-232-5955

Fax: 630-208-5115

Email: pdalsanto@kaneroe.org



Thomas M. Hartwell
Circuit Clerk
540 South Randall Road
St. Charles, IL 60174
Phone: 630-232-5915
Fax: 630-208-2172

Email: circuitclerk@co.kane.il.us



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
719 S. Batavia Ave Bldg. B
Geneva, IL 60134
Phone: 630-232-5990
Fax: 630-232-5866

Email: countyclerk@co.kane.il.us



Joseph H. McMahon
State's Attorney
37W777 Route 38 Suite 300
St. Charles, IL 60175
Phone: 630-232-3500
Fax: 630-232-6508

Email: saoreception@co.kane.il.us



Rob Russell
Coroner
719 S. Batavia Ave Bldg. E
Geneva, IL 60134
Phone: 630-232-5914
Fax: 630-232-9188

Email: russellrob@co.kane.il.us



David J. Rickert
Treasurer
719 S. Batavia Ave Bldg. A
Geneva, IL 60134
Phone: 630-232-3565

Fax: 630-208-7549

Email: rickertdavid@co.kane.il.us



Sandy Wegman
Recorder
719 S. Batavia Ave Bldg. C
Geneva, IL 60134
Phone: 630-232-5935
Fax: 630-232-5945

Email: wegmansandy@kanecountyrecorder.net



Michael Kenyon
Forest Preserve, President
1996 South Kirk Suite 320
Geneva, IL 60134
Phone: 630-232-5980
Fax: 630-232-5924

Email: forestpreserve@kaneforest.com

KANE COUNTY DEPARTMENTS

Animal Control

Brett Youngsteadt

Administrator

4060 Keslinger Rd
Geneva, IL 60134
Phone: 630-232-3555
Fax: 630-208-3585
Email: animalcontrol@co.kane.il.us

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

719 S. Batavia Ave Bldg. A
Geneva, IL 60134
Phone: 630-232-3451
Fax: 630-232-3411
Email: vankerkhoffmark@co.kane.il.us

Division of Transportation



Carl Schoedel, Director
County Engineer

41W011 Burlington Rd
St. Charles, IL 60175
Phone: 630-584-1170
Fax: 630-584-5265
Email: kdotcomments@co.kane.il.us

Elections



Raymond Esquivel
Supervisor of Elections

719 S. Batavia Ave Bldg. B
Geneva, IL 60134
Phone: 630-232-2757
Fax: 630-208-5870
Email: esquivelraymond@countyofkane.org

Emergency Management Agency

Don Bryant
Director

719 S. Batavia Ave Bldg. C
Geneva, IL 60134
Phone: 630-232-5985
Fax: 630-232-7408
Email: kanecountyeoc@countyofkane.org

Environmental & Water Resources



Kenneth N. Anderson, Jr.
Director

719 S. Batavia Ave Bldg. A
Geneva, IL 60134
Phone: 630-208-3179
Fax: 630-208-5137
Email: andersonken@co.kane.il.us

Facilities & Building Management

Don Biggs
Executive Director

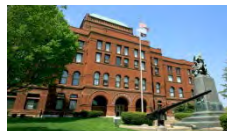
719 S. Batavia Ave Bldg. A
Geneva, IL 60134
Phone: 630-208-5175
Fax: 630-232-9188
Email: biggsdon@co.kane.il.us

KANE COUNTY DEPARTMENTS

Finance Department



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



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



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



Branch Court
540 S. Randall Road
St. Charles, IL 60174



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



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



Elgin Branch Court
150 Dexter Court
Elgin, Illinois 60120

GIS Technologies

Thomas Nicoski

Director

719 S. Batavia Ave Bldg. C
Geneva, IL 60134
Phone: 630-444-1027
Fax: 630-208-8659
Email: nicoskithomas@co.kane.il.us

Human Resource Management



Sheila D. McCraven
Executive Director
719 S. Batavia Ave- Bldg. A
Geneva, IL 60134
Phone: 630-232-5932
Fax: 630-208-0116
Email: mccravensheila@co.kane.il.us

KaneComm



Dave Farris
Executive Director
719 S. Batavia Ave Bldg. C
Geneva, IL 60134
Phone: 630-208-5345
Fax: 630-208-2047
Email: FarrisDave@co.kane.il.us

Information Technologies



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

Law Library



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

Judiciary



Susan Clancy Bowles
Chief Judge
Doug Naughton
Court Administrator
Phone: 630-232-3440
Fax: 630-406-7121

KANE COUNTY DEPARTMENTS

Merit Commission

Stephen W. Wennmacher
Chairman

719 S. Batavia Ave Bldg. A
Geneva, IL 60134
Phone: 630-232-3558
Fax: 630-208-6643

Office of Community Reinvestment



Scott Berger
Director

Phone: 630-208-5351
Fax: 630-232-3411
Email: bergerscott@co.kane.il.us

Community Development Division

Josh Beck, Assistant Director

719 S. Batavia Ave, Bldg. A
Geneva, IL 60134

Workforce Development Division

Renee Renken, Assistant Director

1 Smoketree Business Park, Suite A
North Aurora, IL 60542

Public Defender



Kelli Childress
Public Defender

37W777 Route 38
St. Charles, IL 60175
Phone: 630-232-5835
Fax: 630-208-2192
Email: childresskelli@co.kane.il.us

Public Health



Barb Jeffers, MPH
Executive Director

1240 N. Highland
Aurora, IL 60506
Phone: 630-444-3124
Fax: 630-208-5147
Email: JeffersBarbara@co.kane.il.us

Purchasing



Theresa Dobersztyn
Director

719 S. Batavia Ave Bldg. A
Geneva, IL 60134
Phone: 630-444-1071
Fax: 630-208-5107
Email: dobersztyntheresa@co.kane.il.us

Supervisor of Assessments

Mark D. Armstrong, CIAO
Supervisor of Assessments

719 S. Batavia Ave Bldg. C
Geneva, IL 60134
Phone: 630-208-3818
Fax: 630-208-3824
Email: armstrongmark@co.kane.il.us

Tax Extension & Vital Records



Susan M. Ericson
Chief Deputy Clerk

719 S. Batavia Ave Bldg. B
Geneva, IL 60134
Phone: 630-232-5965
Fax: 630-232-5488
Email: ericsonsusan@co.kane.il.us

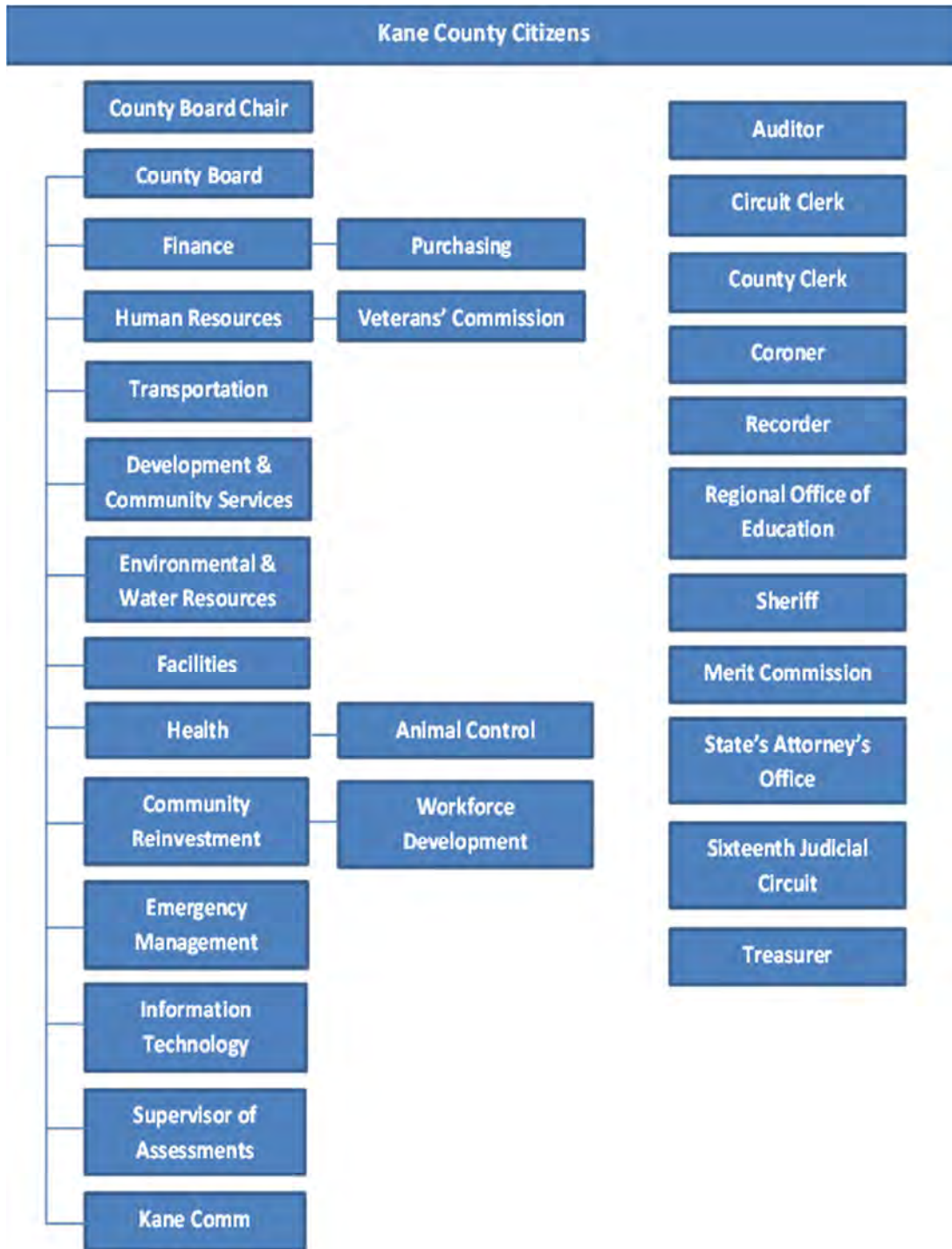
Veterans Assistance Commission



Jacob A. Zimmerman
Superintendent

719 S. Batavia Ave Bldg. A
Geneva, IL 60134
Phone: 630-232-3550
Fax: 630-232-5403
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, 2015

Executive Director/CEO

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Kane County, Illinois, as of and for the year ended November 30, 2016, 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, 2016, 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, 2016, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the District were not audited in accordance with *Government Auditing Standards*.

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

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Kane County, Illinois, as of November 30, 2016 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary Information

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

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 19, 2017 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.

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
May 19, 2017

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2016 (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, 2016. 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 2016 are as follows:

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of the year ended November 30, 2016, by \$685.6 million (net position). Of this amount, \$109.8 million (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors, \$88.5 million (restricted net position) is restricted for specific purposes and \$487.3 million represents the net investment in capital assets.
- The County's total net position this fiscal year increased \$10.5 million over the previous year, which represents a 1.6% increase in net position from 2015. Total net position for governmental activities increased \$11.0 million while total net position for business-type activities decreased \$0.5 million.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$214.8 million.
- At the end of the current fiscal year, unassigned fund balance of the General Fund was \$52.5 million, or 69.2% 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) increased by \$25.4 million or 26.1% in comparison with the prior year. The increase resulted primarily from the increase in net pension liability of \$32.3 million and an increase in claims and judgments of \$0.4 million. The increases were offset by a retirement of principal of \$6.1 million of bonds, a reduction in compensated absences of \$0.2 million, a reduction in long-term construction payables of \$0.8 million, and a reduction of other postemployment benefit obligations of \$0.2 million.
- Excluding the market adjustments of a positive \$228,628 in 2015 and a negative \$372,330 in 2016, investment earnings for the County increased 25.8% over 2015. On average, the County invested 3.3% less of its available cash in 2016 than in the previous year, while at the same time the County's weighted average investment yield increased 26.9% from an average of 0.58% in 2015 to an average of 0.74% in 2016.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2016
(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) Countywide Financial Statements, 2) Fund Financial Statements, and 3) Notes to Basic Financial Statements. Required Supplementary Information is included in addition to the basic financial statements.

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

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

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

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

The Countywide financial statements can be found on pages 27-30 of this report.

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

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

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2016 (Unaudited)

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

The County maintains eighty-eight individual governmental funds. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, 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 funds financial statements can be found on pages 31-34 of this report.

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

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

The proprietary fund financial statements can be found on pages 35-37 of this report.

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

The fiduciary fund financial statement can be found on page 38 of this report.

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

The Notes to Basic Financial Statements can be found on pages 39-94 of this report.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2016
(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 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 106-308 of this report.

COUNTYWIDE FINANCIAL ANALYSIS

Statement of Net Position - The County's overall financial position improved during Fiscal Year 2016. 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 \$685.6 million, which represents an increase of \$10.5 million over the previous year. The County's net investment in capital assets increased \$16.5 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. A \$22.7 million increase in deferred outflows of resources related to pensions offset a \$32.3 million increase in the County's net pension liability. Other assets increased by \$3.2 million.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2016 (Unaudited)

Condensed Statement of Net Position, as of November 30, 2016 and 2015 (In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2016	2015	2016	2015	2016	2015	Change %
Assets							
Current and							
Other Assets	\$ 295.5	\$ 291.8	\$ 13.5	\$ 14.0	\$ 309.0	\$ 305.8	1%
Capital Assets	526.2	515.6	2.9	2.9	529.1	518.5	2%
Total Assets	821.7	807.4	16.4	16.9	838.1	824.3	2%
Deferred Outflows of Resources							
	43.6	21.2	-	-	43.6	21.2	106%
Liabilities							
Current and							
Other Liabilities	18.0	18.1	-	-	18.0	18.1	-1%
Long-Term							
Liabilities	122.7	97.2	-	-	122.7	97.2	26%
Total Liabilities	140.7	115.3	-	-	140.7	115.3	22%
Deferred Inflows of Resources							
	55.4	55.1	-	-	55.4	55.1	1%
Net Position							
Net Investment							
in Capital Assets	484.4	467.9	2.9	2.9	487.3	470.8	4%
Restricted	81.3	84.7	7.2	7.8	88.5	92.5	-4%
Unrestricted	103.5	105.6	6.3	6.2	109.8	111.8	-2%
Total Net Position	\$ 669.2	\$ 658.2	\$ 16.4	\$ 16.9	\$ 685.6	\$ 675.1	2%

The Statement of Net Position can be found on pages 27-28 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 higher by \$3.7 million from the prior year. Current and other assets for Business-type Activities were lower by \$0.5 million.

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

Current and other liabilities mainly include accounts payable, accrued payroll, and interest payable. Current and other liabilities for governmental activities were lower by \$0.1 million from 2015.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2016 (Unaudited)

Condensed Statement of Activities for the Years ended November 30, 2016 and 2015 (In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2016	2015	2016	2015	2016	2015	Change %
Revenues							
Program Revenues							
Charges for Service	\$ 29.6	\$ 31.9	\$ -	\$ 0.1	\$ 29.6	\$ 32.0	-8%
Operating Grants and Contributions	38.8	38.8	-	-	38.8	38.8	0%
Capital Grants and Contributions	8.3	10.7	-	-	8.3	10.7	-22%
General Revenues							
Property Tax	53.7	53.7	-	-	53.7	53.7	0%
Income Tax	5.9	6.4	-	-	5.9	6.4	-8%
Sales Tax	15.7	15.4	-	-	15.7	15.4	2%
RTA Sales Tax	17.3	16.8	-	-	17.3	16.8	3%
Other Taxes	6.5	5.2	-	-	6.5	5.2	25%
Net Investment Income	1.1	1.4	0.1	0.1	1.2	1.5	-20%
Other General Revenues	2.6	1.0	-	-	2.6	1.0	160%
Total Revenues	179.5	181.3	0.1	0.2	179.6	181.5	-1%
Expenses							
General Government	39.0	33.3	-	-	39.0	33.3	17%
Public Service and Records	13.2	12.4	-	-	13.2	12.4	6%
Judicial	25.8	24.1	-	-	25.8	24.1	7%
Public Safety	49.7	47.8	-	-	49.7	47.8	4%
Highways and Streets	28.7	32.1	-	-	28.7	32.1	-11%
Health and Welfare	6.2	5.7	-	-	6.2	5.7	9%
Environment and Conservation	0.3	0.2	-	-	0.3	0.2	50%
Development	4.0	4.6	-	-	4.0	4.6	-13%
Interest on Long-Term Debt	1.6	1.9	-	-	1.6	1.9	-16%
Solid Waste	-	-	0.6	0.7	0.6	0.7	-14%
Total Expenses	168.5	162.1	0.6	0.7	169.1	162.8	4%
Excess before Transfers	11.0	19.2	(0.5)	(0.5)	10.5	18.7	-44%
Transfers	-	0.2	-	(0.2)	-	-	n/a
Change in Net Position	11.0	19.4	(0.5)	(0.7)	10.5	18.7	-44%
Net Position Beginning of Year	658.2	638.8	16.9	17.6	675.1	656.4	3%
Net Position End of Year	\$ 669.2	\$ 658.2	\$ 16.4	\$ 16.9	\$ 685.6	\$ 675.1	2%

The Statement of Activities can be found on pages 29-30 of this report.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2016 (Unaudited)

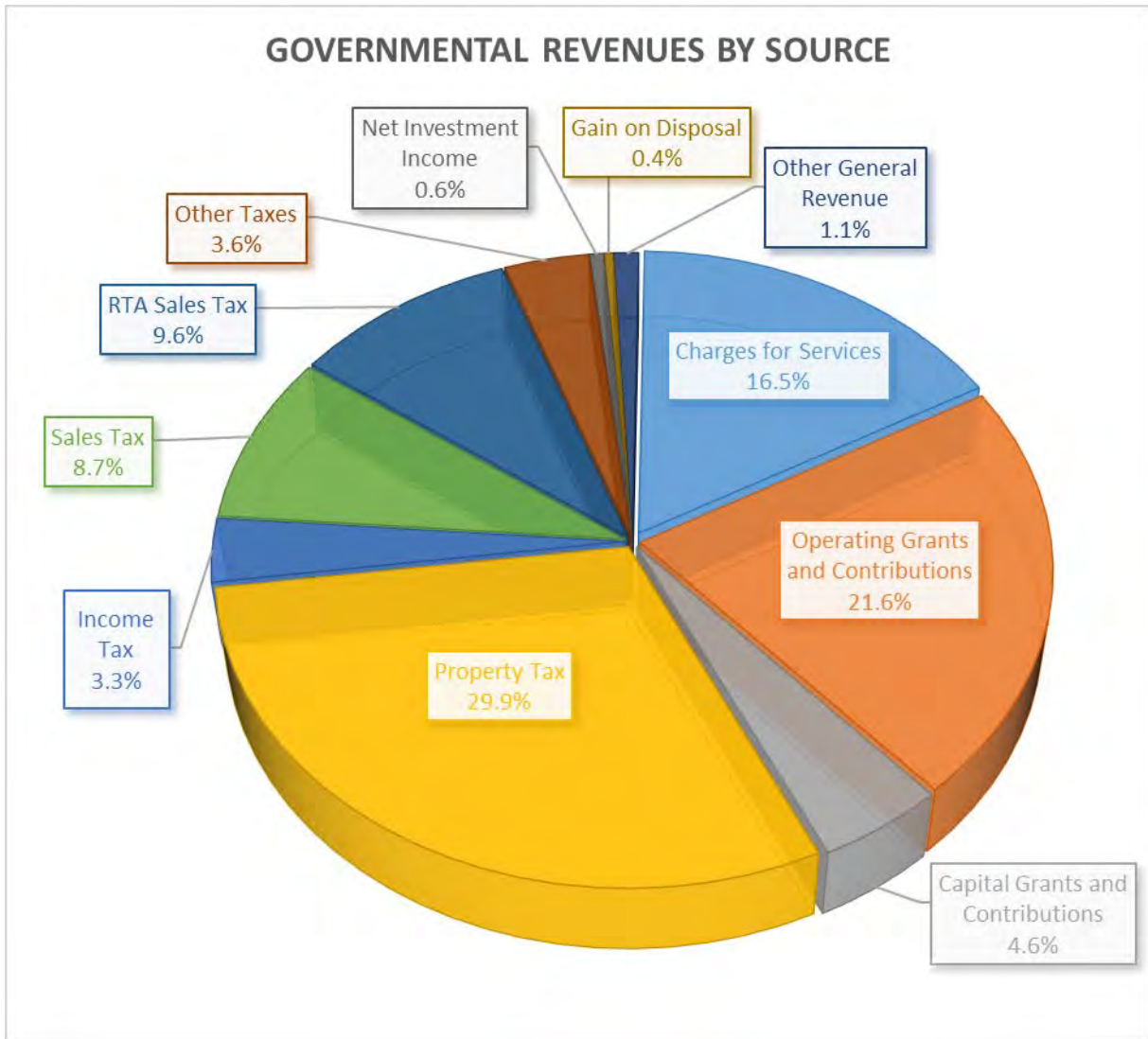
Change in Net Position - The table shown above reflects the County's change in net position. Information from this table is found on the Statement of Activities. As can be seen, total revenues decreased \$1.9 million or 1%, and expenses increased \$6.3 million or 4% over prior year. Capital Grants decreased \$2.4 million, primarily within the Highway and Streets function. Operating Grants remained constant. General revenues increased or decreased as follows: Property Taxes remained constant, Income Tax revenue decreased \$0.5 million, Sales Tax revenues increased \$0.3 million, RTA Sales Tax increased \$0.5 million, Other Taxes increased \$1.3 million and Net Investment Earnings including market adjustment decreased \$0.3 million. Charges for Services, as a whole, decreased \$2.4 million from the prior year. Most notable decreases include General Circuit Division Fees, Bond Forfeiture Fines, Chancery Foreclosure Fees, Default Fees, and Back Taxes Interest and Penalties. Other Revenue was also up about \$1.6 million, which includes a \$1.9 million gain on sale of property, offset by a \$0.2 million decrease in Home Program Grant loan repayments and a \$0.2 million decrease in insurance recoveries. General Government expense was up \$5.7 million compared to Fiscal Year 2015 which was the net result of a \$7.2 million increase in deferred inflows related to pensions and a \$0.3 million increase in OPEB expense, offset by a \$1.2 million reduction in accrued claims and judgments and a \$0.6 million reduction in allocated health insurance expense. Public Services and Records expense increased \$0.8 million primarily as a result of increased grant expense related to the County's Department of Employment and Education and increased election expense related to the biennial election. Judicial expense was up 7% or \$1.7 million compared to 2015. The main contributing factors were the final implementation phase of the new Court Case Management system, as well as increased expense for pension and legal services. Public Safety was up 4% or \$1.9 million as a result of an increase in grant funded personnel expense for the Adult Redeploy Initiative program in Court Services, pension expense, software licensing expense and residential treatment expense. Highways and Streets expense was down 11.0% or \$3.4 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 2016 continue to be property taxes and intergovernmental sources. Even though the property tax levy was virtually the same in 2016 as it was in 2015, \$87 thousand more in property tax was collected in 2016 as compared to 2015. Funding from sales tax continued to build from the prior year's collections as evidenced by a \$315 thousand increase. Funding from income tax decreased by \$546 thousand in Fiscal Year 2016. 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 \$2.4 million overall decrease in capital grant revenue correlates to a \$2.4 million decrease in federal reimbursements to the Division of Transportation related to the timing of project completion. Although charges for services were down an overall \$2.4 million, it was the net result of a \$0.7 million increase in Court Security Fees offset by a \$3.1 million decrease in other charges for services as noted above.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2016
(Unaudited)



KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2016
(Unaudited)

Comparative Summary of Revenues General Fund

	2016 General Fund	2015 General Fund	Increase (Decrease) 2015 to 2016	% Change
Revenues				
Property Taxes	\$ 32,911,264	\$ 32,855,916	\$ 55,348	0%
Other Taxes, Grants & Reimbursements	30,926,815	33,530,522	(2,603,707)	-8%
Net Investment Income	351,059	230,583	120,476	52%
Fines, Services, Fees & Permits	15,441,791	17,666,907	(2,225,116)	-13%
Miscellaneous	282,310	180,281	102,029	57%
Total Revenues	\$ 79,913,239	\$ 84,464,209	\$ (4,550,970)	-5%

Property Tax collections for the General Fund were up \$55 thousand. Other Taxes, Grants and Reimbursement revenue decreased \$2.6 million due to a \$1.2 million decrease in Probation Salary Reimbursement collections, a \$0.5 million decrease in State Income tax, a \$0.4 million decrease in Personal Property Replacement Tax, the \$0.4 million loss of the Illinois Criminal Justice grant, the \$0.2 million loss of Board and Care reimbursements resulting from the termination of the US Marshals Service contract in 2015, and a \$0.2 million reduction in Youth Home reimbursements, offset by a \$0.2 million increase in Sales Tax and a \$0.1 million increase in Local Use Tax. Although interest revenue decreased 20% on the countywide financial statements (full accrual basis), it increased 52% on the fund financial statements (modified accrual basis) as a result of a lesser percentage of interest being classified as unavailable revenue. Fines, Services, Fees and Permits decreased \$2.2 million. The primary reasons are that service fees collected for the General Circuit Division, Chancery Foreclosure, Default and Voter Registration were down by a total of \$1.4 million. In addition, fines collected for Back Taxes – Interest & Penalties, Bond Forfeiture, Evictions and the State's Attorney were down by a total of \$0.7 million. Finally, Building & Inspection Permit revenue was down \$0.1 million. Miscellaneous revenue increased \$0.1 million as a result of increased services provided by the Information Technologies Department to outside agencies.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2016
(Unaudited)

Comparative Summary of Revenues For the Total Nonmajor Governmental Funds

	2016 Nonmajor Governmental Funds	2015 Nonmajor Governmental Funds	Increase (Decrease) 2015 to 2016	% Change
Revenues				
Property Taxes	\$ 14,730,443	\$ 14,710,702	\$ 19,741	0%
Other Taxes, Grants & Reimbursements	34,832,012	37,769,412	(2,937,400)	-8%
Net Investment Income	810,806	623,144	187,662	30%
Fines, Services, Fees & Permits	16,208,054	14,264,942	1,943,112	14%
Miscellaneous	3,558,219	3,594,869	(36,650)	-1%
Total Revenues	\$ 70,139,534	\$ 70,963,069	\$ (823,535)	-1%

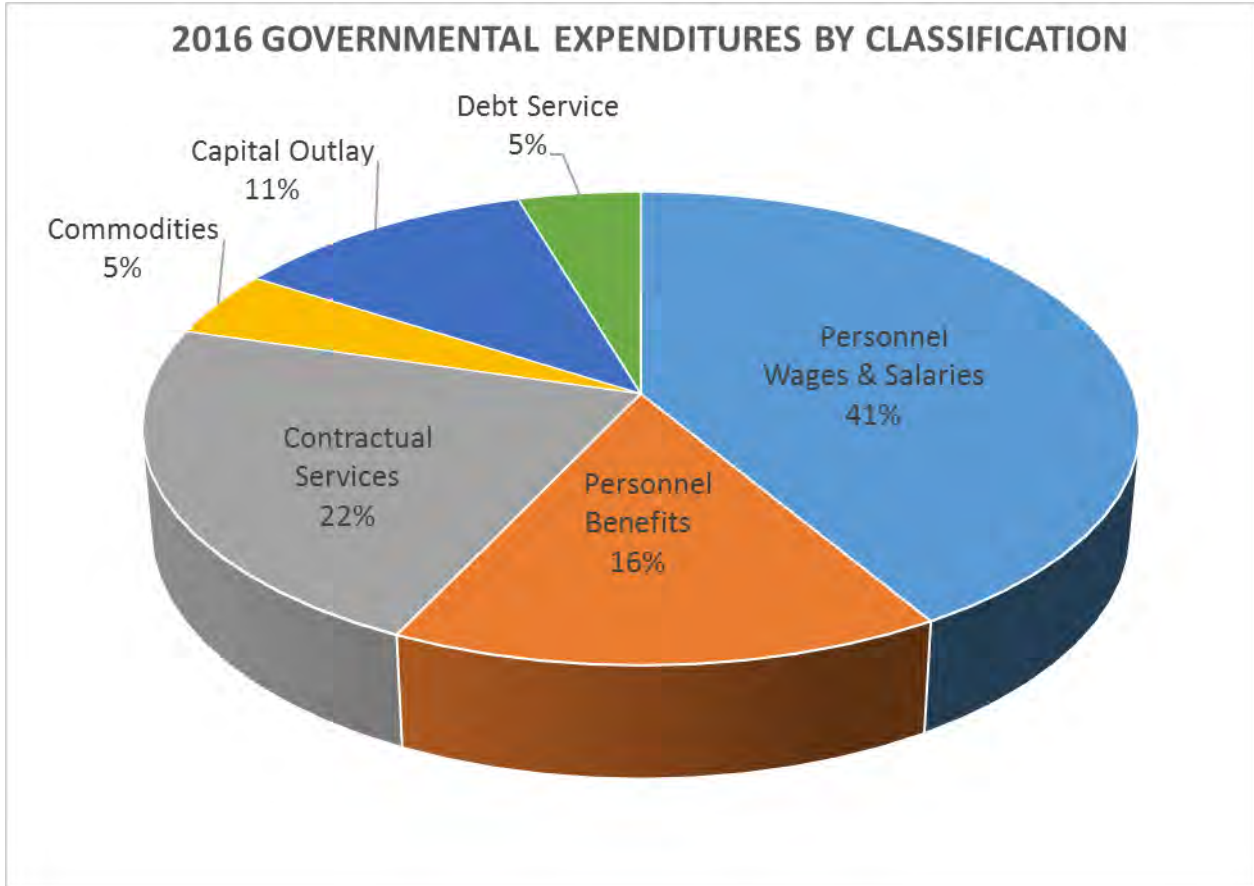
Property Taxes for the Nonmajor Governmental Funds remained consistent with prior year. Other Taxes, Grants and Reimbursements revenue decreased 8% or \$2.9 million in the Nonmajor Governmental Funds primarily as the result of a \$4.4 million decrease in Highway and Streets federal reimbursements, offset by a \$1 million increase in Motor Fuel Tax revenue and \$0.5 million increase in reimbursements received by the Community Development Block and Neighborhood Stabilization programs. Interest revenue increased 14% as a result of a lesser percentage of interest being classified as unavailable revenue. Fines, Services, Fees & Permits were up 14% or \$1.9 million, primarily due to a \$1.4 million increase in Impact Fee revenue and a \$0.6 million increase in Court Security Fee revenue resulting from a Court Security Fee increase. Miscellaneous revenues were down 1% as a result of a \$0.2 million reduction in Home Program Grant loan repayments offset by a \$0.1 million increase in proceeds collected from the Grand Victoria Casino Elgin. The proceeds are based on an agreed upon percentage of casino adjusted revenue.

Comparative Summary of Expenditures by Classification For the Total Governmental Funds

	2016 Governmental Funds	2015 Governmental Funds	Increase (Decrease) 2015 to 2016	% Change
Expenditures				
Personnel Wages & Salaries	\$ 68,038,411	\$ 66,929,426	\$ 1,108,984	2%
Personnel Benefits	25,713,183	26,047,485	(334,302)	-1%
Contractual Services	36,899,349	42,200,657	(5,301,308)	-13%
Commodities	7,423,332	8,284,555	(861,223)	-10%
Capital Outlay	18,675,316	24,896,616	(6,221,300)	-25%
Debt Service	7,533,609	15,857,455	(8,323,846)	-52%
Total Expenditures	\$ 164,283,199	\$ 184,216,195	\$ (19,932,996)	-11%

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2016
(Unaudited)



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 0.8% or \$0.8 million from 2015 levels. Salary and Wages increased 1.4%, with the main contributing factors being collective bargaining agreement wage increases, and an average 2% wage increase for non-union employees. There were also six (6) headcount added: three (3) Sheriff's Deputies, one (1) Assistant State's Attorney and two (2) State's Attorney CMS support staff. In addition, there was a 17.7% increase in overtime, primarily in the Sheriff's Office due to several vacancies created by retirements.

Near the end of Fiscal Year 2015, the County joined the Intergovernmental Personnel Benefit Cooperative (IPBC) in order to purchase health insurance at a lower rate with reduced risk. As of January 1, 2016, the County was no longer self-insured, but began paying IPBC a fixed monthly payment sufficient to cover the County's maximum exposure. Each year the County will receive an annual dividend representing the County's share of IPBC's excess revenue over expenditures. The County is expected to realize significant savings compared to purchasing insurance as a stand-alone entity.

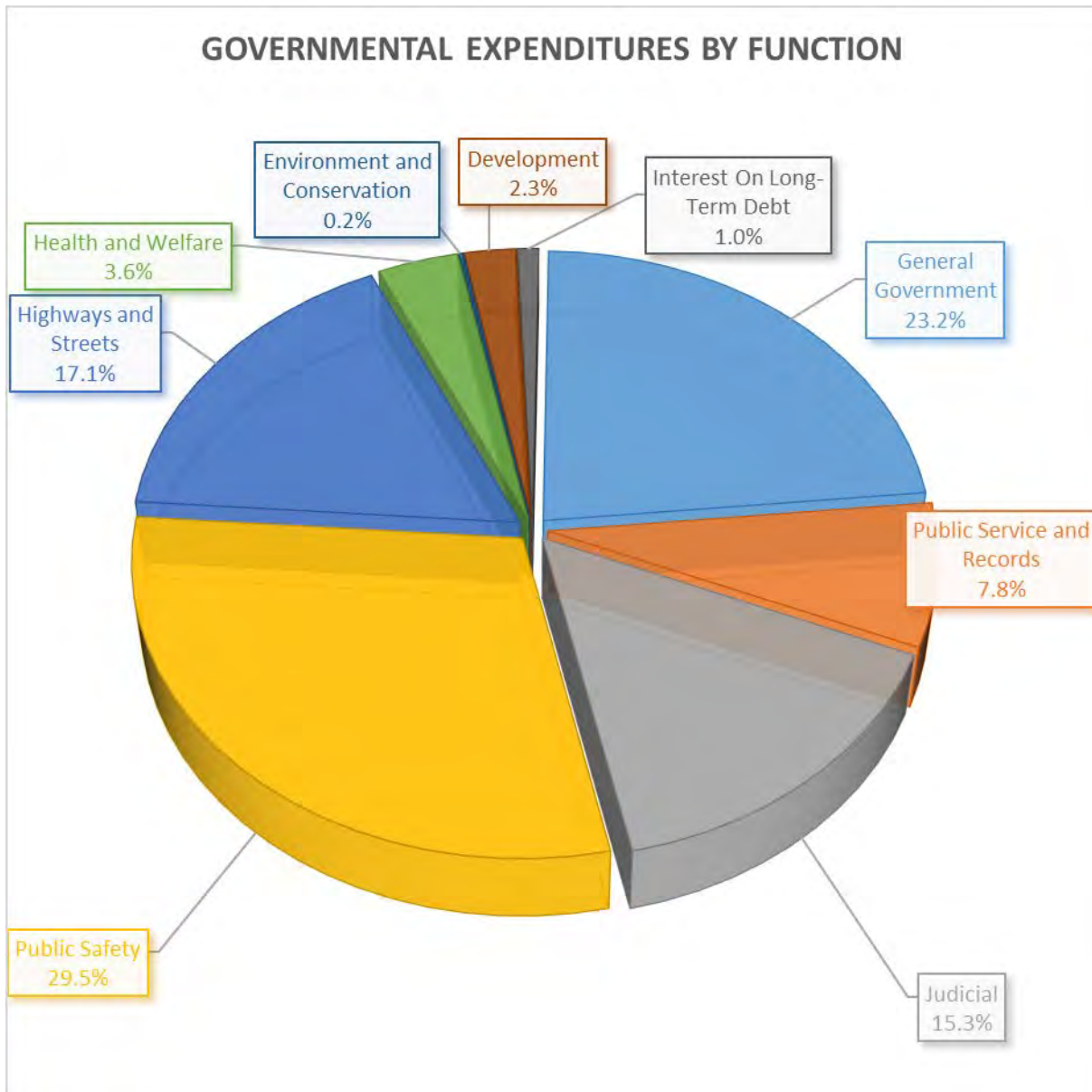
The cost of group insurance charged to the governmental funds in 2016 increased by 5.4% over 2015, which is consistent with the 6% budgeted rate increase for health insurance and the 5% budgeted rate

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2016
(Unaudited)

increase for dental insurance. The actual cost of health and dental insurance increased 11.5% and 7.9% respectively, with the difference subsidized from the Health Insurance Reserve. The cost of IMRF decreased 8.5% or \$0.8 million due to a rate reduction resulting from additional voluntary contributions made by the County in previous years, as well as favorable market performance.

Contractual Services and Commodity expenditures decreased about 11.8% or \$5.6 million in 2016. Much of the variance was comprised of a \$3.4 million decrease in transportation engineering costs, a \$1.0 million decrease in road repairs, a \$0.6 million decrease in Community Development and HOME program grants and \$0.5 million decrease in utilities.



KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2016
(Unaudited)

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

Comparative Summary of Expenditures by Function General Fund

	2016 General Fund	2015 General Fund	Increase (Decrease) 2015 to 2016	% Change
Expenditures				
General Government	\$ 12,386,591	\$ 12,451,681	\$ (65,090)	-1%
Public Service and Records	6,058,954	5,810,116	248,838	4%
Judicial	16,549,738	16,117,284	432,454	3%
Public Safety	38,747,981	37,896,922	851,059	2%
Development, Housing and Economic Development	1,719,916	1,539,937	179,979	12%
Debt Service	-	1,026,356	(1,026,356)	-100%
Capital Outlay	455,646	140,688	314,958	224%
Total Expenditures	\$ 75,918,826	\$ 74,982,984	\$ 935,842	1%

Expenditures in the General Fund increased in total by \$0.9 million or about 1% in 2016. The increase was primarily due to the overall wage increase, headcount increase and benefit increase as described above, offset by the elimination of the debt service payments from the General Fund. The 1% reduction in General Government expense is attributable to \$155 thousand of savings in utilities, as well as a \$107 thousand decrease in building repairs and maintenance. The net increase of 4% in Public Service and Records reflects the impact of the biennial election expense occurring in 2016 but not in 2015, as well as the absence of expense for the quadrennial publishing of assessed values that occurred in 2015 but not in 2016. Judicial expenditures increased 3%, reflecting the increased headcount in the State's Attorney's Office. Public Safety expenditures increased by only 2% as the net effect of wage and benefit increases offset by several vacancies from retirements. The 12% increase in Development, Housing and Economic Development reflects increased spending for Economic Development grants and Cost Share Drainage projects. Debt service expenditures related to debt certificates were eliminated in 2016 as one of the benefits of the partial refinancing of the 2005 and 2006 series debt certificates in 2013. Capital costs were higher by 224% as a result of a \$0.3 million increase in Cost Share Drainage capital projects.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2016
(Unaudited)

Comparative Summary of Expenditures For the Total Nonmajor Government Funds

	2016 Nonmajor Governmental Funds	2015 Nonmajor Governmental Funds	Increase (Decrease) 2015 to 2016	%Change
Expenditures				
General Government	\$ 9,719,947	\$ 8,775,647	\$ 944,300	11%
Public Service and Records	6,975,442	6,408,416	567,026	9%
Judicial	7,768,582	7,072,336	696,246	10%
Public Safety	7,836,330	7,387,688	448,642	6%
Highways and Streets	17,845,674	20,450,369	(2,604,695)	-13%
Health and Welfare	5,613,640	5,508,587	105,053	2%
Environment and Conservation	279,240	140,114	139,126	99%
Development, Housing and Economic Development	2,160,889	3,024,580	(863,691)	-29%
Debt Service	7,534,409	14,831,899	(7,297,490)	-49%
Capital Outlay	10,024,811	15,182,151	(5,157,340)	-34%
Total Expenditures	\$ 75,758,964	\$ 88,781,787	\$ (13,022,823)	-15%

Expenditures in the Nonmajor Governmental funds decreased in total by 15% in 2016. The General Government expenditures increase of \$0.9 million corresponds to a similar increase in liability claims expense. The \$0.6 million increase in Public Services and Records was primarily the result of increased spending of grant monies by the Kane County Office of Community Reinvestment for the Workforce Innovation and Opportunity Act vocational training programs. The \$0.7 million increase in Judicial expenditures is associated with the Court Case Management System implementation, as well as an increase in legal services contracted by the State's Attorney's Office. The \$0.4 million increase in Public Safety expenditures was mainly due to the wage & benefit expense increases in Court Security and Kane Comm, as well as an increase in the cost of the Residential Treatment program. Expenditures for Highways & Streets decreased \$2.6 million as a result of reductions in engineering, road resurfacing and utilities expenses offset by increases related to wage and benefit expenses. Health & Welfare increased \$105 thousand and Environment & Conservation increased \$139 thousand in relation to grant-funded activities. Expenditures for Development, Housing and Economic Development decreased \$0.9 million as a result of decreases in Community Development Block Grant Program, Home Program, Neighborhood Stabilization Program and Lead Hazard Control Program expenditures. The \$7.3 million decrease in debt service expense was expected according to the predetermined debt service schedules. Capital Outlay decreased \$5.2 million as a result of two major building improvements having been completed in 2015 (the \$1.6 million elevator replacement project at the Third Street Courthouse and the \$1.2 million build-out of the Diagnostic Center) and the \$0.4 million demolition of the 6th Street School having been completed in 2015 as well. There was also \$1.8 million less in road and bridge construction projects, and \$0.2 million less in vehicle replacements.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2016 (Unaudited)

Major Special Revenue Funds – The \$0.9 million decrease in the Transportation Sales Tax Fund revenue is primarily due to a decrease in reimbursement revenue. The \$4.0 million decrease in Transportation Sales Tax Fund expenditures is simply the result of timing of road construction projects. IMRF Fund revenue was relatively flat compared to the previous year as a result of the property tax levy freeze. The \$0.8 million decrease in IMRF Fund expenditures is due partly to having made an additional voluntary contribution in 2015 that was not repeated in 2016, as well as having lower required contribution rates compared to the prior year.

Business-type Activities - Combined operating revenues for the Enterprise Surcharge Fund and the Enterprise General Fund decreased from \$52 thousand in Fiscal Year 2015 to \$36 thousand in Fiscal Year 2016 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 Services decreased due to a lesser allocation of personnel expense than in the previous year. Commodities expense decreased by \$36 thousand. Contractual Services increased by \$188 thousand in Fiscal Year 2016 as a result of a significant increase in blighted demolition expense compared to prior year, as well as incurring design expense for the final phase of improvements to made to Settler's Hill.

Comparative Summary of Expenses For the Total Proprietary Enterprise Funds

	2016 Proprietary Funds	2015 Proprietary Funds	Increase (Decrease) 2014 to 2015	%
Expenses				Change
Personnel Services	\$ 165,605	\$ 175,860	\$ (10,255)	-6%
Benefits	44,719	46,563	(1,844)	-4%
Contractual Services	306,856	119,056	187,800	158%
Commodities	16,088	51,988	(35,900)	-69%
Total Expenses	\$ 533,268	\$ 393,467	\$ 139,801	36%

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.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2016 (Unaudited)

As of November 30, 2016, the County's governmental funds reported combined ending fund balances of \$214.8 million, an increase of \$5.0 million in comparison with the prior year. An increase of \$0.2 million in fund balance was seen in the Illinois Municipal Retirement Fund as a result of lower than anticipated payroll expense due to several vacant positions. The Transportation Sales Tax Fund experienced a \$4.9 million increase in fund balance simply due to the timing of the construction projects that will be funded by the Transportation Sales Tax collected. The increase in the General Fund will be discussed below.

Approximately 24% (\$52.4 million) of the total governmental funds balance is unassigned fund balance, which is available to meet the County's current and future needs for any purpose. The remainder of the fund balance is available only for specific purposes: nonspendable (\$1.6 million), restricted (\$87.8 million), committed (\$38.7 million) or assigned (\$34.4 million).

The General Fund is the chief operating fund of the County. At November 30, 2016, unassigned fund balance of the General Fund was \$52.5 million, while total fund balance reached \$61.9 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 expenditures, while total fund balance represents 82% of that same amount. During 2016, revenues exceeded expenditures by \$4.0 million. After taking into account interfund transfers, the General Fund's fund balance increased by \$0.5 million during the current fiscal year.

The General Fund is comprised of nine accounts - the General Account, or "General Corporate Account", which is the main operating account of the County, and eight other minor accounts. Total General Account revenues were \$1.3 million less than the final budgeted amount due mainly to less than expected revenues collected from General Circuit Division Fees, Chancery Foreclosure Fees, Personal Property Replacement Tax, Youth Home Reimbursements, Building & Inspection Permits and State Income Tax. Total expenditures came in \$3.8 million less than the final budget. Explanations of the areas where expenditures differed significantly from budget are discussed below.

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

Unrestricted net position of the Proprietary Funds total \$9.8 million at November 30, 2016, of which \$6.3 million relates to the Enterprise General Fund and \$3.5 million relates to the Internal Service Health Insurance Fund. The unrestricted net position for the Enterprise General Fund remained constant. The unrestricted net position for the Internal Service Health Insurance Fund decreased by \$0.3 million as a result of a planned draw down of the Health Insurance Reserve to subsidize the cost of health insurance. The Enterprise Surcharge Fund experienced a decrease in net position of \$0.5 million, most of which was due to the cost of administration, recycling, blighted structure demolition 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 2016 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.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2016 (Unaudited)

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 \$0.3 million total net decrease. The major contributing factor is the \$375 thousand loss of the Illinois Criminal Justice Authority Grant. This reduction was offset by the following increases: a \$46 thousand increase to the State's Attorney's revenue for the Juvenile Justice Council grant, a \$46 thousand increase to Information Technology revenue for additional services provided to outside agencies, and a \$21 thousand increase to the Office of Emergency Management reimbursement revenue.

Significant expenditure increases/decreases to the budget (budget amendments) include the following:

General Fund Department	Variance with Final Budget Positive/(Negative)	Reason for Variance
Adult Court Services	\$ (374,787)	Adult Court Services did not receive the \$374,787 Illinois Criminal Justice Authority Grant as had originally been budgeted. Therefore the budget was reduced accordingly.
County Coroner	\$ 188,885	The Coroner's budget was increased \$111,150 to accommodate the accrual of a retroactive wage increase for Fiscal Years 2011 through Fiscal Years 2016 as a result of a Collective Bargaining Agreement. The Coroner's budget was increased an additional \$77,735 to fund the expenses related to a greater than budgeted number of autopsies.
Other - Contingency	\$ (407,802)	In general, the contingency is used to fund unbudgeted expenditures. \$40,828 was utilized to fund the unbudgeted increase related to a Court Services MST contract renewal. \$6,100 was used to fund the replacement of an emergency generator for the Office of Emergency Management. \$28,782 was utilized to fund the cost of grant application assistance for the Sheriff's Office. \$130,100 was used to fund a retroactive pay increase including FICA and IMRF related to a collective bargaining agreement with Coroner's Office employees. \$77,735 was utilized to fund the the expense of a greater than budgeted number of autopsies in the Coroner's Office. \$87,417 was utilized to establish the opening balance of the Sheriff's Civil Operations special revenue fund that had previously been part of the General Fund. And \$36,840 was used to fund the cost of housing detainees outside of the County's Adult Justice Center.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2016 (Unaudited)

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

Revenues	Variance with Final Budget Positive/(Negative)	Reason for Variance
Local Use Tax	\$ 289,722	Due to the economic sensitivity of Local Use Tax and State Sales Tax, the County has chosen to budget these tax revenues conservatively, with the intention of utilizing any excess revenue to fund capital improvements and/or to establish/replenish strategic reserves.
State Sales Tax	\$ 622,756	
Personal property replacement tax	\$ (286,166)	The State of Illinois discovered that it had paid \$197,333 more of Personal Property Replacement Tax to Kane County than it should have as a result of an allocation error. This negative variance reflects the recording of this liability as well as the correction of the State's allocation method going forward, resulting in less revenue than had been expected.
Revenue Tax Stamp Fees	\$ 366,392	Due to the economic sensitivity of Tax Stamp Fees, the Recorder's Office budgets for this revenue conservatively. Excess Tax Stamp Fee revenue has historically offset lower than expected Chancery Foreclosure Fee revenue, and is a sign that the economy is improving.
Chancery Foreclosure Fees	\$ (384,400)	The negative variance in Chancery Foreclosure Fee revenue is simply a function of fewer foreclosures having been processed by the Sheriff's Office than had been expected. The negative variance in Chancery Foreclosure revenue is also a sign that the economy is improving and is offset by the favorable variance in Revenue Tax Stamp Fees.
General Circuit Division Fees	\$ (647,153)	The lower than expected collection of General Circuit Division Fees revenue is the result of fewer court cases having been filed, as well as of a delay in revenue collection related to the implementation of the Court Case Management system.
Probation Salary	\$ 389,282	The positive variance in Probation Salary Reimbursement revenue simply reflects the conservative nature with which the budget was prepared.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2016
(Unaudited)

Expenditures	Variance with Final Budget Positive/(Negative)	Reason for Variance
Information Technologies	\$ 111,997	The favorable variance is due to personnel vacancies as well as less than budgeted computer maintenance expense.
Building Management - Government Center	\$ 111,034	The favorable variance is due to personnel vacancies as well as less than budgeted utilities expense.
Election expense	\$ 228,599	The favorable variance is the result of less than budgeted expense for voting systems & accessories, as well as for software licensing.
Judiciary and Courts	\$ 337,487	The favorable variance is the result of personnel vacancies as well as lower than anticipated costs for jurors and court appointed counsel.
Circuit Clerk - Administration	\$ 124,771	The favorable variance is entirely related to savings in personnel expense.
States Attorney	\$ 210,014	The favorable variance is the result of personnel vacancies as well as lower than budgeted costs for trials and extradition.
Sheriff	\$ 443,253	The favorable variance is primarily the result of personnel vacancies arising from several retirements, as well as from the three new Sheriff's Deputy positions that were approved in the 2016 budget. There was also a 40% savings (\$140 thousand) in the cost of fuel for vehicles.
Adult Corrections	\$ 531,744	The favorable variance is primarily the result of several personnel vacancies resulting from retirements, as well as \$70 thousand of savings in commodities.
Adult Court Services	\$ (150,976)	There are unfavorable variances for nearly all line items, but primarily for personnel related expenses. The unfavorable variance in Adult Court Services is offset by a favorable variance in the Juvenile Justice Center. Therefore the overall variance for the Court Services department is favorable.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2016 (Unaudited)

Expenditures	Variance with Final Budget Positive/(Negative)	Reason for Variance
Juvenile Justice Center	\$ 154,751	The favorable variance is the result of allowing vacant positions to remain unfilled during periods of lower census, as well as the less than budgeted expense incurred for operating supplies during those same periods.
Other - Contingency	\$ 769,583	This favorable variance represents the unused portion of the contingency budget, indicating the budget was more than adequate for the current year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

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

The County's balance of capital assets for its governmental and business-type activities, net of accumulated depreciation at November 30, 2016, totals \$529.1 million, compared to \$518.5 million at November 30, 2015. 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 \$515.6 million in 2015 to \$526.2 million in 2016, a 2.0% or \$10.6 million increase. Total new additions (net of transfers from construction-in-progress) were \$25.1 million. The new assets can be attributed to the opening of the new Division of Transportation Arterial Operations Center, road projects, building improvements, the implementation of the Court Case Management System, equipment purchases, vehicle purchases and additional portions of the fiber optic network having been placed in service. Nearly \$19.7 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 \$5.5 million. The Sheriff's Office also purchased \$0.3 million of vehicles using contributions from outside agencies.

Current commitments for which the County has entered into contracts for future construction total approximately \$14.6 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 59-60 of this report.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2016 (Unaudited)

Long-Term Debt – A comparative summary of long-term debt appears below. At November 30, 2016, the County had total long-term debt outstanding of \$122.7 million for governmental activities. For governmental activities, 36.0% (\$44.2 million) was comprised of General Obligation Bonds along with related premium amounts. The total debt for governmental activities increased \$25.4 million (26.1%) during the current fiscal year.

The decrease in General Obligation Bonds and Debt Certificates was due to the timely payment of principal and interest. The liability relating to probable claims and judgments for general liability and worker's compensation was up approximately \$0.4 million from the prior year due to higher dollar claims outstanding at the end of the current year. Compensated Absences include accrued vacation and certain compensatory time and sick leave relating to the plan in effect prior to December 1, 1989. Compensated Absences are calculated on current wages; the decrease from Fiscal Year 2015 is primarily due to the retirements of more highly compensated employees. 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 2016 less actual payments made, in addition to actuarial valuation adjustments. The Net Pension Liability represents liability related to the IMRF and SLEP pension plans, and increased significantly between 2015 (valuation date 12/31/2014) and 2016 (valuation date 12/31/2015). The Construction Payable is a liability arising from road construction projects and was down by \$0.8 million.

	2016	2015	Increase (Decrease)
Governmental Activities			
General Obligation Bonds	\$ 44,219,000	\$ 50,358,308	\$ (6,139,308)
Accrued Claims and Judgments	5,759,200	5,344,703	414,497
Compensated Absences	4,716,590	4,868,966	(152,376)
Other Postemployment Benefits	11,322,145	11,546,839	(224,694)
Net Pension Liability	52,422,737	20,080,228	32,342,509
Long-Term Construction Payable	4,225,180	5,067,191	(842,011)
Total Governmental Activities	<u>\$ 122,664,852</u>	<u>\$ 97,266,235</u>	<u>\$ 25,398,617</u>

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 62-65 of this report.

ECONOMIC FACTORS AND FISCAL YEAR 2017 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 531,715 and is anticipated to climb to over 750,000 by 2030.

The unemployment rate for Kane County in November, 2016 was 4.8%, which is 1.2% lower than the previous year's rate of 6.0%. Sales tax revenue is anticipated to slightly increase in 2017. 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 and sales and use tax revenues may be reduced if the State's proposed budget is adopted. The County has prepared for this possibility

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2016 (Unaudited)

by reserving a total of \$4.9 million in the Emergency Reserve Fund, which may be drawn upon to ease the transition to a reduced operating budget if the proposed reduction in state tax revenues 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 \$17.2 million in 2016. 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 & Transportation capital projects, 6% to Judicial Technology and 3% to General Fund Public Safety support. The tax has provided opportunities for many new improvements in the County in addition to supporting the local economy with new jobs. The accumulated allocation of RTA Sales Tax in the Judicial Technology Fund has funded the ongoing implementation of the Court Case Management system, which was purchased in 2014, was substantially implemented in 2016, and will continue to be refined and optimized in 2017.

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 by 36% in Fiscal Year 2017 as a result of increasing the average investment yield of 0.55% budgeted in 2016 to the average investment yield of 0.75% budgeted in 2017.

The County Board levied an additional \$460 thousand of property tax for tax year 2016 in order to capture property tax on the new taxable property added to the tax roll. The property tax levy for existing property remained the same as that in tax year 2015. Therefore, property tax revenues for 2017 are anticipated to increase by the same \$460 thousand, which is only the amount of property tax on new property.

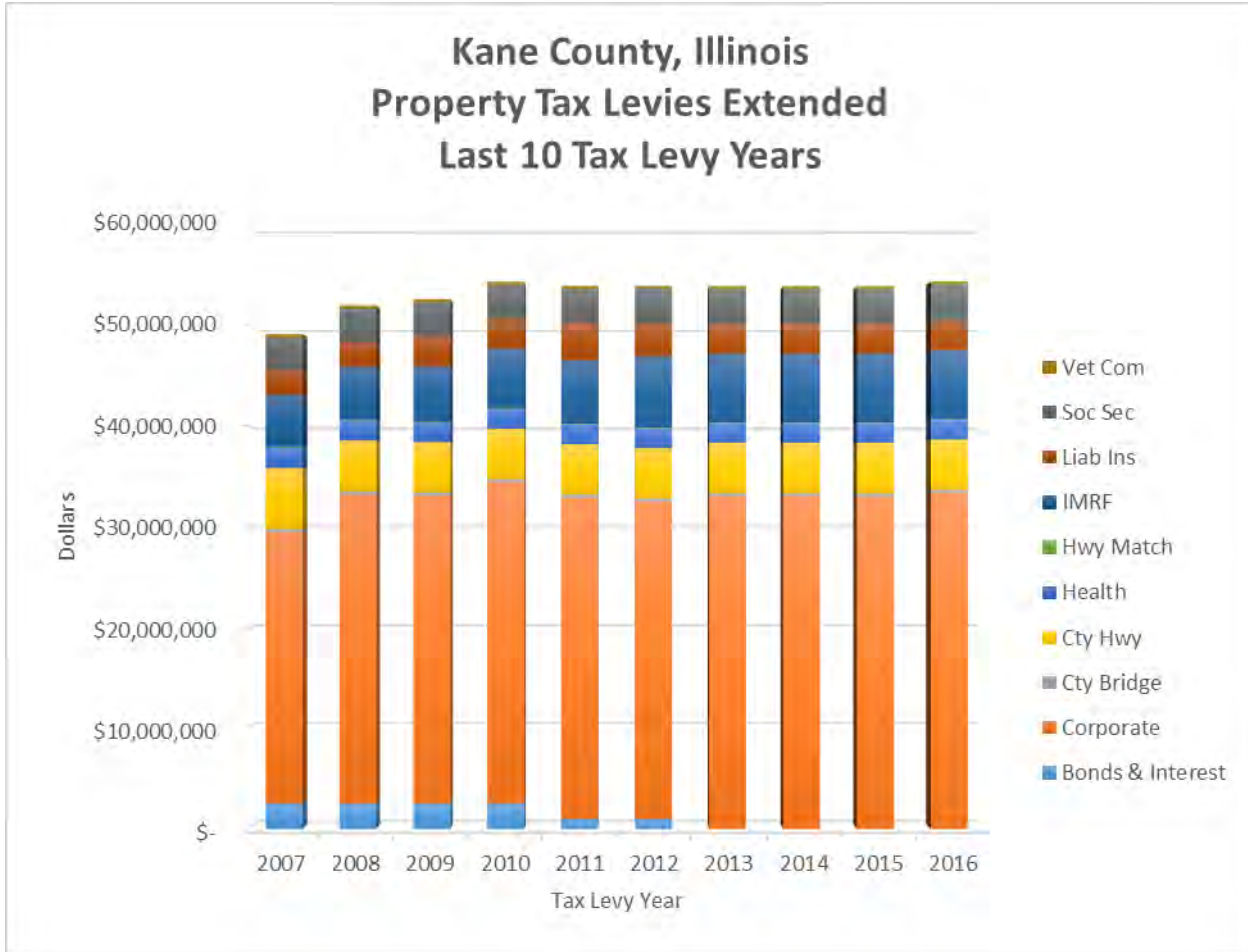
The County has committed to a general 2.5% wage increase in Fiscal Year 2017 for both union and non-union employees, along with the step increases and merit increases that are in accordance with collective bargaining agreements in effect. Most union contracts will be expiring the end of Fiscal Year 2017, and therefore are expected to be renegotiated during Fiscal Year 2017.

The County had been partially self-insured for employee healthcare claims during Fiscal Years 2014 and 2015. During that time, a reserve for future claims had been built up in the Health Insurance Internal Service Fund. Near the end of Fiscal Year 2015, the County joined the Intergovernmental Personnel Benefits Cooperative and became fully insured once again as of January 1, 2016. The County is using its Health Insurance reserve to subsidize the cost of premiums for Fiscal Year 2017 and beyond.

All of these factors were considered in the preparation of the County's 2017 budget. In accordance with current economic factors, the County drew down a small portion of its Property Tax Freeze Protection Fund in order to meet the demands of the Fiscal Year 2017 budget without increasing the property tax levy on existing property. 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 levy increase for as long as possible. The following chart illustrates the County's commitment to maintaining a property tax levy freeze.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2016
(Unaudited)



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, 2016

	<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	\$ 211,978,686	\$ 13,495,264	\$ 225,473,950	\$ 44,021,782
Property tax receivable	55,064,652	-	55,064,652	17,729,470
Intergovernmental receivable	19,468,980	-	19,468,980	-
Interest receivable	857,731	50,854	908,585	-
Loans receivable	4,896,283	-	4,896,283	-
Other receivable	1,623,709	51	1,623,760	2,941,983
Prepaid items	1,643,194	-	1,643,194	5,959
Deposits	20,000	-	20,000	-
Capital assets not being depreciated	121,704,853	2,883,454	124,588,307	385,825,361
Capital assets, being depreciated, net	404,459,329	22,063	404,481,392	37,809,663
Total Assets	<u>821,717,417</u>	<u>16,451,686</u>	<u>838,169,103</u>	<u>488,334,218</u>
Deferred Outflows of Resources				
Deferred outflows related to pensions	41,417,037	-	41,417,037	877,766
Deferred charge on refunding	2,172,229	-	2,172,229	1,330,147
Total Deferred Outflows of Resources	<u>43,589,266</u>	<u>-</u>	<u>43,589,266</u>	<u>2,207,913</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 865,306,683</u>	 <u>\$ 16,451,686</u>	 <u>\$ 881,758,369</u>	 <u>\$ 490,542,131</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	\$ 9,164,759	\$ 21,444	\$ 9,186,203	\$ 1,314,805
Health claims payable	640,588	-	640,588	-
Accrued payroll	6,920,797	14,126	6,934,923	341,481
Interest payable	731,660	-	731,660	248,469
Unearned revenue	548,622	1,580	550,202	-
Long-Term Obligations, due within one year:				
Bonds and debt certificates	5,225,000	-	5,225,000	22,935,000
Accrued claims and judgments	3,000,000	-	3,000,000	-
Compensated absences	3,842,413	-	3,842,413	54,565
Long-Term Obligations, due in more than one year:				
Bonds and debt certificates	38,994,000	-	38,994,000	134,166,834
Accrued claims and judgments	2,759,200	-	2,759,200	-
Compensated absences	874,177	-	874,177	218,259
Long-term construction payable	4,225,180	-	4,225,180	-
Net pension liability - IMRF	27,036,778	-	27,036,778	2,172,275
Net pension liability - SLEP	25,385,959	-	25,385,959	-
Other postemployment benefits	11,322,145	-	11,322,145	243,171
Total Liabilities	<u>140,671,278</u>	<u>37,150</u>	<u>140,708,428</u>	<u>161,694,859</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	55,064,652	-	55,064,652	35,417,741
Deferred inflows related to pensions	413,513	-	413,513	-
Deferred other revenue	-	-	-	301,988
Deferred gain on refunding	-	-	-	1,440,183
Total Deferred Inflows of Resources	<u>55,478,165</u>	<u>-</u>	<u>55,478,165</u>	<u>37,159,912</u>
Net Position				
Net investment in capital assets	484,402,231	2,905,517	487,307,748	265,677,831
Restricted for:				
Tort immunity	5,322,484	-	5,322,484	545,530
Employee benefits	-	-	-	384,501
Public service and record maintenance	2,843,839	-	2,843,839	-
Judicial purposes	1,395,695	-	1,395,695	-
Public safety	2,857,642	-	2,857,642	-
Highway projects	56,869,552	-	56,869,552	-
Health and welfare	3,650,152	-	3,650,152	-
County development	359,436	-	359,436	-
Debt service	5,777,334	-	5,777,334	4,325,602
Capital projects	37,068	7,248,467	7,285,535	1,918,992
Other purposes	975,570	-	975,570	197,645
Permanent fund - nonspendable	1,150,000	-	1,150,000	-
Unrestricted	103,516,237	6,260,552	109,776,789	18,637,259
Total Net Position	<u>669,157,240</u>	<u>16,414,536</u>	<u>685,571,776</u>	<u>291,687,360</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 865,306,683</u>	<u>\$ 16,451,686</u>	<u>\$ 881,758,369</u>	<u>\$ 490,542,131</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Activities
For the Year Ended November 30, 2016

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	\$ 39,029,843	\$ 4,445,124	\$ 3,320,684	\$ -
Public safety	49,718,866	6,580,869	7,243,519	-
Highway and streets	28,730,380	463,777	17,532,624	8,255,696
Judicial	25,765,945	10,198,652	999,423	-
Public services and records	13,210,814	5,025,676	6,118,589	-
Health and welfare	6,147,525	1,294,948	1,588,501	-
Environment and conservation	281,981	90,900	141,778	-
Development, housing and economic development	3,944,958	1,358,140	1,821,512	-
Interest and fiscal charges	<u>1,636,515</u>	<u>117,059</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>168,466,827</u>	<u>29,575,145</u>	<u>38,766,630</u>	<u>8,255,696</u>
Business Type Activities				
Solid waste	<u>533,268</u>	<u>36,352</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>533,268</u>	<u>36,352</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 169,000,095</u>	<u>\$ 29,611,497</u>	<u>\$ 38,766,630</u>	<u>\$ 8,255,696</u>
Component Unit:				
Forest Preserve District	<u>\$ 16,093,638</u>	<u>\$ 3,386,020</u>	<u>\$ -</u>	<u>\$ 233,426</u>

General revenues:

Taxes

 Property tax

 RTA sales tax

 Other taxes

Intergovernmental

 State income tax

 State sales tax

Net investment income

Gain on disposal of assets

Miscellaneous

Transfers

Total general revenues and transfers

Change in net position

Net position - beginning

Net position - ending

See accompanying notes to basic financial statements.

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

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Kane County Forest Preserve
\$ (31,264,035)	\$ -	\$ (31,264,035)	\$ -
(35,894,478)	-	(35,894,478)	-
(2,478,283)	-	(2,478,283)	-
(14,567,870)	-	(14,567,870)	-
(2,066,549)	-	(2,066,549)	-
(3,264,076)	-	(3,264,076)	-
(49,303)	-	(49,303)	-
(765,306)	-	(765,306)	-
<u>(1,519,456)</u>	<u>-</u>	<u>(1,519,456)</u>	<u>-</u>
<u>(91,869,356)</u>	<u>-</u>	<u>(91,869,356)</u>	<u>-</u>
<u>-</u>	<u>(496,916)</u>	<u>(496,916)</u>	<u>-</u>
<u>-</u>	<u>(496,916)</u>	<u>(496,916)</u>	<u>-</u>
<u>(91,869,356)</u>	<u>(496,916)</u>	<u>(92,366,272)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,474,192)</u>
53,725,850	-	53,725,850	35,811,192
17,280,280	-	17,280,280	-
6,484,125	-	6,484,125	243,749
5,861,279	-	5,861,279	-
15,723,131	-	15,723,131	-
1,099,342	80,836	1,180,178	172,246
733,338	-	733,338	-
1,918,999	-	1,918,999	914,215
<u>45,324</u>	<u>(45,324)</u>	<u>-</u>	<u>-</u>
<u>102,871,668</u>	<u>35,512</u>	<u>102,907,180</u>	<u>37,141,402</u>
11,002,312	(461,404)	10,540,908	24,667,210
<u>658,154,928</u>	<u>16,875,940</u>	<u>675,030,868</u>	<u>267,020,150</u>
<u>\$ 669,157,240</u>	<u>\$ 16,414,536</u>	<u>\$ 685,571,776</u>	<u>\$ 291,687,360</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Governmental Funds
Balance Sheet
As of November 30, 2016

	Major Funds				Total Governmental Funds
	General Fund	Illinois Municipal Retirement Fund	Transportation Sales Tax Fund	Nonmajor Governmental Funds	
Assets					
Cash and investments	\$ 59,532,579	\$ 6,975,375	\$ 20,163,943	\$ 124,127,606	\$ 210,799,503
Property tax receivable	33,359,875	6,796,568	-	14,908,209	55,064,652
Intergovernmental receivable	8,129,719	-	4,974,902	6,364,359	19,468,980
Interest receivable	303,298	23,203	74,423	443,401	844,325
Loans receivable	625,000	-	-	4,271,283	4,896,283
Other receivables	346,975	208,844	2,991	645,161	1,203,971
Prepaid items	218,098	-	-	152,768	370,866
Deposits	20,000	-	-	-	20,000
Due from other funds	361,856	-	-	1,061,468	1,423,324
Total Assets	\$ 102,897,400	\$ 14,003,990	\$ 25,216,259	\$ 151,974,255	\$ 294,091,904
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ 1,717,515	\$ -	\$ 1,640,198	\$ 6,430,792	\$ 9,788,505
Accrued payroll	3,644,282	1,404,074	-	1,872,441	6,920,797
Due to other funds	628,710	-	-	1,423,324	2,052,034
Unearned revenue	-	-	-	548,622	548,622
Total Liabilities	5,990,507	1,404,074	1,640,198	10,275,179	19,309,958
Deferred Inflows of Resources					
Property taxes levied for future periods	33,359,875	6,796,568	-	14,908,209	55,064,652
Unavailable revenue	1,608,715	9,856	1,705,475	1,555,444	4,879,490
Total Deferred Inflows of Resources	34,968,590	6,806,424	1,705,475	16,463,653	59,944,142
Fund Balances					
Nonspendable	277,913	-	-	1,302,768	1,580,681
Restricted	-	5,000,309	-	82,772,835	87,773,144
Committed	4,898,352	-	21,129,373	12,633,745	38,661,470
Assigned	4,213,567	793,183	741,213	28,618,673	34,366,636
Unassigned	52,548,471	-	-	(92,598)	52,455,873
Total Fund Balances	61,938,303	5,793,492	21,870,586	125,235,423	214,837,804
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 102,897,400	\$ 14,003,990	\$ 25,216,259	\$ 151,974,255	\$ 294,091,904

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, 2016

Total fund balances - governmental funds		\$ 214,837,804
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds:		
Capital assets	\$ 719,867,663	
Accumulated depreciation	<u>(193,703,481)</u>	
		526,164,182
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.		
		2,172,229
Some liabilities reported in the Statement of Net Position do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds. These activities consist of:		
Interest payable on debt	(731,660)	
General obligation bonds and debt certificates	(44,219,000)	
Accrued claims and judgments	(5,759,200)	
Net pension liability	(52,422,737)	
Other postemployment benefits	(11,322,145)	
Long-term construction payable	(4,225,180)	
Compensated absences	<u>(4,716,590)</u>	
		(123,396,512)
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.		
		4,879,490
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		
		41,417,037
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		
		(413,513)
Internal services funds are reported in the Statement of Net Position as governmental activities.		
		<u>3,496,523</u>
Net position of governmental activities		<u>\$ 669,157,240</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, 2016

	Major Funds				Total Governmental Funds
	General Fund	Illinois Municipal Retirement Fund	Transportation Sales Tax Fund	Nonmajor Governmental Funds	
Revenues					
Property taxes	\$ 32,911,264	\$ 6,775,639	\$ -	\$ 14,730,443	\$ 54,417,346
Other taxes	1,451,784	-	14,087,259	20,082,001	35,621,044
Licenses and permits	644,755	-	-	1,602,740	2,247,495
Grants	267,758	-	-	10,981,551	11,249,309
Intergovernmental	22,802,869	-	-	-	22,802,869
Fines	2,570,137	-	-	1,086,662	3,656,799
Charges for services	12,226,899	-	-	13,518,652	25,745,551
Reimbursements	6,404,404	-	1,320,693	3,768,460	11,493,557
Net investment income	351,059	35,629	125,192	810,806	1,322,686
Miscellaneous	282,310	-	-	3,558,219	3,840,529
Total Revenues	<u>79,913,239</u>	<u>6,811,268</u>	<u>15,533,144</u>	<u>70,139,534</u>	<u>172,397,185</u>
Expenditures					
Current:					
General government	12,386,591	6,606,353	-	9,719,947	28,712,891
Public safety	38,747,981	-	-	7,836,330	46,584,311
Highways and streets	-	-	2,479,227	17,845,674	20,324,901
Judicial	16,549,738	-	-	7,768,582	24,318,320
Public services and records	6,058,954	-	-	6,975,442	13,034,396
Health and welfare	-	-	-	5,613,640	5,613,640
Environment and conservation	-	-	-	279,240	279,240
Development, housing and economic development	1,719,916	-	-	2,160,889	3,880,805
Debt Service					
Principal	-	-	-	5,750,000	5,750,000
Interest and fiscal charges	-	-	-	1,784,409	1,784,409
Capital outlay	455,646	-	8,194,852	10,024,811	18,675,309
Total Expenditures	<u>75,918,826</u>	<u>6,606,353</u>	<u>10,674,079</u>	<u>75,758,964</u>	<u>168,958,222</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,994,413</u>	<u>204,915</u>	<u>4,859,065</u>	<u>(5,619,430)</u>	<u>3,438,963</u>
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	131,942	131,942
Proceeds from sale of property	-	-	-	1,918,999	1,918,999
Transfers in	2,356,529	15,325	-	12,515,696	14,887,550
Transfers out	(5,886,309)	-	-	(9,483,854)	(15,370,163)
Total Other Financing Sources (Uses)	<u>(3,529,780)</u>	<u>15,325</u>	<u>-</u>	<u>5,082,783</u>	<u>1,568,328</u>
Net Change in Fund Balances	464,633	220,240	4,859,065	(536,647)	5,007,291
Fund Balances, Beginning of Year	<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>
Fund Balances, End of Year	<u>\$ 61,938,303</u>	<u>\$ 5,793,492</u>	<u>\$ 21,870,586</u>	<u>\$ 125,235,423</u>	<u>\$ 214,837,804</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to Statement of Activities For the Year Ended November 30, 2016

Net change in total governmental fund balances		\$ 5,007,291
<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	\$ 19,306,152	
Depreciation	(13,608,202)	
Net book value of assets retired and transferred	<u>(1,019,248)</u>	
Capital expenditures in excess of depreciation		4,678,702
<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>		
		5,835,374
<p>Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.</p>		
		(1,479,531)
<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	100,287	
Decrease in long-term construction payable	842,011	
Increase in accrued claims and judgments	(414,497)	
Increase in net pension liability	(32,342,509)	
Increase in deferred outflows of resources related to pensions	22,733,199	
Decrease in deferred inflows of resources related to pensions	112,539	
Decrease in other postemployment benefits	224,694	
Increase in compensated absences	152,376	
Amortization of bond premium	389,308	
Amortization of deferred amount on refunding	<u>(341,701)</u>	
		(8,544,293)
<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>		
		5,750,000
<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>(245,231)</u>
Change in net position of governmental activities		<u>\$ 11,002,312</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Net Position
Proprietary Funds
As of November 30, 2016

	Enterprise Funds			Internal Service Fund
	Enterprise Surcharge Fund	Enterprise General Fund	Total	
Assets				
Current Assets:				
Cash and investments	\$ 7,258,046	\$ 6,237,218	\$ 13,495,264	\$ 1,179,183
Prepaid items	-	-	-	1,272,328
Accounts receivable	-	-	-	419,738
Interest receivable	27,520	23,334	50,854	13,406
Other receivables	51	-	51	-
Due from other funds	-	-	-	628,710
Total Current Assets	7,285,617	6,260,552	13,546,169	3,513,365
Noncurrent Assets:				
Capital assets not being depreciated				
Land	-	2,883,454	2,883,454	-
Capital assets being depreciated				
Vehicles	32,287	-	32,287	-
Accumulated depreciation	(10,224)	-	(10,224)	-
Total Noncurrent Assets	22,063	2,883,454	2,905,517	-
Total Assets	\$ 7,307,680	\$ 9,144,006	\$ 16,451,686	\$ 3,513,365
Liabilities and Net Position				
Liabilities				
Current Liabilities:				
Accounts payable	\$ 21,444	\$ -	\$ 21,444	\$ 16,842
Accrued payroll	14,126	-	14,126	-
Unearned revenue	1,580	-	1,580	-
Total Liabilities	37,150	-	37,150	16,842
Net Position				
Net investment in capital assets	22,063	2,883,454	2,905,517	-
Restricted for capital projects	7,248,467	-	7,248,467	-
Unrestricted net position	-	6,260,552	6,260,552	3,496,523
Total Net Position	7,270,530	9,144,006	16,414,536	3,496,523
Total Liabilities and Net Position	\$ 7,307,680	\$ 9,144,006	\$ 16,451,686	\$ 3,513,365

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, 2016

	Enterprise Funds			Internal Service Fund
	Enterprise Surcharge Fund	Enterprise General Fund	Total	
Operating Revenues				
Contributions - employer	\$ -	\$ -	\$ -	\$ 12,152,507
Contributions - employee	-	-	-	2,686,239
Contributions - retirees	-	-	-	524,861
Contributions - other	-	-	-	19,783
Waste disposal fees	4,000	-	4,000	-
Miscellaneous	32,352	-	32,352	(66)
Total Operating Revenues	36,352	-	36,352	15,383,324
Operating Expenses				
Healthcare claims	-	-	-	15,033,648
Dental insurance	-	-	-	701,572
Life insurance	-	-	-	25,237
Vision insurance	-	-	-	114,170
Healthcare taxes	-	-	-	5,529
Claims administration	-	-	-	107,354
Facility access fee	-	-	-	8,030
Managed care fee	-	-	-	6,053
Physician services fee	-	-	-	191,476
Affordable Care Act fee	-	-	-	5,106
Personnel services	165,605	-	165,605	-
Benefits	44,719	-	44,719	-
Contractual services	306,856	-	306,856	-
Commodities	16,088	-	16,088	-
Total Operating Expenses	533,268	-	533,268	16,198,175
Operating Income (Loss)	(496,916)	-	(496,916)	(814,851)
Nonoperating Revenues				
Net investment income	44,224	36,612	80,836	19,620
Total Nonoperating Revenues	44,224	36,612	80,836	19,620
Income (Loss) Before Contributions and Transfers	(452,692)	36,612	(416,080)	(795,231)
Contributions and Transfers				
Capital contributions	22,063	-	22,063	-
Transfers in	105,500	-	105,500	550,000
Transfers out	(172,887)	-	(172,887)	-
Total Contributions and Transfers	(45,324)	-	(45,324)	550,000
Change in Net Position	(498,016)	36,612	(461,404)	(245,231)
Net Position at Beginning of Year	7,768,546	9,107,394	16,875,940	3,741,754
Net Position at End of Year	\$ 7,270,530	\$ 9,144,006	\$ 16,414,536	\$ 3,496,523

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Cash Flows
Proprietary Funds
For the Year Ended November 30, 2016

	Enterprise Funds			Internal Service Fund
	Enterprise Surcharge Fund	Enterprise General Fund	Total	
Cash Flows From Operating Activities				
Cash received from customers	\$ 37,631	\$ -	\$ 37,631	\$ 15,162,931
Cash payments for goods and services	(314,916)	-	(314,916)	(19,710,736)
Cash payments to employees	(209,874)	-	(209,874)	-
Net cash provided by (used in) operating activities	(487,159)	-	(487,159)	(4,547,805)
Cash Flows from Noncapital Financing Activities				
Transfers in	105,500	-	105,500	550,000
Transfers out	(172,887)	-	(172,887)	-
Net cash provided by (used in) noncapital financing activities	(67,387)	-	(67,387)	550,000
Cash Flows from Investing Activities				
Income received on investments	45,953	36,908	82,861	13,920
Net cash provided by investing activities	45,953	36,908	82,861	13,920
Net increase (decrease) in cash	(508,593)	36,908	(471,685)	(3,983,885)
Cash and cash equivalents, beginning of the year	7,766,639	6,200,310	13,966,949	5,163,068
Cash and cash equivalents, end of year	\$ 7,258,046	\$ 6,237,218	\$ 13,495,264	\$ 1,179,183
Reconciliation of Operating Income (Loss) to Net Cash (Used in) Operating Activities:				
Operating income (loss)	\$ (496,916)	\$ -	\$ (496,916)	\$ (814,851)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Change in operating assets and liabilities:				
Accounts receivable	509	-	509	(161,703)
Other receivables	-	-	-	16,665
Due from other funds	-	-	-	(75,355)
Prepaid items	-	-	-	(1,263,579)
Accounts payable	8,028	-	8,028	(1,348,193)
Claims payable	-	-	-	(900,789)
Accrued payroll	450	-	450	-
Unearned revenue	770	-	770	-
Total adjustments	9,757	-	9,757	(3,732,954)
Net Cash Provided by (Used in) Operating Activities	\$ (487,159)	\$ -	\$ (487,159)	\$ (4,547,805)

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Fiduciary Assets and Liabilities
Agency Funds
As of November 30, 2016

	Agency Funds
Assets	
Cash and investments	\$ 26,354,036
Interest receivable	36,696
Accounts receivable	<u>904,859</u>
 Total Assets	 <u>\$ 27,295,591</u>
 Liabilities	
Due to others	<u>\$ 27,295,591</u>
 Total Liabilities	 <u>\$ 27,295,591</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Index to Notes to Financial Statements As of and for the Year Ended November 30, 2016

NOTE	Page
I Summary of Significant Accounting Policies	40
A. Reporting Entity	40
B. Government-Wide and Fund Financial Statements	41
C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation	44
D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity	46
1. Deposits and Investments	46
2. Receivables	49
3. Prepaid Items	49
4. Capital Assets	49
5. Deferred Outflows of Resources	50
6. Compensated Absences	50
7. Long-Term Obligations	52
8. Deferred Inflows of Resources	52
9. Equity Classifications	52
II Stewardship, Compliance, and Accountability	54
A. Excess Expenditures Over Appropriations	54
B. Deficit Balances	54
C. Limitations on the County's Tax Levy	54
III Detailed Notes on All Funds	55
A. Deposits and Investments	55
B. Receivables	58
C. Capital Assets	59
D. Interfund Receivables/Payables and Transfers	60
E. Long-Term Obligations	62
F. Landfill Closure and Postclosure Care and Maintenance	66
G. Net Position/Fund Balances	66
H. Component Unit	68
IV Other Information	82
A. Employees' Retirement System	82
B. Risk Management	89
C. Commitments and Contingencies	90
D. Other Postemployment Benefits	91
E. Related Parties	93
F. Effect of New Accounting Standards on Current-Period Financial Statements	94

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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 520 square miles. The County is the fifth largest county in Illinois with an estimated population of 531,715. 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, 2016

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, 2016. 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 February 2015, the GASB issued statement No. 72 - *Fair Value Measurement and Application*. This statement addresses accounting and financial reporting issues related to fair value measurements. It defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This standard was implemented December 1, 2015.

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, 2016

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, 2016

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, 2016

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, 2016

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

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

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period except for probation salary reimbursements. Probation salary reimbursements outstanding with the State after 60 days are considered available revenue by the County as the State is currently behind on those payments to local government agencies. While not specifically identified in the County's board policy, the County effectively considers the availability period to be one year. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

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

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

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

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

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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

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

All Financial Statements

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

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

1. Deposits and Investments

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

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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

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

1. Deposits and Investments (cont.)

The County 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.

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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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.)

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.

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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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.)

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 2015 tax levy is reflected as revenue in fiscal year 2016 to the extent available. Forfeited, objected, and delinquent tax distributions are recognized as revenues when collected. Property taxes levied in 2016 have been recognized as assets (property taxes receivable) and deferred inflows as these taxes are budgeted to be used in 2017.

Tax bills for levy year 2016 are prepared by the County Treasurer and issued on or about May 1, 2017 and are payable in two installments, on June 1, 2017 and September 1, 2017.

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

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

3. Prepaid Items

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

4. 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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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 (cont.)

Government-Wide Statements (cont.)

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.

6. Compensated Absences

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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.)

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

The total amount includes amounts pertaining to sick leave accumulated prior to December 1, 1989 for all County employees, up to 20 days accumulated through November 30, 2016 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 countywide financial statements also includes amounts related to the unused compensatory time for departments and offices with non-exempt employees, other than the Sheriff and the Transportation Department.

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

The accumulated vacation, sick leave, and compensatory time liability of employees charged to the proprietary fund types are included in the countywide financial statements as part of governmental activities due to its immateriality.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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

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

7. Long-Term Obligations

The long-term obligations consist primarily of bonds 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.

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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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

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.
- 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, 2016

NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. EXCESS EXPENDITURES OVER BUDGET

Funds	Final Budgeted Expenditures / Operating Expenses	Actual Expenditures / Operating Expenses	Excess Expenditures / Operating Expenses Over Final Budget
Cost Share Drainage Account (accounts of the General Fund)	\$ 530,000	\$ 574,991	\$ 44,991
Insurance Liability Fund	3,076,568	4,007,358	930,790
Grand Victoria Casino Elgin Fund	1,238,028	1,428,129	190,101
Children's Waiting Room Fund	93,000	121,208	28,208
Sheriff Civil Operations Fund	-	90,917	90,917
Drug Court Special Resources Fund	1,271,051	1,366,233	95,182
North Impact Fees Fund	1,053,334	1,149,369	96,035

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, 2016, the following individual fund held a deficit balance:

Funds	Amount	Reason
Continuum of Care Planning Grant Fund	\$ 6,812	Timing of when reimbursement revenue received
Workforce Development Fund	75,104	Timing of when reimbursement revenue received

C. LIMITATIONS ON THE COUNTY'S TAX LEVY

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

The PTEL limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTEL limits the increase in total taxes billed to the lessor 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, 2016

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	\$ 115,776,481	\$ 111,591,556	Custodial credit risk
Non-negotiable CDs	20,575,137	20,575,137	Custodial credit risk
Illinois Funds	10,029	10,029	Credit risk
Municipal bonds	79,179,437	79,179,437	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Home Loan Bank	7,956,790	7,956,790	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Home Loan Mortgage Corporation	18,890,602	18,890,602	Custodial credit risk, interest rate risk
Federal National Mortgage Association	9,227,220	9,227,220	Custodial credit risk, interest rate risk
Federal Farm Credit Banks	4,380,165	4,380,165	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Petty cash	-	17,050	N/A
Total Deposits and Investments	\$ 255,995,861	\$ 251,827,986	

Reconciliation to financial statements

Per statement of net position	
Cash and investments	\$ 225,473,950
Per statement of fiduciary assets and liabilities - agency funds	
Cash and investments	26,354,036
Total Deposits and Investments	\$ 251,827,986

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.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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

A. DEPOSITS AND INVESTMENTS (cont.)

The County used the market valuation method for recurring fair value measurements.

As of November 30, 2016, the County's investments were measured using valuation inputs as follows:

Investment Type	November 30, 2016			
	Level 1	Level 2	Level 3	Total
Federal Home Loan Bank	\$ -	\$ 7,956,790	\$ -	\$ 7,956,790
Federal Home Loan Mortgage Corporation	-	18,890,602	-	18,890,602
Federal National Mortgage Association	-	9,227,220	-	9,227,220
Federal Farm Credit Banks	-	4,380,165	-	4,380,165
Municipal bonds	-	79,179,437	-	79,179,437
Total	<u>\$ -</u>	<u>\$ 119,634,214</u>	<u>\$ -</u>	<u>\$ 119,634,214</u>

Custodial Credit Risk

Deposits

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

As of November 30, 2016, the bank balances of the County's deposits were \$136,361,601 and, of this amount, \$101,049 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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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

A. DEPOSITS AND INVESTMENTS (cont.)

Credit Risk (cont.)

As of November 30, 2016, the County's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investors Services
Illinois Funds	AAAm	N/A
Federal Farm Credit Banks	AA+	Aaa
Municipal bonds	BBB to AAA	Baa2 to Aaa
Federal Home Loan Bank	AA+	Aaa

Concentration of Credit Risk

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

As of November 30, 2016, the County held \$10,066,332 in State of Illinois General Obligation Bonds, representing 8.41% of the County's investment portfolio, and \$7,956,790 in Federal Home Loan Bank securities, representing 6.65% 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, 2016, the County's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)		
		Less than 1	1 - 5	6-10
Municipal bonds	\$ 79,179,437	\$ 47,780,457	\$ 31,264,995	\$ 133,985
Federal Home Loan Bank	7,956,790	3,500,750	4,456,040	-
Federal Home Loan Mortgage Corporation	18,890,602	8,418,762	10,471,840	-
Federal National Mortgage Association	9,227,220	967,010	8,260,210	-
Federal Farm Credit Banks	4,380,165	400,400	3,979,765	-
Totals	<u>\$ 119,634,214</u>	<u>\$ 61,067,379</u>	<u>\$ 58,432,850</u>	<u>\$ 133,985</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, 2016

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	\$ 4,053,298	\$ -	\$ -	\$ 4,053,298
Local use tax	365,142	-	-	365,142
RTA sales tax	44,924	3,602,057	745,771	4,392,752
Income tax	1,200,340	-	-	1,200,340
Personal property replacement tax	67,606	-	-	67,606
Probation salaries	2,398,409	-	-	2,398,409
Motor fuel tax	-	-	1,185,680	1,185,680
Motor fuel local option tax	-	-	2,381,832	2,381,832
Other grants and reimbursements	-	1,372,845	2,051,076	3,423,921
Total intergovernmental receivables	\$ 8,129,719	\$ 4,974,902	\$ 6,364,359	\$ 19,468,980

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, 2016, 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 \$4,271,283.

Scheduled repayment amounts as of November 30, 2016 for each of the next five years and thereafter:

	Amount Due
2017	\$ 623,731
2018	643,650
2019	663,795
2020	688,961
2021	714,136
2022 - 2026	390,172
2027 - 2031	527,316
2032	19,522
Total loans receivable	\$ 4,271,283

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2016

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

C. CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2016, was as follows:

	Beginning Balance	Transfers	Additions	Deletions	Ending Balance
Governmental Activities					
Capital assets not being depreciated					
Land	\$ 90,517,318	\$ -	\$ 1,159,928	\$ 718,952	\$ 90,958,294
Construction in progress	<u>20,658,635</u>	<u>-</u>	<u>19,696,964</u>	<u>9,609,040</u>	<u>30,746,559</u>
Total Capital Assets Not Being Depreciated	<u>111,175,953</u>	<u>-</u>	<u>20,856,892</u>	<u>10,327,992</u>	<u>121,704,853</u>
Capital assets being depreciated					
Infrastructure	410,150,996	-	6,252,857	585,730	415,818,123
Building and improvements	140,675,243	-	3,779,361	91,395	144,363,209
Fixtures and equipment	<u>35,550,328</u>	<u>(11,325)</u>	<u>3,861,456</u>	<u>1,418,981</u>	<u>37,981,478</u>
Total Capital Assets Being Depreciated	<u>586,376,567</u>	<u>(11,325)</u>	<u>13,893,674</u>	<u>2,096,106</u>	<u>598,162,810</u>
Total Capital Assets	<u>697,552,520</u>	<u>(11,325)</u>	<u>34,750,566</u>	<u>12,424,098</u>	<u>719,867,663</u>
Less: Accumulated depreciation for					
Infrastructure	118,697,084	-	7,872,130	351,397	126,217,817
Building and improvements	37,355,696	-	3,773,612	52,621	41,076,687
Fixtures and equipment	<u>25,849,634</u>	<u>10,738</u>	<u>1,962,460</u>	<u>1,413,855</u>	<u>26,408,977</u>
Total Accumulated Depreciation	<u>181,902,414</u>	<u>10,738</u>	<u>13,608,202</u>	<u>1,817,873</u>	<u>193,703,481</u>
Net Capital Assets Being Depreciated	<u>404,474,153</u>	<u>(22,063)</u>	<u>285,472</u>	<u>278,233</u>	<u>404,459,329</u>
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation	<u>\$ 515,650,106</u>	<u>\$ (22,063)</u>	<u>\$ 21,142,364</u>	<u>\$ 10,606,225</u>	<u>\$ 526,164,182</u>

Depreciation expense was charged to functions as follows:

Governmental Activities	
General government	\$ 1,919,388
Public services and records	111,372
Judicial	638,694
Public safety	2,506,031
Highway and streets	8,331,166
Health and welfare	72,720
Environment and conservation	9,254
Development, housing and economic development	<u>19,577</u>
Total Governmental Activities Depreciation Expense	<u>\$ 13,608,202</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2016

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

C. CAPITAL ASSETS (cont.)

	Beginning Balance	Transfers	Additions	Deletions	Ending Balance
Business-type Activities					
Capital assets not being depreciated					
Land	\$ 2,883,454	\$ -	\$ -	\$ -	\$ 2,883,454
Total Capital Assets Not Being Depreciated	2,883,454	-	-	-	2,883,454
Capital assets being depreciated					
Fixtures and equipment	20,962	11,325	-	-	32,287
Total Capital Assets Being Depreciated	20,962	11,325	-	-	32,287
Total Capital Assets	2,904,416	11,325	-	-	2,915,741
Less: Accumulated depreciation for					
Fixtures and equipment	20,962	(10,738)	-	-	10,224
Total Accumulated Depreciation	20,962	(10,738)	-	-	10,224
Net Capital Assets Being Depreciated	-	22,063	-	-	22,063
Business-type Capital Assets, Net of Accumulated Depreciation	\$ 2,883,454	\$ 22,063	\$ -	\$ -	\$ 2,905,517

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	\$ 361,856
Nonmajor Governmental	Nonmajor Governmental	1,061,468
Internal Service	General	628,710
Total - Fund Financial Statements		2,052,034
Less: Government-wide eliminations		(2,052,034)
Total Internal Balances - Government-Wide Statement of Net Position		\$ -

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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

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

Interfund Receivables/Payables (cont.)

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

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

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

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

Transfers

The following is a schedule of interfund transfers:

Fund	Transfers From Other Funds	Transfer To Other Funds
General	\$ 2,356,529	\$ 5,886,309
Illinois Municipal Retirement Fund	15,325	-
Nonmajor Governmental	12,515,696	9,483,854
Enterprise Surcharge	105,500	172,887
Internal Service	<u>550,000</u>	<u>-</u>
Total Transfers	<u>\$ 15,543,050</u>	<u>\$ 15,543,050</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, 2016

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

E. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended November 30, 2016, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and Debt Certificates					
Alternative revenue bonds	\$ 47,605,000	\$ -	\$ 5,750,000	\$ 41,855,000	\$ 5,225,000
Premiums	<u>2,753,308</u>	<u>-</u>	<u>389,308</u>	<u>2,364,000</u>	<u>-</u>
Total Bonds and Debt Certificates	<u>50,358,308</u>	<u>-</u>	<u>6,139,308</u>	<u>44,219,000</u>	<u>5,225,000</u>
Other Long-Term Liabilities					
Accrued claims and judgments	5,344,703	2,816,876	2,402,379	5,759,200	3,000,000
Other postemployment benefits	11,546,839	282,553	507,247	11,322,145	-
Compensated absences	4,868,966	4,744,019	4,896,395	4,716,590	3,842,413
Long-term construction payable	5,067,191	1,888,290	2,730,301	4,225,180	-
Net pension liability - IMRF	7,575,709	28,556,397	9,095,328	27,036,778	-
Net pension liability - SLEP	<u>12,504,519</u>	<u>17,666,748</u>	<u>4,785,308</u>	<u>25,385,959</u>	<u>-</u>
Total Other Long-Term Liabilities	<u>46,907,927</u>	<u>55,954,883</u>	<u>24,416,958</u>	<u>78,445,852</u>	<u>6,842,413</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 97,266,235</u>	<u>\$ 55,954,883</u>	<u>\$ 30,556,266</u>	<u>\$122,664,852</u>	<u>\$ 12,067,413</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, 2016, the statutory debt limit for the County was \$691,860,836, providing a debt margin of \$691,860,836. 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, 2016

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 2010

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

The Bonds were issued as Build America Bonds (Direct Payment) as authorized under the American Recovery and Reinvestment Act of 2009. These Build America Bonds in turn were designated as Recovery Zone Economic Development Bonds. This Recovery Zone Economic Development Bonds program provides for a Federal subsidy through a refundable tax credit to be paid to the County by the U.S. Department of the Treasury in an amount equal to 45 percent of the total interest payable to investors in the taxable bonds (the 2016 refundable tax credit was reduced by 6.8 percent due to the federal government's sequestration policy).

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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

E. LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt (cont.)

General Obligation Refunding Bonds, Series 2013

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

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

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
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	3,320,000	87,150	780,000	72,585
2022-2026	-	-	390,000	215,277
2027-2031	-	-	480,000	81,222
Totals	<u>\$ 15,025,000</u>	<u>\$ 2,052,619</u>	<u>\$ 4,510,000</u>	<u>\$ 987,127</u>

Years	General Obligation Refunding Bonds Series 2013		Governmental Activities General Obligation Bonds	
	Principal	Interest	Principal	Interest
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	14,070,000	1,110,900	6,555,000	545,010
2022-2026	-	-	12,005,000	940,902
2027-2031	-	-	480,000	81,222
Totals	<u>\$ 22,320,000</u>	<u>\$ 3,317,100</u>	<u>\$ 41,855,000</u>	<u>\$ 6,356,846</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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

E. LONG-TERM OBLIGATIONS (cont.)

Other Debt Information

Estimated payments of accrued claims and judgments, other post-employment benefits, compensated absences, and 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.

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 matured on January 1, 2016.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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

F. LANDFILL CLOSURE AND POSTCLOSURE CARE AND MAINTENANCE

On December 29, 2006, the landfill reached capacity and closure and post-closure care and maintenance of the landfill began in accordance with requirements of certain federal and state governmental agencies. Waste Management, under its agreement with the County, is required to complete and pay all closure and post-closure care and maintenance costs which are currently estimated to be \$3,900,733. 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, 2016, includes the following:

Governmental Activities

Net Investment in Capital Assets	
Land	\$ 90,958,294
Construction in progress	30,746,559
Other capital assets, net of accumulated depreciation	404,459,329
Less: Long-term debt outstanding	(41,855,000)
Plus: Noncapital debt proceeds	4,510,000
Less: Unamortized debt premium	(2,364,000)
Plus: Deferred amount on refunding	2,172,229
Less: Long-term construction payable	<u>(4,225,180)</u>
Total Net Investment in Capital Assets	<u>\$ 484,402,231</u>

As of November 30, 2016, net position that is restricted by enabling legislation totaled \$11,516,133.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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, 2016, include the following:

	General Fund	Illinois Municipal Retirement Fund	Transportation Sales Tax Fund	Nonmajor Governmental Funds	Totals
Fund Balances					
Nonspendable:					
Prepaid items	\$ 218,098	\$ -	\$ -	\$ 152,768	\$ 370,866
Long-term interfund receivable	59,815	-	-	-	59,815
Permanent fund principal	-	-	-	1,150,000	1,150,000
Restricted for:					
Tort liability	-	-	-	5,322,484	5,322,484
Employee benefits	-	5,000,309	-	2,742,258	7,742,567
Public services	-	-	-	2,843,839	2,843,839
Judicial purposes	-	-	-	1,395,695	1,395,695
Public safety	-	-	-	2,857,642	2,857,642
Highway projects	-	-	-	56,079,697	56,079,697
Health and welfare	-	-	-	3,650,152	3,650,152
County development	-	-	-	359,437	359,437
Debt service	-	-	-	6,508,993	6,508,993
Capital projects	-	-	-	37,068	37,068
Other purposes	-	-	-	975,570	975,570
Committed to:					
Judicial purposes	-	-	-	1,169,420	1,169,420
Public safety	-	-	-	1,799,282	1,799,282
Highway projects	-	-	21,129,373	-	21,129,373
County development	-	-	-	6,231,884	6,231,884
Debt service	-	-	-	3,329,199	3,329,199
Other purposes	4,898,352	-	-	103,960	5,002,312
Assigned to:					
Tort liability	-	-	-	597,953	597,953
Employee benefits	-	793,183	-	594,162	1,387,345
Public services	-	-	-	1,000,696	1,000,696
Judicial purposes	538,155	-	-	2,374,592	2,912,747
Public safety	140,399	-	-	1,327,665	1,468,064
Highway projects	-	-	741,213	7,302,280	8,043,493
Health and welfare	-	-	-	1,242,979	1,242,979
County development	705,235	-	-	4,130,581	4,835,816
Environment and conservation	-	-	-	1,189,122	1,189,122
Capital projects	-	-	-	6,504,120	6,504,120
Other purposes	2,829,778	-	-	2,354,523	5,184,301
Unassigned (deficit):	52,548,471	-	-	(92,598)	52,455,873
Total Fund Balances	\$ 61,938,303	\$ 5,793,492	\$ 21,870,586	\$ 125,235,423	\$ 214,837,804

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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

H. COMPONENT UNIT

Forest Preserve District of Kane County

This report contains the Forest Preserve District of Kane County (District), which is included as a discretely presented component unit. The financial statements of the District are as of and for the fiscal year ended June 30, 2016.

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

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

Summary of Significant Accounting Policies

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

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

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

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

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2016

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

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

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

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

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

All vacation pay is accrued when incurred.

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

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

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

Deposits and Investments

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

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

Deposits - At year-end, the carrying amount of the District's deposits totaled \$1,793,631 and the bank balances totaled \$2,122,999. In addition, the District has \$39,103,806 invested in the Illinois Metropolitan Investment Fund at year-end, with an average maturity of less than one year to three years, and \$3,010,224 invested in an investment pool held by the Kane County Treasurer's Office, consisting of money markets, certificates of deposit, and other deposits with financial institutions.

Interest Rate Risk - In accordance with its investment policy, the District limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for short and long-term cash flow needs while providing a reasonable rate of return based on the current market. As of June 30, 2016, the District holds \$25,352 in U.S. Treasury note securities and \$88,769 in U.S. agency obligation securities, all of which mature within one to five years.

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

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

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

Concentration of Credit Risk - The District's investment policy requires diversification of investments to avoid unreasonable risk. With the exception of U.S. Treasury securities, authorized pools and bond proceeds investment trusts, no more than 50% of the District's portfolio may be invested in any single financial institution. The District's investment in the Illinois Metropolitan Investment Fund represents more than 5 percent of the total cash and investment portfolio.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Capital Assets

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

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	\$382,868,286	\$ 1,322,839	\$ -	\$384,191,125
Construction in progress	<u>1,002,220</u>	<u>695,683</u>	<u>63,667</u>	<u>1,634,236</u>
Total Capital Assets Not Being Depreciated	<u>383,870,506</u>	<u>2,018,522</u>	<u>63,667</u>	<u>385,825,361</u>
Capital assets being depreciated				
Buildings and improvements	35,984,567	169,558	-	36,154,125
Machinery and equipment	1,395,925	-	-	1,395,925
Infrastructure	24,141,617	151,036	-	24,292,653
Land improvements	<u>2,216,335</u>	<u>-</u>	<u>-</u>	<u>2,216,335</u>
Total Capital Assets Being Depreciated	<u>63,738,444</u>	<u>320,594</u>	<u>-</u>	<u>64,059,038</u>
Total Capital Assets	<u>447,608,950</u>	<u>2,339,116</u>	<u>63,667</u>	<u>449,884,399</u>
Less: Accumulated depreciation for				
Buildings and improvements	10,853,736	1,163,256	-	12,016,992
Machinery and equipment	883,485	93,205	-	976,690
Infrastructure	10,838,964	675,502	-	11,514,466
Land improvements	<u>1,685,757</u>	<u>55,470</u>	<u>-</u>	<u>1,741,227</u>
Total Accumulated Depreciation	<u>24,261,942</u>	<u>1,987,433</u>	<u>-</u>	<u>26,249,375</u>
Net Capital Assets Being Depreciated	<u>39,476,502</u>	<u>(1,666,839)</u>	<u>-</u>	<u>37,809,663</u>
Total District Capital Assets, Net of Accumulated Depreciation	<u>\$423,347,008</u>	<u>\$ 351,683</u>	<u>\$ 63,667</u>	<u>\$423,635,024</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2016

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Long-Term Obligations

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

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Bonds					
General obligation bonds	\$ 168,865,866	\$ 20,940,000	\$ 39,025,866	\$ 150,780,000	\$ 22,935,000
Premium / (discount)	6,383,852	1,492,539	1,554,557	6,321,834	-
Accretion on bonds	<u>4,798,586</u>	<u>673,094</u>	<u>5,471,680</u>	-	-
Total Bonds	<u>180,048,304</u>	<u>23,105,633</u>	<u>46,052,103</u>	<u>157,101,834</u>	<u>22,935,000</u>
Compensated absences	310,771	37,947	75,894	272,824	54,565
Other postemployment benefits	214,762	28,409	-	243,171	-
Net pension liability	<u>992,377</u>	<u>1,179,898</u>	-	<u>2,172,275</u>	-
Total District Long- Term Liabilities	<u>\$ 181,566,214</u>	<u>\$ 24,351,887</u>	<u>\$ 46,127,997</u>	<u>\$ 159,790,104</u>	<u>\$ 22,989,565</u>

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

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, 2016.

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.

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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2016

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

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

2015B General Obligation Refunding Bonds - Issued to refund outstanding 2007 General Obligation Limited Tax (Capital Appreciation) Bonds. Principal payments are due annually on December 15, beginning in 2015, and interest is due semi-annually at a rate of 3.00%. The final payment is due December 15, 2019.

2016A General Obligation Limited Tax Refunding Bonds - Issued to refund outstanding 2008 General Obligation (ARS) Bonds. Principal payments are due annually on December 15, beginning in 2016, and interest is due semi-annually at a rate of 5.00%. The final payment is due December 15, 2025.

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

Debt service requirements to maturity are as follows:

	Principal	Interest	Totals
2017	\$ 22,935,000	\$ 6,078,533	\$ 29,013,533
2018	17,630,000	5,280,158	22,910,158
2019	9,510,000	4,731,532	14,241,532
2020	9,810,000	4,324,707	14,134,707
2021	9,410,000	3,898,732	13,308,732
2022-2026	59,420,000	12,031,894	71,451,894
2027-2031	19,815,000	1,834,141	21,649,141
2032	2,250,000	50,625	2,300,625
Totals	\$ 150,780,000	\$ 38,230,322	\$ 189,010,322

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Net Position

Net investment in capital assets was comprised of the following:

Capital assets not being depreciated	\$ 385,825,361
Capital assets, being depreciated	37,809,663
Less: Long-term debt outstanding (excluding unspent capital related debt proceeds)	(150,780,000)
Less: Unamortized debt premium	(6,321,834)
Plus: Deferred amount on refunding	<u>(855,359)</u>
Total District Net Investment in Capital Assets	<u>\$ 265,677,831</u>

Risk Management

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

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

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

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

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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Contingent Liabilities

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

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

Cultural and Events Center

The District owns and operates an event stadium (the Cultural and Events Center). The Kane County Cougars, a minor league baseball team, (the Cougars) is the primary licensee at the stadium. In May 2014, the District 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>
2017	\$ 725,000
2018	725,000
2019	725,000
2020	725,000
2021	725,000
2022 - 2026	3,625,000
2027 - 2031	3,362,500
2032 - 2034	2,017,500

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Service Concession Arrangement For Golf Courses

Effective April 1, 2002, the District entered into two agreements with management companies for the District's three golf courses, under which the companies will operate and collect user fees through March 31, 2017. The District will receive installment payments over the course of the arrangement; the present value of these installment payments was estimated to be \$4,227,814 as of the inception of the agreement. The management companies will pay the District 14.5% percent of the revenues earned from the operation of the golf courses or \$190,000 per agreement, whichever is greater. Any excess revenue beyond the minimum payments is considered revenue when collected. The management companies are required to operate and maintain the golf course in accordance with the agreements. The District reports the golf courses and related assets as a capital asset with a carrying amount of \$6,026,431 as of June 30, 2016 and reports a receivable and deferred inflow of resources on the statement of net position for governmental activities in the amount of \$301,988 at June 30, 2016 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, 2016

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

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

Plan membership. At December 31, 2015, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	60
Inactive, non-retired members	71
Active members	<u>86</u>
Total	<u><u>217</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 2015 was 10.72% 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, 2015, 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, 2016

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Actuarial assumptions. The total pension liability for the IMRF plan was determined by an actuarial valuation performed as of December 31, 2015 using the following actuarial methods and assumptions:

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value
Actuarial assumptions	
Interest Rate	7.49%
Inflation	2.75%
Salary increases	3.75% to 14.50%, including inflation
Cost of Living Adjustment	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. See Note IV.A for further information on IMRF's target allocation and long-term expected real rate of return as of December 31, 2015.

Discount rate. The discount rate used to measure the total pension liability for the IMRF plan was 7.49%. The discount rate calculated using the December 31, 2014 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 3.57% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2015 to arrive at a discount rate of 7.49% for the IMRF plan used to determine the total pension liability.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Discount rate sensitivity. The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability of the District calculated using the discount rate of 7.49% 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 (6.49%) or 1 percentage point higher (8.49%) than the current rates:

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	\$ 16,497,110	\$ 14,284,552	\$ 12,497,523
Plan fiduciary net pension	12,112,277	12,112,277	12,112,277
Net pension liability/(asset)	\$ 4,384,833	\$ 2,172,275	\$ 385,246

Changes in net pension liability/(asset). The District's change in net pension liability/(asset) for the IMRF plan for the calendar year December 31, 2015 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at December 31, 2014	\$ 13,236,903	\$ 12,244,526	\$ 992,377
Service cost	390,283	-	390,283
Interest on total pension liability	989,377	-	989,377
Differences between expected and actual experience of the total pension liability	128,412	-	128,412
Change of assumptions	20,287	-	20,287
Benefit payments, including refunds of employee contributions	(480,710)	(480,710)	-
Contributions - employer	-	391,777	(391,777)
Contributions - employee	-	164,482	(164,482)
Net investment income	-	61,412	(61,412)
Other (net transfer)	-	(269,210)	269,210
Balances at December 31, 2015	\$ 14,284,552	\$ 12,112,277	\$ 2,172,275

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions. For the year ended June 30, 2016, the District recognized pension expense of \$1,097,570 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	\$ 109,080	\$ -
Assumption changes	251,613	-
Net difference between projected and actual earnings on pension plan investments	776,807	-
Contributions subsequent to the measurement date	192,647	-
Total	\$ 1,330,147	\$ -

The amounts reported as deferred outflows of resources from contributions subsequent to the measurement date in the above table will be recognized as reductions in the net pension liability/(asset) for the year ending December 31, 2016. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$1,137,500) will be recognized in pension expense in future periods as follows:

Year Ending December 31,	Regular Plan
2016	\$ 331,612
2017	331,612
2018	283,808
2019	190,468
Total	\$ 1,137,500

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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

All funding for the FPDRHP is done on a pay-as-you-go basis. For fiscal year 2016, the District contributed \$22,003 to the FPDRHP.

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

Annual required contribution	\$	48,980
Interest on net OPEB obligation		8,590
Adjustment to annual required contribution		<u>(7,158)</u>
Annual OPEB cost		50,412
Contributions made		<u>22,003</u>
Increase in net OPEB obligation		28,409
Net OPEB Obligation - Beginning of Year		<u>214,762</u>
Net OPEB Obligation - End of Year	\$	<u><u>243,171</u></u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation are as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2014	\$ 41,909	28.83 %	\$ 183,010
June 30, 2015	44,561	28.74 %	214,762
June 30, 2016	50,412	43.65 %	243,171

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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

H. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

The funded status of the plan as of June 30, 2016, the most recent actuarial valuation date, was as follows:

Actuarial accrued liability (AAL)	\$	492,877
Actuarial value of plan assets		<u>-</u>
Unfunded Actuarial Accrued Liability (UAAL)	\$	<u><u>492,877</u></u>
Funded ratio (actuarial value of plan assets/AAL)		-%
Covered payroll (active plan members)	\$	3,606,399
UAAL as a percentage of covered payroll		13.67%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost 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.

NOTE IV - OTHER INFORMATION

A. EMPLOYEES' RETIREMENT SYSTEM

The County's defined benefit pension plans, administered by the Illinois Municipal Retirement Fund (IMRF), for Regular and Sheriff's Law Enforcement Personnel (SLEP), provide retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report may be obtained at www.imrf.org.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

The County participates in two benefit plans under IMRF. The vast majority of members participate in the Regular Plan. The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs.

Illinois Municipal Retirement Fund

Plan description. Both IMRF benefit plans have two tiers. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2. For Tier 1 participants, pension benefits vest after 8 years of service. Participating members who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with 8 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3% of their final rate of earnings (average of the highest 48 consecutive months' earnings during the last 10 years) for credited service up to 15 years and 3% for each year thereafter.

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

Plan membership. At December 31, 2015, the measurement date, membership in the plan was as follows:

	<u>Regular Plan</u>	<u>SLEP</u>
Retirees and beneficiaries	732	97
Inactive, non-retired members	858	31
Active members	<u>1,022</u>	<u>200</u>
Total	<u><u>2,612</u></u>	<u><u>328</u></u>

Contributions. As set by statute, County employees participating in the Regular and SLEP plans are required to contribute 4.50% and 7.50%, respectively, of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's actuarially determined contribution rates for calendar year 2015 were 9.33% and 17.69%, respectively, of annual covered payroll for the Regular and SLEP plans. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Net Pension Liability/(Asset). The net pension liabilities/(assets) were measured as of December 31, 2015, and the total pension liabilities used to calculate the net pension liabilities/(assets) were determined by an actuarial valuation as of that date.

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

Actuarial Assumptions. The total pension liabilities for the Regular and SLEP plans were determined by actuarial valuations performed as of December 31, 2015 using the following actuarial methods and assumptions:

	Regular Plan	SLEP
	Entry Age Normal Market Value	Entry Age Normal Market Value
Actuarial cost method		
Asset valuation method		
Actuarial assumptions		
Investment Rate of Return	7.49%	7.48%
Inflation	2.75%	2.75%
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 adjustments 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, 2016

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	38.00%	8.85%	7.39%
International equities	17.00%	9.55%	7.59%
Fixed income	27.00%	3.05%	3.00%
Real estate	8.00%	7.20%	6.00%
Alternatives	9.00%		
Private equity		13.15%	8.15%
Hedge funds		5.55%	5.25%
Commodities		4.40%	2.75%
Cash equivalents	1.00%	2.25%	2.25%

Discount rate. The discount rates used to measure the total pension liabilities for the Regular and SLEP plans were 7.49% and 7.48%, respectively. The discount rates calculated using the December 31, 2014 measurement date were 7.50% and 7.50%. The projection of cash flows used to determine the discount rates assumed that member contributions will be made at the current contribution rates and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the fiduciary net positions were projected 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 3.57% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2015 to arrive at discount rates of 7.49% and 7.48%, respectively for the Regular and SLEP plans used to determine the total pension liabilities. The years ending December 31, 2090 and 2085 are the last years in the 2016 to 2115 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, 2016

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Discount rate sensitivity. The following is a sensitivity analysis of the net pension liabilities/(assets) to changes in the discount rates. The table below presents net pension liabilities/(assets) of the County calculated using the discount rates of 7.49% and 7.48%, respectively as well as what the net pension liabilities/(assets) would be if it were to be calculated using discount rates that are 1 percentage point lower (6.49% for Regular and 6.48% for SLEP) or 1 percentage point higher (8.49% for Regular and 8.48% for SLEP) than the current rates:

	1% Decrease	Current Discount Rate	1% Increase
<i>Regular Plan:</i>			
Total pension liability	\$ 272,510,299	\$ 239,046,802	\$ 211,989,073
Plan fiduciary net pension	<u>212,010,024</u>	<u>212,010,024</u>	<u>212,010,024</u>
Net pension liability/(asset)	<u>\$ 60,500,275</u>	<u>\$ 27,036,778</u>	<u>\$ (20,951)</u>
<i>SLEP:</i>			
Total pension liability	\$ 159,675,792	\$ 138,857,253	\$ 121,987,457
Plan fiduciary net pension	<u>113,471,294</u>	<u>113,471,294</u>	<u>113,471,294</u>
Net pension liability/(asset)	<u>\$ 46,204,498</u>	<u>\$ 25,385,959</u>	<u>\$ 8,516,163</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Changes in net pension liability/(asset). The changes in net pension liabilities/(assets) for the Regular and SLEP plans for the calendar year ended December 31, 2015 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
<i>Regular Plan:</i>			
Balances at December 31, 2014	\$ 222,174,120	\$ 214,598,411	\$ 7,575,709
Service cost	5,030,978	-	5,030,978
Interest on total pension liability	16,510,646	-	16,510,646
Differences between expected and actual experience of the total pension liability	4,119,228	-	4,119,228
Change of assumptions	307,158	-	307,158
Benefit payments, including refunds of employee contributions	(9,095,328)	(9,095,328)	-
Contributions - employer	-	5,678,240	(5,678,240)
Contributions - employee	-	2,295,907	(2,295,907)
Net investment income	-	1,070,189	(1,070,189)
Other (net transfer)	-	(2,537,395)	2,537,395
Balances at December 31, 2015	\$ 239,046,802	\$ 212,010,024	\$ 27,036,778
Plan fiduciary net position as a percentage of the total pension liability			88.69 %
<i>SLEP:</i>			
Balances at December 31, 2014	\$ 125,846,409	\$ 113,341,890	\$ 12,504,519
Service cost	3,142,383	-	3,142,383
Interest on total pension liability	9,376,871	-	9,376,871
Differences between expected and actual experience of the total pension liability	4,895,920	-	4,895,920
Change of assumptions	380,978	-	380,978
Benefit payments, including refunds of employee contributions	(4,785,308)	(4,785,308)	-
Contributions - employer	-	3,976,481	(3,976,481)
Contributions - employee	-	1,327,453	(1,327,453)
Net investment income	-	568,006	(568,006)
Other (net transfer)	-	(957,228)	957,228
Balances at December 31, 2015	\$ 138,857,253	\$ 113,471,294	\$ 25,385,959
Plan fiduciary net position as a percentage of the total pension liability			81.72 %

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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, 2016, the County recognized pension expense of \$12,048,415 and \$6,456,032 for the Regular and SLEP plans, respectively. The County reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Regular Plan:</i>		
Difference between expected and actual experience	\$ 3,150,340	\$ 137,656
Assumption changes	4,081,557	-
Net difference between projected and actual earnings on pension plan investments	13,594,167	-
Contributions subsequent to the measurement date	4,468,121	-
Total	\$ 25,294,185	\$ 137,656
<i>SLEP:</i>		
Difference between expected and actual experience	\$ 4,205,001	\$ 275,857
Assumption changes	1,493,506	-
Net difference between projected and actual earnings on pension plan investments	7,223,474	-
Contributions subsequent to the measurement date	3,200,871	-
Total	\$ 16,122,852	\$ 275,857

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liabilities/(assets) for the year ending December 31, 2016. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$20,688,408 for Regular and \$12,646,124 for SLEP) will be recognized in pension expense as follows:

Year Ending December 31,	Regular Plan	SLEP
2016	\$ 6,222,987	\$ 2,791,197
2017	6,222,987	2,791,197
2018	5,003,089	2,791,197
2019	3,239,345	2,494,353
2020	-	911,117
Thereafter	-	867,065
Total	\$ 20,688,408	\$ 12,646,126

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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 and general liability. The County participates in a public entity risk pool, the Intergovernmental Personnel Benefit Cooperative (IPBC), to provide coverage for 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.

Claims Liability

A reconciliation of claims payable for the fiscal years ended November 30, 2016 and 2015 for workers' compensation and general liability is as follows:

	<u>Prior Year</u>	<u>Current Year</u>
Unpaid claims - Beginning of Year	\$ 3,758,537	\$ 5,344,703
Current year claims and changes in estimates	3,065,757	2,816,876
Claim payments	<u>(1,479,591)</u>	<u>(2,402,379)</u>
Unpaid Claims - End of Year	<u>\$ 5,344,703</u>	<u>\$ 5,759,200</u>

Public Entity Risk Pool

Intergovernmental Personnel Benefit Cooperative

The County participates in the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC is a public entity risk pool established by certain units of local government in Illinois to administer some or all of the personnel benefit programs (primarily medical, dental and life insurance coverage) offered by these members to their officers and employees and to the officers and employees of certain other governmental, quasi governmental and nonprofit public service entities.

IPBC receives, processes and pays such claims as may come within the benefit program of each member. Management consists of a Board of Directors comprised of one appointed representative from each member. In addition, there are two officers: a Benefit Administrator and a Treasurer. The City does not exercise any control over the activities of IPBC beyond its representation on the Board of Directors.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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, 2016. 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 \$3,205,154 in fiscal year 2016.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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	\$	462,751
Interest on net OPEB obligation		461,874
Adjustment to annual required contribution		<u>(642,072)</u>
Annual OPEB cost		282,553
Contributions made		<u>(507,247)</u>
Decrease in net OPEB obligation		(224,694)
Net OPEB Obligation - Beginning of Year		<u>11,546,839</u>
Net OPEB Obligation - End of Year	\$	<u><u>11,322,145</u></u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2016

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 2016 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, 2014	\$ (270,440)	(187.93)%	\$ 12,351,536
November 30, 2015	(192,757)	(317.47)%	11,546,839
November 30, 2016	282,553	179.52 %	11,322,145

The funded status of the plan as of November 30, 2016, the most recent actuarial valuation date, was as follows:

Actuarial accrued liability (AAL)	\$ 11,322,145
Actuarial value of plan assets	-
Unfunded Actuarial Accrued Liability (UAAL)	\$ 11,322,145
Funded ratio (actuarial value of plan assets/AAL)	-%
Covered payroll (active plan members)	\$ 65,405,546
UAAL as a percentage of covered payroll	17.31%

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, 2016

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

In the November 30, 2016 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, 2016 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, 2016, the County received \$90,869 from the Forest Preserve as reimbursement for these services.

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, 2016, the County did not make any contributions to support improvements to the golf course.

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2016

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. 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. 77, *Tax Abatement Disclosures*
- 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*
- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 85, *Omnibus 2017*

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

REQUIRED SUPPLEMENTARY INFORMATION

KANE COUNTY, ILLINOIS

Required Supplementary Information

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

	2015	2016
Total pension liability		
Service cost	\$ 5,135,323	\$ 5,030,978
Interest	15,115,004	16,510,646
Differences between expected and actual experience	(259,612)	4,119,228
Changes of assumptions	7,254,526	307,158
Benefit payments, including refunds of member contributions	(8,073,696)	(9,095,328)
Net change in total pension liability	19,171,545	16,872,682
Total pension liability - beginning	203,002,575	222,174,120
Total pension liability - ending (a)	\$ 222,174,120	\$ 239,046,802
Plan fiduciary net position		
Employer contributions	\$ 5,578,035	\$ 5,678,240
Employee contributions	2,178,137	2,295,907
Net investment income	12,410,388	1,070,189
Benefit payments, including refunds of member contributions	(8,073,696)	(9,095,328)
Other (net transfer)	(1,102,194)	(2,537,395)
Net change in plan fiduciary net position	10,990,670	(2,588,387)
Plan fiduciary net position - beginning	203,607,741	214,598,411
Plan fiduciary net position - ending (b)	\$ 214,598,411	\$ 212,010,024
Employer's net pension liability - ending (a) - (b)	\$ 7,575,709	\$ 27,036,778
Plan fiduciary net position as a percentage of the total pension liability	96.59%	88.69%
Covered-employee payroll	\$ 46,491,313	\$ 50,140,406
Employer's net pension liability as a percentage of covered-employee payroll	16.29%	53.92%

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 Last Two Fiscal Years

	2015	2016
Actuarially determined contribution	\$ 4,914,132	\$ 5,134,378
Contributions in relation to the actuarially determined contribution	<u>(5,578,035)</u>	<u>(5,678,240)</u>
Contribution deficiency (excess)	<u>\$ (663,903)</u>	<u>\$ (543,862)</u>
Covered-employee payroll	\$ 46,491,313	\$ 50,140,406
Contributions as a percentage of covered-employee payroll	12.00%	11.32%

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	28 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
 Last Two Fiscal Years

	2015	2016
Total pension liability		
Service cost	\$ 3,272,126	\$ 3,142,383
Interest	8,723,887	9,376,871
Differences between expected and actual experience	(378,979)	4,895,920
Changes of assumptions	1,602,282	380,978
Benefit payments, including refunds of member contributions	(4,110,663)	(4,785,308)
Net change in total pension liability	9,108,653	13,010,844
Total pension liability - beginning	116,737,756	125,846,409
Total pension liability - ending (a)	\$ 125,846,409	\$ 138,857,253
Plan fiduciary net position		
Employer contributions	\$ 4,270,229	\$ 3,976,481
Employee contributions	1,296,453	1,327,453
Net investment income	6,478,625	568,006
Benefit payments, including refunds of member contributions	(4,110,663)	(4,785,308)
Other (net transfer)	(71,712)	(957,228)
Net change in plan fiduciary net position	7,862,932	129,404
Plan fiduciary net position - beginning	105,478,958	113,341,890
Plan fiduciary net position - ending (b)	\$ 113,341,890	\$ 113,471,294
Employer's net pension liability - ending (a) - (b)	\$ 12,504,519	\$ 25,385,959
Plan fiduciary net position as a percentage of the total pension liability	90.06%	81.72%
Covered-employee payroll	\$ 16,233,820	\$ 17,183,684
Employer's net pension liability as a percentage of covered-employee payroll	77.03%	147.73%

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
 Last Two Fiscal Years

	2015	2016
Actuarially determined contribution	\$ 3,357,154	\$ 3,488,288
Contributions in relation to the actuarially determined contribution	<u>(4,270,229)</u>	<u>(3,976,481)</u>
Contribution deficiency (excess)	<u>\$ (913,075)</u>	<u>\$ (488,193)</u>
Covered-employee payroll	\$ 16,233,820	\$ 17,183,684
Contributions as a percentage of covered-employee payroll	26.30%	23.14%

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	28 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, 2016

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)
11/30/2016	\$ -	\$ 11,322,145	\$ 11,322,145	0.00%	\$ 65,405,546	17.31%
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

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 33,012,567	\$ 33,012,567	\$ 32,911,264	\$ (101,303)
Other taxes	1,140,000	1,140,000	1,451,784	311,784
Licenses and permits	794,800	794,800	644,755	(150,045)
Grants	733,787	405,491	267,758	(137,733)
Intergovernmental	22,600,000	22,600,000	22,802,869	202,869
Fines	2,759,920	2,759,920	2,570,137	(189,783)
Charges for services	13,551,435	13,551,435	12,226,899	(1,324,536)
Reimbursements	6,284,552	6,305,388	6,404,404	99,016
Net investment income	310,551	310,551	351,059	40,508
Miscellaneous	227,610	273,610	282,310	8,700
Total Revenues	<u>81,415,222</u>	<u>81,153,762</u>	<u>79,913,239</u>	<u>(1,240,523)</u>
Expenditures				
General Fund Departments				
County board/liquor	1,283,950	1,283,950	1,223,974	59,976
Finance administration	811,765	805,165	790,748	14,417
Information technology	3,636,601	3,674,477	3,562,480	111,997
Building Management:				
Government center	1,383,948	1,383,948	1,272,914	111,034
Judicial Center	1,024,055	1,024,055	1,016,256	7,799
Juvenile Justice Center	302,381	302,381	253,836	48,545
St. Charles North	294,214	294,214	325,700	(31,486)
Aurora Health Department	111,080	111,080	83,938	27,142
Old Courthouse	286,058	286,058	235,893	50,165
Sheriff Facility	1,252,338	1,252,338	1,333,773	(81,435)
ROE Office	130,000	130,000	130,001	(1)
Total Building Management	<u>4,784,074</u>	<u>4,784,074</u>	<u>4,652,311</u>	<u>131,763</u>
Human resources	403,554	403,554	358,686	44,868
County auditor	300,250	300,250	278,186	22,064
Treasurer/collector	626,023	626,023	620,669	5,354
Supervisor of Assessments:				
Supervisor of assessments	1,093,758	1,093,758	1,036,050	57,708
Board of review	176,337	176,337	127,003	49,334
Total Supervisor of Assessments	<u>1,270,095</u>	<u>1,270,095</u>	<u>1,163,053</u>	<u>107,042</u>
County Clerk:				
County Clerk	798,087	798,087	769,473	28,614
Election expense	2,168,164	2,168,164	1,939,565	228,599
Alternative language coordination	62,044	62,044	-	62,044
Total County Clerk	<u>3,028,295</u>	<u>3,028,295</u>	<u>2,709,038</u>	<u>319,257</u>
Recorder of deeds	797,240	797,240	788,660	8,580
Regional office of education	302,134	302,134	302,134	-
Judiciary and courts	3,919,776	3,919,776	3,545,305	374,471
Circuit Clerk:				
Circuit clerk - administration	4,400,316	4,374,130	4,249,359	124,771
Circuit clerk - file lib/records	19,762	18,012	13,403	4,609
Circuit clerk - civil	22,412	22,412	16,071	6,341

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

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures (continued)				
Circuit clerk - criminal	\$ 39,942	\$ 36,942	\$ 18,993	\$ 17,949
Circuit clerk - records	25,503	25,503	27,242	(1,739)
Circuit clerk - chief deputy	11,980	6,349	3,244	3,105
Circuit clerk - human resources	8,449	6,049	5,183	866
Circuit clerk - customer service	4,180	4,180	234	3,946
Circuit clerk - COO support	1,324	1,324	834	490
Total Circuit Clerk	<u>4,533,868</u>	<u>4,494,901</u>	<u>4,334,563</u>	<u>160,338</u>
States Attorney:				
States attorney	5,275,956	5,275,956	5,065,942	210,014
JJC council	-	46,491	16,407	30,084
Total States Attorney	<u>5,275,956</u>	<u>5,322,447</u>	<u>5,082,349</u>	<u>240,098</u>
Public defender	3,629,188	3,629,188	3,587,521	41,667
Sheriff:				
Sheriff	11,307,199	11,307,199	10,863,946	443,253
Adult corrections	15,084,133	15,084,133	14,552,389	531,744
Corrections, board and care	-	36,840	36,840	-
Total Sheriff	<u>26,391,332</u>	<u>26,428,172</u>	<u>25,453,175</u>	<u>974,997</u>
Merit commission	102,084	102,084	73,248	28,836
Court Services				
Administration	639,302	639,302	614,122	25,180
Adult court services	3,243,208	2,868,421	3,019,397	(150,976)
Treatment alternative court	98,867	98,867	135,112	(36,245)
Electronic monitoring	583,650	583,650	538,604	45,046
Juvenile court services	1,743,809	1,743,809	1,677,983	65,826
Juvenile custody	993,944	1,034,772	1,033,080	1,692
Juvenile justice center	4,268,154	4,268,154	4,113,403	154,751
Kids education program	81,505	81,505	68,055	13,450
Diagnostic center	832,258	832,258	738,229	94,029
Total Court Services	<u>12,484,697</u>	<u>12,150,738</u>	<u>11,937,985</u>	<u>212,753</u>
County coroner	869,475	1,058,360	1,058,109	251
Emergency services	203,992	230,928	225,464	5,464
Development and Community Services:				
Development, housing and econ. develop.	443,858	443,858	267,651	176,207
County development	1,091,878	1,091,878	1,061,183	30,695
Administrative adjudication proram	8,294	8,294	3,600	4,694
Water resources	399,212	399,212	357,259	41,953
Electrical aggregation	25,000	25,000	30,223	(5,223)
Total Development and Community Services	<u>1,968,242</u>	<u>1,968,242</u>	<u>1,719,916</u>	<u>248,326</u>
Internal Services:				
Internal services	1,265,000	1,265,000	1,227,094	37,906
Communication/technology	303,357	303,357	226,794	76,563
Aurora election expense	497,986	497,986	475,400	22,586
Operational support	85,000	113,782	66,318	47,464
Other - contingency	1,177,385	769,583	-	769,583
Total Internal Services	<u>3,328,728</u>	<u>2,949,708</u>	<u>1,995,606</u>	<u>954,102</u>

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

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures (continued)				
Capital outlay	\$ 329,141	\$ 375,108	\$ 455,646	\$ (80,538)
Total Expenditures	80,280,460	79,904,909	75,918,826	3,986,083
Excess (Deficiency) of Revenue Over Expenditures	1,134,762	1,248,853	3,994,413	(2,745,560)
Other Financing Sources (Uses)				
Transfers in	2,706,838	3,798,438	3,721,529	76,909
Transfers out	(4,579,631)	(7,201,722)	(7,251,309)	49,587
Total Other Financing Sources (Uses)	(1,872,793)	(3,403,284)	(3,529,780)	126,496
Net Change in Fund Balance	\$ (738,031)	\$ (2,154,431)	464,633	\$ (2,619,064)
Fund Balances, Beginning of Year			61,473,670	
Fund Balances, End of Year			\$ 61,938,303	

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

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 6,796,568	\$ 6,796,568	\$ 6,775,639	\$ (20,929)
Net investment income	<u>40,018</u>	<u>40,018</u>	<u>35,629</u>	<u>(4,389)</u>
Total Revenues	<u>6,836,586</u>	<u>6,836,586</u>	<u>6,811,268</u>	<u>(25,318)</u>
Expenditures				
General Government				
Benefits				
IMRF contribution	3,044,941	3,060,266	3,146,607	(86,341)
SLEP contribution	<u>3,779,118</u>	<u>3,779,118</u>	<u>3,459,746</u>	<u>319,372</u>
Total Benefits	<u>6,824,059</u>	<u>6,839,384</u>	<u>6,606,353</u>	<u>233,031</u>
Total General Government	<u>6,824,059</u>	<u>6,839,384</u>	<u>6,606,353</u>	<u>233,031</u>
Total Expenditures	<u>6,824,059</u>	<u>6,839,384</u>	<u>6,606,353</u>	<u>233,031</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>12,527</u>	<u>(2,798)</u>	<u>204,915</u>	<u>207,713</u>
Other Financing Sources (Uses)				
Transfers in	<u>-</u>	<u>15,325</u>	<u>15,325</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>15,325</u>	<u>15,325</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 12,527</u>	<u>\$ 12,527</u>	220,240	<u>\$ 207,713</u>
Fund Balance, Beginning of Year			<u>5,573,252</u>	
Fund Balance, End of Year			<u>\$ 5,793,492</u>	

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

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Transportation Sales Tax Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 13,525,000	\$ 13,525,000	\$ 14,087,259	\$ 562,259
Reimbursements	1,999,234	1,999,234	1,320,693	(678,541)
Net investment income	50,000	50,000	125,192	75,192
 Total Revenues	 15,574,234	 15,574,234	 15,533,144	 (41,090)
 Expenditures				
Highways and Streets - Transportation Department				
Contractual Services				
Engineering services	4,159,996	4,159,996	2,342,977	1,817,019
External grants	115,000	115,000	136,250	(21,250)
Total Highways and Streets	4,274,996	4,274,996	2,479,227	1,795,769
Capital Outlay				
Highway right of way	5,282,832	5,282,832	1,683,711	3,599,121
Road construction	5,180,423	5,180,423	5,474,792	(294,369)
Bridge construction	4,956,207	4,956,207	1,036,349	3,919,858
Total Capital Outlay	15,419,462	15,419,462	8,194,852	7,224,610
 Total Expenditures	 19,694,458	 19,694,458	 10,674,079	 9,020,379
 Net Change in Fund Balance	 \$ (4,120,224)	 \$ (4,120,224)	 4,859,065	 \$ (8,979,289)
 Fund Balances, Beginning of Year			 17,011,521	
 Fund Balances, End of Year			 \$ 21,870,586	

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, 2016

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: Auto Theft Task Force Fund, Weed and Seed Fund, State's Attorney Records Automation Fund, DUI Victim Impact Panel Fund, Unincorporated Stormwater Management Fund, Growing for Kane Fund, Workforce Development Fund, Kane Law Enforcement Fund, Marriage Fees Fund, and Capital Improvement Bond Construction Fund. Additionally, the County budgets the activity of the Enterprise Surcharge Fund, Enterprise General Fund, and Health Insurance Fund.

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

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

(7) The fiscal year 2016 budget was passed by resolution on November 4, 2015. Several budget amendments were approved by the County Board throughout the fiscal year.

SUPPLEMENTARY INFORMATION

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2016

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, 2016

	General Account	Special Reserve Account	Emergency Reserve Account	Property Tax Freeze Protection Account
Assets				
Cash and investments	\$ 48,274,717	\$ 467,032	\$ 4,887,687	\$ 2,636,262
Property tax receivable	33,359,875	-	-	-
Intergovernmental receivable	8,129,719	-	-	-
Interest receivable	264,991	84	17,617	7,445
Loans receivable	625,000	-	-	-
Other receivables	346,975	-	-	-
Prepaid items	218,098	-	-	-
Deposits	20,000	-	-	-
Due from other funds	289,078	-	-	-
Total Assets	\$ 91,528,453	\$ 467,116	\$ 4,905,304	\$ 2,643,707
 Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	\$ 1,594,133	\$ -	\$ -	\$ -
Accrued payroll	3,604,973	-	-	-
Due to other funds	628,710	-	-	-
Total Liabilities	5,827,816	-	-	-
 Deferred Inflows of Resources				
Property taxes levied for future periods	33,359,875	-	-	-
Unavailable revenue	1,593,948	48	6,952	2,998
Total Deferred Inflows of Resources	34,953,823	48	6,952	2,998
 Fund Balances				
Nonspendable	277,913	-	-	-
Committed	-	-	4,898,352	-
Assigned	-	467,068	-	2,640,709
Unassigned	50,468,901	-	-	-
Total Fund Balances	50,746,814	467,068	4,898,352	2,640,709
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 91,528,453	\$ 467,116	\$ 4,905,304	\$ 2,643,707

SAO Domestic Violence Account	Environmental Prosecution Account	Economic Development Account	Cost Share Drainage Account	Public Building Commission Account	Total
\$ 362,237	\$ 76,287	\$ 190,614	\$ 562,876	\$ 2,074,867	\$ 59,532,579
-	-	-	-	-	33,359,875
-	-	-	-	-	8,129,719
1,579	365	824	2,635	7,758	303,298
-	-	-	-	-	625,000
-	-	-	-	-	346,975
-	-	-	-	-	218,098
-	-	-	-	-	20,000
-	-	-	72,778	-	361,856
<u>\$ 363,816</u>	<u>\$ 76,652</u>	<u>\$ 191,438</u>	<u>\$ 638,289</u>	<u>\$ 2,082,625</u>	<u>\$ 102,897,400</u>
\$ -	\$ -	\$ -	\$ 123,382	\$ -	\$ 1,717,515
30,374	8,935	-	-	-	3,644,282
-	-	-	-	-	628,710
<u>30,374</u>	<u>8,935</u>	<u>-</u>	<u>123,382</u>	<u>-</u>	<u>5,990,507</u>
-	-	-	-	-	33,359,875
502	102	281	829	3,055	1,608,715
<u>502</u>	<u>102</u>	<u>281</u>	<u>829</u>	<u>3,055</u>	<u>34,968,590</u>
-	-	-	-	-	277,913
-	-	-	-	-	4,898,352
332,940	67,615	191,157	514,078	-	4,213,567
-	-	-	-	2,079,570	52,548,471
<u>332,940</u>	<u>67,615</u>	<u>191,157</u>	<u>514,078</u>	<u>2,079,570</u>	<u>61,938,303</u>
<u>\$ 363,816</u>	<u>\$ 76,652</u>	<u>\$ 191,438</u>	<u>\$ 638,289</u>	<u>\$ 2,082,625</u>	<u>\$ 102,897,400</u>

KANE COUNTY, ILLINOIS

General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances by Account
For the Year Ended November 30, 2016

	General Account	Special Reserve Account	Emergency Reserve Account	Property Tax Freeze Protection Account	SAO Domestic Violence Account
Revenues					
Property taxes	\$ 32,911,264	\$ -	\$ -	\$ -	\$ -
Other taxes	1,451,784	-	-	-	-
Licenses and permits	644,755	-	-	-	-
Grants	267,758	-	-	-	-
Intergovernmental	22,802,869	-	-	-	-
Fines	2,570,137	-	-	-	-
Charges for services	12,200,797	-	-	-	-
Reimbursements	6,404,404	-	-	-	-
Net investment income	280,809	801	30,734	11,070	3,761
Miscellaneous	282,310	-	-	-	-
Total Revenues	<u>79,816,887</u>	<u>801</u>	<u>30,734</u>	<u>11,070</u>	<u>3,761</u>
Expenditures					
Current					
General government	12,386,591	-	-	-	-
Public safety	38,747,981	-	-	-	-
Judicial	15,968,484	-	-	-	448,119
Public services and records	6,058,954	-	-	-	-
Development, housing and economic development	1,452,265	-	-	-	-
Capital outlay	63,079	-	-	-	-
Total Expenditures	<u>74,677,354</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>448,119</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>5,139,533</u>	<u>801</u>	<u>30,734</u>	<u>11,070</u>	<u>(444,358)</u>
Other Financing Sources (Uses)					
Transfers in	1,801,109	459,600	-	600,000	477,462
Transfers out	(6,939,309)	(312,000)	-	-	-
Total Other Financing Sources (Uses)	<u>(5,138,200)</u>	<u>147,600</u>	<u>-</u>	<u>600,000</u>	<u>477,462</u>
Net Change in Fund Balances	1,333	148,401	30,734	611,070	33,104
Fund Balances, Beginning 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>
Fund Balances, End of Year	<u>\$ 50,746,814</u>	<u>\$ 467,068</u>	<u>\$ 4,898,352</u>	<u>\$ 2,640,709</u>	<u>\$ 332,940</u>

Environmental Prosecution Account	Economic Development Account	Cost Share Drainage Account	Public Building Commission Account	Intrafund Eliminations	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,911,264
-	-	-	-	-	1,451,784
-	-	-	-	-	644,755
-	-	-	-	-	267,758
-	-	-	-	-	22,802,869
-	-	-	-	-	2,570,137
-	-	26,102	-	-	12,226,899
-	-	-	-	-	6,404,404
936	1,970	6,325	14,653	-	351,059
-	-	-	-	-	282,310
<u>936</u>	<u>1,970</u>	<u>32,427</u>	<u>14,653</u>	<u>-</u>	<u>79,913,239</u>
-	-	-	-	-	12,386,591
-	-	-	-	-	38,747,981
133,135	-	-	-	-	16,549,738
-	-	-	-	-	6,058,954
-	85,227	182,424	-	-	1,719,916
-	-	392,567	-	-	455,646
<u>133,135</u>	<u>85,227</u>	<u>574,991</u>	<u>-</u>	<u>-</u>	<u>75,918,826</u>
<u>(132,199)</u>	<u>(83,257)</u>	<u>(542,564)</u>	<u>14,653</u>	<u>-</u>	<u>3,994,413</u>
138,658	-	244,700	-	(1,365,000)	2,356,529
-	-	-	-	1,365,000	(5,886,309)
<u>138,658</u>	<u>-</u>	<u>244,700</u>	<u>-</u>	<u>-</u>	<u>(3,529,780)</u>
6,459	(83,257)	(297,864)	14,653	-	464,633
<u>61,156</u>	<u>274,414</u>	<u>811,942</u>	<u>2,064,917</u>	<u>-</u>	<u>61,473,670</u>
<u>\$ 67,615</u>	<u>\$ 191,157</u>	<u>\$ 514,078</u>	<u>\$ 2,079,570</u>	<u>\$ -</u>	<u>\$ 61,938,303</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, 2016

	<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	\$ 32,911,264	\$ (101,303)
Other taxes				
Local use tax	1,140,000	1,140,000	1,429,722	289,722
TIF distribution tax	-	-	22,062	22,062
Total Other Taxes	<u>1,140,000</u>	<u>1,140,000</u>	<u>1,451,784</u>	<u>311,784</u>
Intergovernmental				
State sales tax	14,996,000	14,996,000	15,618,756	622,756
State income tax	5,995,000	5,995,000	5,861,279	(133,721)
Personal property replacement tax	1,609,000	1,609,000	1,322,834	(286,166)
Total Intergovernmental	<u>22,600,000</u>	<u>22,600,000</u>	<u>22,802,869</u>	<u>202,869</u>
Grants				
State alien assistance grant	250,000	250,000	199,294	(50,706)
Justice assistance grant	25,000	25,000	24,602	(398)
Juvenile accountability grant	48,000	48,000	22,223	(25,777)
IL criminal justice grant	374,787	-	-	-
Miscellaneous court services grants	30,000	30,000	9,847	(20,153)
Child protection data court grant	6,000	6,000	3,457	(2,543)
JJC council grant	-	46,491	8,335	(38,156)
Total Grants	<u>733,787</u>	<u>405,491</u>	<u>267,758</u>	<u>(137,733)</u>
Licenses and Permits				
Liquor licenses	92,000	92,000	92,775	775
Gathering permits	6,000	6,000	5,400	(600)
Marriage licenses	86,000	86,000	94,014	8,014
Civil union licenses	800	800	504	(296)
Building and inspection permits	600,000	600,000	444,813	(155,187)
Residential grading plan permits	1,000	1,000	350	(650)
Stormwater permits	7,000	7,000	6,800	(200)
Publication permits	1,000	1,000	99	(901)
Fireworks permits	1,000	1,000	-	(1,000)
Total Licenses and Permits	<u>794,800</u>	<u>794,800</u>	<u>644,755</u>	<u>(150,045)</u>
Fines				
Back taxes - interest and penalty	1,600,000	1,600,000	1,586,748	(13,252)
Traffic violation fines	250,000	250,000	111,162	(138,838)
Eviction fines	225,000	225,000	152,839	(72,161)
DUI fines	7,500	7,500	23,103	15,603
State's attorney fines	300,000	300,000	247,756	(52,244)
Bond forfeiture fines	375,420	375,420	435,796	60,376
Second chance fines	-	-	6,842	6,842
Collection fines	-	-	5,891	5,891
Adjudication fines	2,000	2,000	-	(2,000)
Total Fines	<u>2,759,920</u>	<u>2,759,920</u>	<u>2,570,137</u>	<u>(189,783)</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Charges for Services				
Off track wagering fees	\$ 96,000	\$ 96,000	\$ 59,914	\$ (36,086)
COBRA administration fees	2,000	2,000	-	(2,000)
Indemnity fees	50,000	50,000	43,850	(6,150)
Computer services fees	98,068	98,068	39,533	(58,535)
Detail fees	80,000	80,000	83,090	3,090
Net civil processing fees	235,000	235,000	236,843	1,843
Chancery foreclosure fees	800,000	800,000	415,600	(384,400)
Body writ fees	30,000	30,000	38,777	8,777
Accident copy fees	6,000	6,000	4,960	(1,040)
Weekend prisoner fees	30,500	30,500	33,707	3,207
Burglar alarm fees	10,000	10,000	-	(10,000)
Inmate telephone fees - adult	312,000	312,000	266,847	(45,153)
Fingerprinting fees	4,000	4,000	2,700	(1,300)
Bond fees	105,000	105,000	86,888	(18,112)
Miscellaneous fees - sheriff	6,000	6,000	9,987	3,987
KIDS program fees	100,000	100,000	89,665	(10,335)
Electronic monitoring fees	75,000	75,000	44,022	(30,978)
JCS custody parental support fees	25,000	25,000	11,627	(13,373)
Interstate compact fees	2,500	2,500	3,065	565
Domestic violence GPS fees	11,000	11,000	9,754	(1,246)
Mental health/speciality court fees	325,000	325,000	304,050	(20,950)
General circuit division fees	4,625,000	4,625,000	3,977,847	(647,153)
10% bond fees	615,000	615,000	480,121	(134,879)
Mailing fees	80,000	80,000	59,899	(20,101)
County court system fees	215,000	215,000	169,000	(46,000)
Additional circuit division fees	415,000	415,000	362,275	(52,725)
Miscellaneous fees - circuit clerk	5,000	5,000	-	(5,000)
State's attorney prosecution fees	250,000	250,000	203,746	(46,254)
Default fees	262,867	262,867	75,403	(187,464)
Diversion program fees	96,000	96,000	69,444	(26,556)
Drug testing administrative fees	18,000	18,000	10,403	(7,597)
Drug diversion program fees	60,000	60,000	24,860	(35,140)
Deferred prosecution fees	187,000	187,000	117,491	(69,509)
D/A deferred prosecution fees	7,500	7,500	70,156	62,656
P/S deferred prosecution fees	1,100	1,100	1,932	832
Extradition fees	-	-	47	47
Miscellaneous fees - state's attorney	1,400	1,400	4,274	2,874
Public defender fees	50,000	50,000	13,358	(36,642)
Treasurer/Collector fees	55,000	55,000	46,520	(8,480)
Mapping royalties fees	6,000	6,000	10,083	4,083

(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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Assessor fees	\$ 20,000	\$ 20,000	\$ 20,614	\$ 614
Notary fees	23,000	23,000	22,330	(670)
Business fees	7,000	7,000	6,223	(777)
Passport fees	49,000	49,000	72,725	23,725
Certified copy fees	530,000	530,000	522,910	(7,090)
Tax redemption fees	220,000	220,000	120,179	(99,821)
Voter registration fees	112,500	112,500	36,666	(75,834)
Tax extension fees	61,600	61,600	31,361	(30,239)
Miscellaneous fees - county clerk	7,000	7,000	7,680	680
Financing statement fees	6,500	6,500	5,880	(620)
Recording fees	1,325,000	1,325,000	1,508,115	183,115
Certified record copy fees	36,000	36,000	35,079	(921)
Revenue tax stamp fees	1,100,000	1,100,000	1,466,392	366,392
Cable franchise fees	650,000	650,000	775,274	125,274
Zoning fees	20,000	20,000	33,013	13,013
Subdivision approval fees	2,000	2,000	8,250	6,250
Development/planning service fees	2,000	2,000	-	(2,000)
Adjudication hearing fees	900	900	300	(600)
Vacant dwelling fees	1,000	1,000	2,650	1,650
Coin-operated amusement fee	-	-	5,550	5,550
Electrical aggregation administrative fee	25,000	25,000	37,868	12,868
Total Charges for Services	<u>13,551,435</u>	<u>13,551,435</u>	<u>12,200,797</u>	<u>(1,350,638)</u>
Reimbursements				
Forest preserve reimbursement	77,729	77,729	54,889	(22,840)
Miscellaneous county reimbursement	-	-	463	463
Miscellaneous reimbursements	-	-	6,486	6,486
Prisoner Transfer	8,500	8,500	-	(8,500)
Sheriff training	6,000	6,000	34,421	28,421
Miscellaneous reimbursements - sheriff	80,000	80,000	88,796	8,796
Probation salary	4,355,976	4,355,976	4,745,258	389,282
Youth home	1,130,000	1,130,000	900,715	(229,285)
Medicaid	5,000	5,000	-	(5,000)
MST therapy reimbursement	56,610	56,610	54,132	(2,478)
Treatment alternative court reimbursement	1,830	1,830	3,988	2,158
Illinois State Board of Education reimbursement	100,000	100,000	70,666	(29,334)
Miscellaneous reimbursements - court services	1,000	1,000	812	(188)
Emergency management	90,000	110,836	104,401	(6,435)
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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
SVP reimbursement	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Supervisor of assessor salary	62,330	62,330	60,810	(1,520)
Death surcharge reimbursement	<u>26,000</u>	<u>26,000</u>	<u>-</u>	<u>(26,000)</u>
Total Reimbursements	<u>6,284,552</u>	<u>6,305,388</u>	<u>6,404,404</u>	<u>99,016</u>
Net investment income	269,400	269,400	280,809	11,409
Miscellaneous				
Cell tower lease	17,595	17,595	19,227	1,632
Miscellaneous other	-	-	80,571	80,571
Miscellaneous - information technologies	112,488	158,488	113,081	(45,407)
Miscellaneous - public safety	-	-	570	570
Miscellaneous - judicial	-	-	7,146	7,146
Miscellaneous - public services and records	-	-	5,140	5,140
Miscellaneous - development	-	-	230	230
Refunds	-	-	353	353
Rental income	47,527	47,527	35,527	(12,000)
Auction sales	10,000	10,000	3,243	(6,757)
Sheriff auction sales	<u>40,000</u>	<u>40,000</u>	<u>17,222</u>	<u>(22,778)</u>
Total Miscellaneous	<u>227,610</u>	<u>273,610</u>	<u>282,310</u>	<u>8,700</u>
 Total Revenues	 <u>81,374,071</u>	 <u>81,112,611</u>	 <u>79,816,887</u>	 <u>(1,295,724)</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, 2016

	<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	\$ 951,050	\$ 951,050	\$ 954,270	\$ (3,220)
Benefits				
Healthcare contribution	261,846	261,846	228,911	32,935
Dental contribution	9,500	9,500	9,197	303
Total Benefits	<u>271,346</u>	<u>271,346</u>	<u>238,108</u>	<u>33,238</u>
Contractual Services				
Contractual/consulting services	34,434	34,434	6,593	27,841
Repairs and maintenance - copiers	500	500	32	468
Conferences and meetings	3,750	3,750	4,940	(1,190)
Employee mileage expenditures	750	750	41	709
General association dues	12,820	12,820	13,015	(195)
Total Contractual Services	<u>52,254</u>	<u>52,254</u>	<u>24,621</u>	<u>27,633</u>
Commodities				
Office supplies	4,000	4,000	6,209	(2,209)
Operating supplies	2,000	2,000	334	1,666
Computer related supplies	2,000	2,000	-	2,000
Books and subscriptions	1,000	1,000	432	568
Liquor commission supplies	300	300	-	300
Total Commodities	<u>9,300</u>	<u>9,300</u>	<u>6,975</u>	<u>2,325</u>
Total County Board/Liquor	<u>1,283,950</u>	<u>1,283,950</u>	<u>1,223,974</u>	<u>59,976</u>
Finance Administration				
Personnel Services				
Salaries and wages	559,378	559,378	548,619	10,759
Total Personnel Services	<u>559,378</u>	<u>559,378</u>	<u>548,619</u>	<u>10,759</u>
Benefits				
Healthcare contribution	96,003	96,003	102,902	(6,899)
Dental contribution	2,855	2,855	3,214	(359)
Total Benefits	<u>98,858</u>	<u>98,858</u>	<u>106,116</u>	<u>(7,258)</u>
Contractual Services				
Certified audit contract	115,000	108,400	105,060	3,340
Contractual/consulting services	11,176	11,176	11,513	(337)
Repairs and maintenance - copiers	2,000	2,000	912	1,088
General printing	4,000	4,000	3,320	680
Legal printing	150	150	724	(574)
Conferences and meetings	5,698	5,698	2,430	3,268
Employee training	6,000	6,000	4,526	1,474
Employee mileage expenditures	100	100	164	(64)

(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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General association dues	\$ 4,405	\$ 4,405	\$ 4,037	\$ 368
Total Contractual Services	<u>148,529</u>	<u>141,929</u>	<u>132,686</u>	<u>9,243</u>
Commodities				
Office supplies	2,000	2,000	1,792	208
Computer related supplies	<u>3,000</u>	<u>3,000</u>	<u>1,535</u>	<u>1,465</u>
Total Commodities	<u>5,000</u>	<u>5,000</u>	<u>3,327</u>	<u>1,673</u>
Total Finance and Administration	<u>811,765</u>	<u>805,165</u>	<u>790,748</u>	<u>14,417</u>
Information Technologies				
Personnel Services				
Salaries and wages	2,226,705	2,264,581	2,226,740	37,841
Overtime salaries	<u>3,150</u>	<u>3,150</u>	<u>33,905</u>	<u>(30,755)</u>
Total Personnel Services	<u>2,229,855</u>	<u>2,267,731</u>	<u>2,260,645</u>	<u>7,086</u>
Benefits				
Healthcare contribution	392,730	392,730	332,423	60,307
Dental contribution	<u>13,690</u>	<u>13,690</u>	<u>13,007</u>	<u>683</u>
Total Benefits	<u>406,420</u>	<u>406,420</u>	<u>345,430</u>	<u>60,990</u>
Contractual Services				
Contractual/consulting services	146,399	146,399	154,149	(7,750)
Software licensing cost	478,408	478,408	515,453	(37,045)
Repairs and maintenance - computers	100,000	100,000	26,309	73,691
Repairs and maintenance - copiers	9,708	9,708	8,279	1,429
Repairs and maintenance - communications equipment	95,200	95,200	97,919	(2,719)
Repairs and maintenance - vehicles	1,569	1,569	4,835	(3,266)
Repairs and maintenance - office equipment	500	500	-	500
General advertising	1,500	1,500	1,115	385
Conferences and meetings	26,508	26,508	42,044	(15,536)
Employee training	35,000	35,000	26,822	8,178
Employee mileage expenditures	1,734	1,734	3,424	(1,690)
General association dues	<u>4,400</u>	<u>4,400</u>	<u>1,189</u>	<u>3,211</u>
Total Contractual Services	<u>900,926</u>	<u>900,926</u>	<u>881,538</u>	<u>19,388</u>
Commodities				
Office supplies	4,000	4,000	3,721	279
Computer related supplies	27,400	27,400	25,624	1,776
Books and subscriptions	1,000	1,000	1,092	(92)
Computer software - non-capital	5,000	5,000	2,384	2,616
Computer hardware - non-capital	10,509	10,509	7,583	2,926
Printing supplies	39,808	39,808	25,629	14,179

(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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Microfilm supplies	\$ 9,183	\$ 9,183	\$ 1,576	\$ 7,607
Office furniture and equipment	-	-	5,708	(5,708)
Fuel - vehicles	<u>2,500</u>	<u>2,500</u>	<u>1,550</u>	<u>950</u>
Total Commodities	<u>99,400</u>	<u>99,400</u>	<u>74,867</u>	<u>24,533</u>
Total Information Technologies	<u>3,636,601</u>	<u>3,674,477</u>	<u>3,562,480</u>	<u>111,997</u>
Building Management - Government Center				
Personnel Services				
Salaries and wages	730,121	730,121	609,036	121,085
Overtime salaries	<u>8,814</u>	<u>8,814</u>	<u>1,357</u>	<u>7,457</u>
Total Personnel Services	<u>738,935</u>	<u>738,935</u>	<u>610,393</u>	<u>128,542</u>
Benefits				
Healthcare contribution	93,912	93,912	69,649	24,263
Dental contribution	<u>2,883</u>	<u>2,883</u>	<u>2,533</u>	<u>350</u>
Total Benefits	<u>96,795</u>	<u>96,795</u>	<u>72,182</u>	<u>24,613</u>
Contractual Services				
Disposal and water softener services	3,369	3,369	4,950	(1,581)
Janitorial services	67,665	67,665	47,059	20,606
Repairs and maintenance - roads	27,589	27,589	19,282	8,307
Repairs and maintenance - buildings	80,000	80,000	90,302	(10,302)
Repairs and maintenance - grounds	17,450	17,450	8,790	8,660
Repairs and maintenance - equipment	24,560	24,560	5,037	19,523
Repairs and maintenance - vehicles	4,534	4,534	11,633	(7,099)
Building space rental	-	-	21,650	(21,650)
Equipment rental	450	450	356	94
General printing	50,897	50,897	65,116	(14,219)
Employee training	-	-	199	(199)
Employee mileage expenditures	<u>995</u>	<u>995</u>	<u>94</u>	<u>901</u>
Total Contractual Services	<u>277,509</u>	<u>277,509</u>	<u>274,468</u>	<u>3,041</u>
Commodities				
Operating supplies	6,000	6,000	6,674	(674)
Computer related supplies	569	569	-	569
Printing supplies	42,730	42,730	64,173	(21,443)
Cleaning supplies	8,000	8,000	11,101	(3,101)
Uniform supplies	1,500	1,500	1,794	(294)
Medical supplies and drugs	150	150	-	150
Utilities - natural gas	21,890	21,890	30,450	(8,560)
Utilities - electric	175,000	175,000	178,155	(3,155)
Utilities - water	5,000	5,000	9,611	(4,611)
Utilities - sewer	1,000	1,000	1,696	(696)

(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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Fuel - vehicles	\$ 8,870	\$ 8,870	\$ 12,217	\$ (3,347)
Total Commodities	<u>270,709</u>	<u>270,709</u>	<u>315,871</u>	<u>(45,162)</u>
Total Building Management- Government Center	<u>1,383,948</u>	<u>1,383,948</u>	<u>1,272,914</u>	<u>111,034</u>
Building Management - Judicial Center				
Personnel Services				
Salaries and wages	179,286	179,286	272,452	(93,166)
Overtime salaries	<u>7,876</u>	<u>7,876</u>	<u>2,837</u>	<u>5,039</u>
Total Personnel Services	<u>187,162</u>	<u>187,162</u>	<u>275,289</u>	<u>(88,127)</u>
Benefits				
Healthcare contribution	57,009	57,009	47,923	9,086
Dental contribution	<u>1,590</u>	<u>1,590</u>	<u>1,539</u>	<u>51</u>
Total Benefits	<u>58,599</u>	<u>58,599</u>	<u>49,462</u>	<u>9,137</u>
Contractual Services				
Disposal and water softener services	5,500	5,500	9,194	(3,694)
Janitorial services	104,258	104,258	103,728	530
Repairs and maintenance - roads	33,567	33,567	22,160	11,407
Repairs and maintenance - buildings	124,337	124,337	82,873	41,464
Repairs and maintenance - grounds	35,671	35,671	35,311	360
Repairs and maintenance - equipment	35,000	35,000	36,342	(1,342)
Grease trap - septic services	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total Contractual Services	<u>340,333</u>	<u>340,333</u>	<u>289,608</u>	<u>50,725</u>
Commodities				
Operating supplies	3,979	3,979	2,827	1,152
Cleaning supplies	8,178	8,178	7,900	278
Uniform supplies	657	657	658	(1)
Utilities - natural gas	62,000	62,000	38,359	23,641
Utilities - electric	348,798	348,798	318,548	30,250
Utilities - water	8,000	8,000	14,353	(6,353)
Fuel - vehicles	589	589	-	589
Utilities - sewer	<u>5,760</u>	<u>5,760</u>	<u>19,252</u>	<u>(13,492)</u>
Total Commodities	<u>437,961</u>	<u>437,961</u>	<u>401,897</u>	<u>36,064</u>
Total Building Management- Judicial Center	<u>1,024,055</u>	<u>1,024,055</u>	<u>1,016,256</u>	<u>7,799</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Building Management - Juvenile Justice Center				
Personnel Services				
Salaries and wages	\$ 35,135	\$ 35,135	\$ 37,684	\$ (2,549)
Overtime salaries	427	427	103	324
Total Personnel Services	<u>35,562</u>	<u>35,562</u>	<u>37,787</u>	<u>(2,225)</u>
Benefits				
Healthcare contribution	5,726	5,726	5,201	525
Dental contribution	204	204	197	7
Total Benefits	<u>5,930</u>	<u>5,930</u>	<u>5,398</u>	<u>532</u>
Contractual Services				
Disposal and water softener services	3,346	3,346	3,410	(64)
Janitorial services	55,000	55,000	46,079	8,921
Repairs and maintenance - roads	11,634	11,634	7,678	3,956
Repairs and maintenance - buildings	45,925	45,925	28,594	17,331
Repairs and maintenance - grounds	7,244	7,244	3,740	3,504
Repairs and maintenance - equipment	7,667	7,667	7,095	572
Grease trap - septic services	2,549	2,549	2,340	209
Employee mileage expenditures	-	-	-	-
Total Contractual Services	<u>133,365</u>	<u>133,365</u>	<u>98,936</u>	<u>34,429</u>
Commodities				
Operating supplies	2,012	2,012	226	1,786
Cleaning supplies	7,000	7,000	5,394	1,606
Uniform supplies	213	213	-	213
Utilities - natural gas	41,489	41,489	24,606	16,883
Utilities - electric	76,810	76,810	81,489	(4,679)
Fuel - vehicles	-	-	-	-
Total Commodities	<u>127,524</u>	<u>127,524</u>	<u>111,715</u>	<u>15,809</u>
Total Building Management- Juvenile Justice Center	<u>302,381</u>	<u>302,381</u>	<u>253,836</u>	<u>48,545</u>
Building Management - St. Charles North				
Contractual Services				
Disposal and water softener services	3,356	3,356	2,592	764
Janitorial services	41,035	41,035	46,819	(5,784)
Repairs and maintenance - roads	22,000	22,000	20,547	1,453
Repairs and maintenance - buildings	60,000	60,000	26,567	33,433
Repairs and maintenance - grounds	3,000	3,000	8,140	(5,140)
Repairs and maintenance - equipment	30,000	30,000	11,832	18,168
Total Contractual Services	<u>159,391</u>	<u>159,391</u>	<u>116,497</u>	<u>42,894</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Operating supplies	\$ -	\$ -	\$ 740	\$ (740)
Cleaning supplies	2,145	2,145	3,654	(1,509)
Utilities - natural gas	25,000	25,000	10,903	14,097
Utilities - electric	95,678	95,678	174,489	(78,811)
Utilities - water	7,000	7,000	9,922	(2,922)
Utilities - sewer	5,000	5,000	9,495	(4,495)
Total Commodities	<u>134,823</u>	<u>134,823</u>	<u>209,203</u>	<u>(74,380)</u>
Total Building Management- St. Charles North	<u>294,214</u>	<u>294,214</u>	<u>325,700</u>	<u>(31,486)</u>
Building Management - Aurora Health Department				
Contractual Services				
Disposal and water softener services	1,000	1,000	973	27
Janitorial services	21,567	21,567	12,992	8,575
Repairs and maintenance - roads	11,757	11,757	11,436	321
Repairs and maintenance - buildings	25,000	25,000	20,263	4,737
Repairs and maintenance - grounds	2,308	2,308	4,973	(2,665)
Repairs and maintenance - equipment	3,378	3,378	605	2,773
Total Contractual Services	<u>65,010</u>	<u>65,010</u>	<u>51,242</u>	<u>13,768</u>
Commodities				
Operating supplies	-	-	150	(150)
Cleaning supplies	-	-	-	-
Utilities - natural gas	8,500	8,500	4,829	3,671
Utilities - electric	30,679	30,679	22,058	8,621
Utilities - water	6,891	6,891	5,028	1,863
Utilities - sewer	-	-	631	(631)
Total Commodities	<u>46,070</u>	<u>46,070</u>	<u>32,696</u>	<u>13,374</u>
Total Building Management- Aurora Health Department	<u>111,080</u>	<u>111,080</u>	<u>83,938</u>	<u>27,142</u>
Building Management - Old Courthouse				
Personnel Services				
Salaries and wages	-	-	286	(286)
Contractual Services				
Disposal and water softener services	2,753	2,753	3,682	(929)
Janitorial services	39,785	39,785	66,124	(26,339)
Repairs and maintenance - roads	12,699	12,699	8,167	4,532
Repairs and maintenance - buildings	80,000	80,000	33,958	46,042
Repairs and maintenance - grounds	4,012	4,012	5,006	(994)
Repairs and maintenance - equipment	15,000	15,000	8,511	6,489
Total Contractual Services	<u>154,249</u>	<u>154,249</u>	<u>125,448</u>	<u>28,801</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Operating supplies	\$ 4,322	\$ 4,322	\$ 418	\$ 3,904
Cleaning supplies	5,679	5,679	3,005	2,674
Utilities - natural gas	40,000	40,000	27,322	12,678
Utilities - electric	73,750	73,750	71,806	1,944
Utilities - water	4,156	4,156	4,550	(394)
Utilities - sewer	3,902	3,902	3,058	844
Total Commodities	<u>131,809</u>	<u>131,809</u>	<u>110,159</u>	<u>21,650</u>
Total Building Management- Old Courthouse	<u>286,058</u>	<u>286,058</u>	<u>235,893</u>	<u>50,165</u>
Building Management - Sheriff Facility				
Personnel Services				
Salaries and wages	299,060	299,060	291,358	7,702
Overtime salaries	8,049	8,049	18,181	(10,132)
Total Personnel Services	<u>307,109</u>	<u>307,109</u>	<u>309,539</u>	<u>(2,430)</u>
Benefits				
Healthcare contribution	78,307	78,307	59,275	19,032
Dental contribution	2,854	2,854	2,390	464
Total Benefits	<u>81,161</u>	<u>81,161</u>	<u>61,665</u>	<u>19,496</u>
Contractual Services				
Disposal and water softener services	18,835	18,835	23,142	(4,307)
Janitorial services	38,123	38,123	55,605	(17,482)
Repairs and maintenance - roads	17,890	17,890	8,360	9,530
Repairs and maintenance - buildings	159,010	159,010	304,497	(145,487)
Repairs and maintenance - grounds	17,289	17,289	4,581	12,708
Repairs and maintenance - equipment	21,729	21,729	37,772	(16,043)
Grease trap - septic services	3,290	3,290	3,650	(360)
Total Contractual Services	<u>276,166</u>	<u>276,166</u>	<u>437,607</u>	<u>(161,441)</u>
Commodities				
Operating supplies	3,589	3,589	542	3,047
Cleaning supplies	16,890	16,890	25,480	(8,590)
Utilities - natural gas	93,897	93,897	41,735	52,162
Utilities - electric	344,146	344,146	332,645	11,501
Utilities - water	67,300	67,300	45,468	21,832
Utilities - sewer	62,080	62,080	79,092	(17,012)
Total Commodities	<u>587,902</u>	<u>587,902</u>	<u>524,962</u>	<u>62,940</u>
Total Building Management- Sheriff Facility	<u>1,252,338</u>	<u>1,252,338</u>	<u>1,333,773</u>	<u>(81,435)</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Building Management - ROE Office				
Contractual Services				
Building space rental	\$ 130,000	\$ 130,000	\$ 121,600	\$ 8,400
Total Contractual Services	<u>130,000</u>	<u>130,000</u>	<u>121,600</u>	<u>8,400</u>
Commodities				
Self-mailer	-	-	464	(464)
Postage	-	-	2,931	(2,931)
Telephone	-	-	5,006	(5,006)
Total Commodities	<u>-</u>	<u>-</u>	<u>8,401</u>	<u>(8,401)</u>
Total Building Management ROE Office	<u>130,000</u>	<u>130,000</u>	<u>130,001</u>	<u>(1)</u>
Human Resources				
Personnel Services				
Salaries and wages	310,973	310,973	280,639	30,334
Benefits				
Healthcare contribution	68,375	68,375	55,526	12,849
Dental contribution	2,910	2,910	2,228	682
Total Benefits	<u>71,285</u>	<u>71,285</u>	<u>57,754</u>	<u>13,531</u>
Contractual Services				
Project administration services	-	-	200	(200)
Repairs and maintenance - copiers	1,260	1,260	1,410	(150)
Conferences and meetings	2,790	2,790	4,969	(2,179)
Employee training	5,767	5,767	2,977	2,790
Employee mileage expenditures	100	100	106	(6)
General association dues	1,138	1,138	959	179
Miscellaneous contractual expenditures	5,345	5,345	3,455	1,890
Total Contractual Services	<u>16,400</u>	<u>16,400</u>	<u>14,076</u>	<u>2,324</u>
Commodities				
Office supplies	1,000	1,000	476	524
Operating supplies	1,401	1,401	1,633	(232)
Computer related supplies	700	700	643	57
Books and subscriptions	1,295	1,295	1,395	(100)
Employee recognition supplies	500	500	2,070	(1,570)
Total Commodities	<u>4,896</u>	<u>4,896</u>	<u>6,217</u>	<u>(1,321)</u>
Total Human Resources	<u>403,554</u>	<u>403,554</u>	<u>358,686</u>	<u>44,868</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, 2016

	<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	\$ 228,070	\$ 228,070	\$ 234,130	\$ (6,060)
Benefits				
Healthcare contribution	39,145	39,145	22,420	16,725
Dental contribution	1,590	1,590	1,173	417
Total Benefits	<u>40,735</u>	<u>40,735</u>	<u>23,593</u>	<u>17,142</u>
Contractual Services				
Contractual/consulting services	20,000	20,000	12,500	7,500
Repairs and maintenance - copiers	300	300	177	123
Conferences and meetings	1,800	1,800	975	825
Employee training	4,000	4,000	2,000	2,000
Employee mileage expenditures	1,120	1,120	598	522
General association dues	2,725	2,725	2,728	(3)
Total Contractual Services	<u>29,945</u>	<u>29,945</u>	<u>18,978</u>	<u>10,967</u>
Commodities				
Office supplies	1,500	1,500	1,485	15
Total Commodities	<u>1,500</u>	<u>1,500</u>	<u>1,485</u>	<u>15</u>
Total County Auditor	<u>300,250</u>	<u>300,250</u>	<u>278,186</u>	<u>22,064</u>
Treasurer/Collector				
Personnel Services				
Salaries and wages	513,744	513,744	488,703	25,041
Benefits				
Healthcare contribution	81,135	81,135	75,418	5,717
Dental contribution	3,262	3,262	2,922	340
Total Benefits	<u>84,397</u>	<u>84,397</u>	<u>78,340</u>	<u>6,057</u>
Contractual Services				
Repairs and maintenance - copiers	-	-	3,307	(3,307)
General printing	-	-	18,047	(18,047)
Legal printing	21,000	21,000	19,842	1,158
Employee mileage expenditures	2,500	2,500	413	2,087
Total Contractual Services	<u>23,500</u>	<u>23,500</u>	<u>41,609</u>	<u>(18,109)</u>
Commodities				
Office supplies	1,500	1,500	1,927	(427)
Operating supplies	1,000	1,000	8,468	(7,468)
Computer related supplies	1,882	1,882	1,622	260
Total Commodities	<u>4,382</u>	<u>4,382</u>	<u>12,017</u>	<u>(7,635)</u>
Total Treasurer/Collector	<u>626,023</u>	<u>626,023</u>	<u>620,669</u>	<u>5,354</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Supervisor of Assessments				
Personnel Services				
Salaries and wages	\$ 763,234	\$ 763,234	\$ 755,599	\$ 7,635
Overtime salaries	<u>2,500</u>	<u>2,500</u>	<u>1,353</u>	<u>1,147</u>
Total Personnel Services	<u>765,734</u>	<u>765,734</u>	<u>756,952</u>	<u>8,782</u>
Benefits				
Healthcare contribution	152,466	152,466	152,206	260
Dental contribution	<u>5,058</u>	<u>5,058</u>	<u>4,951</u>	<u>107</u>
Total Benefits	<u>157,524</u>	<u>157,524</u>	<u>157,157</u>	<u>367</u>
Contractual Services				
Repairs and maintenance - computers	6,500	6,500	-	6,500
Repairs and maintenance - copiers	9,000	9,000	8,521	479
Legal printing	106,000	106,000	78,088	27,912
Conferences and meetings	5,000	5,000	3,878	1,122
Employee training	14,000	14,000	10,734	3,266
Employee mileage expenditures	4,000	4,000	2,986	1,014
General association dues	<u>3,000</u>	<u>3,000</u>	<u>2,930</u>	<u>70</u>
Total Contractual Services	<u>147,500</u>	<u>147,500</u>	<u>107,137</u>	<u>40,363</u>
Commodities				
Office supplies	9,000	9,000	4,580	4,420
Computer related supplies	12,000	12,000	9,240	2,760
Books and subscriptions	<u>2,000</u>	<u>2,000</u>	<u>984</u>	<u>1,016</u>
Total Commodities	<u>23,000</u>	<u>23,000</u>	<u>14,804</u>	<u>8,196</u>
Total Supervisor of Assessments	<u>1,093,758</u>	<u>1,093,758</u>	<u>1,036,050</u>	<u>57,708</u>
Board of Review				
Personnel Services				
Salaries and wages	63,524	63,524	61,936	1,588
Employee per diem	<u>44,800</u>	<u>44,800</u>	<u>27,026</u>	<u>17,774</u>
Total Personnel Services	<u>108,324</u>	<u>108,324</u>	<u>88,962</u>	<u>19,362</u>
Benefits				
Healthcare contribution	24,983	24,983	24,121	862
Dental contribution	<u>530</u>	<u>530</u>	<u>532</u>	<u>(2)</u>
Total Benefits	<u>25,513</u>	<u>25,513</u>	<u>24,653</u>	<u>860</u>
Contractual Services				
Appraisal services	<u>42,500</u>	<u>42,500</u>	<u>13,388</u>	<u>29,112</u>
Total Contractual Services	<u>42,500</u>	<u>42,500</u>	<u>13,388</u>	<u>29,112</u>
Total Board of Review	<u>176,337</u>	<u>176,337</u>	<u>127,003</u>	<u>49,334</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
County Clerk				
Personnel Services				
Salaries and wages	\$ 640,732	\$ 640,732	\$ 631,147	\$ 9,585
Overtime salaries	600	600	4,729	(4,129)
Lump sum distribution	-	-	3,450	(3,450)
Total Personnel Services	<u>641,332</u>	<u>641,332</u>	<u>639,326</u>	<u>2,006</u>
Benefits				
Healthcare contribution	131,698	131,698	108,556	23,142
Dental contribution	4,787	4,787	3,803	984
Total Benefits	<u>136,485</u>	<u>136,485</u>	<u>112,359</u>	<u>24,126</u>
Contractual Services				
Notary services	70	70	96	(26)
General printing	200	200	247	(47)
Legal printing	2,000	2,000	455	1,545
Conferences and meetings	6,000	6,000	6,183	(183)
Employee training	1,000	1,000	710	290
Employee mileage expenditures	3,000	3,000	2,152	848
General association dues	850	850	425	425
Total Contractual Services	<u>13,120</u>	<u>13,120</u>	<u>10,268</u>	<u>2,852</u>
Commodities				
Office supplies	4,200	4,200	2,919	1,281
Operating supplies	1,750	1,750	2,565	(815)
Computer related supplies	600	600	1,695	(1,095)
Books and subscriptions	600	600	341	259
Total Commodities	<u>7,150</u>	<u>7,150</u>	<u>7,520</u>	<u>(370)</u>
Total County Clerk	<u>798,087</u>	<u>798,087</u>	<u>769,473</u>	<u>28,614</u>
Election Expense				
Personnel Services				
Salaries and wages	560,280	560,280	546,982	13,298
Overtime salaries	20,000	20,000	32,025	(12,025)
Lump sum distribution	-	-	2,625	(2,625)
Total Personnel Services	<u>580,280</u>	<u>580,280</u>	<u>581,632</u>	<u>(1,352)</u>
Benefits				
Healthcare contribution	109,350	109,350	74,401	34,949
Dental contribution	3,384	3,384	2,228	1,156
Total Benefits	<u>112,734</u>	<u>112,734</u>	<u>76,629</u>	<u>36,105</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Contractual Services				
Election judges and workers	\$ 635,000	\$ 635,000	\$ 697,621	\$ (62,621)
Election services	21,000	21,000	24,304	(3,304)
Security services	24,000	24,000	21,195	2,805
Software licensing cost	250,000	250,000	179,625	70,375
Repairs and maintenance - computers	12,000	12,000	362	11,638
Repairs and maintenance - copiers	6,000	6,000	7,494	(1,494)
Repairs and maintenance - vehicles	7,500	7,500	3,455	4,045
Polling place rental	19,000	19,000	17,840	1,160
Equipment rental	30,000	30,000	31,679	(1,679)
General advertising	2,500	2,500	6,563	(4,063)
General printing	30,000	30,000	11,314	18,686
Legal printing	30,000	30,000	19,243	10,757
Conferences and meetings	5,000	5,000	6,287	(1,287)
Employee training	-	-	150	(150)
Employee mileage expenditures	12,000	12,000	11,322	678
General association dues	650	650	575	75
Miscellaneous contractual expenditures	5,000	5,000	5,133	(133)
Total Contractual Services	<u>1,089,650</u>	<u>1,089,650</u>	<u>1,044,162</u>	<u>45,488</u>
Commodities				
Office supplies	5,000	5,000	10,351	(5,351)
Operating supplies	25,000	25,000	26,904	(1,904)
Computer related supplies	5,000	5,000	4,969	31
Books and subscriptions	500	500	2,154	(1,654)
Voting systems and accessories	350,000	350,000	192,764	157,236
Total Commodities	<u>385,500</u>	<u>385,500</u>	<u>237,142</u>	<u>148,358</u>
Total Election Expense	<u>2,168,164</u>	<u>2,168,164</u>	<u>1,939,565</u>	<u>228,599</u>
Alternative Language Coordination				
Personnel Services				
Salaries and wages	42,257	42,257	-	42,257
Benefits				
Healthcare contribution	19,257	19,257	-	19,257
Dental contribution	530	530	-	530
Total Benefits	<u>19,787</u>	<u>19,787</u>	<u>-</u>	<u>19,787</u>
Total Alternative Language Coordination	<u>62,044</u>	<u>62,044</u>	<u>-</u>	<u>62,044</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, 2016

	<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	\$ 661,270	\$ 661,270	\$ 656,536	\$ 4,734
Benefits				
Healthcare contribution	126,566	126,566	124,386	2,180
Dental contribution	4,831	4,831	4,794	37
Total Benefits	<u>131,397</u>	<u>131,397</u>	<u>129,180</u>	<u>2,217</u>
Contractual Services				
General printing	150	150	-	150
Employee mileage expenditures	1,293	1,293	1,003	290
General association dues	850	850	525	325
Total Contractual Services	<u>2,293</u>	<u>2,293</u>	<u>1,528</u>	<u>765</u>
Commodities				
Office supplies	2,280	2,280	1,416	864
Total Recorder of Deeds	<u>797,240</u>	<u>797,240</u>	<u>788,660</u>	<u>8,580</u>
Regional Office of Education				
Personnel Services				
Salaries and wages	252,532	252,532	258,646	(6,114)
Benefits				
Healthcare contribution	31,415	31,415	30,058	1,357
Dental contribution	612	612	930	(318)
Total Benefits	<u>32,027</u>	<u>32,027</u>	<u>30,988</u>	<u>1,039</u>
Contractual Services				
Contractual/consulting services	5,575	5,575	-	5,575
Software licensing cost	12,000	12,000	12,500	(500)
Total Contractual Services	<u>17,575</u>	<u>17,575</u>	<u>12,500</u>	<u>5,075</u>
Total Regional Office of Education	<u>302,134</u>	<u>302,134</u>	<u>302,134</u>	<u>-</u>
Judiciary and Courts				
Personnel Services				
Salaries and wages	1,442,918	1,442,918	1,360,402	82,516
Employee per diem	-	-	437	(437)
Bond call	-	-	314	(314)
Total Personnel Services	<u>1,442,918</u>	<u>1,442,918</u>	<u>1,361,153</u>	<u>81,765</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Benefits				
Healthcare contribution	\$ 371,679	\$ 371,679	\$ 273,502	\$ 98,177
Dental contribution	12,966	12,966	11,117	1,849
Uniform allowance	<u>500</u>	<u>500</u>	<u>190</u>	<u>310</u>
Total Benefits	<u>385,145</u>	<u>385,145</u>	<u>284,809</u>	<u>100,336</u>
Contractual Services				
State of Illinois salaries	16,000	16,000	-	16,000
Jurors - circuit court	273,375	273,375	257,432	15,943
Jurors - grand jury	1,000	1,000	-	1,000
Jurors' expenditures	170,000	170,000	153,997	16,003
Per diem expenditures	227,500	227,500	117,382	110,118
Contractual/consulting services	395,600	395,600	322,430	73,170
Court appointed counsel	200,000	200,000	142,454	57,546
Psychological/psychiatric services	60,000	60,000	73,064	(13,064)
Repairs and maintenance - equipment	15,000	15,000	9,685	5,315
Equipment rental	18,500	18,500	14,901	3,599
Liability insurance	4,800	4,800	-	4,800
General printing	1,000	1,000	-	1,000
Conferences and meetings	3,700	3,700	1,247	2,453
Employee training	500	500	-	500
Employee mileage expenditures	3,500	3,500	1,591	1,909
General association dues	500	500	-	500
Miscellaneous contractual expenditures	<u>5,000</u>	<u>5,000</u>	<u>24,308</u>	<u>(19,308)</u>
Total Contractual Services	<u>1,395,975</u>	<u>1,395,975</u>	<u>1,118,491</u>	<u>277,484</u>
Commodities				
Office supplies	15,000	15,000	8,770	6,230
Operating supplies	16,000	16,000	9,048	6,952
Computer related supplies	1,000	1,000	-	1,000
Postage	500	500	153	347
Books and subscriptions	45,000	45,000	81,267	(36,267)
Employee recognition supplies	-	-	182	(182)
Office equipment - non-capital	<u>-</u>	<u>-</u>	<u>100,178</u>	<u>(100,178)</u>
Total Commodities	<u>77,500</u>	<u>77,500</u>	<u>199,598</u>	<u>(122,098)</u>
Total Judiciary and Courts	<u>3,301,538</u>	<u>3,301,538</u>	<u>2,964,051</u>	<u>337,487</u>
Circuit Clerk - Administration				
Personnel Services				
Salaries and wages	3,381,189	3,381,189	3,337,211	43,978
Overtime salaries	70,909	70,909	56,299	14,610
Bond call	<u>22,132</u>	<u>22,132</u>	<u>21,239</u>	<u>893</u>
Total Personnel Services	<u>3,474,230</u>	<u>3,474,230</u>	<u>3,414,749</u>	<u>59,481</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Benefits				
Healthcare contribution	\$ 872,313	\$ 872,313	\$ 793,909	\$ 78,404
Dental contribution	<u>30,150</u>	<u>30,150</u>	<u>28,966</u>	<u>1,184</u>
Total Benefits	<u>902,463</u>	<u>902,463</u>	<u>822,875</u>	<u>79,588</u>
Contractual Services				
Repairs and maintenance - equipment	500	500	87	413
General printing	1,250	(3,750)	667	(4,417)
Conferences and meetings	2,000	2,000	867	1,133
Employee training	-	-	530	(530)
Employee mileage expenditures	3,100	(4,150)	416	(4,566)
General association dues	<u>1,005</u>	<u>1,005</u>	<u>1,185</u>	<u>(180)</u>
Total Contractual Services	<u>7,855</u>	<u>(4,395)</u>	<u>3,752</u>	<u>(8,147)</u>
Commodities				
Office supplies	1,632	1,632	6,614	(4,982)
Books and subscriptions	200	200	1,369	(1,169)
Miscellaneous supplies	<u>13,936</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Commodities	<u>15,768</u>	<u>1,832</u>	<u>7,983</u>	<u>(6,151)</u>
Total Circuit Clerk - Administration	<u>4,400,316</u>	<u>4,374,130</u>	<u>4,249,359</u>	<u>124,771</u>
Circuit Clerk - File Lib/Records				
Contractual Services				
Repairs and maintenance - equipment	405	405	198	207
Repairs and maintenance - vehicles	3,500	2,500	2,055	445
Employee training	600	600	-	600
Employee mileage expenditures	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total Contractual Services	<u>6,005</u>	<u>5,005</u>	<u>2,253</u>	<u>2,752</u>
Commodities				
Office supplies	11,257	11,257	9,951	1,306
Fuel - vehicles	<u>2,500</u>	<u>1,750</u>	<u>1,199</u>	<u>551</u>
Total Commodities	<u>13,757</u>	<u>13,007</u>	<u>11,150</u>	<u>1,857</u>
Total Circuit Clerk - File Lib/Records	<u>19,762</u>	<u>18,012</u>	<u>13,403</u>	<u>4,609</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Circuit Clerk - Civil				
Contractual Services				
Repairs and maintenance - equipment	\$ 7,300	\$ 7,300	\$ 5,880	\$ 1,420
Employee training	600	600	-	600
Employee mileage expenditures	<u>9,605</u>	<u>9,605</u>	<u>7,383</u>	<u>2,222</u>
Total Contractual Services	<u>17,505</u>	<u>17,505</u>	<u>13,263</u>	<u>4,242</u>
Commodities				
Office supplies	<u>4,907</u>	<u>4,907</u>	<u>2,808</u>	<u>2,099</u>
Total Circuit Clerk - Civil	<u>22,412</u>	<u>22,412</u>	<u>16,071</u>	<u>6,341</u>
Circuit Clerk - Criminal				
Contractual Services				
Repairs and maintenance - equipment	600	600	236	364
Employee training	3,800	800	-	800
Employee mileage expenditures	20,957	20,957	15,130	5,827
Employee medical expenditures	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
Total Contractual Services	<u>25,457</u>	<u>22,457</u>	<u>15,366</u>	<u>7,091</u>
Commodities				
Office supplies	<u>14,485</u>	<u>14,485</u>	<u>3,627</u>	<u>10,858</u>
Total Circuit Clerk - Criminal	<u>39,942</u>	<u>36,942</u>	<u>18,993</u>	<u>17,949</u>
Circuit Clerk - Records				
Contractual Services				
General printing	25,000	25,000	27,184	(2,184)
Employee mileage expenditures	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
Total Contractual Services	<u>25,100</u>	<u>25,100</u>	<u>27,184</u>	<u>(2,084)</u>
Commodities				
Office supplies	<u>403</u>	<u>403</u>	<u>58</u>	<u>345</u>
Total Circuit Clerk - Records	<u>25,503</u>	<u>25,503</u>	<u>27,242</u>	<u>(1,739)</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Circuit Clerk - Chief Deputy				
Contractual Services				
Legal services	\$ 6,000	\$ 2,969	\$ 2,832	\$ 137
Repairs and maintenance - equipment	2,500	2,500	309	2,191
Employee training	2,600	-	-	-
Employee mileage expenditures	100	100	-	100
Total Contractual Services	<u>11,200</u>	<u>5,569</u>	<u>3,141</u>	<u>2,428</u>
Commodities				
Office supplies	780	780	103	677
Total Circuit Clerk - Chief Deputy	<u>11,980</u>	<u>6,349</u>	<u>3,244</u>	<u>3,105</u>
Circuit Clerk - Human Resources				
Contractual Services				
Repairs and maintenance - equipment	3,000	3,000	3,012	(12)
Conferences and meetings	2,400	-	-	-
Employee training	400	400	-	400
Employee mileage expenditures	100	100	-	100
General association dues	149	149	149	-
Total Contractual Services	<u>6,049</u>	<u>3,649</u>	<u>3,161</u>	<u>488</u>
Commodities				
Office supplies	2,400	2,400	2,022	378
Total Circuit Clerk - Human Resources	<u>8,449</u>	<u>6,049</u>	<u>5,183</u>	<u>866</u>
Circuit Clerk - Customer Service				
Contractual Services				
Employee mileage expenditures	50	50	-	50
Total Contractual Services	<u>50</u>	<u>50</u>	<u>-</u>	<u>50</u>
Commodities				
Telephone	3,240	3,240	183	3,057
Office supplies	890	890	51	839
Total Commodities	<u>4,130</u>	<u>4,130</u>	<u>234</u>	<u>3,896</u>
Total Circuit Clerk - Customer Service	<u>4,180</u>	<u>4,180</u>	<u>234</u>	<u>3,946</u>
Circuit Clerk - COO Support				
Contractual Services				
Employee training	300	300	-	300
Employee mileage expenditures	654	654	650	4
Total Contractual Services	<u>954</u>	<u>954</u>	<u>650</u>	<u>304</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities				
Office supplies	\$ 370	\$ 370	\$ 184	\$ 186
Total Circuit Clerk - COO Support	<u>1,324</u>	<u>1,324</u>	<u>834</u>	<u>490</u>
States Attorney				
Personnel Services				
Salaries and wages	4,016,920	4,016,920	3,860,781	156,139
Bond call	52,200	52,200	37,436	14,764
Lump sum distribution	-	-	86,000	(86,000)
Total Personnel Services	<u>4,069,120</u>	<u>4,069,120</u>	<u>3,984,217</u>	<u>84,903</u>
Benefits				
Healthcare contribution	747,510	747,510	693,379	54,131
Dental contribution	<u>23,654</u>	<u>23,654</u>	<u>22,311</u>	<u>1,343</u>
Total Benefits	<u>771,164</u>	<u>771,164</u>	<u>715,690</u>	<u>55,474</u>
Contractual Services				
Contractual/consulting services	78,660	78,660	78,594	66
Trials and costs of hearings	70,000	70,000	50,991	19,009
Legal trial notices	14,000	14,000	19,241	(5,241)
Witness costs	14,000	14,000	15,399	(1,399)
Court reporter costs	55,000	55,000	60,552	(5,552)
Extradition costs	60,000	60,000	21,572	38,428
Repairs and maintenance - equipment	1,000	1,000	1,181	(181)
Repairs and maintenance - copiers	12,000	12,000	11,344	656
Repairs and maintenance - vehicles	9,000	9,000	5,604	3,396
General printing	2,700	2,700	2,608	92
Conferences and meetings	6,300	6,300	6,264	36
Employee training	12,340	12,340	11,195	1,145
Employee mileage expenditures	11,000	11,000	3,860	7,140
General association dues	<u>26,122</u>	<u>26,122</u>	<u>21,666</u>	<u>4,456</u>
Total Contractual Services	<u>372,122</u>	<u>372,122</u>	<u>310,071</u>	<u>62,051</u>
Commodities				
Office supplies	9,000	9,000	9,554	(554)
Operating supplies	2,000	2,000	956	1,044
Books and subscriptions	6,500	6,500	5,394	1,106
Computer software - non-capital	42,300	42,300	38,245	4,055
Computer hardware - non-capital	<u>3,750</u>	<u>3,750</u>	<u>1,815</u>	<u>1,935</u>
Total Commodities	<u>63,550</u>	<u>63,550</u>	<u>55,964</u>	<u>7,586</u>
Total States Attorney	<u>5,275,956</u>	<u>5,275,956</u>	<u>5,065,942</u>	<u>210,014</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
JJC Council				
Contractual Services				
Contractual/consulting services	\$ -	\$ 24,000	\$ 10,525	\$ 13,475
Employee training	-	15,000	5,625	9,375
Employee mileage expenditures	-	1,296	257	1,039
Total Contractual Services	-	40,296	16,407	23,889
Commodities				
Operating supplies	-	1,195	-	1,195
Computer software - non-capital	-	5,000	-	5,000
Total Commodities	-	6,195	-	6,195
Total JJC Council	-	46,491	16,407	30,084
Public Defender				
Personnel Services				
Salaries and wages	2,933,388	2,933,388	2,923,359	10,029
Bond call	5,900	5,900	5,061	839
Total Personnel Services	2,939,288	2,939,288	2,928,420	10,868
Benefits				
Healthcare contribution	536,737	536,737	512,450	24,287
Dental contribution	17,614	17,614	17,692	(78)
Total Benefits	554,351	554,351	530,142	24,209
Contractual Services				
Trials and costs of hearings	35,000	35,000	15,977	19,023
Repairs and maintenance - copiers	5,162	5,162	1,713	3,449
Employee training	8,000	8,000	17,699	(9,699)
Employee mileage expenditures	4,500	4,500	3,045	1,455
Attorney association dues	18,226	18,226	19,187	(961)
Miscellaneous contractual expenditures	5,376	5,376	7,827	(2,451)
Total Contractual Services	76,264	76,264	65,448	10,816
Commodities				
Office supplies	13,500	13,500	15,979	(2,479)
Computer related supplies	1,572	1,572	120	1,452
Books and subscriptions	44,213	44,213	47,412	(3,199)
Total Commodities	59,285	59,285	63,511	(4,226)
Total Public Defender	3,629,188	3,629,188	3,587,521	41,667
Sheriff				
Personnel Services				
Salaries and wages	8,794,548	8,794,548	8,489,764	304,784
Overtime salaries	178,744	178,744	294,173	(115,429)
Merit employee longevity	182,880	182,880	163,352	19,528
Total Personnel Services	9,156,172	9,156,172	8,947,289	208,883

(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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Benefits				
Healthcare contribution	\$ 1,510,653	\$ 1,510,653	\$ 1,393,467	\$ 117,186
Dental contribution	47,549	47,549	43,890	3,659
Uniform allowance	<u>94,600</u>	<u>94,600</u>	<u>97,478</u>	<u>(2,878)</u>
Total Benefits	<u>1,652,802</u>	<u>1,652,802</u>	<u>1,534,835</u>	<u>117,967</u>
Contractual Services				
Contractual/consulting services	6,000	6,000	6,077	(77)
Medical/dental/hospital services	5,000	5,000	3,965	1,035
Investigations	1,000	1,000	1,913	(913)
Software licensing cost	5,000	5,000	2,996	2,004
Drug testing and lab services	1,200	1,200	1,002	198
Repairs and maintenance - equipment	1,000	1,000	1,168	(168)
Repairs and maintenance - copiers	4,500	4,500	4,777	(277)
Repairs and maintenance - communications eq	2,500	2,500	1,761	739
Repairs and maintenance - vehicles	75,000	75,000	92,402	(17,402)
Conferences and meetings	4,000	4,000	2,285	1,715
Employee training	30,000	30,000	31,130	(1,130)
General association dues	<u>1,500</u>	<u>1,500</u>	<u>2,537</u>	<u>(1,037)</u>
Total Contractual Services	<u>136,700</u>	<u>136,700</u>	<u>152,013</u>	<u>(15,313)</u>
Commodities				
Office supplies	5,000	5,000	4,828	172
Operating supplies	20,000	20,000	20,294	(294)
Uniform supplies	5,000	5,000	4,987	13
Weapons and ammunition	5,000	5,000	5,520	(520)
Fuel - vehicles	<u>326,525</u>	<u>326,525</u>	<u>194,180</u>	<u>132,345</u>
Total Commodities	<u>361,525</u>	<u>361,525</u>	<u>229,809</u>	<u>131,716</u>
Total Sheriff	<u>11,307,199</u>	<u>11,307,199</u>	<u>10,863,946</u>	<u>443,253</u>
Adult Corrections				
Personnel Services				
Salaries and wages	9,866,694	9,866,694	9,380,083	486,611
Overtime salaries	198,705	198,705	495,678	(296,973)
Merit employee longevity	<u>208,740</u>	<u>208,740</u>	<u>190,714</u>	<u>18,026</u>
Total Personnel Services	<u>10,274,139</u>	<u>10,274,139</u>	<u>10,066,475</u>	<u>207,664</u>
Benefits				
Healthcare contribution	1,771,722	1,771,722	1,517,562	254,160
Dental contribution	56,674	56,674	48,444	8,230
Uniform allowance	<u>122,000</u>	<u>122,000</u>	<u>113,000</u>	<u>9,000</u>
Total Benefits	<u>1,950,396</u>	<u>1,950,396</u>	<u>1,679,006</u>	<u>271,390</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Medical/dental/hospital services	\$ 1,850,178	\$ 1,850,178	\$ 1,840,539	\$ 9,639
Disposal and water softener services	19,600	19,600	21,871	(2,271)
Repairs and maintenance - equipment	5,000	5,000	8,941	(3,941)
Repairs and maintenance - communications equipment	4,500	4,500	3,454	1,046
Employee training	20,000	20,000	34,875	(14,875)
General association dues	400	400	335	65
Total Contractual Services	<u>1,899,678</u>	<u>1,899,678</u>	<u>1,910,015</u>	<u>(10,337)</u>
Commodities				
Office supplies	1,350	1,350	1,153	197
Operating supplies	105,000	181,555	101,459	80,096
Uniform supplies	7,050	7,050	13,575	(6,525)
Weapons and ammunition	2,387	2,387	2,588	(201)
Food	819,133	742,578	746,597	(4,019)
Clothing supplies	25,000	25,000	31,521	(6,521)
Total Commodities	<u>959,920</u>	<u>959,920</u>	<u>896,893</u>	<u>63,027</u>
Total Adult Corrections	<u>15,084,133</u>	<u>15,084,133</u>	<u>14,552,389</u>	<u>531,744</u>
Corrections, Board and Care				
Contractual Services				
Adult prisoner board and care	-	36,840	36,840	-
Total Corrections, Board and Care	<u>-</u>	<u>36,840</u>	<u>36,840</u>	<u>-</u>
Merit Commission				
Personnel Services				
Salaries and wages	29,534	29,534	29,811	(277)
Employee per diem	46,000	46,000	25,306	20,694
Total Personnel Services	<u>75,534</u>	<u>75,534</u>	<u>55,117</u>	<u>20,417</u>
Contractual Services				
Psychological/psychiatric services	2,500	2,500	5,915	(3,415)
Trials and costs of hearings	2,000	2,000	-	2,000
General advertising	-	-	298	(298)
Employment advertising	500	500	-	500
Employee mileage expenditures	6,000	6,000	3,021	2,979
General association dues	300	300	300	-
Physical agility testing	3,000	3,000	1,715	1,285
Entrance/promotional testing	7,500	7,500	5,777	1,723
Total Contractual Services	<u>21,800</u>	<u>21,800</u>	<u>17,026</u>	<u>4,774</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities				
Operating supplies	\$ 3,750	\$ 3,750	\$ -	\$ 3,750
Office supplies	<u>1,000</u>	<u>1,000</u>	<u>1,105</u>	<u>(105)</u>
Total Commodities	<u>4,750</u>	<u>4,750</u>	<u>1,105</u>	<u>3,645</u>
Total Merit Commission	<u>102,084</u>	<u>102,084</u>	<u>73,248</u>	<u>28,836</u>
Court Services Administration				
Personnel Services				
Salaries and wages	<u>541,335</u>	<u>541,335</u>	<u>551,399</u>	<u>(10,064)</u>
Benefits				
Healthcare contribution	87,663	87,663	53,780	33,883
Dental contribution	<u>2,854</u>	<u>2,854</u>	<u>2,532</u>	<u>322</u>
Total Benefits	<u>90,517</u>	<u>90,517</u>	<u>56,312</u>	<u>34,205</u>
Contractual Services				
Software licensing cost	-	-	487	(487)
Repairs and maintenance - copiers	1,000	1,000	1,015	(15)
Repairs and maintenance - office equipment	300	300	-	300
Conferences and meetings	3,000	3,000	746	2,254
Employee training	500	500	1,118	(618)
Employee mileage expenditures	500	500	130	370
General association dues	<u>300</u>	<u>300</u>	<u>35</u>	<u>265</u>
Total Contractual Services	<u>5,600</u>	<u>5,600</u>	<u>3,531</u>	<u>2,069</u>
Commodities				
Office supplies	350	350	1,075	(725)
Computer related supplies	500	500	955	(455)
Books and subscriptions	<u>1,000</u>	<u>1,000</u>	<u>850</u>	<u>150</u>
Total Commodities	<u>1,850</u>	<u>1,850</u>	<u>2,880</u>	<u>(1,030)</u>
Total Court Services Administration	<u>639,302</u>	<u>639,302</u>	<u>614,122</u>	<u>25,180</u>
Adult Court Services				
Personnel Services				
Salaries and wages	2,479,712	2,326,763	2,422,303	(95,540)
Overtime salaries	<u>600</u>	<u>600</u>	<u>1,784</u>	<u>(1,184)</u>
Total Personnel Services	<u>2,480,312</u>	<u>2,327,363</u>	<u>2,424,087</u>	<u>(96,724)</u>
Benefits				
Healthcare contribution	476,549	432,449	470,900	(38,451)
Dental contribution	<u>17,250</u>	<u>14,781</u>	<u>16,221</u>	<u>(1,440)</u>
Total Benefits	<u>493,799</u>	<u>447,230</u>	<u>487,121</u>	<u>(39,891)</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Contractual Services				
Contractual/consulting services	\$ 171,440	\$ -	\$ 102	\$ (102)
Testing services	1,500	1,500	-	1,500
Software licensing cost	-	-	7,510	(7,510)
Janitorial services	6,231	6,231	6,018	213
Repairs and maintenance - copiers	2,500	2,500	1,365	1,135
Repairs and maintenance - vehicles	2,800	2,800	5,643	(2,843)
Repairs and maintenance - office equipment	1,000	1,000	-	1,000
Building space rental	58,077	58,077	58,173	(96)
Equipment rental	1,600	1,600	1,693	(93)
Conferences and meetings	3,109	2,000	2,601	(601)
Employee training	1,000	1,000	911	89
Employee mileage expenditures	2,500	1,724	2,445	(721)
General association dues	200	200	50	150
Miscellaneous contrataul expenditures	500	500	2,101	(1,601)
Grant expenditures	1,440	-	-	-
Total Contractual Services	<u>253,897</u>	<u>79,132</u>	<u>88,612</u>	<u>(9,480)</u>
Commodities				
Office supplies	2,500	1,996	4,480	(2,484)
Operating supplies	1,000	1,000	1,173	(173)
Computer related supplies	3,000	3,000	7,032	(4,032)
Books and subscriptions	200	200	231	(31)
Cleaning supplies	800	800	-	800
Uniform supplies	100	100	2,023	(1,923)
Weapons and ammunition	500	500	133	367
Medical supplies and drugs	100	100	-	100
Fuel - vehicles	7,000	7,000	4,505	2,495
Total Commodities	<u>15,200</u>	<u>14,696</u>	<u>19,577</u>	<u>(4,881)</u>
Total Adult Court Services	<u>3,243,208</u>	<u>2,868,421</u>	<u>3,019,397</u>	<u>(150,976)</u>
Treatment Alternative Court				
Personnel Services				
Salaries and wages	50,423	50,423	51,683	(1,260)
Benefits				
Healthcare contribution	6,640	6,640	5,405	1,235
Dental contribution	204	204	187	17
Total Benefits	<u>6,844</u>	<u>6,844</u>	<u>5,592</u>	<u>1,252</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Contractual Services				
Psychological/psychiatric services	\$ 35,000	\$ 35,000	\$ 60,120	\$ (25,120)
Lab services	1,500	1,500	1,639	(139)
Conferences and meetings	500	500	6,190	(5,690)
Employee training	500	500	-	500
Employee mileage expenditures	200	200	-	200
General association dues	-	-	120	(120)
Total Contractual Services	<u>37,700</u>	<u>37,700</u>	<u>68,069</u>	<u>(30,369)</u>
Commodities				
Office supplies	-	-	27	(27)
Operating supplies	100	100	-	100
Computer related supplies	-	-	362	(362)
Books and subscriptions	200	200	231	(31)
Medical supplies and drugs	600	600	1,310	(710)
Incentives	3,000	3,000	7,838	(4,838)
Total Commodities	<u>3,900</u>	<u>3,900</u>	<u>9,768</u>	<u>(5,868)</u>
Total Treatment Alternative Court	<u>98,867</u>	<u>98,867</u>	<u>135,112</u>	<u>(36,245)</u>
Electronic Monitoring				
Personnel Services				
Salaries and wages	328,624	328,624	286,058	42,566
Overtime salaries	8,000	8,000	10,556	(2,556)
Total Personnel Services	<u>336,624</u>	<u>336,624</u>	<u>296,614</u>	<u>40,010</u>
Benefits				
Healthcare contribution	75,024	75,024	78,602	(3,578)
Dental contribution	2,202	2,202	2,308	(106)
Total Benefits	<u>77,226</u>	<u>77,226</u>	<u>80,910</u>	<u>(3,684)</u>
Contractual Services				
Repairs and maintenance - communication equipment	200	200	-	200
Repairs and maintenance - vehicles	3,000	3,000	2,702	298
Equipment rental	100,000	100,000	93,118	6,882
DV GPS equipment rental	60,000	60,000	62,569	(2,569)
Conferences and meetings	300	300	-	300
Employee training	200	200	462	(262)
General association dues	50	50	-	50
Total Contractual Services	<u>163,750</u>	<u>163,750</u>	<u>158,851</u>	<u>4,899</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 500	\$ 500	\$ 171	\$ 329
Operating supplies	250	250	28	222
Data processing supplies	100	100	557	(457)
Books and subscriptions	200	200	231	(31)
Uniform supplies	1,000	1,000	1,242	(242)
Fuel - vehicles	4,000	4,000	-	4,000
Total Commodities	6,050	6,050	2,229	3,821
Total Electronic Monitoring	583,650	583,650	538,604	45,046
Juvenile Court Services				
Personnel Services				
Salaries and wages	1,373,048	1,373,048	1,323,578	49,470
Overtime salaries	2,500	2,500	3,220	(720)
Total Personnel Services	1,375,548	1,375,548	1,326,798	48,750
Benefits				
Healthcare contribution	279,862	279,862	273,525	6,337
Dental contribution	10,212	10,212	9,885	327
Total Benefits	290,074	290,074	283,410	6,664
Contractual Services				
Contractual/consulting services	-	-	9,020	(9,020)
Software licensing cost	-	-	487	(487)
Janitorial services	6,231	6,231	6,018	213
Repairs and maintenance - buildings	1,000	1,000	979	21
Repairs and maintenance - copiers	500	500	437	63
Repairs and maintenance - vehicles	3,000	3,000	3,299	(299)
Repairs and maintenance - office equipment	1,000	1,000	-	1,000
Equipment rental	3,456	3,456	4,640	(1,184)
Conferences and meetings	1,000	1,000	1,093	(93)
Employee training	800	800	501	299
Employee mileage expenditures	4,000	4,000	4,352	(352)
General association dues	100	100	105	(5)
Miscellaneous contractual expenditures	150	150	589	(439)
Grant expenditures	48,000	48,000	24,568	23,432
Total Contractual Services	69,237	69,237	56,088	13,149
Commodities				
Office supplies	2,000	2,000	3,342	(1,342)
Operating supplies	1,500	1,500	457	1,043
Computer related supplies	2,500	2,500	6,701	(4,201)
Books and subscriptions	200	200	387	(187)
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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Uniform supplies	\$ 50	\$ 50	\$ 52	\$ (2)
Medical supplies and drugs	500	500	-	500
Fuel - vehicles	<u>2,000</u>	<u>2,000</u>	<u>748</u>	<u>1,252</u>
Total Commodities	<u>8,950</u>	<u>8,950</u>	<u>11,687</u>	<u>(2,737)</u>
Total Juvenile Court Service	<u>1,743,809</u>	<u>1,743,809</u>	<u>1,677,983</u>	<u>65,826</u>
Juvenile Custody				
Contractual Services				
Psychological/psychiatric services	391,744	432,572	420,412	12,160
Medical/dental/hospital services	1,500	1,500	-	1,500
Juvenile board and care	600,000	600,000	612,393	(12,393)
General advertising	-	-	44	(44)
Employee training	100	100	-	100
Employee mileage expenditures	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total Contractual Services	<u>993,844</u>	<u>1,034,672</u>	<u>1,032,849</u>	<u>1,823</u>
Commodities				
Books and subscriptions	-	-	231	(231)
Clothing supplies	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
Total Commodities	<u>100</u>	<u>100</u>	<u>231</u>	<u>(131)</u>
Total Juvenile Custody	<u>993,944</u>	<u>1,034,772</u>	<u>1,033,080</u>	<u>1,692</u>
Juvenile Justice Center				
Personnel Services				
Salaries and wages	3,199,850	3,199,850	3,022,238	177,612
Overtime salaries	<u>20,000</u>	<u>20,000</u>	<u>31,474</u>	<u>(11,474)</u>
Total Personnel Services	<u>3,219,850</u>	<u>3,219,850</u>	<u>3,053,712</u>	<u>166,138</u>
Benefits				
Healthcare contribution	532,350	532,350	508,616	23,734
Dental contribution	<u>19,004</u>	<u>19,004</u>	<u>16,142</u>	<u>2,862</u>
Total Benefits	<u>551,354</u>	<u>551,354</u>	<u>524,758</u>	<u>26,596</u>
Contractual Services				
Contractual/consulting services	5,000	5,000	51,250	(46,250)
Psychological/psychiatric services	5,000	5,000	6,751	(1,751)
Medical/dental/hospital services	225,000	225,000	228,432	(3,432)
Lab services	2,400	2,400	614	1,786
Juvenile board and care	<u>15,000</u>	<u>15,000</u>	<u>11,381</u>	<u>3,619</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Repairs and maintenance - buildings	\$ -	\$ -	\$ 3,296	\$ (3,296)
Repairs and maintenance - equipment	5,000	5,000	14,727	(9,727)
Repairs and maintenance - copiers	2,000	2,000	330	1,670
Repairs and maintenance - communications equipment	24,000	24,000	29,166	(5,166)
Repairs and maintenance - vehicles	2,500	2,500	1,133	1,367
Repairs and maintenance - office equipment	2,000	2,000	-	2,000
Equipment rental	100	100	-	100
General advertising	-	-	44	(44)
Conferences and meetings	4,000	4,000	4,945	(945)
Employee training	4,000	4,000	2,401	1,599
Employee mileage expenditures	600	600	622	(22)
General association dues	400	400	200	200
Employee medical expenditures	500	500	-	500
Miscellaneous contractual expenditures	2,500	2,500	1,350	1,150
Total Contractual Services	<u>300,000</u>	<u>300,000</u>	<u>356,642</u>	<u>(56,642)</u>
Commodities				
Office supplies	4,500	4,500	5,595	(1,095)
Operating supplies	15,000	15,000	16,707	(1,707)
Computer related supplies	4,000	4,000	14,296	(10,296)
Books and subscriptions	-	-	1,314	(1,314)
Uniform supplies	6,000	6,000	2,503	3,497
Medical supplies and drugs	7,600	7,600	3,874	3,726
Food	135,000	135,000	118,973	16,027
Clothing supplies	7,000	7,000	217	6,783
Occupational therapy supplies	250	250	-	250
Telephone	-	-	699	(699)
Utilities - water	13,000	13,000	11,141	1,859
Fuel - vehicles	1,600	1,600	558	1,042
Incentives	3,000	3,000	2,414	586
Total Commodities	<u>196,950</u>	<u>196,950</u>	<u>178,291</u>	<u>18,659</u>
Total Juvenile Justice Center	<u>4,268,154</u>	<u>4,268,154</u>	<u>4,113,403</u>	<u>154,751</u>
Kids Education Program				
Personnel Services				
Salaries and wages	<u>32,411</u>	<u>32,411</u>	<u>32,901</u>	<u>(490)</u>
Benefits				
Healthcare contribution	6,640	6,640	4,850	1,790
Dental contribution	<u>204</u>	<u>204</u>	<u>183</u>	<u>21</u>
Total Benefits	<u>6,844</u>	<u>6,844</u>	<u>5,033</u>	<u>1,811</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Contractual/consulting services	\$ 35,000	\$ 35,000	\$ 27,484	\$ 7,516
Repairs and maintenance - copiers	1,000	1,000	1,298	(298)
General printing	1,000	1,000	-	1,000
Total Contractual Services	<u>37,000</u>	<u>37,000</u>	<u>28,782</u>	<u>8,218</u>
Commodities				
Office supplies	2,000	2,000	360	1,640
Operating supplies	2,000	2,000	-	2,000
Computer related supplies	250	250	979	(729)
Books and subscriptions	1,000	1,000	-	1,000
Total Commodities	<u>5,250</u>	<u>5,250</u>	<u>1,339</u>	<u>3,911</u>
Total Kids Education Program	<u>81,505</u>	<u>81,505</u>	<u>68,055</u>	<u>13,450</u>
Diagnostic Center				
Personnel Services				
Salaries and wages	587,661	587,661	587,513	148
Benefits				
Healthcare contribution	177,319	177,319	76,498	100,821
Dental contribution	5,178	5,178	2,774	2,404
Total Benefits	<u>182,497</u>	<u>182,497</u>	<u>79,272</u>	<u>103,225</u>
Contractual Services				
Contractual/consulting services	20,000	20,000	38,213	(18,213)
Software licensing cost	-	-	11	(11)
Repairs and maintenance - equipment	750	750	48	702
Repairs and maintenance - computers	750	750	-	750
Repairs and maintenance - copiers	2,000	2,000	683	1,317
Equipment rental	-	-	936	(936)
General printing	50	50	-	50
Conferences and meetings	4,000	4,000	4,821	(821)
Employee training	4,500	4,500	3,686	814
Employee mileage expenditures	5,500	5,500	648	4,852
General association dues	1,300	1,300	690	610
Miscellaneous contractual expenditures	200	200	-	200
Total Contractual Services	<u>39,050</u>	<u>39,050</u>	<u>49,736</u>	<u>(10,686)</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities				
Office supplies	\$ 1,000	\$ 1,000	\$ 2,368	\$ (1,368)
Computer related supplies	-	-	1,718	(1,718)
Books and subscriptions	2,000	2,000	861	1,139
Medical supplies and drugs	50	50	-	50
Testing materials	<u>20,000</u>	<u>20,000</u>	<u>16,761</u>	<u>3,239</u>
Total Commodities	<u>23,050</u>	<u>23,050</u>	<u>21,708</u>	<u>1,342</u>
Total Diagnostic Center	<u>832,258</u>	<u>832,258</u>	<u>738,229</u>	<u>94,029</u>
County Coroner				
Personnel Services				
Salaries and wages	414,777	507,177	509,229	(2,052)
Overtime salaries	70,538	85,688	55,995	29,693
Employee per diem	<u>32,850</u>	<u>43,020</u>	<u>72,656</u>	<u>(29,636)</u>
Total Personnel Services	<u>518,165</u>	<u>635,885</u>	<u>637,880</u>	<u>(1,995)</u>
Benefits				
Healthcare contribution	96,268	96,268	94,275	1,993
Dental contribution	<u>3,262</u>	<u>3,262</u>	<u>3,259</u>	<u>3</u>
Total Benefits	<u>99,530</u>	<u>99,530</u>	<u>97,534</u>	<u>1,996</u>
Contractual Services				
Contractual/consulting services	-	-	321	(321)
Autopsies	168,750	224,905	224,655	250
Forensic expenditures	6,000	6,000	1,178	4,822
Toxicology expenditures	40,050	51,460	65,768	(14,308)
Repairs and maintenance - copiers	1,000	1,000	-	1,000
Repairs and maintenance - vehicles	8,000	8,000	7,981	19
Conferences and meetings	1,500	1,500	1,013	487
Employee training	1,500	1,500	-	1,500
Employee mileage expenditures	500	500	105	395
General association dues	1,630	1,630	1,600	30
Miscellaneous contractual expenditures	<u>14,500</u>	<u>14,500</u>	<u>7,098</u>	<u>7,402</u>
Total Contractual Services	<u>243,430</u>	<u>310,995</u>	<u>309,719</u>	<u>1,276</u>
Commodities				
Office supplies	-	-	303	(303)
Books and subscriptions	350	350	120	230
Uniform supplies	-	3,600	3,618	(18)
Fuel - vehicles	<u>8,000</u>	<u>8,000</u>	<u>8,935</u>	<u>(935)</u>
Total Commodities	<u>8,350</u>	<u>11,950</u>	<u>12,976</u>	<u>(1,026)</u>
Total County Coroner	<u>869,475</u>	<u>1,058,360</u>	<u>1,058,109</u>	<u>251</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, 2016

	<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	\$ 162,152	\$ 162,152	\$ 162,145	\$ 7
Benefits				
Healthcare contribution	19,920	19,920	19,253	667
Dental contribution	<u>612</u>	<u>612</u>	<u>617</u>	<u>(5)</u>
Total Benefits	<u>20,532</u>	<u>20,532</u>	<u>19,870</u>	<u>662</u>
Contractual Services				
Repairs and maintenance - equipment	1,000	7,100	7,380	(280)
Repairs and maintenance - computers	-	-	167	(167)
Repairs and maintenance - communications equipment	2,000	22,836	20,965	1,871
Repairs and maintenance - vehicles	3,000	3,000	5,626	(2,626)
Equipment rental	2,160	2,160	1,969	191
Conferences and meetings	-	-	35	(35)
Miscellaneous contractual expenditures	<u>520</u>	<u>520</u>	<u>750</u>	<u>(230)</u>
Total Contractual Services	<u>8,680</u>	<u>35,616</u>	<u>36,892</u>	<u>(1,276)</u>
Commodities				
Office supplies	3,000	3,000	846	2,154
Operating supplies	2,028	2,028	2,678	(650)
Computer related supplies	500	500	-	500
Fuel - vehicles	<u>7,100</u>	<u>7,100</u>	<u>3,033</u>	<u>4,067</u>
Total Commodities	<u>12,628</u>	<u>12,628</u>	<u>6,557</u>	<u>6,071</u>
Total Emergency Services	<u>203,992</u>	<u>230,928</u>	<u>225,464</u>	<u>5,464</u>
County Development				
Personnel Services				
Salaries and wages	790,613	790,613	797,775	(7,162)
Employee per diem	<u>4,440</u>	<u>4,440</u>	<u>8,970</u>	<u>(4,530)</u>
Total Personnel Services	<u>795,053</u>	<u>795,053</u>	<u>806,745</u>	<u>(11,692)</u>
Benefits				
Healthcare contribution	139,513	139,513	142,343	(2,830)
Dental contribution	<u>5,332</u>	<u>5,332</u>	<u>5,158</u>	<u>174</u>
Total Benefits	<u>144,845</u>	<u>144,845</u>	<u>147,501</u>	<u>(2,656)</u>
Contractual Services				
Contractual/consulting services	74,500	74,500	59,969	14,531
Repairs and maintenance - computers	-	-	28	(28)
Repairs and maintenance - copiers	2,000	2,000	852	1,148
Repairs and maintenance - vehicles	24,000	24,000	6,622	17,378
General printing	3,500	3,500	2,879	621
Legal printing	5,000	5,000	9,827	(4,827)
Conferences and meetings	4,000	4,000	6,453	(2,453)

(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, 2016

	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	1,403	97
General association dues	4,000	4,000	3,013	987
Miscellaneous contractual expenditures	<u>4,500</u>	<u>4,500</u>	<u>-</u>	<u>4,500</u>
Total Contractual Services	<u>124,500</u>	<u>124,500</u>	<u>91,046</u>	<u>33,454</u>
Commodities				
Office supplies	4,500	4,500	7,912	(3,412)
Operating supplies	5,000	5,000	3,844	1,156
Computer related supplies	1,500	1,500	-	1,500
Books and subscriptions	1,500	1,500	255	1,245
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>3,880</u>	<u>8,120</u>
Total Commodities	<u>27,480</u>	<u>27,480</u>	<u>15,891</u>	<u>11,589</u>
Total County Development	<u>1,091,878</u>	<u>1,091,878</u>	<u>1,061,183</u>	<u>30,695</u>
Administrative Adjudication Program				
Contractual Services				
Contractual/consulting services	<u>8,294</u>	<u>8,294</u>	<u>3,600</u>	<u>4,694</u>
Total Administrative Adjudication Program	<u>8,294</u>	<u>8,294</u>	<u>3,600</u>	<u>4,694</u>
Water Resources				
Personnel Services				
Salaries and wages	<u>339,439</u>	<u>339,439</u>	<u>316,275</u>	<u>23,164</u>
Benefits				
Healthcare contribution	49,586	49,586	30,700	18,886
Dental contribution	<u>1,487</u>	<u>1,487</u>	<u>813</u>	<u>674</u>
Total Benefits	<u>51,073</u>	<u>51,073</u>	<u>31,513</u>	<u>19,560</u>
Contractual Services				
Repairs and maintenance - equipment	500	500	198	302
Repairs and maintenance - copiers	250	250	(393)	643
Repairs and maintenance - vehicles	1,000	1,000	306	694
Legal printing	250	250	5,077	(4,827)
Conferences and meetings	1,600	1,600	1,137	463
Employee training	250	250	195	55
Employee mileage expenditures	250	250	-	250
General association dues	<u>400</u>	<u>400</u>	<u>50</u>	<u>350</u>
Total Contractual Services	<u>4,500</u>	<u>4,500</u>	<u>6,570</u>	<u>(2,070)</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities				
Office supplies	\$ 400	\$ 400	\$ 487	\$ (87)
Operating supplies	100	100	8	92
Computer related supplies	200	200	112	88
Computer software - non-capital	2,500	2,500	1,951	549
Fuel - vehicles	<u>1,000</u>	<u>1,000</u>	<u>343</u>	<u>657</u>
Total Commodities	<u>4,200</u>	<u>4,200</u>	<u>2,901</u>	<u>1,299</u>
Total Water Resources	<u>399,212</u>	<u>399,212</u>	<u>357,259</u>	<u>41,953</u>
Electrical Aggregation				
Personnel Services				
Salaries and wages	<u>22,300</u>	<u>22,300</u>	<u>28,557</u>	<u>(6,257)</u>
Benefits				
Healthcare contribution	1,602	1,602	1,612	(10)
Dental contribution	<u>53</u>	<u>53</u>	<u>54</u>	<u>(1)</u>
Total Benefits	<u>1,655</u>	<u>1,655</u>	<u>1,666</u>	<u>(11)</u>
Commodities				
Operating supplies	<u>1,045</u>	<u>1,045</u>	<u>-</u>	<u>1,045</u>
Total Electrical Aggregation	<u>25,000</u>	<u>25,000</u>	<u>30,223</u>	<u>(5,223)</u>
Internal Services				
Commodities				
Self-mailer	10,000	10,000	7,324	2,676
Postage	535,000	535,000	533,373	1,627
Telephone	<u>720,000</u>	<u>720,000</u>	<u>686,397</u>	<u>33,603</u>
Total Internal Services	<u>1,265,000</u>	<u>1,265,000</u>	<u>1,227,094</u>	<u>37,906</u>
Communication/Technology				
Contractual Services				
Repairs and maintenance - computers	<u>303,357</u>	<u>303,357</u>	<u>226,794</u>	<u>76,563</u>
Total Communication/Technology	<u>303,357</u>	<u>303,357</u>	<u>226,794</u>	<u>76,563</u>
Operational Support				
Benefits				
Retiree health/dental	<u>40,000</u>	<u>40,000</u>	<u>37,537</u>	<u>2,463</u>
Contractual Services				
Contractual/consulting services	-	28,782	28,781	1
Healthcare administration services	<u>45,000</u>	<u>45,000</u>	<u>-</u>	<u>45,000</u>
Total Contractual Services	<u>45,000</u>	<u>73,782</u>	<u>28,781</u>	<u>45,001</u>
Total Operational Support	<u>85,000</u>	<u>113,782</u>	<u>66,318</u>	<u>47,464</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Aurora Election Expense				
Personnel Services				
Salaries and wages	\$ 110,513	\$ 110,513	\$ 86,691	\$ 23,822
Benefits				
Healthcare contribution	21,739	21,739	24,286	(2,547)
Dental contribution	734	734	823	(89)
Total Benefits	<u>22,473</u>	<u>22,473</u>	<u>25,109</u>	<u>(2,636)</u>
Contractual Services				
Aurora election commission	<u>365,000</u>	<u>365,000</u>	<u>363,600</u>	<u>1,400</u>
Total Aurora Election Expense	<u>497,986</u>	<u>497,986</u>	<u>475,400</u>	<u>22,586</u>
Other - Contingency				
Other Expenditures				
Allowance for budget expenditures	<u>1,177,385</u>	<u>769,583</u>	<u>-</u>	<u>769,583</u>
Total Other - Contingency	<u>1,177,385</u>	<u>769,583</u>	<u>-</u>	<u>769,583</u>
Capital Outlay				
Court Services Administration				
Office furniture	-	-	231	(231)
Computers	-	-	895	(895)
Printers	-	-	217	(217)
Special purpose equipment	-	-	401	(401)
Total Court Services Administration	<u>-</u>	<u>-</u>	<u>1,744</u>	<u>(1,744)</u>
Adult Court Services				
Printers	-	-	1,624	(1,624)
Office furniture	-	7,000	11,236	(4,236)
Office equipment	-	-	2,448	(2,448)
Computers	-	-	4,986	(4,986)
Special purpose equipment	-	-	1,202	(1,202)
Total Adult Court Services	<u>-</u>	<u>7,000</u>	<u>21,496</u>	<u>(14,496)</u>
Court Services Electronic Monitoring				
Computers	-	-	176	(176)
Automotive equipment	-	-	22,091	(22,091)
Special purpose equipment	-	-	801	(801)
Total Court Services Electronic Monitoring	<u>-</u>	<u>-</u>	<u>23,068</u>	<u>(23,068)</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Juvenile Court Services				
Juvenile court services - office furniture	\$ -	\$ -	\$ 3,907	\$ (3,907)
Computers	-	-	1,294	(1,294)
Office equipment	-	-	692	(692)
Total Juvenile Court Services	-	-	5,893	(5,893)
Juvenile Justice Center				
Communications equipment	-	-	3,222	(3,222)
Office furniture	-	-	1,120	(1,120)
JJC - office equipment	-	-	2,003	(2,003)
Total Juvenile Justice Center	-	-	6,345	(6,345)
Judiciary and Courts				
Office furniture and equipment	-	-	1,425	(1,425)
Circuit Clerk - Administration				
Office equipment	-	26,000	-	26,000
Office furniture	14,141	3,108	3,108	-
Circuit clerk - admin - automotive equipment	-	24,000	-	24,000
Total Circuit Clerk - Administration	14,141	53,108	3,108	50,000
Total Capital Outlay	14,141	60,108	63,079	(2,971)
Total Expenditures	78,903,364	78,527,813	74,677,354	3,850,459
Excess (Deficiency) of Revenues Over Expenditures	2,470,707	2,584,798	5,139,533	2,554,735
Other Financing Sources (Uses)				
Transfers in	1,828,924	1,860,924	1,801,109	(59,815)
Transfers out	(4,299,631)	(6,889,722)	(6,939,309)	(49,587)
Total Other Financing Sources (Uses)	(2,470,707)	(5,028,798)	(5,138,200)	(109,402)
Net Change in Fund Balances	\$ -	\$ (2,444,000)	1,333	\$ 2,445,333
Fund Balance, Beginning of Year			50,745,481	
Fund Balance, End of Year			\$ 50,746,814	

(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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 33	\$ 33	\$ 801	\$ 768
Total Revenues	33	33	801	768
Other Financing Sources (Uses)				
Transfers in	-	459,600	459,600	-
Transfers out	(280,000)	(312,000)	(312,000)	-
Total Other Financing Sources (Uses)	(280,000)	147,600	147,600	-
Net Change in Fund Balances	\$ (279,967)	\$ 147,633	148,401	\$ 768
Fund Balance, Beginning of Year			318,667	
Fund Balance, End of Year			\$ 467,068	

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 20,900	\$ 20,900	\$ 30,734	\$ 9,834
Total Revenues	<u>20,900</u>	<u>20,900</u>	<u>30,734</u>	<u>9,834</u>
Net Change in Fund Balances	<u>\$ 20,900</u>	<u>\$ 20,900</u>	30,734	<u>\$ 9,834</u>
Fund Balance, Beginning of Year			<u>4,867,618</u>	
Fund Balance, End of Year			<u>\$ 4,898,352</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 5,500	\$ 5,500	\$ 11,070	\$ 5,570
Total Revenues	5,500	5,500	11,070	5,570
Other Financing Sources				
Transfers in	-	600,000	600,000	-
Total Other Financing Sources	-	600,000	600,000	-
Net Change in Fund Balances	\$ 5,500	\$ 605,500	611,070	\$ 5,570
Fund Balance, Beginning of Year			2,029,639	
Fund Balance, End of Year			\$ 2,640,709	

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 2,118	\$ 2,118	\$ 3,761	\$ 1,643
Total Revenues	2,118	2,118	3,761	1,643
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	336,657	336,657	319,995	16,662
Lump sum distribution	-	-	3,500	(3,500)
Total Personnel Services	336,657	336,657	323,495	13,162
Benefits				
Healthcare contribution	58,279	58,279	49,508	8,771
Dental contribution	2,121	2,121	1,714	407
FICA/SS contribution	25,756	25,756	24,116	1,640
IMRF contribution	33,701	33,701	32,597	1,104
Total Benefits	119,857	119,857	107,935	11,922
Contractual Services				
Trials and costs of hearings	1,361	1,361	1,150	211
Liability insurance	6,296	6,296	6,296	-
Workers compensation	6,465	6,465	6,465	-
Unemployment claims	640	640	640	-
Conferences and meetings	2,000	2,000	313	1,687
Employee training	2,000	2,000	644	1,356
General association dues	2,228	2,228	903	1,325
Books and subscriptions	276	276	278	(2)
Telephone	1,800	1,800	-	1,800
Total Contractual Services	23,066	23,066	16,689	6,377
Total Judicial	479,580	479,580	448,119	31,461
Total Expenditures	479,580	479,580	448,119	31,461
Excess (Deficiency) of Revenues Over Expenditures	(477,462)	(477,462)	(444,358)	33,104
Other Financing Sources				
Transfers in	477,462	477,462	477,462	-
Total Other Financing Sources	477,462	477,462	477,462	-
Net Change in Fund Balances	\$ -	\$ -	33,104	\$ 33,104
Fund Balance, Beginning of Year			299,836	
Fund Balance, End of Year			\$ 332,940	

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ -	\$ -	\$ 936	\$ 936
Total Revenues	-	-	936	936
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	97,722	97,722	94,393	3,329
Benefits				
Healthcare contribution	19,257	19,257	18,635	622
Dental contribution	530	530	532	(2)
FICA/SS contribution	7,476	7,476	6,764	712
IMRF contribution	9,782	9,782	8,920	862
Total Benefits	37,045	37,045	34,851	2,194
Contractual Services				-
Liability insurance	1,828	1,828	1,828	-
Workers compensation	1,877	1,877	1,877	-
Unemployment claims	186	186	186	-
Total Contractual Services	3,891	3,891	3,891	-
Total Judicial	138,658	138,658	133,135	5,523
Total Expenditures	138,658	138,658	133,135	5,523
Excess (Deficiency) of Revenues Over Expenditures	(138,658)	(138,658)	(132,199)	6,459
Other Financing Sources				
Transfers in	138,658	138,658	138,658	-
Total Other Financing Sources	138,658	138,658	138,658	-
Net Change in Fund Balances	\$ -	\$ -	6,459	\$ 6,459
Fund Balance, Beginning of Year			61,156	
Fund Balance, End of Year			\$ 67,615	

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 1,100	\$ 1,100	\$ 1,970	\$ 870
Total Revenues	1,100	1,100	1,970	870
Expenditures				
Development, Housing and Economic Development				
Personnel Services				
Salaries and wages	133,301	15,801	-	15,801
Benefits				
Healthcare contribution	19,257	19,257	-	19,257
Dental contribution	530	530	-	530
FICA/SS contribution	10,198	10,198	-	10,198
IMRF contribution	13,344	13,344	-	13,344
Total Benefits	43,329	43,329	-	43,329
Contractual Services				
Contractual/consulting services	1,500	36,500	30,045	6,455
Liability insurance	2,493	2,493	2,493	-
Workers compensation	2,560	2,560	2,560	-
Unemployment claims	254	254	254	-
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	41,271	123,771	49,875	73,896
Total Contractual Services	51,828	169,328	85,227	84,101
Commodities				
Office supplies	100	100	-	100
Books and subscriptions	200	200	-	200
Photography supplies	100	100	-	100
Total Commodities	400	400	-	400
Total Development, Housing and Economic Development	228,858	228,858	85,227	143,631
Total Expenditures	228,858	228,858	85,227	143,631
Net Change in Fund Balances	\$ (227,758)	\$ (227,758)	(83,257)	\$ 144,501
Fund Balance, Beginning of Year			274,414	
Fund Balance, End of Year			\$ 191,157	

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ -	\$ -	\$ 26,102	\$ 26,102
Net investment income	<u>500</u>	<u>500</u>	<u>6,325</u>	<u>5,825</u>
Total Revenues	<u>500</u>	<u>500</u>	<u>32,427</u>	<u>-</u>
Expenditures				
Development, Housing and Economic Development				
Contractual Services				
Contractual/consulting services	75,000	75,000	97,824	(22,824)
Special studies	100,000	100,000	31,015	68,985
Engineering services	<u>40,000</u>	<u>40,000</u>	<u>53,585</u>	<u>(13,585)</u>
Total Contractual Services	<u>215,000</u>	<u>215,000</u>	<u>182,424</u>	<u>32,576</u>
Total Development, Housing and Economic Development	<u>215,000</u>	<u>215,000</u>	<u>182,424</u>	<u>32,576</u>
Capital Outlay				
Highway and street outlay for other local governments	<u>315,000</u>	<u>315,000</u>	<u>392,567</u>	<u>(77,567)</u>
Total Expenditures	<u>530,000</u>	<u>530,000</u>	<u>574,991</u>	<u>(44,991)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(529,500)</u>	<u>(529,500)</u>	<u>(542,564)</u>	<u>(13,064)</u>
Other Financing Sources				
Transfers in	<u>261,794</u>	<u>261,794</u>	<u>244,700</u>	<u>(17,094)</u>
Total Other Financing Sources	<u>261,794</u>	<u>261,794</u>	<u>244,700</u>	<u>(17,094)</u>
Net Change in Fund Balances	<u>\$ (267,706)</u>	<u>\$ (267,706)</u>	(297,864)	<u>\$ (30,158)</u>
Fund Balance, Beginning of Year			<u>811,942</u>	
Fund Balance, End of Year			<u>\$ 514,078</u>	

KANE COUNTY, ILLINOIS

General Fund - Public Building Commission Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 11,000	\$ 11,000	\$ 14,653	\$ 3,653
Total Revenues	<u>11,000</u>	<u>11,000</u>	<u>14,653</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 11,000</u>	<u>\$ 11,000</u>	14,653	<u>\$ 3,653</u>
Fund Balance, Beginning of Year			<u>2,064,917</u>	
Fund Balance, End of Year			<u>\$ 2,079,570</u>	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2016

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, 2016

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

D.U.I. Fund - To account for fees to be used to provide educational materials and opportunities to law enforcement, first responders, and court representatives to present to audiences the potential effects of driving under the influence and driving while intoxicated.

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.

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

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2016

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Law Library Fund - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used to purchase books and subscriptions for the County's Law Library.

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

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

Sheriff's Civil Operations Fund - To account for the E-citation fees and Failure to Appear Fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used for a variety of uses such as C.O.P, SWAT, Blue Jean, K9, Bomb Squad and Honor Guard programs.

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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2016

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

County Highway Fund - To account for revenues derived from a separate property tax levy and various engineering fees which are subsequently used to operate the County Highway Department.

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

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

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

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

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

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

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

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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2016

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Neighborhood Stabilization Program Fund - To account for grant funding for the purchase and rehabilitation of foreclosed homes.

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

Elgin Community Development Block Grant Fund - To account for grant funding used to implement the Elgin CDBG program through an intergovernmental agreement with the City of Elgin.

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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2016

NONMAJOR GOVERNMENTAL FUNDS

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).

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, 2016

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	\$ 6,261,762	\$ 57,921	\$ 2,366,230	\$ 17,281,447	\$ 3,609,079
Property tax receivable	2,982,462	-	-	-	3,546,024
Intergovernmental receivable	-	-	-	2,424,933	-
Interest receivable	23,382	212	8,800	64,967	12,111
Loans receivable	-	-	-	-	-
Other receivables	-	542	66,515	10,354	-
Prepaid items	92,500	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 9,360,106	\$ 58,675	\$ 2,441,545	\$ 19,781,701	\$ 7,167,214
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ 277,823	\$ -	\$ 1,662	\$ 985,381	\$ -
Accrued payroll	77,737	-	50,341	-	279,698
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	355,560	-	52,003	985,381	279,698
Deferred Inflows of Resources					
Property taxes levied for future periods	2,982,462	-	-	-	3,546,024
Unavailable revenue	9,147	86	3,538	815,312	5,072
Total Deferred Inflows of Resources	2,991,609	86	3,538	815,312	3,551,096
Fund Balances					
Nonspendable	92,500	-	-	-	-
Restricted	5,322,484	37,858	1,928,991	17,981,008	2,742,258
Committed	-	-	-	-	-
Assigned	597,953	20,731	457,013	-	594,162
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	6,012,937	58,589	2,386,004	17,981,008	3,336,420
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 9,360,106	\$ 58,675	\$ 2,441,545	\$ 19,781,701	\$ 7,167,214

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
\$ 6,837,073	\$ 1,518,452	\$ 228,000	\$ 1,930,684	\$ 551,917	\$ 127,648	\$ 693,039
-	-	-	-	-	-	-
-	482,206	-	263,565	-	-	-
25,893	6,332	-	8,386	1,975	510	2,485
-	-	-	-	-	-	-
-	-	-	-	-	14,308	40,422
-	-	-	-	-	-	-
968,010	-	-	-	-	-	-
<u>\$ 7,830,976</u>	<u>\$ 2,006,990</u>	<u>\$ 228,000</u>	<u>\$ 2,202,635</u>	<u>\$ 553,892</u>	<u>\$ 142,466</u>	<u>\$ 735,946</u>
\$ 70,074	\$ 691	\$ -	\$ 849,843	\$ 2,218	\$ 998	\$ 4,739
5,714	-	-	27,351	384	6,866	15,105
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>75,788</u>	<u>691</u>	<u>-</u>	<u>877,194</u>	<u>2,602</u>	<u>7,864</u>	<u>19,844</u>
-	-	-	-	-	-	-
10,062	137,247	-	92,624	783	203	1,066
<u>10,062</u>	<u>137,247</u>	<u>-</u>	<u>92,624</u>	<u>783</u>	<u>203</u>	<u>1,066</u>
-	-	-	-	-	-	-
-	-	-	-	472,866	100,258	303,866
6,231,884	1,799,282	98,291	1,169,420	-	-	-
1,513,242	69,770	129,709	63,397	77,641	34,141	411,170
-	-	-	-	-	-	-
<u>7,745,126</u>	<u>1,869,052</u>	<u>228,000</u>	<u>1,232,817</u>	<u>550,507</u>	<u>134,399</u>	<u>715,036</u>
<u>\$ 7,830,976</u>	<u>\$ 2,006,990</u>	<u>\$ 228,000</u>	<u>\$ 2,202,635</u>	<u>\$ 553,892</u>	<u>\$ 142,466</u>	<u>\$ 735,946</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
As of November 30, 2016

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	\$ 29,596	\$ 60,641	\$ 80,581	\$ 305,903	\$ 186,799
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	102	213	285	1,248	806
Loans receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 29,698	\$ 60,854	\$ 80,866	\$ 307,151	\$ 187,605
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 16,000	\$ 1,776
Accrued payroll	-	-	2,773	45,557	50,090
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	-	-	2,773	61,557	51,866
Deferred Inflows of Resources					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	44	89	116	411	230
Total Deferred Inflows of Resources	44	89	116	411	230
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	9,969	60,020	77,136	102,613	14,383
Committed	-	-	-	-	-
Assigned	19,685	745	841	142,570	121,126
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	29,654	60,765	77,977	245,183	135,509
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 29,698	\$ 60,854	\$ 80,866	\$ 307,151	\$ 187,605

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
\$ 264,162	\$ 384,132	\$ 89,051	\$ 192,995	\$ 532,472	\$ 151,930	\$ 37,370
-	-	-	-	-	-	-
-	-	-	39,728	-	-	-
866	1,416	323	-	-	-	140
-	-	-	-	-	-	-
-	-	-	-	28,750	32,565	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 265,028</u>	<u>\$ 385,548</u>	<u>\$ 89,374</u>	<u>\$ 232,723</u>	<u>\$ 561,222</u>	<u>\$ 184,495</u>	<u>\$ 37,510</u>
\$ -	\$ 1,364	\$ -	\$ 884	\$ -	\$ 175	\$ -
4,978	22,820	6,747	33,690	29,154	14,182	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,978</u>	<u>24,184</u>	<u>6,747</u>	<u>34,574</u>	<u>29,154</u>	<u>14,357</u>	<u>-</u>
-	-	-	-	-	-	-
384	546	125	-	-	-	55
<u>384</u>	<u>546</u>	<u>125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>55</u>
-	-	-	-	-	-	-
181,883	342,841	80,692	32,918	-	-	-
-	-	-	-	-	-	-
77,783	17,977	1,810	165,231	532,068	170,138	37,455
-	-	-	-	-	-	-
<u>259,666</u>	<u>360,818</u>	<u>82,502</u>	<u>198,149</u>	<u>532,068</u>	<u>170,138</u>	<u>37,455</u>
<u>\$ 265,028</u>	<u>\$ 385,548</u>	<u>\$ 89,374</u>	<u>\$ 232,723</u>	<u>\$ 561,222</u>	<u>\$ 184,495</u>	<u>\$ 37,510</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
As of November 30, 2016

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	\$ 686,202	\$ 101,012	\$ 151,693	\$ 71,252
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	-	2,742	385	-	195
Loans receivable	-	-	-	-	-
Other receivables	-	24,597	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 32,240	\$ 713,541	\$ 101,397	\$ 151,693	\$ 71,447
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ 6,752	\$ -	\$ -	\$ 20,204
Accrued payroll	-	70,493	-	-	9,400
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	-	77,245	-	-	29,604
Deferred Inflows of Resources					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	-	951	149	-	97
Total Deferred Inflows of Resources	-	951	149	-	97
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	32,240	-	98,594	151,693	10,154
Committed	-	-	-	-	-
Assigned	-	635,345	2,654	-	31,592
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	32,240	635,345	101,248	151,693	41,746
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 32,240	\$ 713,541	\$ 101,397	\$ 151,693	\$ 71,447

Court Security Fund	Arrestees' Medical Cost Fund	Sheriff Civil Operations Fund	Kane Comm Fund	Probation Services Fund	Substance Abuse Screening Fund	Drug Court Special Resources Fund
\$ 476,225	\$ 40,247	\$ 65,538	\$ 869,407	\$ 2,169,919	\$ 361,033	\$ 344,698
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,564	130	-	2,730	-	1,316	2,127
-	-	-	-	-	-	-
139	-	-	35,272	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 477,928</u>	<u>\$ 40,377</u>	<u>\$ 65,538</u>	<u>\$ 907,409</u>	<u>\$ 2,169,919</u>	<u>\$ 362,349</u>	<u>\$ 346,825</u>
\$ 2,757	\$ 25,425	\$ -	\$ 1,347	\$ 32,296	\$ 2,874	\$ 121,186
131,766	-	-	116,908	-	-	28,858
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>134,523</u>	<u>25,425</u>	<u>-</u>	<u>118,255</u>	<u>32,296</u>	<u>2,874</u>	<u>150,044</u>
-	-	-	-	-	-	-
585	59	-	1,179	-	532	483
<u>585</u>	<u>59</u>	<u>-</u>	<u>1,179</u>	<u>-</u>	<u>532</u>	<u>483</u>
-	-	-	-	-	-	-
-	14,160	65,538	-	2,137,623	351,285	-
-	-	-	-	-	-	-
342,820	733	-	787,975	-	7,658	196,298
-	-	-	-	-	-	-
<u>342,820</u>	<u>14,893</u>	<u>65,538</u>	<u>787,975</u>	<u>2,137,623</u>	<u>358,943</u>	<u>196,298</u>
<u>\$ 477,928</u>	<u>\$ 40,377</u>	<u>\$ 65,538</u>	<u>\$ 907,409</u>	<u>\$ 2,169,919</u>	<u>\$ 362,349</u>	<u>\$ 346,825</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
As of November 30, 2016

Special Revenue Funds (Continued)

	Juvenile Drug Court Fund	Probation Victim Services Fund	DUI Victim Impact Panel Fund	Coroner Administration Fund	Animal Control Fund
Assets					
Cash and investments	\$ 127,997	\$ 14,642	\$ 6,856	\$ 195,176	\$ 396,112
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	503	44	-	716	1,640
Loans receivable	-	-	-	-	-
Other receivables	-	-	-	34,255	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 128,500	\$ 14,686	\$ 6,856	\$ 230,147	\$ 397,752
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ 2,113	\$ 144	\$ -	\$ 5,028	\$ 17,931
Accrued payroll	4,419	-	-	-	35,120
Due to other funds	-	-	-	-	153,273
Unearned revenue	-	-	-	-	-
Total Liabilities	6,532	144	-	5,028	206,324
Deferred Inflows of Resources					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	185	22	-	287	553
Total Deferred Inflows of Resources	185	22	-	287	553
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	-	14,290	6,806	221,371	51,125
Committed	-	-	-	-	-
Assigned	121,783	230	50	3,461	139,750
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	121,783	14,520	6,856	224,832	190,875
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 128,500	\$ 14,686	\$ 6,856	\$ 230,147	\$ 397,752

County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	County Highway Matching Fund	County Health Fund	Kane Kares Fund	Veterans' Commission Fund
\$ 11,859,081	\$ 549,142	\$ 13,829,926	\$ 130,325	\$ 3,883,678	\$ 463,951	\$ 689,398
5,010,909	312,695	-	65,125	1,972,455	-	305,400
161,225	-	1,185,680	-	215,954	-	-
43,091	2,026	46,591	412	14,413	2,055	2,451
-	-	-	-	-	-	-
38,489	-	-	-	-	17,513	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 17,112,795</u>	<u>\$ 863,863</u>	<u>\$ 15,062,197</u>	<u>\$ 195,862</u>	<u>\$ 6,086,500</u>	<u>\$ 483,519</u>	<u>\$ 997,249</u>
\$ 637,314	\$ 28,575	\$ 33,000	\$ -	\$ 90,451	\$ 2,044	\$ 1,853
200,193	-	166,930	-	250,464	27,097	17,031
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>837,507</u>	<u>28,575</u>	<u>199,930</u>	<u>-</u>	<u>340,915</u>	<u>29,141</u>	<u>18,884</u>
5,010,909	312,695	-	65,125	1,972,455	-	305,400
17,128	809	20,231	192	5,665	677	1,000
<u>5,028,037</u>	<u>313,504</u>	<u>20,231</u>	<u>65,317</u>	<u>1,978,120</u>	<u>677</u>	<u>306,400</u>
-	-	-	-	-	-	-
9,087,210	273,796	14,842,036	119,716	3,113,614	-	536,538
-	-	-	-	-	-	-
2,160,041	247,988	-	10,829	653,851	453,701	135,427
-	-	-	-	-	-	-
<u>11,247,251</u>	<u>521,784</u>	<u>14,842,036</u>	<u>130,545</u>	<u>3,767,465</u>	<u>453,701</u>	<u>671,965</u>
<u>\$ 17,112,795</u>	<u>\$ 863,863</u>	<u>\$ 15,062,197</u>	<u>\$ 195,862</u>	<u>\$ 6,086,500</u>	<u>\$ 483,519</u>	<u>\$ 997,249</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
As of November 30, 2016

Special Revenue Funds (Continued)

	Illinois Counties Information Management Fund	Community Development Block Grant Fund	HOME Program Fund	Unincorporated Stormwater Management Fund	Homeless Management Information Systems Fund
Assets					
Cash and investments	\$ 5,669	\$ 317	\$ 66,931	\$ 66,501	\$ 7,445
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	275,972	-	-	-
Interest receivable	-	-	-	251	-
Loans receivable	-	-	-	-	-
Other receivables	-	-	2,488	-	546
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 5,669	\$ 276,289	\$ 69,419	\$ 66,752	\$ 7,991
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ 263,920	\$ -	\$ -	\$ 2,382
Accrued payroll	-	11,721	4,310	-	2,837
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	-	275,641	4,310	-	5,219
Deferred Inflows of Resources					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	-	-	-	98	-
Total Deferred Inflows of Resources	-	-	-	98	-
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	-	648	65,109	52,349	2,772
Committed	5,669	-	-	-	-
Assigned	-	-	-	14,305	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	5,669	648	65,109	66,654	2,772
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 5,669	\$ 276,289	\$ 69,419	\$ 66,752	\$ 7,991

OCR & Recovery Act Programs Fund	Quality of Kane Grants Fund	Neighborhood Stabilization Program Fund	Continuum of Care Planning Grant Fund	Elgin Community Development Block Grant Fund	Stormwater Management Planning Fund	Farmland Preservation Fund
\$ 35,776	\$ 7,412	\$ 163,332	\$ -	\$ -	\$ 1,295,277	\$ 2,464,268
-	-	-	-	-	-	-
-	40	-	-	-	4,845	134,753
-	-	-	-	-	-	9,773
16,352	-	-	24,300	76,235	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 52,128</u>	<u>\$ 7,452</u>	<u>\$ 163,332</u>	<u>\$ 24,300</u>	<u>\$ 76,235</u>	<u>\$ 1,300,122</u>	<u>\$ 2,608,794</u>
\$ -	\$ -	\$ -	\$ -	\$ 30,418	\$ 104,187	\$ -
-	-	-	1,868	5,458	1,958	2,554
-	-	-	17,094	40,360	-	-
-	-	-	-	-	2,950	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>18,962</u>	<u>76,236</u>	<u>109,095</u>	<u>2,554</u>
-	-	-	-	-	-	-
-	11	-	12,150	-	1,905	3,626
-	11	-	12,150	-	1,905	3,626
-	-	-	-	-	-	-
52,128	7,162	163,332	-	-	-	-
-	-	-	-	-	-	-
-	279	-	-	-	1,189,122	2,602,614
-	-	-	(6,812)	(1)	-	-
<u>52,128</u>	<u>7,441</u>	<u>163,332</u>	<u>(6,812)</u>	<u>(1)</u>	<u>1,189,122</u>	<u>2,602,614</u>
<u>\$ 52,128</u>	<u>\$ 7,452</u>	<u>\$ 163,332</u>	<u>\$ 24,300</u>	<u>\$ 76,235</u>	<u>\$ 1,300,122</u>	<u>\$ 2,608,794</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
As of November 30, 2016

Special Revenue Funds (Continued)

	Growing for Kane Fund	Workforce Development Fund	Kane Law Enforcement Fund	Mill Creek Special Service Area Fund	Marriage Fees Fund
Assets					
Cash and investments	\$ 16,044	\$ 4,245	\$ 199,537	\$ 1,389,560	\$ 10,942
Property tax receivable	-	-	-	679,500	-
Intergovernmental receivable	-	657,305	-	-	-
Interest receivable	58	-	680	5,049	-
Loans receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	10,681	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 16,102	\$ 672,231	\$ 200,217	\$ 2,074,109	\$ 10,942
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ 390,803	\$ 5,807	\$ 172,068	\$ -
Accrued payroll	-	105,659	-	4,210	-
Due to other funds	-	171,809	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	-	668,271	5,807	176,278	-
Deferred Inflows of Resources					
Property taxes levied for future periods	-	-	-	679,500	-
Unavailable revenue	24	79,064	294	2,043	-
Total Deferred Inflows of Resources	24	79,064	294	681,543	-
Fund Balances					
Nonspendable	-	10,681	-	-	-
Restricted	15,937	-	183,295	975,570	10,458
Committed	-	-	-	-	-
Assigned	141	-	10,821	240,718	484
Unassigned	-	(85,785)	-	-	-
Total Fund Balances (Deficits)	16,078	(75,104)	194,116	1,216,288	10,942
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 16,102	\$ 672,231	\$ 200,217	\$ 2,074,109	\$ 10,942

Debt Service Funds

Transportation Safety Highway HB Fund	Total Nonmajor Special Revenue Funds	Motor Fuel Tax Debt Service Fund	Transit Sales Tax Debt Service Fund	Recovery Zone Bond Debt Service Fund	JJC/AJC Refunding Debt Service Fund	Total Nonmajor Debt Service Funds
\$ 2,253	\$ 87,030,143	\$ 3,158,711	\$ 162,773	\$ 1,517,714	\$ 2,479,319	\$ 7,318,517
-	14,874,570	-	-	-	-	-
-	5,841,321	-	-	-	-	-
7	306,286	11,997	609	4,079	9,519	26,204
-	-	-	-	4,271,283	-	4,271,283
-	463,642	-	-	-	-	-
-	103,181	-	-	-	-	-
-	968,010	-	-	-	-	-
<u>\$ 2,260</u>	<u>\$ 109,587,153</u>	<u>\$ 3,170,708</u>	<u>\$ 163,382</u>	<u>\$ 5,793,076</u>	<u>\$ 2,488,838</u>	<u>\$ 11,616,004</u>
\$ -	\$ 4,214,507	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,872,441	-	-	-	-	-
-	382,536	-	-	968,010	-	968,010
-	2,950	-	-	545,672	-	545,672
-	6,472,434	-	-	1,513,682	-	1,513,682
-	14,874,570	-	-	-	-	-
3	1,227,142	4,651	240	255,589	3,650	264,130
3	16,101,712	4,651	240	255,589	3,650	264,130
-	103,181	-	-	-	-	-
2,250	62,450,843	-	-	4,023,805	2,485,188	6,508,993
-	9,304,546	3,166,057	163,142	-	-	3,329,199
7	15,247,035	-	-	-	-	-
-	(92,598)	-	-	-	-	-
<u>2,257</u>	<u>87,013,007</u>	<u>3,166,057</u>	<u>163,142</u>	<u>4,023,805</u>	<u>2,485,188</u>	<u>9,838,192</u>
<u>\$ 2,260</u>	<u>\$ 109,587,153</u>	<u>\$ 3,170,708</u>	<u>\$ 163,382</u>	<u>\$ 5,793,076</u>	<u>\$ 2,488,838</u>	<u>\$ 11,616,004</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
As of November 30, 2016

Capital Projects Funds

	Capital Projects Fund	Capital Improvement Bond Construction Fund	Recovery Zone Bond Construction Fund	Transportation Capital Fund	Aurora Area Impact Fees Fund
Assets					
Cash and investments	\$ 7,300,287	\$ -	\$ 37,710	\$ 5,035,180	\$ 631,842
Property tax receivable	-	-	33,639	-	-
Intergovernmental receivable	-	-	-	286,219	-
Interest receivable	26,110	-	163	20,085	2,351
Loans receivable	-	-	-	-	-
Other receivables	27,960	-	72,778	-	-
Prepaid items	49,587	-	-	-	-
Due from other funds	93,458	-	-	-	-
Total Assets	\$ 7,497,402	\$ -	\$ 144,290	\$ 5,341,484	\$ 634,193
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ 934,832	\$ -	\$ -	\$ 248,529	\$ -
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	72,778	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	934,832	-	72,778	248,529	-
Deferred Inflows of Resources					
Property taxes levied for future periods	-	-	33,639	-	-
Unavailable revenue	9,613	-	55	7,414	932
Total Deferred Inflows of Resources	9,613	-	33,694	7,414	932
Fund Balances					
Nonspendable	49,587	-	-	-	-
Restricted	-	-	37,068	2,281,039	-
Committed	-	-	-	-	-
Assigned	6,503,370	-	750	2,804,502	633,261
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	6,552,957	-	37,818	5,085,541	633,261
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 7,497,402	\$ -	\$ 144,290	\$ 5,341,484	\$ 634,193

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
\$ 976,002	\$ 979,535	\$ 291,169	\$ 684,381	\$ 1,360,056	\$ 2,044,262	\$ 45,200
-	-	-	-	-	-	-
-	82,432	-	-	154,387	-	-
3,607	3,733	1,081	2,536	5,193	8,080	163
-	-	-	-	-	-	-
-	21,241	424	965	1,249	-	297
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 979,609</u>	<u>\$ 1,086,941</u>	<u>\$ 292,674</u>	<u>\$ 687,882</u>	<u>\$ 1,520,885</u>	<u>\$ 2,052,342</u>	<u>\$ 45,660</u>
\$ -	\$ 26,551	\$ -	\$ -	\$ 21,472	\$ 97,262	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>26,551</u>	<u>-</u>	<u>-</u>	<u>21,472</u>	<u>97,262</u>	<u>-</u>
-	-	-	-	-	-	-
1,442	22,688	432	1,012	2,012	3,013	68
<u>1,442</u>	<u>22,688</u>	<u>432</u>	<u>1,012</u>	<u>2,012</u>	<u>3,013</u>	<u>68</u>
-	-	-	-	-	-	-
765,923	728,868	136,514	520,240	1,250,309	1,737,355	20,716
-	-	-	-	-	-	-
212,244	308,834	155,728	166,630	247,092	214,712	24,876
-	-	-	-	-	-	-
<u>978,167</u>	<u>1,037,702</u>	<u>292,242</u>	<u>686,870</u>	<u>1,497,401</u>	<u>1,952,067</u>	<u>45,592</u>
<u>\$ 979,609</u>	<u>\$ 1,086,941</u>	<u>\$ 292,674</u>	<u>\$ 687,882</u>	<u>\$ 1,520,885</u>	<u>\$ 2,052,342</u>	<u>\$ 45,660</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
As of November 30, 2016

	Capital Projects Funds (Continued)			Permanent Fund	
	North Impact Fees Fund	Central Impact Fees Fund	South Impact Fees Fund	Total Nonmajor Capital Projects Funds	Working Cash Fund
Assets					
Cash and investments	\$ 2,692,680	\$ 1,439,207	\$ 3,160,638	\$ 26,678,149	\$ 3,100,797
Property tax receivable	-	-	-	33,639	-
Intergovernmental receivable	-	-	-	523,038	-
Interest receivable	9,937	5,054	11,225	99,318	11,593
Loans receivable	-	-	-	-	-
Other receivables	22,150	1,948	6,235	155,247	26,272
Prepaid items	-	-	-	49,587	-
Due from other funds	-	-	-	93,458	-
Total Assets	\$ 2,724,767	\$ 1,446,209	\$ 3,178,098	\$ 27,632,436	\$ 3,138,662
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ 885,742	\$ -	\$ 1,897	\$ 2,216,285	\$ -
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	72,778	-
Unearned revenue	-	-	-	-	-
Total Liabilities	885,742	-	1,897	2,289,063	-
Deferred Inflows of Resources					
Property taxes levied for future periods	-	-	-	33,639	-
Unavailable revenue	4,016	2,167	4,742	59,606	4,566
Total Deferred Inflows of Resources	4,016	2,167	4,742	93,245	4,566
Fund Balances					
Nonspendable	-	-	-	49,587	1,150,000
Restricted	1,783,321	1,418,725	3,132,921	13,812,999	-
Committed	-	-	-	-	-
Assigned	51,688	25,317	38,538	11,387,542	1,984,096
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	1,835,009	1,444,042	3,171,459	25,250,128	3,134,096
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,724,767	\$ 1,446,209	\$ 3,178,098	\$ 27,632,436	\$ 3,138,662

**Total Nonmajor
Funds**

\$ 124,127,606
14,908,209
6,364,359
443,401
4,271,283
645,161
152,768
1,061,468
\$ 151,974,255

\$ 6,430,792
1,872,441
1,423,324
548,622
10,275,179

14,908,209
1,555,444
16,463,653

1,302,768
82,772,835
12,633,745
28,618,673
(92,598)
125,235,423

\$ 151,974,255

(Concluded)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2016

Special Revenue Funds

	Insurance Liability Fund	County Automation Fund	Geographic Information Systems Fund	Motor Fuel Local Option Fund	Social Security Fund
Revenues					
Property taxes	\$ 2,973,297	\$ -	\$ -	\$ -	\$ 3,422,768
Other taxes	-	-	-	9,512,070	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	6,775	1,314,898	-	-
Reimbursements	50,535	-	-	160,681	-
Net investment income	43,401	373	16,936	114,409	21,228
Miscellaneous	-	-	-	-	-
Total Revenues	3,067,233	7,148	1,331,834	9,787,160	3,443,996
Expenditures					
Current					
General government	2,807,839	-	1,164,758	-	3,665,031
Public safety	-	-	-	-	-
Highways and streets	-	-	-	7,256,820	-
Judicial	1,199,519	-	-	-	-
Public services and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	86,862	355,149	-
Total Expenditures	4,007,358	-	1,251,620	7,611,969	3,665,031
Excess (Deficiency) of Revenues Over Expenditures	(940,125)	7,148	80,214	2,175,191	(221,035)
Other Financing Sources (Uses)					
Insurance recovery	131,942	-	-	-	-
Proceeds from sale of property	-	-	-	-	-
Transfers in	-	-	-	-	11,749
Transfers out	-	-	(14,281)	(53,908)	-
Total Other Financing Sources (Uses)	131,942	-	(14,281)	(53,908)	11,749
Net Change in Fund Balances	(808,183)	7,148	65,933	2,121,283	(209,286)
Fund Balances (Deficits), Beginning of Year	6,821,120	51,441	2,320,071	15,859,725	3,545,706
Fund Balances (Deficits), End of Year	\$ 6,012,937	\$ 58,589	\$ 2,386,004	\$ 17,981,008	\$ 3,336,420

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,546,163	515,388	1,030,775	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	34,843	177,918	800,500
3,620	-	-	-	-	-	-
48,764	7,008	3,639	22,081	3,809	1,020	3,963
<u>3,205,154</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,572</u>	<u>-</u>	<u>-</u>
<u>3,257,538</u>	<u>1,553,171</u>	<u>519,027</u>	<u>1,052,856</u>	<u>41,224</u>	<u>178,938</u>	<u>804,463</u>
1,344,349	-	-	-	-	-	-
-	396,134	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,187,985	-	-	-
-	-	-	-	36,358	151,383	602,031
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
83,780	687,227	-	2,023,586	-	29,454	28,250
<u>1,428,129</u>	<u>1,083,361</u>	<u>-</u>	<u>3,211,571</u>	<u>36,358</u>	<u>180,837</u>	<u>630,281</u>
<u>1,829,409</u>	<u>469,810</u>	<u>519,027</u>	<u>(2,158,715)</u>	<u>4,866</u>	<u>(1,899)</u>	<u>174,182</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	887,731	-	-	-	-	-
<u>(3,614,123)</u>	<u>(1,052,378)</u>	<u>(821,731)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(3,614,123)</u>	<u>(164,647)</u>	<u>(821,731)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(1,784,714)	305,163	(302,704)	(2,158,715)	4,866	(1,899)	174,182
<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>\$ 7,745,126</u>	<u>\$ 1,869,052</u>	<u>\$ 228,000</u>	<u>\$ 1,232,817</u>	<u>\$ 550,507</u>	<u>\$ 134,399</u>	<u>\$ 715,036</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2016

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	-	14,674	-	-	921,002
Charges for services	113,498	-	57,050	1,016,303	-
Reimbursements	-	-	-	-	-
Net investment income	222	338	517	2,957	2,186
Miscellaneous	-	-	-	-	-
Total Revenues	113,720	15,012	57,567	1,019,260	923,188
Expenditures					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	121,208	-	51,839	1,192,176	1,078,278
Public services and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	2,545	9,273
Total Expenditures	121,208	-	51,839	1,194,721	1,087,551
Excess (Deficiency) of Revenues Over Expenditures	(7,488)	15,012	5,728	(175,461)	(164,363)
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	(19,488)	15,012	5,728	(175,461)	(164,363)
Fund Balances (Deficits), Beginning of Year	49,142	45,753	72,249	420,644	299,872
Fund Balances (Deficits), End of Year	\$ 29,654	\$ 60,765	\$ 77,977	\$ 245,183	\$ 135,509

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
41,874	-	-	693,552	86,338	142,546	-
-	-	-	-	72,725	-	-
128,574	324,340	104,325	-	-	-	-
-	-	-	-	-	-	-
1,257	2,779	633	-	-	-	265
-	-	-	-	-	-	-
<u>171,705</u>	<u>327,119</u>	<u>104,958</u>	<u>693,552</u>	<u>159,063</u>	<u>142,546</u>	<u>265</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
91,632	349,724	109,600	586,772	380,435	159,802	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>91,632</u>	<u>349,724</u>	<u>109,600</u>	<u>586,772</u>	<u>380,435</u>	<u>159,802</u>	<u>-</u>
<u>80,073</u>	<u>(22,605)</u>	<u>(4,642)</u>	<u>106,780</u>	<u>(221,372)</u>	<u>(17,256)</u>	<u>265</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	22,487	223,581	55,129	-
-	-	-	-	-	-	-
-	-	-	22,487	223,581	55,129	-
80,073	(22,605)	(4,642)	129,267	2,209	37,873	265
<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>
<u>\$ 259,666</u>	<u>\$ 360,818</u>	<u>\$ 82,502</u>	<u>\$ 198,149</u>	<u>\$ 532,068</u>	<u>\$ 170,138</u>	<u>\$ 37,455</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2016

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	-	94,768	-	-	-
Fines	-	-	-	-	99
Charges for services	-	406,138	-	34,073	290,876
Reimbursements	-	32,083	-	-	119
Net investment income	-	5,767	798	-	254
Miscellaneous	-	-	-	-	331
Total Revenues	-	538,756	798	34,073	291,679
Expenditures					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	914,535	14,856	-	282,194
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	-	914,535	14,856	-	282,194
Excess (Deficiency) of Revenues Over Expenditures	-	(375,779)	(14,058)	34,073	9,485
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	-	-
Proceeds from sale of property	-	-	-	-	-
Transfers in	-	482,000	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	482,000	-	-	-
Net Change in Fund Balances	-	106,221	(14,058)	34,073	9,485
Fund Balances (Deficits), Beginning of Year	32,240	529,124	115,306	117,620	32,261
Fund Balances (Deficits), End of Year	\$ 32,240	\$ 635,345	\$ 101,248	\$ 151,693	\$ 41,746

Court Security Fund	Arrestees' Medical Cost Fund	Sheriff Civil Operations Fund	Kane Comm Fund	Probation Services Fund	Substance Abuse Screening Fund	Drug Court Special Resources Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,220	-	-	-	451,000
-	-	-	-	-	-	-
1,937,433	26,178	58,901	716,319	1,014,795	73,164	94,487
-	-	-	506,228	162,097	-	-
3,018	191	-	7,668	-	2,305	5,804
<u>1,000</u>	<u>-</u>	<u>843</u>	<u>-</u>	<u>40,762</u>	<u>-</u>	<u>-</u>
<u>1,941,451</u>	<u>26,369</u>	<u>60,964</u>	<u>1,230,215</u>	<u>1,217,654</u>	<u>75,469</u>	<u>551,291</u>
-	-	-	-	-	-	-
2,306,802	25,425	90,917	1,909,889	818,907	31,466	1,363,705
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	20,949	-	2,528
<u>2,306,802</u>	<u>25,425</u>	<u>90,917</u>	<u>1,909,889</u>	<u>839,856</u>	<u>31,466</u>	<u>1,366,233</u>
<u>(365,351)</u>	<u>944</u>	<u>(29,953)</u>	<u>(679,674)</u>	<u>377,798</u>	<u>44,003</u>	<u>(814,942)</u>
-	-	-	-	-	-	-
-	-	8,074	-	-	-	-
552,378	-	87,417	731,360	-	-	538,460
-	-	-	(29,983)	(192,108)	-	-
<u>552,378</u>	<u>-</u>	<u>95,491</u>	<u>701,377</u>	<u>(192,108)</u>	<u>-</u>	<u>538,460</u>
187,027	944	65,538	21,703	185,690	44,003	(276,482)
<u>155,793</u>	<u>13,949</u>	<u>-</u>	<u>766,272</u>	<u>1,951,933</u>	<u>314,940</u>	<u>472,780</u>
<u>\$ 342,820</u>	<u>\$ 14,893</u>	<u>\$ 65,538</u>	<u>\$ 787,975</u>	<u>\$ 2,137,623</u>	<u>\$ 358,943</u>	<u>\$ 196,298</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended November 30, 2016

Special Revenue Funds (Continued)

	Juvenile Drug Court Fund	Probation Victim Services Fund	DUI Victim Impact Panel Fund	Coroner Administration Fund	Animal Control Fund
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	4,700
Fines	-	-	-	-	1,059
Charges for services	40,494	11,876	27,125	103,856	805,659
Reimbursements	-	-	-	727	77,743
Net investment income	774	26	3	1,199	2,592
Miscellaneous	-	-	-	-	56,734
Total Revenues	<u>41,268</u>	<u>11,902</u>	<u>27,128</u>	<u>105,782</u>	<u>948,487</u>
Expenditures					
Current:					
General government	-	-	-	-	-
Public safety	87,414	-	-	54,807	716,783
Highways and streets	-	-	-	-	-
Judicial	-	-	30,253	-	-
Public services and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	9,655
Total Expenditures	<u>87,414</u>	<u>-</u>	<u>30,253</u>	<u>54,807</u>	<u>726,438</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(46,146)</u>	<u>11,902</u>	<u>(3,125)</u>	<u>50,975</u>	<u>222,049</u>
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	-	-
Proceeds from sale of property	-	-	-	-	-
Transfers in	159,193	-	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>159,193</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	113,047	11,902	(3,125)	50,975	222,049
Fund Balances (Deficits), Beginning of Year	<u>8,736</u>	<u>2,618</u>	<u>9,981</u>	<u>173,857</u>	<u>(31,174)</u>
Fund Balances (Deficits), End of Year	<u>\$ 121,783</u>	<u>\$ 14,520</u>	<u>\$ 6,856</u>	<u>\$ 224,832</u>	<u>\$ 190,875</u>

County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	County Highway Matching Fund	County Health Fund	Kane Kares Fund	Veterans' Commission Fund
\$ 4,995,539	\$ 311,664	\$ -	\$ 64,901	\$ 1,966,313	\$ -	\$ 304,465
-	-	7,341,961	-	-	-	-
406,180	-	-	-	1,193,060	-	-
-	-	-	-	1,621,592	179,842	-
-	-	-	-	-	-	-
40,962	-	-	-	101,888	-	-
688,059	13,500	549,740	-	90,771	-	-
76,630	3,913	70,299	441	25,680	4,561	4,341
16,745	-	-	-	15,520	-	910
<u>6,224,115</u>	<u>329,077</u>	<u>7,962,000</u>	<u>65,342</u>	<u>5,014,824</u>	<u>184,403</u>	<u>309,716</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,076,615	353,403	3,103,626	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	4,806,429	513,839	293,372
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,451,376	-	10,310	-	19,544	-	145
<u>6,527,991</u>	<u>353,403</u>	<u>3,113,936</u>	<u>-</u>	<u>4,825,973</u>	<u>513,839</u>	<u>293,517</u>
<u>(303,876)</u>	<u>(24,326)</u>	<u>4,848,064</u>	<u>65,342</u>	<u>188,851</u>	<u>(329,436)</u>	<u>16,199</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
139,200	-	-	-	78,000	188,145	-
-	-	(3,493,813)	-	-	-	-
<u>139,200</u>	<u>-</u>	<u>(3,493,813)</u>	<u>-</u>	<u>78,000</u>	<u>188,145</u>	<u>-</u>
(164,676)	(24,326)	1,354,251	65,342	266,851	(141,291)	16,199
<u>11,411,927</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>\$ 11,247,251</u>	<u>\$ 521,784</u>	<u>\$ 14,842,036</u>	<u>\$ 130,545</u>	<u>\$ 3,767,465</u>	<u>\$ 453,701</u>	<u>\$ 671,965</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2016

	Special Revenue Funds (Continued)				
	Illinois Counties Information Management Fund	Community Development Block Grant Fund	HOME Program Fund	Unincorporated Stormwater Management Fund	Homeless Management Information Systems Fund
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	710,849	488,742	-	110,134
Fines	-	-	-	-	-
Charges for services	5,580	-	-	-	-
Reimbursements	-	372,247	-	-	-
Net investment income	-	-	-	469	-
Miscellaneous	-	-	184,989	-	-
Total Revenues	<u>5,580</u>	<u>1,083,096</u>	<u>673,731</u>	<u>469</u>	<u>110,134</u>
Expenditures					
Current:					
General government	(89)	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public services and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	1,045,326	676,304	-	110,916
Debt Service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	3,963	11	-	18,246
Total Expenditures	<u>(89)</u>	<u>1,049,289</u>	<u>676,315</u>	<u>-</u>	<u>129,162</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>5,669</u>	<u>33,807</u>	<u>(2,584)</u>	<u>469</u>	<u>(19,028)</u>
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	-	-
Proceeds from sale of property	-	-	-	-	-
Transfers in	-	-	-	-	21,800
Transfers out	-	(33,806)	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(33,806)</u>	<u>-</u>	<u>-</u>	<u>21,800</u>
Net Change in Fund Balances	5,669	1	(2,584)	469	2,772
Fund Balances (Deficits), Beginning of Year	<u>-</u>	<u>647</u>	<u>67,693</u>	<u>66,185</u>	<u>-</u>
Fund Balances (Deficits), End of Year	<u>\$ 5,669</u>	<u>\$ 648</u>	<u>\$ 65,109</u>	<u>\$ 66,654</u>	<u>\$ 2,772</u>

				Elgin		
OCR & Recovery Act Programs Fund	Quality of Kane Grants Fund	Neighborhood Stabilization Program Fund	Continuum of Care Planning Grant Fund	Community Development Block Grant Fund	Stormwater Management Planning Fund	Farmland Preservation Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	3,500	-
16,352	-	36,208	19,032	92,789	-	134,753
-	-	-	-	-	-	-
-	-	-	-	-	87,400	-
-	7,376	199,910	-	-	7,025	-
-	109	-	-	-	9,019	22,917
19,509	-	-	12,150	-	-	-
<u>35,861</u>	<u>7,485</u>	<u>236,118</u>	<u>31,182</u>	<u>92,789</u>	<u>106,944</u>	<u>157,670</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	211,548	67,692
20,546	18,765	145,843	50,000	92,790	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	918,531
<u>20,546</u>	<u>18,765</u>	<u>145,843</u>	<u>50,000</u>	<u>92,790</u>	<u>211,548</u>	<u>986,223</u>
<u>15,315</u>	<u>(11,280)</u>	<u>90,275</u>	<u>(18,818)</u>	<u>(1)</u>	<u>(104,604)</u>	<u>(828,553)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	12,000	-	12,006	-	92,229	300,000
-	-	-	-	-	-	-
-	12,000	-	12,006	-	92,229	300,000
15,315	720	90,275	(6,812)	(1)	(12,375)	(528,553)
<u>36,813</u>	<u>6,721</u>	<u>73,057</u>	<u>-</u>	<u>-</u>	<u>1,201,497</u>	<u>3,131,167</u>
<u>\$ 52,128</u>	<u>\$ 7,441</u>	<u>\$ 163,332</u>	<u>\$ (6,812)</u>	<u>\$ (1)</u>	<u>\$ 1,189,122</u>	<u>\$ 2,602,614</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2016

Special Revenue Funds (Continued)

	Growing for Kane Fund	Workforce Development Fund	Kane Law Enforcement Fund	Mill Creek Special Service Area Fund	Marriage Fees Fund
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 674,655	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	6,548	6,048,712	-	-	-
Fines	-	-	75,590	-	-
Charges for services	-	-	-	-	17,010
Reimbursements	-	-	-	-	-
Net investment income	86	-	1,060	8,896	-
Miscellaneous	-	-	-	-	-
Total Revenues	6,634	6,048,712	76,650	683,551	17,010
Expenditures					
Current:					
General government	-	-	-	733,784	-
Public safety	-	-	34,081	-	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	17,774
Public services and records	-	6,185,670	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	399	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay					
Total Expenditures	399	6,185,670	34,081	733,784	17,774
Excess (Deficiency) of Revenues Over Expenditures	6,235	(136,958)	42,569	(50,233)	(764)
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	-	-
Proceeds from sale of property	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(12,400)	-
Total Other Financing Sources (Uses)	-	-	-	(12,400)	-
Net Change in Fund Balances	6,235	(136,958)	42,569	(62,633)	(764)
Fund Balances (Deficits), Beginning of Year	9,843	61,854	151,547	1,278,921	11,706
Fund Balances (Deficits), End of Year	\$ 16,078	\$ (75,104)	\$ 194,116	\$ 1,216,288	\$ 10,942

Debt Service Funds

Transportation Safety Highway HB Fund	Total Nonmajor Special Revenue Funds	Motor Fuel Tax Debt Service Fund	Transit Sales Tax Debt Service Fund	Recovery Zone Bond Debt Service Fund	JJC/AJC Refunding Debt Service Fund	Total Nonmajor Debt Service Funds
\$ -	\$ 14,713,602	\$ -	\$ -	\$ -	\$ -	\$ -
-	19,946,357	-	-	-	-	-
-	1,602,740	-	-	-	-	-
-	10,981,551	-	-	-	-	-
1,513	1,086,662	-	-	-	-	-
-	9,973,238	-	-	-	-	-
-	2,922,461	-	-	247,043	-	247,043
7	556,612	23,624	1,151	5,467	20,650	50,892
-	3,557,219	-	-	-	-	-
<u>1,520</u>	<u>65,340,442</u>	<u>23,624</u>	<u>1,151</u>	<u>252,510</u>	<u>20,650</u>	<u>297,935</u>
-	9,715,672	-	-	-	-	-
-	7,836,330	-	-	-	-	-
-	15,790,464	-	-	-	-	-
-	7,768,582	-	-	-	-	-
-	6,975,442	-	-	-	-	-
-	5,613,640	-	-	-	-	-
-	279,240	-	-	-	-	-
-	2,160,889	-	-	-	-	-
-	-	2,575,000	-	660,000	2,515,000	5,750,000
-	-	856,406	-	220,328	707,675	1,784,409
-	5,761,384	-	-	-	-	-
-	<u>61,901,643</u>	<u>3,431,406</u>	<u>-</u>	<u>880,328</u>	<u>3,222,675</u>	<u>7,534,409</u>
<u>1,520</u>	<u>3,438,799</u>	<u>(3,407,782)</u>	<u>1,151</u>	<u>(627,818)</u>	<u>(3,202,025)</u>	<u>(7,236,474)</u>
-	131,942	-	-	-	-	-
-	8,074	-	-	-	-	-
-	4,594,865	3,493,813	-	67,831	2,509,600	6,071,244
-	<u>(9,330,531)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	<u>(4,595,650)</u>	<u>3,493,813</u>	<u>-</u>	<u>67,831</u>	<u>2,509,600</u>	<u>6,071,244</u>
1,520	(1,156,851)	86,031	1,151	(559,987)	(692,425)	(1,165,230)
<u>737</u>	<u>88,169,858</u>	<u>3,080,026</u>	<u>161,991</u>	<u>4,583,792</u>	<u>3,177,613</u>	<u>11,003,422</u>
<u>\$ 2,257</u>	<u>\$ 87,013,007</u>	<u>\$ 3,166,057</u>	<u>\$ 163,142</u>	<u>\$ 4,023,805</u>	<u>\$ 2,485,188</u>	<u>\$ 9,838,192</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2016

	Capital Projects Funds				
	Capital Projects Fund	Capital Improvement Bond Construction Fund	Recovery Zone Bond Construction Fund	Transportation Capital Fund	Aurora Area Impact Fees Fund
Revenues					
Property taxes	\$ -	\$ -	\$ 16,841	\$ -	\$ -
Other taxes	135,644	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	-	-	-	24,529
Reimbursements	-	-	-	380,528	-
Net investment income	49,321	416	387	42,666	4,318
Miscellaneous	-	-	-	1,000	-
Total Revenues	184,965	416	17,228	424,194	28,847
Expenditures					
Current:					
General government	4,275	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	1,003,355	-
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	3,190,730	60,041	-	101,039	-
Total Expenditures	3,195,005	60,041	-	1,104,394	-
Excess (Deficiency) of Revenues Over Expenditures	(3,010,040)	(59,625)	17,228	(680,200)	28,847
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	-	-
Proceeds from sale of property	1,910,925	-	-	-	-
Transfers in	1,849,587	-	-	-	-
Transfers out	-	-	(14,123)	-	(1,225)
Total Other Financing Sources (Uses)	3,760,512	-	(14,123)	-	(1,225)
Net Change in Fund Balances	750,472	(59,625)	3,105	(680,200)	27,622
Fund Balances (Deficits), Beginning of Year	5,802,485	59,625	34,713	5,765,741	605,639
Fund Balances (Deficits), End of Year	\$ 6,552,957	\$ -	\$ 37,818	\$ 5,085,541	\$ 633,261

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
67,388	183,684	34,742	41,905	109,724	40,725	12,177
-	-	-	-	196,278	-	-
6,502	6,869	1,928	4,614	10,084	16,600	254
-	-	-	-	-	-	-
<u>73,890</u>	<u>190,553</u>	<u>36,670</u>	<u>46,519</u>	<u>316,086</u>	<u>57,325</u>	<u>12,431</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	180,047	-	-	231,548	390,613	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
450	-	-	-	-	3,275	-
<u>450</u>	<u>180,047</u>	<u>-</u>	<u>-</u>	<u>231,548</u>	<u>393,888</u>	<u>-</u>
<u>73,440</u>	<u>10,506</u>	<u>36,670</u>	<u>46,519</u>	<u>84,538</u>	<u>(336,563)</u>	<u>12,431</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(3,370)</u>	<u>(3,045)</u>	<u>(1,735)</u>	<u>(2,100)</u>	<u>(5,485)</u>	<u>(2,035)</u>	<u>(610)</u>
<u>(3,370)</u>	<u>(3,045)</u>	<u>(1,735)</u>	<u>(2,100)</u>	<u>(5,485)</u>	<u>(2,035)</u>	<u>(610)</u>
70,070	7,461	34,935	44,419	79,053	(338,598)	11,821
<u>908,097</u>	<u>1,030,241</u>	<u>257,307</u>	<u>642,451</u>	<u>1,418,348</u>	<u>2,290,665</u>	<u>33,771</u>
<u>\$ 978,167</u>	<u>\$ 1,037,702</u>	<u>\$ 292,242</u>	<u>\$ 686,870</u>	<u>\$ 1,497,401</u>	<u>\$ 1,952,067</u>	<u>\$ 45,592</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2016

	Capital Projects Funds (Continued)				Permanent Fund
	North Impact Fees Fund	Central Impact Fees Fund	South Impact Fees Fund	Total Nonmajor Capital Projects Funds	Working Cash Fund
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 16,841	\$ -
Other taxes	-	-	-	135,644	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	1,338,607	610,500	1,081,433	3,545,414	-
Reimbursements	22,150	-	-	598,956	-
Net investment income	13,905	7,012	16,530	181,406	21,896
Miscellaneous	-	-	-	1,000	-
Total Revenues	1,374,662	617,512	1,097,963	4,479,261	21,896
Expenditures					
Current:					
General government	-	-	-	4,275	-
Public safety	-	-	-	-	-
Highways and streets	241,477	-	8,170	2,055,210	-
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	907,892	-	-	4,263,427	-
Total Expenditures	1,149,369	-	8,170	6,322,912	-
Excess (Deficiency) of Revenues Over Expenditures	225,293	617,512	1,089,793	(1,843,651)	21,896
Other Financing Sources (Uses)					
Insurance recovery	-	-	-	-	-
Proceeds from sale of property	-	-	-	1,910,925	-
Transfers in	-	-	-	1,849,587	-
Transfers out	(35,000)	(30,525)	(54,070)	(153,323)	-
Total Other Financing Sources (Uses)	(35,000)	(30,525)	(54,070)	3,607,189	-
Net Change in Fund Balances	190,293	586,987	1,035,723	1,763,538	21,896
Fund Balances (Deficits), Beginning of Year	1,644,716	857,055	2,135,736	23,486,590	3,112,200
Fund Balances (Deficits), End of Year	\$ 1,835,009	\$ 1,444,042	\$ 3,171,459	\$ 25,250,128	\$ 3,134,096

**Total Nonmajor
Funds**

\$ 14,730,443
20,082,001
1,602,740
10,981,551
1,086,662
13,518,652
3,768,460
810,806
3,558,219
70,139,534

9,719,947
7,836,330
17,845,674
7,768,582
6,975,442
5,613,640
279,240

2,160,889

5,750,000
1,784,409
10,024,811
75,758,964

(5,619,430)

131,942
1,918,999
12,515,696
(9,483,854)

5,082,783

(536,647)

125,772,070

\$ 125,235,423

(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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 2,982,462	\$ 2,982,462	\$ 2,973,297	\$ (9,165)
Reimbursements	50,000	50,000	50,535	535
Net investment income	35,200	35,200	43,401	8,201
Total Revenues	3,067,662	3,067,662	3,067,233	(429)
Expenditures				
General Government				
Personnel Services				
Salaries and wages	144,411	144,411	144,416	(5)
Benefits				
Healthcare contribution	15,912	15,912	15,614	298
Dental contribution	679	679	681	(2)
FICA/SS contribution	11,048	11,048	10,016	1,032
IMRF contribution	14,456	14,456	13,703	753
Total Benefits	42,095	42,095	40,014	2,081
Contractual Services				
Project administration services	126,546	126,546	105,389	21,157
Contractual/consulting services	250,000	250,000	221,894	28,106
Liability insurance	408,006	408,006	1,123,663	(715,657)
Workers compensation	901,041	901,041	1,152,619	(251,578)
Unemployment claims	89,941	89,941	14,467	75,474
Employee training	4,850	4,850	5,124	(274)
Total Contractual Services	1,780,384	1,780,384	2,623,156	(842,772)
Commodities				
Office supplies	-	-	253	(253)
Total General Government	1,966,890	1,966,890	2,807,839	(840,949)
Judicial				
Personnel Services				
Salaries and wages	632,643	632,643	614,639	18,004
Benefits				
Healthcare contribution	89,773	89,773	88,928	845
Dental contribution	2,606	2,606	2,695	(89)
FICA/SS contribution	48,398	48,398	42,974	5,424
IMRF contribution	63,328	63,328	57,526	5,802
Total Benefits	204,105	204,105	192,123	11,982

KANE COUNTY, ILLINOIS

Insurance Liability Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Legal services	\$ 192,785	\$ 192,785	\$ 342,507	\$ (149,722)
Trials and costs of hearings	25,000	25,000	5,445	19,555
Repairs and maintenance - copiers	2,600	2,600	3,034	(434)
Liability insurance	11,831	11,831	11,831	-
Workers compensation	12,147	12,147	12,147	-
Unemployment claims	1,203	1,203	1,203	-
Conferences and meetings	9,000	9,000	2,362	6,638
Employee training	6,500	6,500	4,934	1,566
Employee mileage expenditures	1,500	1,500	1,071	429
General association dues	3,514	3,514	3,640	(126)
Total Contractual Services	266,080	266,080	388,174	(122,094)
Commodities				
Office supplies	500	500	500	-
Books and subscriptions	4,950	4,950	4,083	867
Telephone	1,400	1,400	-	1,400
Total Commodities	6,850	6,850	4,583	2,267
Total Judicial	1,109,678	1,109,678	1,199,519	(89,841)
Total Expenditures	3,076,568	3,076,568	4,007,358	(930,790)
Excess (Deficiency) of Revenues Over Expenditures	(8,906)	(8,906)	(940,125)	(931,219)
Other Financing Sources (Uses)				
Insurance recovery	8,906	8,906	131,942	123,036
Total Other Financing Sources (Uses)	8,906	8,906	131,942	123,036
Net Change in Fund Balances	\$ -	\$ -	(808,183)	\$ (808,183)
Fund Balance, Beginning of Year			6,821,120	
Fund Balance, End of Year			\$ 6,012,937	

KANE COUNTY, ILLINOIS

County Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 7,046	\$ 7,046	\$ 6,775	\$ (271)
Net investment income	<u>-</u>	<u>-</u>	<u>373</u>	<u>373</u>
Total Revenues	<u>7,046</u>	<u>7,046</u>	<u>7,148</u>	<u>102</u>
Net Change in Fund Balances	<u>\$ 7,046</u>	<u>\$ 7,046</u>	7,148	<u>\$ 102</u>
Fund Balance, Beginning of Year			<u>51,441</u>	
Fund Balance, End of Year			<u>\$ 58,589</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,368,500	\$ 1,368,500	\$ 1,314,898	\$ (53,602)
Net investment income	<u>13,000</u>	<u>13,000</u>	<u>16,936</u>	<u>3,936</u>
 Total Revenues	 <u>1,381,500</u>	 <u>1,381,500</u>	 <u>1,331,834</u>	 <u>(49,666)</u>
Expenditures				
General Government				
Personnel Services				
Salaries and wages	586,506	586,506	590,614	(4,108)
Part-time salaries	7,244	7,244	-	7,244
Overtime salaries	<u>5,300</u>	<u>5,300</u>	<u>577</u>	<u>4,723</u>
Total Personnel Services	<u>599,050</u>	<u>599,050</u>	<u>591,191</u>	<u>7,859</u>
Benefits				
Healthcare contribution	82,156	82,156	79,849	2,307
Dental contribution	3,048	3,048	3,014	34
FICA/SS contribution	45,828	45,828	43,201	2,627
IMRF contribution	<u>59,965</u>	<u>59,965</u>	<u>55,880</u>	<u>4,085</u>
Total Benefits	<u>190,997</u>	<u>190,997</u>	<u>181,944</u>	<u>9,053</u>
Contractual Services				
Contractual/consulting services	588,616	588,616	146,368	442,248
Repairs and maintenance - computers	242,730	242,730	200,374	42,356
Liability insurance	11,104	11,104	11,104	-
Workers compensation	11,400	11,400	11,400	-
Unemployment claims	1,129	1,129	1,129	-
Conferences and meetings	12,000	12,000	9,485	2,515
Employee training	10,000	10,000	1,429	8,571
Employee mileage expenditures	500	500	163	337
General association dues	<u>2,932</u>	<u>2,932</u>	<u>1,785</u>	<u>1,147</u>
Total Contractual Services	<u>880,411</u>	<u>880,411</u>	<u>383,237</u>	<u>497,174</u>
Commodities				
Office supplies	1,000	1,000	980	20
Computer related supplies	15,000	15,000	3,269	11,731
Books and subscriptions	5,000	5,000	-	5,000
Computer software - non-capital	2,500	2,500	-	2,500
Computer hardware - non-capital	2,500	2,500	-	2,500
Telephone	3,700	3,700	2,684	1,016
Cellular phone	<u>1,500</u>	<u>1,500</u>	<u>1,453</u>	<u>47</u>
Total Commodities	<u>31,200</u>	<u>31,200</u>	<u>8,386</u>	<u>22,814</u>
Total General Government	<u>1,701,658</u>	<u>1,701,658</u>	<u>1,164,758</u>	<u>536,900</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Communications equipment	\$ -	\$ -	\$ 68,044	\$ (68,044)
Computers	82,338	82,338	13,762	68,576
Computer software - capital	34,000	34,000	4,756	29,244
Printers	6,000	6,000	-	6,000
Office furniture	3,000	3,000	300	2,700
Total Capital Outlay	125,338	125,338	86,862	38,476
Total Expenditures	1,826,996	1,826,996	1,251,620	575,376
Excess (Deficiency) of Revenues Over Expenditures	(445,496)	(445,496)	80,214	525,710
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	\$ (459,777)	\$ (459,777)	65,933	\$ 525,710
Fund Balance, Beginning of Year			2,320,071	
Fund Balance, End of Year			\$ 2,386,004	

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 8,685,000	\$ 8,685,000	\$ 9,512,070	\$ 827,070
Reimbursements	393,700	393,700	160,681	(233,019)
Net investment income	52,000	52,000	114,409	62,409
Total Revenues	<u>9,130,700</u>	<u>9,130,700</u>	<u>9,787,160</u>	<u>656,460</u>
Expenditures				
Highways and Streets - Transportation Department				
Contractual Services				
Engineering services	841,588	841,588	106,958	734,630
Pavement preservation	750,000	750,000	765,059	(15,059)
Repairs and maintenance - roads	2,000	2,000	27,452	(25,452)
Repairs and maintenance - bridges	1,506,072	1,506,072	540,962	965,110
Repairs and maintenance - cracksealing	625,000	625,000	189,408	435,592
Repairs and maintenance - pavement mark	1,200,000	1,200,000	731,228	468,772
Repairs and maintenance - resurfacing	6,500,000	6,500,000	3,780,093	2,719,907
Repairs and maintenance - guardrails	200,000	200,000	-	200,000
Total Contractual Services	<u>11,624,660</u>	<u>11,624,660</u>	<u>6,141,160</u>	<u>5,483,500</u>
Commodities				
Uniform supplies	4,200	4,200	18,739	(14,539)
Vehicle parts/supplies	120,000	120,000	96,485	23,515
Road repair supplies	-	-	1,958	(1,958)
Equipment parts/supplies	80,000	80,000	74,994	5,006
Tools	12,000	12,000	14,332	(2,332)
Culverts	12,000	12,000	10,507	1,493
Road material	50,000	50,000	25,058	24,942
Traffic markers and barricades	10,000	10,000	2,550	7,450
Rock salt	772,000	772,000	457,884	314,116
Utilities - intersection lighting	725,000	725,000	413,153	311,847
Total Commodities	<u>1,785,200</u>	<u>1,785,200</u>	<u>1,115,660</u>	<u>669,540</u>
Total Highways and Streets	<u>13,409,860</u>	<u>13,409,860</u>	<u>7,256,820</u>	<u>6,153,040</u>
Capital Outlay				
Highway right of way	-	-	14,924	(14,924)
Road construction	270,000	270,000	96,096	173,904
Bridge construction	200,000	200,000	244,129	(44,129)
Total Capital Outlay	<u>470,000</u>	<u>470,000</u>	<u>355,149</u>	<u>114,851</u>
Total Expenditures	<u>13,879,860</u>	<u>13,879,860</u>	<u>7,611,969</u>	<u>6,267,891</u>
Excess (Deficiency) of Revenue				
Over Expenditures	<u>(4,749,160)</u>	<u>(4,749,160)</u>	<u>2,175,191</u>	<u>(6,924,351)</u>

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Other Financing Sources (Uses)				
Transfers out	\$ (53,908)	\$ (53,908)	\$ (53,908)	\$ -
Total Other Financing Sources (Uses)	<u>(53,908)</u>	<u>(53,908)</u>	<u>(53,908)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (4,803,068)</u>	<u>\$ (4,803,068)</u>	2,121,283	<u>\$ (6,924,351)</u>
Fund Balances, Beginning of Year			<u>15,859,725</u>	
Fund Balances, End of Year			<u>\$ 17,981,008</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 3,433,332	\$ 3,433,332	\$ 3,422,768	\$ (10,564)
Net investment income	<u>20,000</u>	<u>20,000</u>	<u>21,228</u>	<u>1,228</u>
Total Revenues	<u>3,453,332</u>	<u>3,453,332</u>	<u>3,443,996</u>	<u>(9,336)</u>
Expenditures				
General Government				
Benefits				
FICA/SS contribution	<u>3,754,015</u>	<u>3,765,764</u>	<u>3,665,031</u>	<u>100,733</u>
Total General Government	<u>3,754,015</u>	<u>3,765,764</u>	<u>3,665,031</u>	<u>100,733</u>
Total Expenditures	<u>3,754,015</u>	<u>3,765,764</u>	<u>3,665,031</u>	<u>100,733</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(300,683)</u>	<u>(312,432)</u>	<u>(221,035)</u>	<u>91,397</u>
Other Financing Sources (Uses)				
Transfers in	<u>-</u>	<u>11,749</u>	<u>11,749</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>11,749</u>	<u>11,749</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (300,683)</u>	<u>\$ (300,683)</u>	<u>(209,286)</u>	<u>\$ 91,397</u>
Fund Balance, Beginning of Year			<u>3,545,706</u>	
Fund Balance, End of Year			<u>\$ 3,336,420</u>	

KANE COUNTY, ILLINOIS

Grand Victoria Casino Elgin Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Reimbursements	\$ -	\$ -	\$ 3,620	\$ 3,620
Net investment income	25,000	25,000	48,764	23,764
Miscellaneous	<u>3,076,396</u>	<u>3,076,396</u>	<u>3,205,154</u>	<u>128,758</u>
 Total Revenues	 <u>3,101,396</u>	 <u>3,101,396</u>	 <u>3,257,538</u>	 <u>156,142</u>
 Expenditures				
General Government				
Personnel Services				
Salaries and wages	<u>62,286</u>	<u>62,286</u>	<u>62,441</u>	<u>(155)</u>
Benefits				
Healthcare contribution	18,193	18,193	16,887	1,306
Dental contribution	85	85	84	1
FICA/SS contribution	4,765	4,765	4,354	411
IMRF contribution	6,235	6,235	5,704	531
Tuition reimbursement	<u>59,445</u>	<u>59,445</u>	<u>33,583</u>	<u>25,862</u>
Total Benefits	<u>88,723</u>	<u>88,723</u>	<u>60,612</u>	<u>28,111</u>
Contractual Services				
Contractual/consulting services	75,000	75,000	58,639	16,361
Software licensing cost	1,000	1,000	3,790	(2,790)
Liability insurance	1,165	1,165	1,165	-
Workers compensation	1,196	1,196	1,196	-
Unemployment claims	119	119	119	-
Miscellaneous contractual expenditures	-	-	10,440	(10,440)
Riverboat external grants	<u>897,239</u>	<u>897,239</u>	<u>1,140,391</u>	<u>(243,152)</u>
Total Contractual Services	<u>975,719</u>	<u>975,719</u>	<u>1,215,740</u>	<u>(240,021)</u>
Commodities				
Office supplies	200	200	196	4
Postage	100	100	-	100
Books and subscriptions	<u>3,000</u>	<u>3,000</u>	<u>5,360</u>	<u>(2,360)</u>
Total Commodities	<u>3,300</u>	<u>3,300</u>	<u>5,556</u>	<u>(2,256)</u>
Total General Government	<u>1,130,028</u>	<u>1,130,028</u>	<u>1,344,349</u>	<u>(214,321)</u>

KANE COUNTY, ILLINOIS

Grand Victoria Casino Elgin Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Communications equipment	\$ -	\$ -	\$ 2,795	\$ (2,795)
Computer software - capital	<u>108,000</u>	<u>108,000</u>	<u>80,985</u>	<u>27,015</u>
Total Capital Outlay	<u>108,000</u>	<u>108,000</u>	<u>83,780</u>	<u>24,220</u>
Total Expenditures	<u>1,238,028</u>	<u>1,238,028</u>	<u>1,428,129</u>	<u>(190,101)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,863,368</u>	<u>1,863,368</u>	<u>1,829,409</u>	<u>(33,959)</u>
Other Financing Sources (Uses)				
Transfers out	<u>(3,614,123)</u>	<u>(3,614,123)</u>	<u>(3,614,123)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(3,614,123)</u>	<u>(3,614,123)</u>	<u>(3,614,123)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (1,750,755)</u>	<u>\$ (1,750,755)</u>	<u>(1,784,714)</u>	<u>\$ (33,959)</u>
Fund Balance, Beginning of Year			<u>9,529,840</u>	
Fund Balance, End of Year			<u>\$ 7,745,126</u>	

KANE COUNTY, ILLINOIS

Public Safety Sales Tax Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 1,484,460	\$ 1,484,460	\$ 1,546,163	\$ 61,703
Net investment income	9,350	9,350	7,008	(2,342)
Total Revenues	1,493,810	1,493,810	1,553,171	59,361
Expenditures				
Public Safety				
Contractual Services				
Software licensing cost	-	-	368,634	(368,634)
Repairs and maintenance - computers	538,201	538,201	27,500	510,701
Total Contractual Services	538,201	538,201	396,134	142,067
Total Public Safety	538,201	538,201	396,134	142,067
Capital Outlay				
Communications equipment	880,000	1,052,003	687,227	364,776
Total Capital Outlay	880,000	1,052,003	687,227	364,776
Total Expenditures	1,418,201	1,590,204	1,083,361	506,843
Excess (Deficiency) of Revenues Over Expenditures	75,609	(96,394)	469,810	566,204
Other Financing Sources (Uses)				
Transfers in	-	66,000	887,731	821,731
Transfers out	(1,052,378)	(1,052,378)	(1,052,378)	-
Total Other Financing Sources (Uses)	(1,052,378)	(986,378)	(164,647)	821,731
Net Change in Fund Balances	\$ (976,769)	\$ (1,082,772)	305,163	\$ 1,387,935
Fund Balance, Beginning of Year			1,563,889	
Fund Balance, End of Year			\$ 1,869,052	

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 494,820	\$ 494,820	\$ 515,388	\$ 20,568
Net investment income	<u>3,575</u>	<u>3,575</u>	<u>3,639</u>	<u>64</u>
Total Revenues	<u>498,395</u>	<u>498,395</u>	<u>519,027</u>	<u>20,632</u>
Other Financing Sources (Uses)				
Transfers out	<u>-</u>	<u>-</u>	<u>(821,731)</u>	<u>(821,731)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(821,731)</u>	<u>(821,731)</u>
Net Change in Fund Balances	<u>\$ 498,395</u>	<u>\$ 498,395</u>	<u>(302,704)</u>	<u>\$ (801,099)</u>
Fund Balance, Beginning of Year			<u>530,704</u>	
Fund Balance, End of Year			<u>\$ 228,000</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 989,640	\$ 989,640	\$ 1,030,775	\$ 41,135
Net investment income	<u>2,250</u>	<u>2,250</u>	<u>22,081</u>	<u>19,831</u>
 Total Revenues	 <u>991,890</u>	 <u>991,890</u>	 <u>1,052,856</u>	 <u>60,966</u>
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	<u>336,818</u>	<u>336,818</u>	<u>323,175</u>	<u>13,643</u>
Total Personnel Services	<u>336,818</u>	<u>336,818</u>	<u>323,175</u>	<u>13,643</u>
Benefits				
Healthcare contribution	48,663	48,663	44,471	4,192
Dental contribution	2,095	2,095	2,013	82
FICA/SS contribution	25,767	25,767	24,161	1,606
IMRF contribution	<u>33,716</u>	<u>33,716</u>	<u>31,655</u>	<u>2,061</u>
Total Benefits	<u>110,241</u>	<u>110,241</u>	<u>102,300</u>	<u>7,941</u>
Contractual Services				
Contractual/consulting services	280,000	280,000	281,219	(1,219)
Software licensing cost	455,000	455,000	408,687	46,313
Liability insurance	6,299	6,299	6,299	-
Workers compensation	6,467	6,467	6,467	-
Unemployment claims	640	640	640	-
Conferences and meetings	50,000	50,000	50,062	(62)
Employee training	50,000	50,000	6,744	43,256
Employee mileage expenditures	<u>1,000</u>	<u>1,000</u>	<u>170</u>	<u>830</u>
Total Contractual Services	<u>849,406</u>	<u>849,406</u>	<u>760,288</u>	<u>89,118</u>
Commodities				
Office supplies	1,500	1,500	362	1,138
Computer related supplies	3,100	3,100	1,860	1,240
Computer hardware - non-capital	3,000	3,000	-	3,000
Telephone	960	960	-	960
Cellular phone	<u>3,120</u>	<u>3,120</u>	<u>-</u>	<u>3,120</u>
Total Commodities	<u>11,680</u>	<u>11,680</u>	<u>2,222</u>	<u>9,458</u>
Total Judicial	<u>1,308,145</u>	<u>1,308,145</u>	<u>1,187,985</u>	<u>120,160</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Capital Outlay				
Computers	\$ 200,000	\$ 200,000	\$ 63,735	\$ 136,265
Computer software - capital	<u>1,480,000</u>	<u>2,828,260</u>	<u>1,959,851</u>	<u>868,409</u>
Total Capital Outlay	<u>1,680,000</u>	<u>3,028,260</u>	<u>2,023,586</u>	<u>1,004,674</u>
Total Expenditures	<u>2,988,145</u>	<u>4,336,405</u>	<u>3,211,571</u>	<u>1,124,834</u>
Net Change in Fund Balances	<u>\$ (1,996,255)</u>	<u>\$ (3,344,515)</u>	(2,158,715)	<u>\$ 1,185,800</u>
Fund Balance, Beginning of Year			<u>3,391,532</u>	
Fund Balance, End of Year			<u>\$ 1,232,817</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 54,500	\$ 54,500	\$ 34,843	\$ (19,657)
Net investment income	2,000	2,000	3,809	1,809
Miscellaneous	5,000	5,000	2,572	(2,428)
Total Revenues	61,500	61,500	41,224	(20,276)
Expenditures				
Public Service and Records				
Personnel Services				
Salaries and wages	-	-	27,241	(27,241)
Part-time salaries	30,000	30,000	-	30,000
Total Personnel Services	30,000	30,000	27,241	2,759
Benefits				
FICA/SS contribution	2,341	2,341	2,084	257
Contractual Services				
Contractual/consulting services	10,210	10,210	-	10,210
Repairs and maintenance - computers	3,000	3,000	-	3,000
Repairs and maintenance - copiers	2,500	2,500	319	2,181
Repairs and maintenance - office equipment	2,000	2,000	150	1,850
Liability insurance	627	627	627	-
Workers compensation	582	582	582	-
Unemployment claims	81	81	81	-
General printing	5,000	5,000	61	4,939
Legal printing	3,022	3,022	-	3,022
Conferences and meetings	4,000	4,000	1,327	2,673
Employee training	2,500	2,500	249	2,251
Employee mileage expenditures	5,000	5,000	377	4,623
General association dues	4,000	4,000	1,700	2,300
Miscellaneous contractual expenditures	3,832	3,832	-	3,832
Total Contractual Services	46,354	46,354	5,473	40,881
Commodities				
Office supplies	3,000	3,000	1,460	1,540
Operating supplies	2,500	2,500	-	2,500
Computer related supplies	2,500	2,500	-	2,500
Books and subscriptions	2,000	2,000	100	1,900
Total Commodities	10,000	10,000	1,560	8,440
Total Public Service and Records	88,695	88,695	36,358	52,337

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Office equipment	\$ 9,000	\$ 9,000	\$ -	\$ 9,000
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	-	59,500
Total Expenditures	148,195	148,195	36,358	111,837
Net Change in Fund Balances	\$ (86,695)	\$ (86,695)	4,866	\$ 91,561
Fund Balance, Beginning of Year			545,641	
Fund Balance, End of Year			\$ 550,507	

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 170,000	\$ 170,000	\$ 177,918	\$ 7,918
Net investment income	500	500	1,020	520
Total Revenues	170,500	170,500	178,938	8,438
Expenditures				
Public Service and Records				
Personnel Services				
Salaries and wages	64,201	64,201	67,426	(3,225)
Lump sum distribution	-	-	425	(425)
Total Personnel Services	64,201	64,201	67,851	(3,650)
Benefits				
Healthcare contribution	10,111	10,111	9,967	144
Dental contribution	371	371	371	-
FICA/SS contribution	4,912	4,912	5,065	(153)
IMRF contribution	6,427	6,427	6,635	(208)
Total Benefits	21,821	21,821	22,038	(217)
Contractual Services				
Contractual/consulting services	15,000	15,000	28,698	(13,698)
Repairs and maintenance - computers	1,200	1,200	-	1,200
Repairs and maintenance - copiers	12,000	12,000	413	11,587
Repairs and maintenance - office equipment	4,000	4,000	1,966	2,034
Liability insurance	1,201	1,201	1,201	-
Workers compensation	1,234	1,234	1,234	-
Unemployment claims	123	123	123	-
General printing	22,000	22,000	13,321	8,679
Conferences and meetings	6,000	6,000	-	6,000
Employee training	2,000	2,000	-	2,000
Miscellaneous contractual expenditures	1,500	1,500	8,147	(6,647)
Total Contractual Services	66,258	66,258	55,103	11,155
Commodities				
Operating supplies	8,000	8,000	6,256	1,744
Computer related supplies	10,000	10,000	135	9,865
Total Commodities	18,000	18,000	6,391	11,609
Total Public Service and Records	170,280	170,280	151,383	18,897

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Computer software - capital	\$ 30,000	\$ 30,000	\$ 29,454	\$ 546
Total Capital Outlay	30,000	30,000	29,454	546
Total Expenditures	200,280	200,280	180,837	19,443
Net Change in Fund Balances	\$ (29,780)	\$ (29,780)	(1,899)	\$ 27,881
Fund Balance, Beginning of Year			136,298	
Fund Balance, End of Year			\$ 134,399	

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, 2016

	<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	\$ 800,500	\$ 59,500
Net investment income	<u>1,000</u>	<u>1,000</u>	<u>3,963</u>	<u>2,963</u>
Total Revenues	<u>742,000</u>	<u>742,000</u>	<u>804,463</u>	<u>62,463</u>
Expenditures				
Public Service and Records				
Personnel Services				
Salaries and wages	<u>202,522</u>	<u>202,522</u>	<u>165,912</u>	<u>36,610</u>
Benefits				
Healthcare contribution	31,699	31,699	37,925	(6,226)
Dental contribution	1,039	1,039	1,376	(337)
FICA/SS contribution	15,493	15,493	12,019	3,474
IMRF contribution	<u>20,273</u>	<u>20,273</u>	<u>15,746</u>	<u>4,527</u>
Total Benefits	<u>68,504</u>	<u>68,504</u>	<u>67,066</u>	<u>1,438</u>
Contractual Services				
Contractual/consulting services	297,000	297,000	302,675	(5,675)
Repairs and maintenance - computers	-	-	978	(978)
Repairs and maintenance - copiers	6,350	6,350	3,327	3,023
Liability insurance	3,788	3,788	3,788	-
Workers compensation	3,889	3,889	3,889	-
Unemployment claims	385	385	385	-
Film conversion/book binding	10,000	10,000	-	10,000
Conferences and meetings	500	500	39	461
Employee training	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total Contractual Services	<u>324,412</u>	<u>324,412</u>	<u>315,081</u>	<u>9,331</u>
Commodities				
Office supplies	5,000	5,000	43	4,957
Operating supplies	10,000	10,000	4,553	5,447
Computer related supplies	50,000	50,000	48,353	1,647
Books and subscriptions	800	800	650	150
Telephone	<u>1,000</u>	<u>1,000</u>	<u>373</u>	<u>627</u>
Total Commodities	<u>66,800</u>	<u>66,800</u>	<u>53,972</u>	<u>12,828</u>
Total Public Service and Records	<u>662,238</u>	<u>662,238</u>	<u>602,031</u>	<u>60,207</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Computers	\$ 126,000	\$ 126,000	\$ -	\$ 126,000
Computer software - capital	177,000	177,000	28,250	148,750
Printers	18,000	18,000	-	18,000
Total Capital Outlay	321,000	321,000	28,250	292,750
Total Expenditures	983,238	983,238	630,281	352,957
Net Change in Fund Balances	\$ (241,238)	\$ (241,238)	174,182	\$ 415,420
Fund Balance, Beginning of Year			540,854	
Fund Balance, End of Year			\$ 715,036	

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 105,000	\$ 105,000	\$ 113,498	\$ 8,498
Net investment income	<u>558</u>	<u>558</u>	<u>222</u>	<u>(336)</u>
Total Revenues	<u>105,558</u>	<u>105,558</u>	<u>113,720</u>	<u>8,162</u>
Expenditures				
Judicial				
Contractual Services				
Contractual/consulting services	88,000	88,000	121,208	(33,208)
Liability insurance	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Contractual Services	<u>93,000</u>	<u>93,000</u>	<u>121,208</u>	<u>(28,208)</u>
Total Judicial	<u>93,000</u>	<u>93,000</u>	<u>121,208</u>	<u>(28,208)</u>
Total Expenditures	<u>93,000</u>	<u>93,000</u>	<u>121,208</u>	<u>(28,208)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>12,558</u>	<u>12,558</u>	<u>(7,488)</u>	<u>(20,046)</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>\$ 558</u>	<u>\$ 558</u>	(19,488)	<u>\$ (20,046)</u>
Fund Balance, Beginning of Year			<u>49,142</u>	
Fund Balance, End of Year			<u>\$ 29,654</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	\$ 6,000	\$ 6,000	\$ 14,674	\$ 8,674
Net investment income	<u>204</u>	<u>204</u>	<u>338</u>	<u>134</u>
Total Revenues	<u>6,204</u>	<u>6,204</u>	<u>15,012</u>	<u>8,808</u>
Expenditures				
Judicial				
Contractual Services				
Contractual/consulting services	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Total Judicial	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Total Expenditures	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Net Change in Fund Balances	<u>\$ 204</u>	<u>\$ 204</u>	15,012	<u>\$ 14,808</u>
Fund Balance, Beginning of Year			<u>45,753</u>	
Fund Balance, End of Year			<u>\$ 60,765</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 70,000	\$ 70,000	\$ 57,050	\$ (12,950)
Net investment income	<u>318</u>	<u>318</u>	<u>517</u>	<u>199</u>
Total Revenues	<u>70,318</u>	<u>70,318</u>	<u>57,567</u>	<u>(12,751)</u>
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	<u>32,686</u>	<u>32,686</u>	<u>38,181</u>	<u>(5,495)</u>
Benefits				
Healthcare contribution	5,726	5,726	4,128	1,598
Dental contribution	530	530	521	9
FICA/SS contribution	2,501	2,501	2,832	(331)
IMRF contribution	<u>3,272</u>	<u>3,272</u>	<u>3,709</u>	<u>(437)</u>
Total Benefits	<u>12,029</u>	<u>12,029</u>	<u>11,190</u>	<u>839</u>
Contractual Services				
Per diem expenditures	3,000	3,000	-	3,000
Contractual/consulting services	5,000	5,000	-	5,000
Liability insurance	611	611	611	-
Workers compensation	628	628	628	-
Unemployment claims	<u>62</u>	<u>62</u>	<u>62</u>	<u>-</u>
Total Contractual Services	<u>9,301</u>	<u>9,301</u>	<u>1,301</u>	<u>8,000</u>
Commodities				
Office supplies	<u>4,000</u>	<u>4,000</u>	<u>1,167</u>	<u>2,833</u>
Total Judicial	<u>58,016</u>	<u>58,016</u>	<u>51,839</u>	<u>6,177</u>
Total Expenditures	<u>58,016</u>	<u>58,016</u>	<u>51,839</u>	<u>6,177</u>
Net Change in Fund Balances	<u>\$ 12,302</u>	<u>\$ 12,302</u>	5,728	<u>\$ (6,574)</u>
Fund Balance, Beginning of Year			<u>72,249</u>	
Fund Balance, End of Year			<u>\$ 77,977</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,120,000	\$ 1,120,000	\$ 1,016,303	\$ (103,697)
Net investment income	<u>3,270</u>	<u>3,270</u>	<u>2,957</u>	<u>(313)</u>
Total Revenues	<u>1,123,270</u>	<u>1,123,270</u>	<u>1,019,260</u>	<u>(104,010)</u>
Expenditures				
Judicial				
Circuit Clerk				
Personnel Services				
Salaries and wages	<u>524,142</u>	<u>524,142</u>	<u>400,529</u>	<u>123,613</u>
Benefits				
Healthcare contribution	84,096	84,096	52,146	31,950
Dental contribution	2,875	2,875	1,731	1,144
FICA/SS contribution	40,097	40,097	29,539	10,558
IMRF contribution	<u>52,467</u>	<u>52,467</u>	<u>38,702</u>	<u>13,765</u>
Total Benefits	<u>179,535</u>	<u>179,535</u>	<u>122,118</u>	<u>57,417</u>
Contractual Services				
Contractual/consulting services	2,500	2,500	16,000	(13,500)
Repairs and maintenance - equipment	5,900	5,900	3,813	2,087
Repairs and maintenance - computers	31,048	31,048	68,935	(37,887)
Liability insurance	9,802	9,802	9,802	-
Workers compensation	10,064	10,064	10,064	-
Unemployment claims	996	996	996	-
General printing	27,500	27,500	13,815	13,685
Conferences and meetings	25,800	25,800	-	25,800
Employee training	15,000	15,000	-	15,000
Employee mileage expenditures	3,000	3,000	98	2,902
Miscellaneous contractual expenditures	<u>200,000</u>	<u>200,000</u>	<u>270,489</u>	<u>(70,489)</u>
Total Contractual Services	<u>331,610</u>	<u>331,610</u>	<u>394,012</u>	<u>(62,402)</u>
Commodities				
Computer related supplies	24,400	24,400	135	24,265
Cellular phone	<u>3,000</u>	<u>3,000</u>	<u>3,317</u>	<u>(317)</u>
Total Commodities	<u>27,400</u>	<u>27,400</u>	<u>3,452</u>	<u>23,948</u>
Total Circuit Clerk	<u>1,062,687</u>	<u>1,062,687</u>	<u>920,111</u>	<u>142,576</u>
Circuit Clerk Projects				
Personnel Services				
Salaries and wages	<u>62,882</u>	<u>62,882</u>	<u>129,255</u>	<u>(66,373)</u>
Benefits				
Healthcare contribution	19,257	19,257	27,274	(8,017)
Dental contribution	530	530	1,064	(534)
FICA/SS contribution	4,811	4,811	9,362	(4,551)
IMRF Contribution	<u>6,295</u>	<u>6,295</u>	<u>12,266</u>	<u>(5,971)</u>
Total Benefits	<u>30,893</u>	<u>30,893</u>	<u>49,966</u>	<u>(19,073)</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Liability insurance	\$ 1,176	\$ 1,176	\$ 1,176	\$ -
Workers compensation	1,208	1,208	1,208	-
Unemployment claims	120	120	120	-
Total Contractual Services	<u>2,504</u>	<u>2,504</u>	<u>2,504</u>	<u>-</u>
Total Circuit Clerk Projects	<u>96,279</u>	<u>96,279</u>	<u>181,725</u>	<u>(85,446)</u>
Chief Judge				
Personnel Services				
Salaries and wages	<u>66,299</u>	<u>66,299</u>	<u>64,854</u>	<u>1,445</u>
Benefits				
Healthcare contribution	9,796	9,796	11,153	(1,357)
Dental contribution	530	530	525	5
FICA/SS contribution	5,072	5,072	4,835	237
IMRF contribution	<u>6,637</u>	<u>6,637</u>	<u>6,334</u>	<u>303</u>
Total Benefits	<u>22,035</u>	<u>22,035</u>	<u>22,847</u>	<u>(812)</u>
Contractual Services				
Liability insurance	1,240	1,240	1,240	-
Workers compensation	1,273	1,273	1,273	-
Unemployment claims	126	126	126	-
Conferences and meetings	3,500	3,500	-	3,500
Employee mileage expenditures	500	500	-	500
Computer related supplies	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Contractual Services	<u>16,639</u>	<u>16,639</u>	<u>2,639</u>	<u>14,000</u>
Total Chief Judge	<u>104,973</u>	<u>104,973</u>	<u>90,340</u>	<u>14,633</u>
Total Judicial	<u>1,263,939</u>	<u>1,263,939</u>	<u>1,192,176</u>	<u>71,763</u>
Capital Outlay				
Circuit Clerk				
Computers	67,500	67,500	2,545	64,955
Printers	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Total Circuit Clerk	<u>97,500</u>	<u>97,500</u>	<u>2,545</u>	<u>94,955</u>
Chief Judge				
Computers	2,000	2,000	-	2,000
Computer software - capital	3,000	3,000	-	3,000
Printers	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total Chief Judge	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Total Capital Outlay	<u>104,500</u>	<u>104,500</u>	<u>2,545</u>	<u>101,955</u>
Total Expenditures	<u>1,368,439</u>	<u>1,368,439</u>	<u>1,194,721</u>	<u>173,718</u>
Net Change in Fund Balances	<u>\$ (245,169)</u>	<u>\$ (245,169)</u>	<u>(175,461)</u>	<u>\$ 69,708</u>
Fund Balance, Beginning of Year			<u>420,644</u>	
Fund Balance, End of Year			<u>\$ 245,183</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	\$ 1,020,000	\$ 1,020,000	\$ 921,002	\$ (98,998)
Net investment income	3,696	3,696	2,186	(1,510)
Total Revenues	1,023,696	1,023,696	923,188	(100,508)
Expenditures				
Judicial				
Circuit Clerk				
Personnel Services				
Salaries and wages	530,940	530,940	529,086	1,854
Overtime salaries	1,510	1,510	862	648
Total Personnel Services	532,450	532,450	529,948	2,502
Benefits				
Healthcare contribution	174,081	174,081	152,555	21,526
Dental contribution	6,116	6,116	5,511	605
FICA/SS contribution	40,617	40,617	38,178	2,439
IMRF contribution	53,147	53,147	50,018	3,129
Total Benefits	273,961	273,961	246,262	27,699
Contractual Services				
Destruction of records services	8,000	8,000	2,788	5,212
Repairs and maintenance - equipment	90,000	90,000	45,148	44,852
Repairs and maintenance - computers	-	-	193	(193)
Repairs and maintenance - copiers	14,400	14,400	7,787	6,613
Liability insurance	9,929	9,929	9,929	-
Workers compensation	10,195	10,195	10,195	-
Unemployment claims	1,009	1,009	1,009	-
Employee training	2,600	2,600	-	2,600
Employee mileage expenditures	-	-	55	(55)
Miscellaneous contractual expenditures	200,000	200,000	158,000	42,000
Total Contractual Services	336,133	336,133	235,104	101,029
Commodities				
Office supplies	7,750	7,750	2,705	5,045
Computer related supplies	45,233	45,233	47,656	(2,423)
Cellular phone	850	850	2,597	(1,747)
Total Commodities	53,833	53,833	52,958	875
Total Circuit Clerk	1,196,377	1,196,377	1,064,272	132,105

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Circuit Clerk Projects				
Personnel Services				
Part-time salaries	\$ 74,997	\$ 74,997	\$ -	\$ 74,997
Benefits				
FICA/SS contribution	5,738	5,738	-	5,738
Contractual Services				
Film conversion/book binding	75,000	75,000	14,006	60,994
Total Circuit Clerk Projects	155,735	155,735	14,006	141,729
Total Judicial	1,352,112	1,352,112	1,078,278	273,834
Capital Outlay				
Office equipment	9,794	9,794	9,273	521
Office furniture	15,000	15,000	-	15,000
Total Capital Outlay	24,794	24,794	9,273	15,521
Total Expenditures	1,376,906	1,376,906	1,087,551	289,355
Net Change in Fund Balances	\$ (353,210)	\$ (353,210)	(164,363)	\$ 188,847
Fund Balance, Beginning of Year			299,872	
Fund Balance, End of Year			\$ 135,509	

KANE COUNTY, ILLINOIS

Child Support Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 39,222	\$ 39,222	\$ 41,874	\$ 2,652
Charges for services	120,000	120,000	128,574	8,574
Net investment income	559	559	1,257	698
Total Revenues	159,781	159,781	171,705	11,924
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	54,979	54,979	54,046	933
Overtime salaries	1,007	1,007	686	321
Total Personnel Services	55,986	55,986	54,732	1,254
Benefits				
Healthcare contribution	16,414	16,414	11,743	4,671
Dental contribution	408	408	403	5
FICA/SS contribution	4,206	4,206	4,091	115
IMRF contribution	5,504	5,504	5,359	145
Total Benefits	26,532	26,532	21,596	4,936
Contractual Services				
Contractual/consulting services	39,222	39,222	-	39,222
Liability insurance	1,029	1,029	1,029	-
Workers compensation	1,056	1,056	1,056	-
Unemployment claims	105	105	105	-
General printing	31,831	31,831	13,075	18,756
Conferences and meetings	1,900	1,900	-	1,900
Employee mileage expenditures	500	500	-	500
General association dues	120	120	-	120
Total Contractual Services	75,763	75,763	15,265	60,498
Commodities				
Office supplies	1,500	1,500	39	1,461
Total Expenditures	159,781	159,781	91,632	68,149
Net Change in Fund Balances	\$ -	\$ -	80,073	\$ 80,073
Fund Balance, Beginning of Year			179,593	
Fund Balance, End of Year			\$ 259,666	

KANE COUNTY, ILLINOIS

Circuit Clerk Administrative Services Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 385,000	\$ 385,000	\$ 324,340	\$ (60,660)
Net investment income	2,296	2,296	2,779	483
Total Revenues	387,296	387,296	327,119	(60,177)
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	223,959	223,959	241,689	(17,730)
Overtime salaries	1,208	1,208	419	789
Total Personnel Services	225,167	225,167	242,108	(16,941)
Benefits				
Healthcare contribution	40,788	40,788	41,209	(421)
Dental contribution	1,468	1,468	1,457	11
FICA/SS contribution	17,133	17,133	17,606	(473)
IMRF contribution	22,419	22,419	23,066	(647)
Total Benefits	81,808	81,808	83,338	(1,530)
Contractual Services				
Repairs and maintenance - equipment	2,695	2,695	3,000	(305)
Liability insurance	4,189	4,189	4,189	-
Workers compensation	4,301	4,301	4,301	-
Unemployment claims	426	426	426	-
General printing	4,500	4,500	8,165	(3,665)
Legal printing	2,500	2,500	350	2,150
Conferences and meetings	2,600	2,600	-	2,600
Employee mileage expenditures	500	500	-	500
Total Contractual Services	21,711	21,711	20,431	1,280
Commodities				
Office supplies	68,590	68,590	3,358	65,232
Cellular phone	1,500	1,500	489	1,011
Total Commodities	70,090	70,090	3,847	66,243
Total Expenditures	398,776	398,776	349,724	49,052
Net Change in Fund Balances	\$ (11,480)	\$ (11,480)	(22,605)	\$ (11,125)
Fund Balance, Beginning of Year			383,423	
Fund Balance, End of Year			\$ 360,818	

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 115,000	\$ 115,000	\$ 104,325	\$ (10,675)
Net investment income	<u>500</u>	<u>500</u>	<u>633</u>	<u>133</u>
Total Revenues	<u>115,500</u>	<u>115,500</u>	<u>104,958</u>	<u>(10,542)</u>
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	<u>73,633</u>	<u>73,633</u>	<u>73,593</u>	<u>40</u>
Benefits				
Healthcare contribution	19,258	19,258	18,636	622
Dental contribution	530	530	532	(2)
FICA/SS contribution	5,633	5,633	5,117	516
IMRF contribution	<u>7,371</u>	<u>7,371</u>	<u>6,704</u>	<u>667</u>
Total Benefits	<u>32,792</u>	<u>32,792</u>	<u>30,989</u>	<u>1,803</u>
Contractual Services				
Liability insurance	1,377	1,377	1,377	-
Workers compensation	1,414	1,414	1,414	-
Unemployment claims	140	140	140	-
Conferences and meetings	9,200	9,200	406	8,794
Employee training	500	500	-	500
Employee mileage expenditures	2,512	2,512	41	2,471
General association dues	<u>40</u>	<u>40</u>	<u>40</u>	<u>-</u>
Total Contractual Services	<u>15,183</u>	<u>15,183</u>	<u>3,418</u>	<u>11,765</u>
Commodities				
Office supplies	481	481	393	88
Cellular phone	<u>750</u>	<u>750</u>	<u>1,207</u>	<u>(457)</u>
Total Commodities	<u>1,231</u>	<u>1,231</u>	<u>1,600</u>	<u>(369)</u>
Total Expenditures	<u>122,839</u>	<u>122,839</u>	<u>109,600</u>	<u>13,239</u>
Net Change in Fund Balances	<u>\$ (7,339)</u>	<u>\$ (7,339)</u>	(4,642)	<u>\$ 2,697</u>
Fund Balance, Beginning of Year			<u>87,144</u>	
Fund Balance, End of Year			<u>\$ 82,502</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 665,000	\$ 665,000	\$ 693,552	\$ 28,552
Total Revenues	665,000	665,000	693,552	28,552
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	466,041	466,041	400,006	66,035
Benefits				
Healthcare contribution	104,520	104,520	88,533	15,987
Dental contribution	3,875	3,875	3,311	564
FICA/SS contribution	35,653	35,653	29,120	6,533
IMRF contribution	46,651	46,651	38,209	8,442
Total Benefits	190,699	190,699	159,173	31,526
Contractual Services				
Trials and costs of hearings	316	316	4,510	(4,194)
Legal process server costs	1,539	1,539	542	997
Liability insurance	8,715	8,715	8,715	-
Workers compensation	8,948	8,948	8,948	-
Unemployment claims	886	886	886	-
Conferences and meetings	500	500	-	500
General association dues	2,543	2,543	1,940	603
Total Contractual Services	23,447	23,447	25,541	(2,094)
Commodities				
Office supplies	1,000	1,000	101	899
Books and subscriptions	1,200	1,200	1,711	(511)
Telephone	2,400	2,400	-	2,400
Computer software - non-capital	2,700	2,700	240	2,460
Total Commodities	7,300	7,300	2,052	5,248
Total Expenditures	687,487	687,487	586,772	100,715
Excess (Deficiency) of Revenues Over Expenditures	(22,487)	(22,487)	106,780	129,267
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	\$ -	\$ -	129,267	\$ 129,267
Fund Balance, Beginning of Year			68,882	
Fund Balance, End of Year			\$ 198,149	

KANE COUNTY, ILLINOIS

Drug Prosecution Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 115,174	\$ 115,174	\$ 86,338	\$ (28,836)
Fines	<u>46,394</u>	<u>46,394</u>	<u>72,725</u>	<u>26,331</u>
Total Revenues	<u>161,568</u>	<u>161,568</u>	<u>159,063</u>	<u>(2,505)</u>
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	<u>284,262</u>	<u>284,262</u>	<u>284,383</u>	<u>(121)</u>
Benefits				
Healthcare contribution	37,370	37,370	33,453	3,917
Dental contribution	1,206	1,206	1,108	98
FICA/SS contribution	21,746	21,746	21,218	528
IMRF contribution	<u>28,455</u>	<u>28,455</u>	<u>28,958</u>	<u>(503)</u>
Total Benefits	<u>88,777</u>	<u>88,777</u>	<u>84,737</u>	<u>4,040</u>
Contractual Services				
Liability insurance	5,316	5,316	5,316	-
Workers compensation	5,458	5,458	5,458	-
Unemployment claims	541	541	541	-
Telephone	<u>795</u>	<u>795</u>	<u>-</u>	<u>795</u>
Total Contractual Services	<u>12,110</u>	<u>12,110</u>	<u>11,315</u>	<u>795</u>
Total Expenditures	<u>385,149</u>	<u>385,149</u>	<u>380,435</u>	<u>4,714</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(223,581)</u>	<u>(223,581)</u>	<u>(221,372)</u>	<u>2,209</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>\$ -</u>	<u>\$ -</u>	2,209	<u>\$ 2,209</u>
Fund Balance, Beginning of Year			<u>529,859</u>	
Fund Balance, End of Year			<u>\$ 532,068</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 108,567	\$ 108,567	\$ 142,546	\$ 33,979
Total Revenues	108,567	108,567	142,546	33,979
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	122,739	122,739	116,326	6,413
Benefits				
Healthcare contribution	11,985	11,985	15,968	(3,983)
Dental contribution	563	563	704	(141)
FICA/SS contribution	9,390	9,390	8,721	669
IMRF contribution	12,287	12,287	12,145	142
Total Benefits	34,225	34,225	37,538	(3,313)
Contractual Services				
Contractual/consulting services	1,050	1,050	1,050	-
Liability insurance	2,296	2,296	2,297	(1)
Workers compensation	2,357	2,357	2,357	-
Unemployment claims	234	234	234	-
Telephone	795	795	-	795
Total Contractual Services	6,732	6,732	5,938	794
Total Expenditures	163,696	163,696	159,802	3,894
Excess (Deficiency) of Revenues Over Expenditures	(55,129)	(55,129)	(17,256)	37,873
Other Financing Sources (Uses)				
Transfers in	55,129	55,129	55,129	-
Total Other Financing Sources (Uses)	55,129	55,129	55,129	-
Net Change in Fund Balances	\$ -	\$ -	37,873	\$ 37,873
Fund Balance, Beginning of Year			132,265	
Fund Balance, End of Year			\$ 170,138	

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 85,671	\$ 85,671	\$ 94,768	\$ 9,097
Charges for services	387,348	387,348	406,138	18,790
Reimbursements	35,000	35,000	32,083	(2,917)
Net investment income	3,000	3,000	5,767	2,767
	<u>511,019</u>	<u>511,019</u>	<u>538,756</u>	<u>27,737</u>
Total Revenues				
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	609,584	609,584	582,545	27,039
Employee per diem	15,600	15,600	15,386	214
Lump sum distribution	-	-	9,500	(9,500)
Total Personnel Services	<u>625,184</u>	<u>625,184</u>	<u>607,431</u>	<u>17,753</u>
Benefits				
Healthcare contribution	97,793	97,793	87,406	10,387
Dental contribution	3,533	3,533	3,006	527
FICA/SS contribution	47,827	47,827	44,611	3,216
IMRF contribution	62,581	62,581	59,430	3,151
Total Benefits	<u>211,734</u>	<u>211,734</u>	<u>194,453</u>	<u>17,281</u>
Contractual Services				
Contractual/consulting services	29,682	29,682	21,194	8,488
Trials and costs of hearings	17,620	17,620	5,553	12,067
Witness costs	10,000	10,000	319	9,681
Court reporter costs	1,500	1,500	1,215	285
Counseling services	22,254	22,254	22,779	(525)
Investigations	9,000	9,000	9,940	(940)
Repairs and maintenance - copiers	2,581	2,581	2,339	242
Liability insurance	11,400	11,400	11,400	-
Workers compensation	11,705	11,705	11,705	-
Unemployment claims	1,159	1,159	1,159	-
Conferences and meetings	6,875	6,875	2,953	3,922
Employee training	6,875	6,875	5,663	1,212
Employee mileage expenditures	6,500	6,500	1,639	4,861
General association dues	3,650	3,650	3,135	515
Total Contractual Services	<u>140,801</u>	<u>140,801</u>	<u>100,993</u>	<u>39,808</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 1,500	\$ 1,500	\$ 1,465	\$ 35
Operating supplies	1,500	1,500	2,613	(1,113)
Computer related supplies	5,000	5,000	3,281	1,719
Books and subscriptions	300	300	-	300
Photography supplies	3,000	3,000	-	3,000
Telephone	4,000	4,000	4,299	(299)
Total Commodities	<u>15,300</u>	<u>15,300</u>	<u>11,658</u>	<u>3,642</u>
 Total Expenditures	<u>993,019</u>	<u>993,019</u>	<u>914,535</u>	<u>78,484</u>
 Excess (Deficiency) of Revenues Over Expenditures	<u>(482,000)</u>	<u>(482,000)</u>	<u>(375,779)</u>	<u>106,221</u>
 Other Financing Sources (Uses)				
Transfers in	482,000	482,000	482,000	-
Total Other Financing Sources (Uses)	<u>482,000</u>	<u>482,000</u>	<u>482,000</u>	<u>-</u>
 Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>106,221</u>	<u>\$ 106,221</u>
 Fund Balance, Beginning of Year			<u>529,124</u>	
 Fund Balance, End of Year			<u>\$ 635,345</u>	

KANE COUNTY, ILLINOIS

Equitable Sharing Program Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Miscellaneous	\$ 60,000	\$ 60,000	\$ -	\$ (60,000)
Net investment income	<u>-</u>	<u>-</u>	<u>798</u>	<u>798</u>
Total Revenues	<u>60,000</u>	<u>60,000</u>	<u>798</u>	<u>(59,202)</u>
Expenditures				
Judicial				
Contractual Services				
Employee training	<u>20,000</u>	<u>20,000</u>	<u>287</u>	<u>19,713</u>
Commodities				
Operating supplies	<u>40,000</u>	<u>40,000</u>	<u>14,569</u>	<u>25,431</u>
Total Expenditures	<u>60,000</u>	<u>60,000</u>	<u>14,856</u>	<u>45,144</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>(14,058)</u>	<u>\$ (14,058)</u>
Fund Balance, Beginning of Year			<u>115,306</u>	
Fund Balance, End of Year			<u>\$ 101,248</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	\$ 125	\$ 125	\$ 99	\$ (26)
Charges for services	309,351	309,351	290,876	(18,475)
Reimbursements	550	550	119	(431)
Net investment income	228	228	254	26
Miscellaneous	500	500	331	(169)
Total Revenues	310,754	310,754	291,679	(19,075)
Expenditures				
Judicial				
Personnel Services				
Salaries and wages	167,754	167,754	158,830	8,924
Benefits				
Healthcare contribution	27,899	27,899	25,993	1,906
Dental contribution	938	938	877	61
FICA/SS contribution	12,834	12,834	11,582	1,252
IMRF contribution	16,793	16,793	15,175	1,618
Total Benefits	58,464	58,464	53,627	4,837
Contractual Services				
Repairs and maintenance - copiers	850	850	771	79
Liability insurance	3,137	3,137	3,137	-
Workers compensation	3,221	3,221	3,221	-
Unemployment claims	319	319	319	-
Conferences and meetings	150	150	137	13
Employee training	100	100	-	100
General association dues	746	746	866	(120)
Miscellaneous contractual expenditures	9,452	9,452	15,198	(5,746)
Total Contractual Services	17,975	17,975	23,649	(5,674)
Commodities				
Office supplies	300	300	(481)	781
Computer related supplies	1,721	1,721	1,497	224
Books and subscriptions	63,440	63,440	56,794	6,646
Subscription databases	-	-	(12,545)	12,545
Telephone	1,100	1,100	823	277
Total Commodities	66,561	66,561	46,088	20,473

KANE COUNTY, ILLINOIS

Law Library Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Total Expenditures	\$ 310,754	\$ 310,754	\$ 282,194	\$ 28,560
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	9,485	<u>\$ 9,485</u>
Fund Balance, Beginning of Year			<u>32,261</u>	
Fund Balance, End of Year			<u>\$ 41,746</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Charges for services	\$ 1,900,000	\$ 1,900,000	\$ 1,937,433	\$ 37,433
Net investment income	2,000	2,000	3,018	1,018
Miscellaneous	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
Total Revenues	<u>1,902,000</u>	<u>1,902,000</u>	<u>1,941,451</u>	<u>39,451</u>
Expenditures				
Public Safety				
Personnel Services				
Salaries and wages	1,625,803	1,625,803	1,479,362	146,441
Overtime salaries	16,903	16,903	68,421	(51,518)
Bond call	<u>10,000</u>	<u>10,000</u>	<u>350</u>	<u>9,650</u>
Total Personnel Services	<u>1,652,706</u>	<u>1,652,706</u>	<u>1,548,133</u>	<u>104,573</u>
Benefits				
Healthcare contribution	308,492	308,492	313,008	(4,516)
Dental contribution	9,908	9,908	10,981	(1,073)
FICA/SS contribution	126,437	126,437	114,071	12,366
IMRF contribution	165,442	165,442	147,830	17,612
Uniform allowance	<u>44,805</u>	<u>44,805</u>	<u>34,197</u>	<u>10,608</u>
Total Benefits	<u>655,084</u>	<u>655,084</u>	<u>620,087</u>	<u>34,997</u>
Contractual Services				
Contractual/consulting services	8,280	8,280	13,431	(5,151)
Repairs and maintenance - equipment	25,000	25,000	26,529	(1,529)
Repairs and maintenance - communications	10,000	10,000	217	9,783
Liability insurance	30,403	30,403	30,403	-
Workers compensation	31,216	31,216	31,216	-
Unemployment claims	3,089	3,089	3,089	-
Conferences and meetings	500	500	905	(405)
Employee training	11,000	11,000	11,116	(116)
Employee mileage expenditures	500	500	274	226
Pre-employ drug testing and labs	2,000	2,000	65	1,935
Pre-employment physicals	<u>2,500</u>	<u>2,500</u>	<u>457</u>	<u>2,043</u>
Total Contractual Services	<u>124,488</u>	<u>124,488</u>	<u>117,702</u>	<u>6,786</u>
Commodities				
Office supplies	1,650	1,650	1,896	(246)
Operating supplies	3,500	3,500	3,669	(169)
Employee recognition supplies	1,500	1,500	783	717
Weapons and ammunition	11,250	11,250	12,304	(1,054)
Medical supplies and drugs	1,200	1,200	-	1,200
Telephone	<u>3,000</u>	<u>3,000</u>	<u>2,228</u>	<u>772</u>
Total Commodities	<u>22,100</u>	<u>22,100</u>	<u>20,880</u>	<u>1,220</u>
Total Expenditures	<u>2,454,378</u>	<u>2,454,378</u>	<u>2,306,802</u>	<u>147,576</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(552,378)</u>	<u>(552,378)</u>	<u>(365,351)</u>	<u>187,027</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, 2016

	<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	\$ 552,378	\$ 552,378	\$ 552,378	\$ -
Total Other Financing Sources (Uses)	<u>552,378</u>	<u>552,378</u>	<u>552,378</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	187,027	<u>\$ 187,027</u>
Fund Balance, Beginning of Year			<u>155,793</u>	
Fund Balance, End of Year			<u>\$ 342,820</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 25,425	\$ 25,425	\$ 26,178	\$ 753
Net investment income	<u>-</u>	<u>-</u>	<u>191</u>	<u>191</u>
Total Revenues	<u>25,425</u>	<u>25,425</u>	<u>26,369</u>	<u>944</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>	944	<u>\$ 944</u>
Fund Balance, Beginning of Year			<u>13,949</u>	
Fund Balance, End of Year			<u>\$ 14,893</u>	

KANE COUNTY, ILLINOIS

Sheriff Civil Operations Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ -	\$ -	\$ 1,220	\$ 1,220
Charges for services	-	-	58,901	58,901
Miscellaneous	-	-	843	843
	-	-	60,964	60,964
Total Revenues	-	-	60,964	60,964
Expenditures				
Public Safety				
Contractual Services				
Jurors' expenditures	-	-	1,740	(1,740)
Conferences and meetings	-	-	125	(125)
Law enforcement training	-	-	940	(940)
Employee mileage expenditures	-	-	34	(34)
General association dues	-	-	706	(706)
Miscellaneous contractual expenditures	-	-	6,163	(6,163)
General donations	-	-	8,610	(8,610)
Total Contractual Services	-	-	18,318	(18,318)
Commodities				
Operating supplies	-	-	20,987	(20,987)
Books and subscriptions	-	-	1,397	(1,397)
Employee recognition supplies	-	-	4,650	(4,650)
Computer hardware - non-capital	-	-	1,753	(1,753)
Uniform supplies	-	-	660	(660)
Weapons and ammunition	-	-	33,412	(33,412)
Photography supplies	-	-	4,538	(4,538)
Miscellaneous supplies	-	-	5,202	(5,202)
Total Commodities	-	-	72,599	(72,599)
Total Expenditures	-	-	90,917	(90,917)
Excess (Deficiency) of Revenues Over Expenditures	-	-	(29,953)	(29,953)
Other Financing Sources (Uses)				
Proceeds from sale of property	-	-	8,074	8,074
Transfers in	-	87,417	87,417	-
Total Other Financing Sources (Uses)	-	87,417	95,491	8,074
Net Change in Fund Balances	\$ -	\$ 87,417	65,538	\$ (21,879)
Fund Balance, Beginning of Year			-	
Fund Balance, End of Year			\$ 65,538	

KANE COUNTY, ILLINOIS

Kane Comm Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 787,599	\$ 787,599	\$ 716,319	\$ (71,280)
Reimbursements	490,800	490,800	506,228	15,428
Net investment income	-	-	7,668	7,668
Total Revenues	<u>1,278,399</u>	<u>1,278,399</u>	<u>1,230,215</u>	<u>(48,184)</u>
Expenditures				
Public Safety				
Personnel Services				
Salaries and wages	1,290,288	1,290,288	1,251,166	39,122
Overtime salaries	38,422	38,422	99,137	(60,715)
Total Personnel Services	<u>1,328,710</u>	<u>1,328,710</u>	<u>1,350,303</u>	<u>(21,593)</u>
Benefits				
Healthcare contribution	259,378	259,378	193,336	66,042
Dental contribution	8,434	8,434	6,585	1,849
FICA/SS contribution	101,647	101,647	100,079	1,568
IMRF contribution	133,004	133,004	131,087	1,917
Total Benefits	<u>502,463</u>	<u>502,463</u>	<u>431,087</u>	<u>71,376</u>
Contractual Services				
Contractual/consulting services	29,424	29,424	26,767	2,657
Janitorial services	-	-	1,830	(1,830)
Repairs and maintenance - computers	5,670	5,670	956	4,714
Repairs and maintenance - communications equipment	9,650	9,650	1,724	7,926
Equipment rental	32,429	32,429	28,069	4,360
Liability insurance	24,129	24,129	24,129	-
Workers compensation	24,774	24,774	24,774	-
Unemployment claims	2,452	2,452	2,452	-
General advertising	-	-	99	(99)
Conferences and meetings	7,375	7,375	6,363	1,012
Employee training	3,500	3,500	3,205	295
Employee mileage expenditures	2,332	2,332	2,249	83
General association dues	368	368	1,182	(814)
Pre-employ drug testing and labs	-	-	228	(228)
Total Contractual Services	<u>142,103</u>	<u>142,103</u>	<u>124,027</u>	<u>18,076</u>
Commodities				
Office supplies	1,500	1,500	1,247	253
Operating supplies	2,200	2,200	1,291	909
Computer related supplies	1,500	1,500	1,575	(75)
Employee recognition supplies	300	300	359	(59)
Uniform supplies	1,000	1,000	-	1,000
Total Commodities	<u>6,500</u>	<u>6,500</u>	<u>4,472</u>	<u>2,028</u>
Total Public Safety	<u>1,979,776</u>	<u>1,979,776</u>	<u>1,909,889</u>	<u>69,887</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Expenditures	\$ 1,979,776	\$ 1,979,776	\$ 1,909,889	\$ 69,887
Excess (Deficiency) of Revenues Over Expenditures	<u>(701,377)</u>	<u>(701,377)</u>	<u>(679,674)</u>	<u>21,703</u>
Other Financing Sources (Uses)				
Transfers in	731,360	731,360	731,360	-
Transfers out	<u>(29,983)</u>	<u>(29,983)</u>	<u>(29,983)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>701,377</u>	<u>701,377</u>	<u>701,377</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	21,703	<u>\$ 21,703</u>
Fund Balance, Beginning of Year			<u>766,272</u>	
Fund Balance, End of Year			<u>\$ 787,975</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,128,000	\$ 1,128,000	\$ 1,014,795	\$ (113,205)
Reimbursements	35,000	35,000	162,097	127,097
Total Revenues	1,163,000	1,163,000	1,217,654	54,654
Expenditures				
Public Safety				
Contractual Services				
Contractual/consulting services	50,000	50,000	184,395	(134,395)
Legal services	25,000	25,000	2,660	22,340
Psychological/psychiatric services	200,000	200,000	125,119	74,881
Testing services	6,000	6,000	7,138	(1,138)
Polygraph testing	15,000	15,000	12,650	2,350
Juvenile board and care	400,000	400,000	-	400,000
Security services	70,000	70,000	63,117	6,883
Software licensing cost	347,500	347,500	373,525	(26,025)
Repairs and maintenance - equipment	2,000	2,000	-	2,000
Repairs and maintenance - communications	-	-	20,620	(20,620)
Equipment rental	2,500	2,500	-	2,500
General advertising	-	-	84	(84)
General printing	200	200	-	200
Conferences and meetings	12,000	12,000	1,033	10,967
Employee training	10,000	10,000	3,292	6,708
Employee mileage expenditures	1,500	1,500	-	1,500
General association dues	-	-	975	(975)
Miscellaneous contractual expenditures	25,000	25,000	-	25,000
Grant expenditures	4,800	4,800	-	4,800
Total Contractual Services	1,171,500	1,171,500	794,608	376,892
Commodities				
Office supplies	1,000	1,000	149	851
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	12,689	(12,189)
Computer hardware - non-capital	5,000	5,000	7,299	(2,299)
Uniform supplies	5,000	5,000	-	5,000
Weapons and ammunition	1,000	1,000	-	1,000
Medical supplies and drugs	-	-	44	(44)
Fuel - vehicles	500	500	-	500
Incentives	2,500	2,500	4,118	(1,618)
Total Commodities	25,300	25,300	24,299	1,001
Total Public Safety	1,196,800	1,196,800	818,907	377,893

KANE COUNTY, ILLINOIS

Probation Services Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Capital Outlay				
Special purpose equipment	\$ -	\$ -	\$ 20,949	\$ (20,949)
Total Expenditures	<u>1,196,800</u>	<u>1,196,800</u>	<u>839,856</u>	<u>356,944</u>
Net Change in Fund Balances	<u>\$ (225,908)</u>	<u>\$ (225,908)</u>	185,690	<u>\$ 411,598</u>
Fund Balance, Beginning of Year			<u>1,951,933</u>	
Fund Balance, End of Year			<u>\$ 2,137,623</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 80,000	\$ 80,000	\$ 73,164	\$ (6,836)
Net investment income	<u>-</u>	<u>-</u>	<u>2,305</u>	<u>2,305</u>
Total Revenues	<u>80,000</u>	<u>80,000</u>	<u>75,469</u>	<u>(4,531)</u>
Expenditures				
Public Safety				
Contractual Services				
Lab services	<u>75,000</u>	<u>75,000</u>	<u>30,757</u>	<u>44,243</u>
Commodities				
Medical supplies and drugs	<u>5,000</u>	<u>5,000</u>	<u>709</u>	<u>4,291</u>
Total Expenditures	<u>80,000</u>	<u>80,000</u>	<u>31,466</u>	<u>48,534</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	44,003	<u>\$ 44,003</u>
Fund Balance, Beginning of Year			<u>314,940</u>	
Fund Balance, End of Year			<u>\$ 358,943</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 398,222	\$ 517,887	\$ 451,000	\$ (66,887)
Charges for services	100,000	100,000	94,487	(5,513)
Net investment income	-	-	5,804	5,804
Total Revenues	<u>498,222</u>	<u>617,887</u>	<u>551,291</u>	<u>(66,596)</u>
Expenditures				
Public Safety				
Personnel Services				
Salaries and wages	396,065	396,065	402,978	(6,913)
Total Personnel Services	<u>396,065</u>	<u>396,065</u>	<u>402,978</u>	<u>(6,913)</u>
Benefits				
Healthcare contribution	89,104	89,104	75,428	13,676
Dental contribution	2,732	2,732	2,587	145
FICA/SS contribution	30,299	30,299	28,881	1,418
IMRF contribution	39,647	39,647	37,831	1,816
Total Benefits	<u>161,782</u>	<u>161,782</u>	<u>144,727</u>	<u>17,055</u>
Contractual Services				
Contractual/consulting services	97,897	97,897	107,851	(9,954)
Lab services	60,000	60,000	33,427	26,573
Halfway house	8,000	8,000	6,734	1,266
Residential treatment	291,142	409,062	599,673	(190,611)
Software licensing cost	-	-	974	(974)
Repairs and maintenance - vehicles	3,500	3,500	120	3,380
Liability insurance	7,407	7,407	7,407	-
Workers compensation	7,605	7,605	7,605	-
Unemployment claims	753	753	753	-
General advertising	100	100	104	(4)
Conferences and meetings	46,990	46,990	28,690	18,300
Employee training	500	500	-	500
Employee mileage expenditures	500	500	195	305
General association dues	1,200	1,200	60	1,140
Grant expenditures	50,892	50,892	7,341	43,551
Total Contractual Services	<u>576,486</u>	<u>694,406</u>	<u>800,934</u>	<u>(106,528)</u>
Commodities				
Office supplies	1,334	1,334	805	529
Operating supplies	500	500	-	500
Postage	444	444	-	444
Peer group activities supplies	2,000	2,000	1,231	769
Drug court graduation supplies	2,000	2,000	936	1,064
Uniform supplies	500	500	-	500
Weapons and ammunition	500	500	-	500
Medical supplies and drugs	-	-	800	(800)
Fuel - vehicles	2,500	2,500	1,274	1,226
Sanction incentives	7,275	9,020	10,020	(1,000)
Total Commodities	<u>17,053</u>	<u>18,798</u>	<u>15,066</u>	<u>3,732</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Special purpose equipment	\$ -	\$ -	\$ 801	\$ (801)
Computers	-	-	1,357	(1,357)
Office furniture	-	-	370	(370)
Total Capital Outlay	-	-	2,528	(2,528)
 Total Expenditures	1,151,386	1,271,051	1,366,233	(95,182)
 Excess (Deficiency) of Revenues Over Expenditures	(653,164)	(653,164)	(814,942)	(161,778)
 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	\$ (114,704)	\$ (114,704)	(276,482)	\$ (161,778)
 Fund Balance, Beginning of Year			472,780	
 Fund Balance, End of Year			\$ 196,298	

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 45,000	\$ 45,000	\$ 40,494	\$ (4,506)
Net investment income	-	-	774	774
Total Revenues	45,000	45,000	41,268	(3,732)
Expenditures				
Public Safety				
Personnel Services				
Salaries and wages	43,833	43,833	45,419	(1,586)
Benefits				
Healthcare contribution	5,726	5,726	5,401	325
Dental contribution	204	204	202	2
FICA/SS contribution	3,333	3,333	3,475	(142)
IMRF contribution	4,362	4,362	4,550	(188)
Total Benefits	13,625	13,625	13,628	(3)
Contractual Services				
Psychological/psychiatric services	90,000	90,000	14,771	75,229
Lab services	45,000	45,000	3,259	41,741
Residential treatment	-	-	363	(363)
Liability insurance	815	815	815	-
Workers compensation	837	837	837	-
Unemployment claims	83	83	83	-
Conferences and meetings	5,000	5,000	6,242	(1,242)
Employee training	1,500	1,500	1,877	(377)
Employee mileage expenditures	1,000	1,000	-	1,000
General association dues	-	-	120	(120)
Total Contractual Services	144,235	144,235	28,367	115,868
Commodities				
Office supplies	500	500	-	500
Operating supplies	500	500	-	500
Medical supplies and drugs	500	500	-	500
Incentives	1,000	1,000	-	1,000
Total Commodities	2,500	2,500	-	2,500
Total Expenditures	204,193	204,193	87,414	116,779
Excess (Deficiency) of Revenues Over Expenditures	(159,193)	(159,193)	(46,146)	113,047

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, 2016

	<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	\$ 159,193	\$ 159,193	\$ 159,193	\$ -
Total Other Financing Sources (Uses)	<u>159,193</u>	<u>159,193</u>	<u>159,193</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	113,047	<u>\$ 113,047</u>
Fund Balance, Beginning of Year			<u>8,736</u>	
Fund Balance, End of Year			<u>\$ 121,783</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 10,000	\$ 10,000	\$ 11,876	\$ 1,876
Net investment income	<u>-</u>	<u>-</u>	<u>26</u>	<u>26</u>
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>11,902</u>	<u>1,902</u>
Expenditures				
Public Safety				
Contractual Services				
Professional services	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	11,902	<u>\$ 11,902</u>
Fund Balance, Beginning of Year			<u>2,618</u>	
Fund Balance, End of Year			<u>\$ 14,520</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 86,500	\$ 86,500	\$ 103,856	\$ 17,356
Reimbursements	-	-	727	727
Net investment income	-	-	1,199	1,199
	86,500	86,500	105,782	19,282
Expenditures				
Public Safety				
Contractual Services				
Autopsies	-	-	4,500	(4,500)
Conferences and meetings	5,000	5,000	5,216	(216)
Miscellaneous contractual expenditures	15,000	15,000	9,603	5,397
Total Contractual Services	20,000	20,000	19,319	681
Commodities				
Office supplies	3,000	3,000	1,511	1,489
Operating supplies	20,000	20,000	15,246	4,754
Medical supplies and drugs	20,000	20,000	14,939	5,061
Body bags	6,500	6,500	3,792	2,708
Photography supplies	2,000	2,000	-	2,000
Total Commodities	51,500	51,500	35,488	16,012
Total Public Safety	71,500	71,500	54,807	16,693
Capital Outlay				
Automotive equipment	30,000	30,000	-	30,000
Total Expenditures	101,500	101,500	54,807	46,693
Net Change in Fund Balances	\$ (15,000)	\$ (15,000)	50,975	\$ 65,975
Fund Balance, Beginning of Year			173,857	
Fund Balance, End of Year			\$ 224,832	

KANE COUNTY, ILLINOIS

Animal Control Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ -	\$ -	\$ 4,700	\$ 4,700
Fines	18,000	18,000	1,059	(16,941)
Charges for services	785,917	785,917	805,659	19,742
Reimbursements	15,000	15,000	77,743	62,743
Net investment income	2,000	2,000	2,592	592
Miscellaneous	2,600	52,600	56,734	4,134
Total Revenues	823,517	873,517	948,487	74,970
Expenditures				
Public Safety				
Personnel Services				
Salaries and wages	412,231	412,231	405,712	6,519
Overtime salaries	22,023	22,023	16,275	5,748
Total Personnel Services	434,254	434,254	421,987	12,267
Benefits				
Healthcare contribution	61,135	61,135	77,622	(16,487)
Dental contribution	2,080	2,080	2,722	(642)
FICA/SS contribution	33,221	33,221	30,823	2,398
IMRF contribution	43,469	43,469	38,846	4,623
Total Benefits	139,905	139,905	150,013	(10,108)
Contractual Services				
Contractual/consulting services	25,200	25,200	25,350	(150)
Veterinary services	11,000	11,000	10,537	463
Cremation services	1,000	1,000	450	550
Software licensing cost	-	-	9,600	(9,600)
Disposal and water softener services	1,200	1,200	1,212	(12)
Janitorial services	3,400	3,400	2,289	1,111
Repairs and maintenance - roads	2,200	2,200	1,363	837
Repairs and maintenance - buildings	4,000	4,000	5,793	(1,793)
Repairs and maintenance - grounds	2,250	2,250	2,923	(673)
Repairs and maintenance - equipment	3,000	3,000	3,081	(81)
Repairs and maintenance - copiers	300	300	458	(158)
Repairs and maintenance - communications equipment	300	300	92	208
Repairs and maintenance - vehicles	3,500	3,500	2,388	1,112
Liability insurance	7,709	7,709	7,709	-
Workers compensation	7,915	7,915	7,915	-
Unemployment claims	784	784	784	-
General advertising	200	200	-	200
General printing	200	200	374	(174)
Conferences and meetings	200	200	15	185
Employee training	500	500	2,540	(2,040)
Employee mileage expenditures	500	500	164	336

KANE COUNTY, ILLINOIS

Animal Control Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General association dues	325	325	990	(665)
Employee medical expenditures	2,000	2,000	3,200	(1,200)
Grant expenditures	-	-	4,700	(4,700)
Total Contractual Services	77,683	77,683	93,927	(16,244)
Commodities				
Office supplies	\$ 1,200	\$ 6,200	\$ 2,236	\$ 3,964
Operating supplies	9,000	9,000	6,439	2,561
Animal care supplies	11,000	11,000	3,999	7,001
Cleaning supplies	1,000	1,000	2,816	(1,816)
Uniform supplies	400	400	907	(507)
Medical supplies and drugs	7,000	7,000	7,768	(768)
Telephone	7,500	7,500	8,358	(858)
Utilities - natural gas	10,000	10,000	3,470	6,530
Utilities - electric	8,500	8,500	8,156	344
Utilities - water	2,300	2,300	2,162	138
Fuel - vehicles	9,500	9,500	4,545	4,955
Total Commodities	67,400	72,400	50,856	21,544
Total Public Safety	719,242	724,242	716,783	7,459
Capital Outlay				
Automotive equipment	-	45,000	55	44,945
Computer software - license cost	11,000	11,000	9,600	1,400
Total Capital Outlay	11,000	56,000	9,655	46,345
Total Expenditures	730,242	780,242	726,438	53,804
Excess (Deficiency) of Revenues Over Expenditures	93,275	93,275	222,049	128,774
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	\$ (59,998)	\$ (59,998)	222,049	\$ 282,047
Fund Balance (Deficit), Beginning of Year			(31,174)	
Fund Balance, End of Year			\$ 190,875	

KANE COUNTY, ILLINOIS

County Highway Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 5,010,909	\$ 5,010,909	\$ 4,995,539	\$ (15,370)
Licenses and permits	281,000	281,000	406,180	125,180
Charges for services	18,150	18,150	40,962	22,812
Reimbursements	617,067	617,067	688,059	70,992
Net investment income	34,000	34,000	76,630	42,630
Miscellaneous	19,200	19,200	16,745	(2,455)
Total Revenues	5,980,326	5,980,326	6,224,115	243,789
Expenditures				
Highways and Streets				
Personnel Services				
Salaries and wages	2,570,524	2,570,524	2,306,937	263,587
Overtime salaries	36,886	36,886	51,108	(14,222)
Total Personnel Services	2,607,410	2,607,410	2,358,045	249,365
Benefits				
Healthcare contribution	446,664	446,664	384,015	62,649
Dental contribution	14,800	14,800	13,446	1,354
FICA/SS contribution	199,467	199,467	171,936	27,531
IMRF contribution	261,002	261,002	225,920	35,082
Total Benefits	921,933	921,933	795,317	126,616
Contractual Services				
Contractual/consulting services	495,000	495,000	381,401	113,599
Legal services	96,000	96,000	84,577	11,423
Medical/dental/hospital services	5,000	5,000	2,645	2,355
Security services	6,000	6,000	5,409	591
Northeast IL plan and metro services	32,000	32,000	27,143	4,857
Software licensing cost	124,519	124,519	56,541	67,978
Engineering services	630,960	630,960	593,560	37,400
Disposal and water softener services	12,000	12,000	10,748	1,252
Janitorial services	20,000	20,000	18,104	1,896
Repairs and maintenance - buildings	15,000	15,000	19,117	(4,117)
Repairs and maintenance - grounds	7,500	7,500	8,703	(1,203)
Repairs and maintenance - equipment	20,000	20,000	14,213	5,787
Repairs and maintenance - copiers	8,000	8,000	5,876	2,124
Repairs and maintenance - communications	1,000	1,000	783	217
Repairs and maintenance - vehicles	36,000	36,000	9,715	26,285
Repairs and maintenance - office equipment	2,000	2,000	70	1,930
Liability insurance	90,058	90,058	90,058	-
Workers compensation	92,465	92,465	92,465	-
Unemployment claims	9,151	9,151	9,151	-
Mapping	5,000	5,000	-	5,000
General printing	1,500	1,500	480	1,020
Legal printing	3,000	3,000	4,826	(1,826)

(Continued)

KANE COUNTY, ILLINOIS

County Highway Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Conferences and meetings	\$ 18,000	\$ 18,000	\$ 27,112	\$ (9,112)
Employee training	15,000	15,000	9,106	5,894
Employee mileage expenditures	4,000	4,000	5,465	(1,465)
General association dues	22,000	22,000	8,872	13,128
Miscellaneous contractual expenditures	6,500	6,500	2,559	3,941
Total Contractual Services	<u>1,777,653</u>	<u>1,777,653</u>	<u>1,488,699</u>	<u>288,954</u>
Commodities				
Office supplies	20,000	20,000	21,355	(1,355)
Operating supplies	15,000	15,000	14,047	953
Postage	3,000	3,000	1,482	1,518
Books and subscriptions	2,200	2,200	453	1,747
Computer hardware - non-capital	18,500	18,500	6,337	12,163
Buildings and grounds supplies	10,000	10,000	9,375	625
Liquid salt	15,000	15,000	-	15,000
Crushed stone	10,000	10,000	7,282	2,718
Sign material	50,000	50,000	36,272	13,728
Telephone	45,000	45,000	33,489	11,511
Cellular phone	12,000	12,000	20,605	(8,605)
Utilities - natural gas	45,000	45,000	22,024	22,976
Utilities - electric	36,000	36,000	30,707	5,293
Utilities - intersection lighting	145,000	145,000	115,455	29,545
Fuel - vehicles	325,000	325,000	115,671	209,329
Total Commodities	<u>751,700</u>	<u>751,700</u>	<u>434,554</u>	<u>317,146</u>
Total Highways and Streets	<u>6,058,696</u>	<u>6,058,696</u>	<u>5,076,615</u>	<u>982,081</u>
Capital Outlay				
Building improvements	710,000	710,000	268,345	441,655
Machinery and equipment	421,000	421,000	341,694	79,306
Special purpose equipment	6,000	6,000	2,215	3,785
Communications equipment	3,000	3,000	-	3,000
Automotive equipment	480,000	480,000	356,744	123,256
Office equipment	2,500	2,500	1,024	1,476
Computers	10,000	10,000	94,994	(84,994)
Computer software - capital	25,000	25,000	76,688	(51,688)
Office furniture	2,400	2,400	51,414	(49,014)
Highway right of way	200,000	200,000	66,554	133,446
Road construction	49,000	49,000	191,704	(142,704)
Total Capital Outlay	<u>1,908,900</u>	<u>1,908,900</u>	<u>1,451,376</u>	<u>457,524</u>
 Total Expenditures	 <u>7,967,596</u>	 <u>7,967,596</u>	 <u>6,527,991</u>	 <u>1,439,605</u>

(Continued)

KANE COUNTY, ILLINOIS

County Highway Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1,987,270)</u>	<u>\$ (1,987,270)</u>	<u>\$ (303,876)</u>	<u>\$ 1,683,394</u>
Other Financing Sources (Uses)				
Transfers in	<u>84,750</u>	<u>84,750</u>	<u>139,200</u>	<u>54,450</u>
Total Other Financing Sources (Uses)	<u>84,750</u>	<u>84,750</u>	<u>139,200</u>	<u>54,450</u>
Net Change in Fund Balances	<u>\$ (1,902,520)</u>	<u>\$ (1,902,520)</u>	<u>(164,676)</u>	<u>\$ 1,737,844</u>
Fund Balance, Beginning of Year			<u>11,411,927</u>	
Fund Balance, End of Year			<u>\$ 11,247,251</u>	

KANE COUNTY, ILLINOIS

County Bridge Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 312,695	\$ 312,695	\$ 311,664	\$ (1,031)
Reimbursements	15,000	15,000	13,500	(1,500)
Net investment income	<u>1,710</u>	<u>1,710</u>	<u>3,913</u>	<u>2,203</u>
Total Revenues	<u>329,405</u>	<u>329,405</u>	<u>329,077</u>	<u>(328)</u>
Expenditures				
Highways and Streets				
Contractual Services				
Bridge inspection	<u>500,000</u>	<u>500,000</u>	<u>353,403</u>	<u>146,597</u>
Total Expenditures	<u>500,000</u>	<u>500,000</u>	<u>353,403</u>	<u>146,597</u>
Net Change in Fund Balances	<u>\$ (170,595)</u>	<u>\$ (170,595)</u>	(24,326)	<u>\$ 146,269</u>
Fund Balance, Beginning of Year			<u>546,110</u>	
Fund Balance, End of Year			<u>\$ 521,784</u>	

KANE COUNTY, ILLINOIS

Motor Fuel Tax Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 6,250,000	\$ 6,250,000	\$ 7,341,961	\$ 1,091,961
Reimbursements	680,580	680,580	549,740	(130,840)
Net investment income	28,000	28,000	70,299	42,299
Total Revenues	6,958,580	6,958,580	7,962,000	1,003,420
Expenditures				
Highways and Streets				
Personnel Services				
Salaries and wages	2,245,362	2,245,362	2,085,509	159,853
Overtime salaries	302,012	302,012	74,688	227,324
Total Personnel Services	2,547,374	2,547,374	2,160,197	387,177
Benefits				
Healthcare contribution	61,287	61,287	61,186	101
Dental contribution	2,120	2,120	2,129	(9)
FICA/SS contribution	194,874	194,874	157,684	37,190
IMRF contribution	254,992	254,992	209,746	45,246
Teamsters contribution	463,320	463,320	386,634	76,686
Total Benefits	976,593	976,593	817,379	159,214
Contractual Services				
Engineering services	100,000	100,000	125,600	(25,600)
Debt administration cost	450	450	450	-
Total Contractual Services	100,450	100,450	126,050	(25,600)
Total Highways and Streets	3,624,417	3,624,417	3,103,626	520,791
Capital Outlay				
Road construction	500,000	500,000	10,310	489,690
Total Expenditures	4,124,417	4,124,417	3,113,936	1,010,481
Excess (Deficiency) of Revenues Over Expenditures	2,834,163	2,834,163	4,848,064	2,013,901
Other Financing Sources (Uses)				
Transfers out	(3,493,813)	(3,493,813)	(3,493,813)	-
Total Other Financing Sources (Uses)	(3,493,813)	(3,493,813)	(3,493,813)	-
Net Change in Fund Balances	\$ (659,650)	\$ (659,650)	1,354,251	\$ 2,013,901
Fund Balance, Beginning of Year			13,487,785	
Fund Balance, End of Year			\$ 14,842,036	

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 65,125	\$ 65,125	\$ 64,901	\$ (224)
Net investment income	<u>200</u>	<u>200</u>	<u>441</u>	<u>241</u>
Total Revenues	<u>65,325</u>	<u>65,325</u>	<u>65,342</u>	<u>17</u>
Expenditures				
Highways and Streets				
Commodities				
Rock salt	<u>68,000</u>	<u>68,000</u>	<u>-</u>	<u>68,000</u>
Total Expenditures	<u>68,000</u>	<u>68,000</u>	<u>-</u>	<u>68,000</u>
Net Change in Fund Balances	<u>\$ (2,675)</u>	<u>\$ (2,675)</u>	65,342	<u>\$ 68,017</u>
Fund Balance, Beginning of Year			<u>65,203</u>	
Fund Balance, End of Year			<u>\$ 130,545</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 1,972,455	\$ 1,972,455	\$ 1,966,313	\$ (6,142)
Licenses and permits	1,161,000	1,161,000	1,193,060	32,060
Grants	2,001,134	2,098,111	1,621,592	(476,519)
Charges for services	91,845	91,845	101,888	10,043
Reimbursements	47,877	108,796	90,771	(18,025)
Net investment income	11,997	11,997	25,680	13,683
Miscellaneous	-	-	15,520	15,520
	<u>5,286,308</u>	<u>5,444,204</u>	<u>5,014,824</u>	<u>(429,380)</u>
Total Revenues				
Expenditures				
Health and Welfare				
Personnel Services				
Salaries and wages	3,088,758	3,128,786	2,859,015	269,771
Overtime salaries	-	-	3,615	(3,615)
	<u>3,088,758</u>	<u>3,128,786</u>	<u>2,862,630</u>	<u>266,156</u>
Total Personnel Services				
Benefits				
Healthcare contribution	691,226	697,010	532,076	164,934
Dental contribution	24,155	24,716	18,644	6,072
FICA/SS contribution	236,299	239,361	209,831	29,530
IMRF contribution	309,193	313,199	275,041	38,158
	<u>1,260,873</u>	<u>1,274,286</u>	<u>1,035,592</u>	<u>238,694</u>
Total Benefits				
Contractual Services				
Contractual/consulting services	548,582	573,252	333,204	240,048
Lab services	16,170	16,170	6,395	9,775
X-rays	1,000	1,000	1,744	(744)
Software licensing cost	60,615	60,615	42,124	18,491
Disposal and water softener services	10,600	10,600	1,794	8,806
Janitorial services	7,720	7,720	4,850	2,870
Repairs and maintenance - buildings	11,701	11,701	16,239	(4,538)
Repairs and maintenance - grounds	500	500	-	500
Repairs and maintenance - vehicles	10,000	10,000	3,031	6,969
Repairs and maintenance - office equipmen	14,000	14,000	14,630	(630)
Building space rental	16,361	16,361	14,686	1,675
Liability insurance	57,769	58,517	58,517	-
Workers compensation	59,313	60,081	60,081	-
Unemployment claims	5,876	5,954	5,954	-
General advertising	500	500	-	500
Conferences and meetings	6,200	6,200	7,611	(1,411)
Employee training	24,475	26,695	11,512	15,183
Employee mileage expenditures	37,773	44,946	22,804	22,142
General association dues	31,410	31,410	11,787	19,623
	<u>920,565</u>	<u>956,222</u>	<u>616,963</u>	<u>339,259</u>
Total Contractual Services				

KANE COUNTY, ILLINOIS

County Health Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 9,929	\$ 9,929	\$ 2,626	\$ 7,303
Operating supplies	117,090	123,255	94,555	28,700
Postage	100	100	-	100
Books and subscriptions	3,063	3,063	3,071	(8)
Computer software - non-capital	688	688	514	174
Computer hardware - non-capital	4,500	6,214	-	6,214
Printing supplies	280	280	-	280
Cleaning supplies	500	500	-	500
Medical supplies and drugs	41,946	102,865	88,166	14,699
Telephone	86,194	86,194	93,272	(7,078)
Utilities - electric	7,545	7,545	5,698	1,847
Fuel - vehicles	10,350	10,350	3,342	7,008
Total Commodities	282,185	350,983	291,244	59,739
Total Health and Welfare	5,552,381	5,710,277	4,806,429	903,848
 Capital Outlay				
Automotive equipment	25,000	25,000	19,544	5,456
Total Expenditures	5,577,381	5,735,277	4,825,973	909,304
Excess (Deficiency) of Revenues Over Expenditures	(291,073)	(291,073)	188,851	479,924
 Other Financing Sources (Uses)				
Transfers in	78,000	78,000	78,000	-
Total Other Financing Sources (Uses)	78,000	78,000	78,000	-
Net Change in Fund Balances	\$ (213,073)	\$ (213,073)	266,851	\$ 479,924
 Fund Balance, Beginning of Year			3,500,614	
 Fund Balance, End of Year			\$ 3,767,465	

KANE COUNTY, ILLINOIS

Kane Kares Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Grants	\$ 389,840	\$ 346,390	\$ 179,842	\$ (166,548)
Net investment income	<u>1,012</u>	<u>1,012</u>	<u>4,561</u>	<u>3,549</u>
Total Revenues	<u>390,852</u>	<u>347,402</u>	<u>184,403</u>	<u>(162,999)</u>
Expenditures				
Health and Welfare				
Personnel Services				
Salaries and wages	315,113	310,034	294,148	15,886
Overtime salaries	<u>-</u>	<u>-</u>	<u>3</u>	<u>(3)</u>
Total Personnel Services	<u>315,113</u>	<u>310,034</u>	<u>294,151</u>	<u>15,883</u>
Benefits				
Healthcare contribution	93,803	80,632	79,154	1,478
Dental contribution	2,275	2,002	2,107	(105)
FICA/SS contribution	24,109	23,720	20,980	2,740
IMRF contribution	<u>31,545</u>	<u>31,036</u>	<u>27,434</u>	<u>3,602</u>
Total Benefits	<u>151,732</u>	<u>137,390</u>	<u>129,675</u>	<u>7,715</u>
Contractual Services				
Contractual/consulting services	48,719	30,672	29,635	1,037
Building space rental	17,255	17,255	15,093	2,162
Liability insurance	5,894	5,799	5,894	(95)
Workers compensation	6,052	5,954	6,052	(98)
Unemployment claims	601	591	601	(10)
Conferences and meetings	1,000	1,000	373	627
Employee training	2,500	2,500	4,313	(1,813)
Employee mileage expenditures	6,138	4,385	9,201	(4,816)
General association dues	<u>180</u>	<u>180</u>	<u>-</u>	<u>180</u>
Total Contractual Services	<u>88,339</u>	<u>68,336</u>	<u>71,162</u>	<u>(2,826)</u>
Commodities				
Office supplies	151	151	-	151
Operating supplies	21,261	17,235	16,450	785
Telephone	<u>2,401</u>	<u>2,401</u>	<u>2,401</u>	<u>-</u>
Total Commodities	<u>23,813</u>	<u>19,787</u>	<u>18,851</u>	<u>936</u>
Total Expenditures	<u>578,997</u>	<u>535,547</u>	<u>513,839</u>	<u>21,708</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(188,145)</u>	<u>(188,145)</u>	<u>(329,436)</u>	<u>(141,291)</u>

KANE COUNTY, ILLINOIS

Kane Kares Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers in	\$ 188,145	\$ 188,145	\$ 188,145	\$ -
Total Other Financing Sources (Uses)	188,145	188,145	188,145	-
Net Change in Fund Balances	\$ -	\$ -	(141,291)	\$ (141,291)
Fund Balance, Beginning of Year			594,992	
Fund Balance, End of Year			\$ 453,701	

KANE COUNTY, ILLINOIS

Veterans' Commission Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 305,400	\$ 305,400	\$ 304,465	\$ (935)
Net investment income	3,014	3,014	4,341	1,327
Miscellaneous	910	910	910	-
Total Revenues	309,324	309,324	309,716	392
Expenditures				
Health and Welfare				
Personnel Services				
Salaries and wages	179,741	179,741	180,663	(922)
Overtime salaries	1,007	1,007	-	1,007
Total Personnel Services	180,748	180,748	180,663	85
Benefits				
Healthcare contribution	49,734	49,734	51,891	(2,157)
Dental contribution	1,468	1,468	1,700	(232)
FICA/SS contribution	13,912	13,912	13,002	910
IMRF contribution	18,204	18,204	17,032	1,172
Total Benefits	83,318	83,318	83,625	(307)
Contractual Services				
Repairs and maintenance - copiers	295	295	443	(148)
Repairs and maintenance - vehicles	3,438	3,438	22	3,416
Liability insurance	3,380	3,380	3,380	-
Workers compensation	3,471	3,471	3,471	-
Unemployment claims	344	344	344	-
General printing	100	100	-	100
Conferences and meetings	1,426	1,426	390	1,036
Employee training	5,073	5,073	8,391	(3,318)
Employee mileage expenditures	501	501	330	171
General association dues	390	390	330	60
Miscellaneous contractual expenditures	42,000	42,000	1,857	40,143
Total Contractual Services	60,418	60,418	18,958	41,460
Commodities				
Office supplies	508	508	8,046	(7,538)
Postage	368	368	-	368
Books and subscriptions	211	211	744	(533)
Telephone	1,750	1,750	1,304	446
Fuel - vehicles	3,750	3,750	32	3,718
Total Commodities	6,587	6,587	10,126	(3,539)
Total Health and Welfare	331,071	331,071	293,372	37,699

KANE COUNTY, ILLINOIS

Veterans' Commission Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	<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>331,071</u>	<u>331,071</u>	<u>293,517</u>	<u>37,554</u>
Net Change in Fund Balances	<u>\$ (21,747)</u>	<u>\$ (21,747)</u>	16,199	<u>\$ 37,946</u>
Fund Balance, Beginning of Year			<u>655,766</u>	
Fund Balance, End of Year			<u>\$ 671,965</u>	

KANE COUNTY, ILLINOIS

Illinois Counties Information Management Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ -	\$ 7,000	\$ 5,580	\$ (1,420)
Total Revenues	-	7,000	5,580	(1,420)
Expenditures				
General Government				
Contractual Services				
Conferences and meetings	-	7,000	(89)	7,089
Total Expenditures	-	7,000	(89)	7,089
Net Change in Fund Balances	\$ -	\$ -	5,669	\$ 5,669
Fund Balance, Beginning of Year			-	
Fund Balance, End of Year			\$ 5,669	

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 1,132,178	\$ 1,132,178	\$ 710,849	\$ (421,329)
Reimbursements	50,000	50,000	372,247	322,247
Total Revenues	1,182,178	1,182,178	1,083,096	(99,082)
Expenditures				
Development, Housing and Economic Development				
Personnel Services				
Salaries and wages	116,155	116,155	105,706	10,449
Benefits				
Healthcare contribution	21,867	21,867	12,414	9,453
Dental contribution	831	831	620	211
FICA/SS contribution	8,886	8,886	7,711	1,175
IMRF contribution	11,628	11,628	9,897	1,731
Total Benefits	43,212	43,212	30,642	12,570
Contractual Services				
Repairs and maintenance - vehicles	-	-	30	(30)
Repairs and maintenance - copiers	-	-	115	(115)
Liability insurance	2,173	2,173	2,173	-
Workers compensation	2,231	2,231	2,231	-
Unemployment claims	221	221	221	-
Notary services	-	-	41	(41)
General printing	2,000	2,000	738	1,262
Legal printing	400	400	236	164
Conferences and meetings	750	750	340	410
Employee training	500	500	649	(149)
Employee mileage expenditures	100	100	-	100
Miscellaneous contractual expenditures	988,486	976,480	901,681	74,799
Total Contractual Services	996,861	984,855	908,455	76,400
Commodities				
Office supplies	600	600	135	465
Postage	100	100	-	100
Computer software - non-capital	750	750	-	750
Printing supplies	200	200	101	99
Fuel - vehicles	500	500	287	213
Total Commodities	2,150	2,150	523	1,627
Total Development, Housing and Economic Development	1,158,378	1,146,372	1,045,326	101,046

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Office equipment	\$ 2,000	\$ 2,000	\$ 3,963	\$ (1,963)
Total Capital Outlay	2,000	2,000	3,963	(1,963)
Total Expenditures	1,160,378	1,148,372	1,049,289	99,083
Net Change in Fund Balances	\$ -	\$ -	1	\$ 1
Fund Balance, Beginning of Year			647	
Fund Balance, End of Year			\$ 648	

KANE COUNTY, ILLINOIS

Home Program Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 577,869	\$ 577,869	\$ 488,742	\$ (89,127)
Miscellaneous	190,000	190,000	184,989	(5,011)
Total Revenues	767,869	767,869	673,731	(94,138)
Expenditures				
Development, Housing and Economic Development				
Personnel Services				
Salaries and wages	46,309	46,309	48,349	(2,040)
Benefits				
Healthcare contribution	5,674	5,674	3,607	2,067
Dental contribution	285	285	200	85
FICA/SS contribution	3,543	3,543	3,691	(148)
IMRF contribution	4,636	4,636	4,835	(199)
Total Benefits	14,138	14,138	12,333	1,805
Contractual Services				
Liability insurance	866	866	866	-
Workers compensation	890	890	890	-
Unemployment claims	88	88	88	-
General printing	1,000	1,000	-	1,000
Legal printing	250	250	-	250
Conferences and meetings	750	750	-	750
Employee training	150	150	250	(100)
Miscellaneous contractual expenditures	700,878	700,878	613,394	87,484
Total Contractual Services	704,872	704,872	615,488	89,384
Commodities				
Office supplies	200	200	134	66
Postage	100	100	-	100
Computer software - non-capital	750	750	-	750
Total Commodities	1,050	1,050	134	916
Total Development, Housing and Economic Development	766,369	766,369	676,304	90,065
Capital Outlay				
Office equipment	1,500	1,500	11	1,489
Total Expenditures	767,869	767,869	676,315	91,554
Net Change in Fund Balances	\$ -	\$ -	(2,584)	\$ (2,584)
Fund Balance, Beginning of Year			67,693	
Fund Balance, End of Year			\$ 65,109	

KANE COUNTY, ILLINOIS

Homeless Management Information Systems Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 111,945	\$ 111,945	\$ 110,134	\$ (1,811)
Total Revenues	<u>111,945</u>	<u>111,945</u>	<u>110,134</u>	<u>(1,811)</u>
Expenditures				
Development, Housing and Economic Development				
Personnel Services				
Salaries and wages	<u>32,839</u>	<u>32,839</u>	<u>37,020</u>	<u>(4,181)</u>
Benefits				
Healthcare contribution	4,612	4,612	4,650	(38)
Dental contribution	244	244	165	79
FICA/SS contribution	2,513	2,513	2,822	(309)
IMRF contribution	<u>3,288</u>	<u>3,288</u>	<u>3,696</u>	<u>(408)</u>
Total Benefits	<u>10,657</u>	<u>10,657</u>	<u>11,333</u>	<u>(676)</u>
Contractual Services				
Contractual/consulting services	69,918	69,918	60,278	9,640
Software licensing cost	-	-	785	(785)
Liability insurance	615	615	615	-
Workers compensation	631	631	631	-
Unemployment claims	63	63	63	-
Legal printing	-	-	28	(28)
Conferences and meetings	<u>400</u>	<u>400</u>	<u>65</u>	<u>335</u>
Total Contractual Services	<u>71,627</u>	<u>71,627</u>	<u>62,465</u>	<u>9,162</u>
Commodities				
Office supplies	<u>200</u>	<u>200</u>	<u>98</u>	<u>102</u>
Total Development, Housing and Economic Development	<u>115,323</u>	<u>115,323</u>	<u>110,916</u>	<u>4,407</u>
Capital Outlay				
Office equipment	1,000	1,000	1,720	(720)
Computers	2,500	2,500	1,568	932
Computer software - capital	<u>14,922</u>	<u>14,922</u>	<u>14,958</u>	<u>(36)</u>
Total Capital Outlay	<u>18,422</u>	<u>18,422</u>	<u>18,246</u>	<u>176</u>
Total Expenditures	<u>133,745</u>	<u>133,745</u>	<u>129,162</u>	<u>4,583</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	2,772	<u>\$ 2,772</u>
Fund Balance, Beginning of Year			-	
Fund Balance, End of Year			<u>\$ 2,772</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 368,503	\$ 750,503	\$ 16,352	\$ (734,151)
Miscellaneous	<u>80,000</u>	<u>80,000</u>	<u>19,509</u>	<u>(60,491)</u>
Total Revenues	<u>448,503</u>	<u>830,503</u>	<u>35,861</u>	<u>(794,642)</u>
Expenditures				
Development, Housing and Economic Development				
Lead Hazard Control Program				
Personnel Services				
Salaries and wages	<u>71,134</u>	<u>71,134</u>	<u>-</u>	<u>71,134</u>
Benefits				
Healthcare contribution	15,638	15,638	-	15,638
Dental contribution	530	530	-	530
FICA/SS contribution	5,442	5,442	-	5,442
IMRF contribution	<u>7,121</u>	<u>7,121</u>	<u>-</u>	<u>7,121</u>
Total Benefits	<u>28,731</u>	<u>28,731</u>	<u>-</u>	<u>28,731</u>
Contractual Services				
Liability insurance	1,331	1,331	-	1,331
Workers compensation	1,366	1,366	-	1,366
Unemployment claims	136	136	-	136
General printing	2,850	2,850	-	2,850
Conferences and meetings	4,400	4,400	-	4,400
Employee training	4,000	4,000	-	4,000
Grant expenditures	<u>320,342</u>	<u>320,342</u>	<u>17,425</u>	<u>302,917</u>
Total Contractual Services	<u>334,425</u>	<u>334,425</u>	<u>17,425</u>	<u>317,000</u>
Commodities				
Office supplies	834	834	-	834
Postage	1,900	1,900	-	1,900
Operating supplies	2,450	2,450	-	2,450
Fuel - vehicles	<u>334</u>	<u>334</u>	<u>-</u>	<u>334</u>
Total Commodities	<u>5,518</u>	<u>5,518</u>	<u>-</u>	<u>5,518</u>
Total Lead Hazard Program	<u>439,808</u>	<u>439,808</u>	<u>17,425</u>	<u>422,383</u>
Neighborhood Stabilization Program				
Personnel Services				
Salaries and wages	<u>-</u>	<u>1,377</u>	<u>-</u>	<u>1,377</u>
Benefits				
Healthcare contribution	-	341	-	341
Dental contribution	-	10	-	10
FICA/SS contribution	-	118	-	118
FICA/SS contribution	<u>-</u>	<u>154</u>	<u>-</u>	<u>154</u>
Total Benefits	<u>-</u>	<u>623</u>	<u>-</u>	<u>623</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Grant expenditures	\$ -	\$ 380,000	\$ -	\$ 380,000
Total Contractual Services	-	380,000	-	380,000
Total Neighborhood Stabilization Program	-	382,000	-	382,000
National Foreclosure Settlement				
Personnel Services				
Salaries and wages	3,979	3,979	2,502	1,477
Benefits				
Dental contribution	27	27	(10)	37
FICA/SS contribution	305	305	203	102
IMRF contribution	399	399	266	133
Total Benefits	731	731	459	272
Contractual Services				
Liability insurance	75	75	75	-
Workers compensation	77	77	77	-
Unemployment claims	8	8	8	-
Total Contractual Services	160	160	160	-
Commodities				
Office supplies	200	200	-	200
Fuel - vehicles	125	125	-	125
Total Commodities	325	325	-	325
Total National Foreclosure Settlement	5,195	5,195	3,121	2,074
Capital Outlay				
Office equipment	3,500	3,500	-	3,500
Total Expenditures	448,503	830,503	20,546	809,957
Net Change in Fund Balances	\$ -	\$ -	15,315	\$ 15,315
Fund Balance, Beginning of Year			36,813	
Fund Balance, End of Year			\$ 52,128	

KANE COUNTY, ILLINOIS

Quality of Kane Grants Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 8,000	\$ 8,000	\$ -	\$ (8,000)
Reimbursements	-	-	7,376	7,376
Net investment income	-	-	109	109
	8,000	8,000	7,485	(515)
Total Revenues				
Expenditures				
Development, Housing and Economic Development				
Contractual Services				
General printing	500	500	-	500
Conferences and meetings	19,500	19,500	18,765	735
Total Contractual Services	20,000	20,000	18,765	1,235
Total Expenditures	20,000	20,000	18,765	1,235
Excess (Deficiency) of Revenues Over Expenditures	(12,000)	(12,000)	(11,280)	720
Other Financing Sources (Uses)				
Transfers in	12,000	12,000	12,000	-
Total Other Financing Sources (Uses)	12,000	12,000	12,000	-
Net Change in Fund Balances	\$ -	\$ -	720	\$ 720
Fund Balance, Beginning of Year			6,721	
Fund Balance, End of Year			\$ 7,441	

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 139,000	\$ 139,000	\$ 36,208	\$ (102,792)
Reimbursements	<u>153,386</u>	<u>153,386</u>	<u>199,910</u>	<u>46,524</u>
Total Revenues	<u>292,386</u>	<u>292,386</u>	<u>236,118</u>	<u>(56,268)</u>
Expenditures				
Development, Housing and Economic Development				
Contractual Services				
Grant expenditures	<u>292,386</u>	<u>292,386</u>	<u>145,843</u>	<u>146,543</u>
Total Expenditures	<u>292,386</u>	<u>292,386</u>	<u>145,843</u>	<u>146,543</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	90,275	<u>\$ 90,275</u>
Fund Balance, Beginning of Year			<u>73,057</u>	
Fund Balance, End of Year			<u>\$ 163,332</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 17,863	\$ 17,863	\$ 19,032	\$ 1,169
Miscellaneous	-	24,300	12,150	(12,150)
Total Revenues	17,863	42,163	31,182	(10,981)
Expenditures				
Development, Housing and Economic Development				
Personnel Services				
Salaries and wages	9,195	9,195	16,720	(7,525)
Benefits				
Healthcare contribution	2,884	2,884	4,421	(1,537)
Dental contribution	98	98	156	(58)
FICA/SS contribution	704	704	1,228	(524)
IMRF contribution	921	921	1,608	(687)
Total Benefits	4,607	4,607	7,413	(2,806)
Contractual Services				
Contractual/consulting services	3,694	40,000	25,500	14,500
Liability insurance	172	172	172	-
Workers compensation	177	177	177	-
Unemployment claims	18	18	18	-
Total Contractual Services	4,061	40,367	25,867	14,500
Total Expenditures	17,863	54,169	50,000	4,169
Excess (Deficiency) of Revenues Over Expenditures	-	(12,006)	(18,818)	(6,812)
Other Financing Sources (Uses)				
Transfers in	-	12,006	12,006	-
Total Other Financing Sources (Uses)	-	12,006	12,006	-
Net Change in Fund Balances	\$ -	\$ -	(6,812)	\$ (6,812)
Fund Balance, Beginning of Year			-	
Fund Balance (Deficit), End of Year			\$ (6,812)	

KANE COUNTY, ILLINOIS

Elgin Community Development Block Grant Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ -	\$ 228,230	\$ 92,789	\$ (135,441)
Total Revenues	-	228,230	92,789	(135,441)
Expenditures				
Development, Housing and Economic Development				
Personnel Services				
Salaries and wages	-	35,935	25,170	10,765
Benefits				
Healthcare contribution	-	4,812	1,973	2,839
Dental contribution	-	137	124	13
FICA/SS contribution	-	2,749	2,050	699
IMRF contribution	-	3,597	2,391	1,206
Total Benefits	-	11,295	6,538	4,757
Contractual Services				
Legal printing	-	-	210	(210)
Conferences and meetings	-	-	36	(36)
Miscellaneous contractual expenditures	-	180,000	60,836	119,164
Total Contractual Services	-	180,000	61,082	118,918
Commodities				
Office supplies	-	750	-	750
Fuel - vehicles	-	250	-	250
Total Commodities	-	1,000	-	1,000
Total Expenditures	-	228,230	92,790	135,440
Net Change in Fund Balances	\$ -	\$ -	(1)	\$ (1)
Fund Balance, Beginning of Year			-	
Fund Balance (Deficit), End of Year			\$ (1)	

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Licenses and permits	\$ 1,000	\$ 1,000	\$ 3,500	\$ 2,500
Charges for services	1,000	1,000	87,400	86,400
Reimbursements	6,500	6,500	7,025	525
Net investment income	5,470	5,470	9,019	3,549
 Total Revenues	 13,970	 13,970	 106,944	 92,974
Expenditures				
Environment and Conservation				
Personnel Services				
Salaries and wages	23,982	23,982	17,705	6,277
Benefits				
Healthcare contribution	1,602	1,602	1,612	(10)
Dental contribution	53	53	54	(1)
FICA/SS contribution	1,835	1,835	1,317	518
IMRF contribution	2,401	2,401	1,725	676
Total Benefits	5,891	5,891	4,708	1,183
Contractual Services				
Contractual/consulting services	56,500	56,500	56,512	(12)
Liability insurance	449	449	449	-
Workers compensation	461	461	461	-
Unemployment claims	46	46	46	-
Conferences and meetings	2,000	2,000	1,007	993
Employee mileage expenditures	400	400	587	(187)
General association dues	1,000	1,000	705	295
Miscellaneous contractual expenditures	15,000	15,000	18,597	(3,597)
Grant pass thru	310,000	310,000	109,349	200,651
Total Contractual Services	385,856	385,856	187,713	198,143
Commodities				
Operating supplies	1,300	1,300	1,403	(103)
Fuel - vehicles	200	200	19	181
Total Commodities	1,500	1,500	1,422	78
 Total Expenditures	 417,229	 417,229	 211,548	 205,681
 Excess (Deficiency) of Revenues Over Expenditures	 (403,259)	 (403,259)	 (104,604)	 298,655
Other Financing Sources (Uses)				
Transfers in	92,229	92,229	92,229	-
Total Other Financing Sources (Uses)	92,229	92,229	92,229	-
 Net Change in Fund Balances	 \$ (311,030)	 \$ (311,030)	 (12,375)	 \$ 298,655
 Fund Balance, Beginning of Year			 1,201,497	
 Fund Balance, End of Year	 266		 \$ 1,189,122	

KANE COUNTY, ILLINOIS

Farmland Preservation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 1,194,000	\$ 1,194,000	\$ 134,753	\$ (1,059,247)
Net investment income	<u>5,500</u>	<u>5,500</u>	<u>22,917</u>	<u>17,417</u>
Total Revenues	<u>1,199,500</u>	<u>1,199,500</u>	<u>157,670</u>	<u>(1,041,830)</u>
Expenditures				
Environment and Conservation				
Personnel Services				
Salaries and wages	<u>30,341</u>	<u>30,341</u>	<u>29,908</u>	<u>433</u>
Benefits				
Healthcare contribution	3,092	3,092	2,742	350
Dental contribution	102	102	95	7
FICA/SS contribution	2,306	2,306	4,855	(2,549)
IMRF contribution	<u>3,038</u>	<u>3,038</u>	<u>6,420</u>	<u>(3,382)</u>
Total Benefits	<u>8,538</u>	<u>8,538</u>	<u>14,112</u>	<u>(5,574)</u>
Contractual Services				
Contractual/consulting services	20,000	20,000	10,881	9,119
Legal services	16,000	16,000	2,613	13,387
Appraisal services	36,000	36,000	2,500	33,500
Liability insurance	568	568	568	-
Workers compensation	583	583	583	-
Unemployment claims	58	58	58	-
Conferences and meetings	<u>4,000</u>	<u>4,000</u>	<u>6,469</u>	<u>(2,469)</u>
Total Contractual Services	<u>77,209</u>	<u>77,209</u>	<u>23,672</u>	<u>53,537</u>
Total Environment and Conservation	<u>116,088</u>	<u>116,088</u>	<u>67,692</u>	<u>48,396</u>
Capital Outlay				
Farmland preservation rights	<u>1,476,150</u>	<u>1,476,150</u>	<u>918,531</u>	<u>557,619</u>
Total Expenditures	<u>1,592,238</u>	<u>1,592,238</u>	<u>986,223</u>	<u>606,015</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(392,738)</u>	<u>(392,738)</u>	<u>(828,553)</u>	<u>(435,815)</u>
Other Financing Sources (Uses)				
Transfers in	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (92,738)</u>	<u>\$ (92,738)</u>	<u>(528,553)</u>	<u>\$ (435,815)</u>
Fund Balance, Beginning of Year			<u>3,131,167</u>	
Fund Balance, End of Year			<u>\$ 2,602,614</u>	

KANE COUNTY, ILLINOIS

Workforce Development Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2016

	<u>Actual</u>
Revenues	
Grants	
Workforce investment act title I grant 2014	\$ 848,541
Workforce investment act title I grant 2015	4,437,794
Workforce investment act title I grant 2016	360,505
Workforce investment act - local incentive 2013	25,631
Workforce investment act - local incentive 2014	9,514
Trade adjustment assistance program grant	314,537
WIA trade case management 2015	<u>52,190</u>
 Total Revenues	 <u>6,048,712</u>
 Expenditures	
Public Service and Records	
Administration	537,408
Youth activities	1,746,819
Adult activities	1,700,304
Dislocated worker activities	1,789,170
Training	376,151
Other grants	<u>35,818</u>
 Total Expenditures	 <u>6,185,670</u>
 Net Change in Fund Balances	 (136,958)
 Fund Balance, Beginning of Year	 <u>61,854</u>
 Fund Balance (Deficit), End of Year	 <u>\$ (75,104)</u>

Note:

This schedule has been presented to provide additional details of the revenues and expenditures of the Kane County Workforce Development Fund. A budget for this Fund for the fiscal year ended November 30, 2016 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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 679,500	\$ 679,500	\$ 674,655	\$ (4,845)
Net investment income	3,495	3,495	8,896	5,401
Miscellaneous	8,000	8,000	-	(8,000)
Total Revenues	690,995	690,995	683,551	(7,444)
Expenditures				
General Government				
Personnel Services				
Salaries and wages	45,200	45,200	45,478	(278)
Benefits				
Healthcare contribution	2,023	2,023	2,035	(12)
Dental contribution	75	75	75	-
FICA/SS contribution	3,479	3,479	3,449	30
IMRF contribution	3,314	3,314	3,300	14
Total Benefits	8,891	8,891	8,859	32
Contractual Services				
Contractual/consulting services	105,000	105,000	40,218	64,782
Legal services	10,000	10,000	3,404	6,596
Security services	17,500	17,500	12,180	5,320
Repairs and maintenance - roads	200,000	200,000	59,250	140,750
Repairs and maintenance - grounds	288,048	288,048	519,241	(231,193)
Building space rental	15,500	15,500	11,923	3,577
Intersection lighting services	26,000	26,000	16,340	9,660
Liability insurance	846	846	846	-
Workers compensation	868	868	868	-
Unemployment claims	86	86	86	-
General printing	2,000	2,000	-	2,000
Legal printing	500	500	129	371
Conferences and meetings	1,000	1,000	-	1,000
Employee training	1,000	1,000	-	1,000
Employee mileage expenditures	200	200	438	(238)
Total Contractual Services	668,548	668,548	664,923	3,625
Commodities				
Office supplies	2,000	2,000	376	1,624
Operating supplies	46,000	46,000	7,118	38,882
Postage	3,140	3,140	792	2,348
Utilities - intersection lighting	23,000	23,000	6,238	16,762
Total Commodities	74,140	74,140	14,524	59,616
Total Expenditures	796,779	796,779	733,784	62,995

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Excess (Deficiency) of Revenues Over Expenditures	\$ (105,784)	\$ (105,784)	\$ (50,233)	\$ 55,551
Other Financing Sources (Uses)				
Transfers out	(12,400)	(12,400)	(12,400)	-
Total Other Financing Sources (Uses)	(12,400)	(12,400)	(12,400)	-
Net Change in Fund Balances	\$ (118,184)	\$ (118,184)	(62,633)	\$ 55,551
Fund Balance, Beginning of Year			1,278,921	
Fund Balance, End of Year			\$ 1,216,288	

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, 2016

	<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	\$ 1,513	\$ (3,487)
Net investment income	<u>-</u>	<u>-</u>	<u>7</u>	<u>7</u>
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>1,520</u>	<u>(3,480)</u>
Net Change in Fund Balances	<u>\$ 5,000</u>	<u>\$ 5,000</u>	1,520	<u>\$ (3,480)</u>
Fund Balance, Beginning of Year			<u>737</u>	
Fund Balance, End of Year			<u>\$ 2,257</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 19,216	\$ 19,216	\$ 23,624	\$ 4,408
Total Revenues	19,216	19,216	23,624	4,408
Expenditures				
Debt Service				
Principal	2,575,000	2,575,000	2,575,000	-
Interest and fiscal charges	856,407	856,407	856,406	1
Debt service requirements	81,622	81,622	-	81,622
Total Expenditures	3,513,029	3,513,029	3,431,406	81,623
Excess (Deficiency) of Revenues Over Expenditures	(3,493,813)	(3,493,813)	(3,407,782)	86,031
Other Financing Sources (Uses)				
Transfers in	3,493,813	3,493,813	3,493,813	-
Total Other Financing Sources (Uses)	3,493,813	3,493,813	3,493,813	-
Net Change in Fund Balances	\$ -	\$ -	86,031	\$ 86,031
Fund Balance, Beginning of Year			3,080,026	
Fund Balance, End of Year			\$ 3,166,057	

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Net investment income	\$ 825	\$ 825	\$ 1,151	\$ 326
Total Revenues	<u>825</u>	<u>825</u>	<u>1,151</u>	<u>326</u>
Expenditures				
Debt Service				
Debt service requirements	<u>825</u>	<u>825</u>	-	<u>825</u>
Total Expenditures	<u>825</u>	<u>825</u>	-	<u>825</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	1,151	<u>\$ 1,151</u>
Fund Balance, Beginning of Year			<u>161,991</u>	
Fund Balance, End of Year			<u>\$ 163,142</u>	

KANE COUNTY, ILLINOIS

Recovery Zone Bond Debt Service Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Reimbursements	\$ 812,104	\$ 812,104	\$ 247,043	\$ (565,061)
Net investment income	<u>5,000</u>	<u>5,000</u>	<u>5,467</u>	<u>467</u>
Total Revenues	<u>817,104</u>	<u>817,104</u>	<u>252,510</u>	<u>(564,594)</u>
Expenditures				
Debt Service				
Principal	660,000	660,000	660,000	-
Interest and fiscal charges	219,878	219,878	219,878	-
Fiscal agent fees	<u>500</u>	<u>500</u>	<u>450</u>	<u>50</u>
Total Expenditures	<u>880,378</u>	<u>880,378</u>	<u>880,328</u>	<u>50</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(63,274)</u>	<u>(63,274)</u>	<u>(627,818)</u>	<u>(564,544)</u>
Other Financing Sources (Uses)				
Transfers in	<u>70,674</u>	<u>70,674</u>	<u>67,831</u>	<u>(2,843)</u>
Total Other Financing Sources (Uses)	<u>70,674</u>	<u>70,674</u>	<u>67,831</u>	<u>(2,843)</u>
Net Change in Fund Balances	<u>\$ 7,400</u>	<u>\$ 7,400</u>	(559,987)	<u>\$ (567,387)</u>
Fund Balance, Beginning of Year			<u>4,583,792</u>	
Fund Balance, End of Year			<u>\$ 4,023,805</u>	

KANE COUNTY, ILLINOIS

JJC/AJC Refunding Debt Service Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 13,800	\$ 13,800	\$ 20,650	\$ 6,850
Total Revenues	13,800	13,800	20,650	6,850
Expenditures				
Debt Service				
Principal	2,515,000	2,515,000	2,515,000	-
Interest and fiscal charges	707,325	707,325	707,325	-
Fiscal agent fees	350	350	350	-
Total Expenditures	3,222,675	3,222,675	3,222,675	-
Excess (Deficiency) of Revenues Over Expenditures	(3,208,875)	(3,208,875)	(3,202,025)	6,850
Other Financing Sources (Uses)				
Transfers in	2,509,600	2,509,600	2,509,600	-
Total Other Financing Sources (Uses)	2,509,600	2,509,600	2,509,600	-
Net Change in Fund Balances	\$ (699,275)	\$ (699,275)	(692,425)	\$ 6,850
Fund Balance, Beginning of Year			3,177,613	
Fund Balance, End of Year			\$ 2,485,188	

KANE COUNTY, ILLINOIS

Capital Projects Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 120,000	\$ 120,000	\$ 135,644	\$ 15,644
Net investment income	<u>21,000</u>	<u>21,000</u>	<u>49,321</u>	<u>28,321</u>
Total Revenues	<u>141,000</u>	<u>141,000</u>	<u>184,965</u>	<u>43,965</u>
Expenditures				
General Government				
Contractual Services				
Contractual/consulting services	<u>100,000</u>	<u>400,000</u>	<u>4,275</u>	<u>395,725</u>
Total General Government	<u>100,000</u>	<u>400,000</u>	<u>4,275</u>	<u>395,725</u>
Capital Outlay				
Building improvements	2,805,500	3,331,034	2,465,688	865,346
Special purpose equipment	132,000	132,000	107,865	24,135
Communications equipment	100,000	100,000	122,921	(22,921)
Automotive equipment	57,000	57,000	45,567	11,433
Computers	338,345	338,345	329,616	8,729
Computer software - capital	80,000	181,859	31,588	150,271
Printers	30,000	30,000	28,476	1,524
Copiers	50,000	50,000	26,081	23,919
Office furniture	-	-	6,023	(6,023)
Land improvements	<u>45,000</u>	<u>45,000</u>	<u>26,905</u>	<u>18,095</u>
Total Capital Outlay	<u>3,637,845</u>	<u>4,265,238</u>	<u>3,190,730</u>	<u>1,074,508</u>
Total Expenditures	<u>3,737,845</u>	<u>4,665,238</u>	<u>3,195,005</u>	<u>1,470,233</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,596,845)</u>	<u>(4,524,238)</u>	<u>(3,010,040)</u>	<u>1,514,198</u>
Other Financing Sources (Uses)				
Proceeds from sale of property	-	-	1,910,925	1,910,925
Transfers in	<u>1,093,458</u>	<u>1,893,458</u>	<u>1,849,587</u>	<u>(43,871)</u>
Total Other Financing Sources (Uses)	<u>1,093,458</u>	<u>1,893,458</u>	<u>3,760,512</u>	<u>1,867,054</u>
Net Change in Fund Balances	<u>\$ (2,503,387)</u>	<u>\$ (2,630,780)</u>	750,472	<u>\$ 3,381,252</u>
Fund Balance, Beginning of Year			<u>5,802,485</u>	
Fund Balance, End of Year			<u>\$ 6,552,957</u>	

KANE COUNTY, ILLINOIS

Recovery Zone Bond Construction Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 35,214	\$ 35,214	\$ 16,841	\$ (18,373)
Reimbursements	2,843	2,843	-	(2,843)
Net investment income	-	-	387	387
	<u>38,057</u>	<u>38,057</u>	<u>17,228</u>	<u>(20,829)</u>
Total Revenues				
Expenditures				
Development, Housing and Economic Development				
Contractual Services				
Repairs and Maintenance - Stormwater				
Middle Creek SBA	200	200	-	200
Wildwood West SBA	1,000	1,000	-	1,000
Exposition View SBA	466	466	-	466
Plank Road Estates SBA	1,575	1,575	-	1,575
Pasadena Drive SBA	476	476	-	476
	<u>3,717</u>	<u>3,717</u>	<u>-</u>	<u>3,717</u>
Total Development, Housing and Economic Development				
	<u>3,717</u>	<u>3,717</u>	<u>-</u>	<u>3,717</u>
Total Expenditures				
	<u>3,717</u>	<u>3,717</u>	<u>-</u>	<u>3,717</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>34,340</u>	<u>34,340</u>	<u>17,228</u>	<u>(17,112)</u>
Other Financing Sources (Uses)				
Transfers out	(34,060)	(34,060)	(14,123)	19,937
Total Other Financing Sources (Uses)	<u>(34,060)</u>	<u>(34,060)</u>	<u>(14,123)</u>	<u>19,937</u>
Net Change in Fund Balances	<u>\$ 280</u>	<u>\$ 280</u>	<u>3,105</u>	<u>\$ 2,825</u>
Fund Balance, Beginning of Year			<u>34,713</u>	
Fund Balance, End of Year			<u>\$ 37,818</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Reimbursements	\$ 257,400	\$ 257,400	\$ 380,528	\$ 123,128
Net investment income	25,000	25,000	42,666	17,666
Miscellaneous	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
Total Revenues	<u>282,400</u>	<u>282,400</u>	<u>424,194</u>	<u>141,794</u>
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	<u>644,691</u>	<u>644,691</u>	<u>1,003,355</u>	<u>(358,664)</u>
Total Highway and Streets	<u>644,691</u>	<u>644,691</u>	<u>1,003,355</u>	<u>(358,664)</u>
Capital Outlay				
Road construction	<u>3,036,021</u>	<u>3,036,021</u>	<u>101,039</u>	<u>2,934,982</u>
Total Capital Outlay	<u>3,036,021</u>	<u>3,036,021</u>	<u>101,039</u>	<u>2,934,982</u>
Total Expenditures	<u>3,680,712</u>	<u>3,680,712</u>	<u>1,104,394</u>	<u>2,576,318</u>
Net Change in Fund Balances	<u>\$ (3,398,312)</u>	<u>\$ (3,398,312)</u>	<u>(680,200)</u>	<u>\$ 2,718,112</u>
Fund Balance, Beginning of Year			<u>5,765,741</u>	
Fund Balance, End of Year			<u>\$ 5,085,541</u>	

KANE COUNTY, ILLINOIS

Aurora Area Impact Fees Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 140,000	\$ 140,000	\$ 24,529	\$ (115,471)
Net investment income	<u>1,500</u>	<u>1,500</u>	<u>4,318</u>	<u>2,818</u>
Total Revenues	<u>141,500</u>	<u>141,500</u>	<u>28,847</u>	<u>(112,653)</u>
Expenditures				
Capital Outlay				
Highway right of way	85,000	85,000	-	85,000
Road construction	<u>51,059</u>	<u>51,059</u>	<u>-</u>	<u>51,059</u>
Total Expenditures	<u>136,059</u>	<u>136,059</u>	<u>-</u>	<u>136,059</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>5,441</u>	<u>5,441</u>	<u>28,847</u>	<u>23,406</u>
Other Financing Sources (Uses)				
Transfers out	<u>(7,000)</u>	<u>(7,000)</u>	<u>(1,225)</u>	<u>5,775</u>
Total Other Financing Sources (Uses)	<u>(7,000)</u>	<u>(7,000)</u>	<u>(1,225)</u>	<u>5,775</u>
Net Change in Fund Balances	<u>\$ (1,559)</u>	<u>\$ (1,559)</u>	27,622	<u>\$ 29,181</u>
Fund Balance, Beginning of Year			<u>605,639</u>	
Fund Balance, End of Year			<u>\$ 633,261</u>	

KANE COUNTY, ILLINOIS

Campton Hills Impact Fees Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 90,000	\$ 90,000	\$ 67,388	\$ (22,612)
Reimbursements	80,000	80,000	-	(80,000)
Net investment income	2,530	2,530	6,502	3,972
Total Revenues	172,530	172,530	73,890	(98,640)
Expenditures				
Capital Outlay				
Highway right of way	130,000	130,000	450	129,550
Road construction	39,107	39,107	-	39,107
Total Expenditures	169,107	169,107	450	168,657
Excess (Deficiency) of Revenues Over Expenditures	3,423	3,423	73,440	70,017
Other Financing Sources (Uses)				
Transfers out	(4,500)	(4,500)	(3,370)	1,130
Total Other Financing Sources (Uses)	(4,500)	(4,500)	(3,370)	1,130
Net Change in Fund Balances	\$ (1,077)	\$ (1,077)	70,070	\$ 71,147
Fund Balance, Beginning of Year			908,097	
Fund Balance, End of Year			\$ 978,167	

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 411,000	\$ 411,000	\$ 183,684	\$ (227,316)
Net investment income	<u>3,180</u>	<u>3,180</u>	<u>6,869</u>	<u>3,689</u>
Total Revenues	<u>414,180</u>	<u>414,180</u>	<u>190,553</u>	<u>(223,627)</u>
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	<u>192,804</u>	<u>192,804</u>	<u>180,047</u>	<u>12,757</u>
Total Highway and Streets	<u>192,804</u>	<u>192,804</u>	<u>180,047</u>	<u>12,757</u>
Capital Outlay				
Highway right of way	<u>220,000</u>	<u>220,000</u>	<u>-</u>	<u>220,000</u>
Total Capital Outlay	<u>220,000</u>	<u>220,000</u>	<u>-</u>	<u>220,000</u>
Total Expenditures	<u>412,804</u>	<u>412,804</u>	<u>180,047</u>	<u>232,757</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,376</u>	<u>1,376</u>	<u>10,506</u>	<u>9,130</u>
Other Financing Sources (Uses)				
Transfers out	<u>(4,000)</u>	<u>(4,000)</u>	<u>(3,045)</u>	<u>955</u>
Total Other Financing Sources (Uses)	<u>(4,000)</u>	<u>(4,000)</u>	<u>(3,045)</u>	<u>955</u>
Net Change in Fund Balances	<u>\$ (2,624)</u>	<u>\$ (2,624)</u>	<u>7,461</u>	<u>\$ 10,085</u>
Fund Balance, Beginning of Year			<u>1,030,241</u>	
Fund Balance, End of Year			<u>\$ 1,037,702</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 25,000	\$ 25,000	\$ 34,742	\$ 9,742
Net investment income	<u>1,320</u>	<u>1,320</u>	<u>1,928</u>	<u>608</u>
Total Revenues	<u>26,320</u>	<u>26,320</u>	<u>36,670</u>	<u>10,350</u>
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	<u>109,600</u>	<u>109,600</u>	<u>-</u>	<u>109,600</u>
Total Highway and Streets	<u>109,600</u>	<u>109,600</u>	<u>-</u>	<u>109,600</u>
Capital Outlay				
Road construction	<u>22,540</u>	<u>22,540</u>	<u>-</u>	<u>22,540</u>
Total Capital Outlay	<u>22,540</u>	<u>22,540</u>	<u>-</u>	<u>22,540</u>
Total Expenditures	<u>132,140</u>	<u>132,140</u>	<u>-</u>	<u>132,140</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(105,820)</u>	<u>(105,820)</u>	<u>36,670</u>	<u>142,490</u>
Other Financing Sources (Uses)				
Transfers out	<u>(1,250)</u>	<u>(1,250)</u>	<u>(1,735)</u>	<u>(485)</u>
Total Other Financing Sources (Uses)	<u>(1,250)</u>	<u>(1,250)</u>	<u>(1,735)</u>	<u>(485)</u>
Net Change in Fund Balances	<u>\$ (107,070)</u>	<u>\$ (107,070)</u>	34,935	<u>\$ 142,005</u>
Fund Balance, Beginning of Year			<u>257,307</u>	
Fund Balance, End of Year			<u>\$ 292,242</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 50,000	\$ 50,000	\$ 41,905	\$ (8,095)
Net investment income	<u>1,820</u>	<u>1,820</u>	<u>4,614</u>	<u>2,794</u>
Total Revenues	<u>51,820</u>	<u>51,820</u>	<u>46,519</u>	<u>(5,301)</u>
Expenditures				
Capital Outlay				
Highway right of way	<u>49,320</u>	<u>49,320</u>	<u>-</u>	<u>49,320</u>
Total Expenditures	<u>49,320</u>	<u>49,320</u>	<u>-</u>	<u>49,320</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,500</u>	<u>2,500</u>	<u>46,519</u>	<u>44,019</u>
Other Financing Sources (Uses)				
Transfers out	<u>(2,500)</u>	<u>(2,500)</u>	<u>(2,100)</u>	<u>400</u>
Total Other Financing Sources (Uses)	<u>(2,500)</u>	<u>(2,500)</u>	<u>(2,100)</u>	<u>400</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	44,419	<u>\$ 44,419</u>
Fund Balance, Beginning of Year			<u>642,451</u>	
Fund Balance, End of Year			<u>\$ 686,870</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 75,000	\$ 75,000	\$ 109,724	\$ 34,724
Reimbursements	160,000	160,000	196,278	36,278
Net investment income	4,500	4,500	10,084	5,584
Total Revenues	239,500	239,500	316,086	76,586
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	200,000	200,000	231,548	(31,548)
Total Highways and Streets	200,000	200,000	231,548	(31,548)
Capital Outlay				
Road construction	272,000	272,000	-	272,000
Bridge construction	309,442	309,442	-	309,442
Total Capital Outlay	581,442	581,442	-	581,442
Total Expenditures	781,442	781,442	231,548	549,894
Excess (Deficiency) of Revenues Over Expenditures	(541,942)	(541,942)	84,538	626,480
Other Financing Sources (Uses)				
Transfers out	(3,750)	(3,750)	(5,485)	(1,735)
Total Other Financing Sources (Uses)	(3,750)	(3,750)	(5,485)	(1,735)
Net Change in Fund Balances	\$ (545,692)	\$ (545,692)	79,053	\$ 624,745
Fund Balance, Beginning of Year			1,418,348	
Fund Balance, End of Year			\$ 1,497,401	

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 100,000	\$ 100,000	\$ 40,725	\$ (59,275)
Net investment income	6,100	6,100	16,600	10,500
Total Revenues	106,100	106,100	57,325	(48,775)
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	700,105	700,105	390,613	309,492
Total Highways and Streets	700,105	700,105	390,613	309,492
Capital Outlay				
Highway right of way	-	-	3,275	(3,275)
Total Expenditures	700,105	700,105	393,888	306,217
Excess (Deficiency) of Revenues Over Expenditures	(594,005)	(594,005)	(336,563)	257,442
Other Financing Sources (Uses)				
Transfers out	(5,000)	(5,000)	(2,035)	2,965
Total Other Financing Sources (Uses)	(5,000)	(5,000)	(2,035)	2,965
Net Change in Fund Balances	\$ (599,005)	\$ (599,005)	(338,598)	\$ 260,407
Fund Balance, Beginning of Year			2,290,665	
Fund Balance, End of Year			\$ 1,952,067	

KANE COUNTY, ILLINOIS

West Central Impact Fees Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 10,000	\$ 10,000	\$ 12,177	\$ 2,177
Net investment income	100	100	254	154
Total Revenues	10,100	10,100	12,431	2,331
Expenditures				
Capital Outlay				
Highway right of way	9,600	9,600	-	9,600
Total Expenditures	9,600	9,600	-	9,600
Excess (Deficiency) of Revenues Over Expenditures	500	500	12,431	11,931
Other Financing Sources (Uses)				
Transfers out	(500)	(500)	(610)	(110)
Total Other Financing Sources (Uses)	(500)	(500)	(610)	(110)
Net Change in Fund Balances	\$ -	\$ -	11,821	\$ 11,821
Fund Balance, Beginning of Year			33,771	
Fund Balance, End of Year			\$ 45,592	

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 525,000	\$ 525,000	\$ 1,338,607	\$ 813,607
Reimbursements	-	-	22,150	22,150
Net investment income	4,725	4,725	13,905	9,180
Total Revenues	529,725	529,725	1,374,662	844,937
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	-	-	241,477	(241,477)
Total Highways and Streets	-	-	241,477	(241,477)
Capital Outlay				
Highway right of way	-	-	22,150	(22,150)
Road construction	553,334	553,334	885,742	(332,408)
Bridge construction	500,000	500,000	-	500,000
Total Capital Outlay	1,053,334	1,053,334	907,892	145,442
Total Expenditures	1,053,334	1,053,334	1,149,369	(96,035)
Excess (Deficiency) of Revenues Over Expenditures	(523,609)	(523,609)	225,293	748,902
Other Financing Sources (Uses)				
Transfers out	(26,250)	(26,250)	(35,000)	(8,750)
Total Other Financing Sources (Uses)	(26,250)	(26,250)	(35,000)	(8,750)
Net Change in Fund Balances	\$ (549,859)	\$ (549,859)	190,293	\$ 740,152
Fund Balance, Beginning of Year			1,644,716	
Fund Balance, End of Year			\$ 1,835,009	

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 150,000	\$ 150,000	\$ 610,500	\$ 460,500
Net investment income	2,000	2,000	7,012	5,012
Total Revenues	152,000	152,000	617,512	465,512
Expenditures				
Capital Outlay				
Road construction	700,000	700,000	-	700,000
Total Expenditures	700,000	700,000	-	700,000
Excess (Deficiency) of Revenues Over Expenditures	(548,000)	(548,000)	617,512	1,165,512
Other Financing Sources (Uses)				
Transfers out	(7,500)	(7,500)	(30,525)	(23,025)
Total Other Financing Sources (Uses)	(7,500)	(7,500)	(30,525)	(23,025)
Net Change in Fund Balances	\$ (555,500)	\$ (555,500)	586,987	\$ 1,142,487
Fund Balance, Beginning of Year			857,055	
Fund Balance, End of Year			\$ 1,444,042	

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 450,000	\$ 450,000	\$ 1,081,433	\$ 631,433
Reimbursements	284,800	284,800	-	(284,800)
Net investment income	5,500	5,500	16,530	11,030
Total Revenues	740,300	740,300	1,097,963	357,663
Expenditures				
Highways and Streets				
Contractual Services				
Engineering services	810,000	810,000	8,170	801,830
Total Highways and Streets	810,000	810,000	8,170	801,830
Capital Outlay				
Highway right of way	50,000	50,000	-	50,000
Road construction	1,710,000	1,710,000	-	1,710,000
Total Capital Outlay	1,760,000	1,760,000	-	1,760,000
Total Expenditures	2,570,000	2,570,000	8,170	2,561,830
Excess (Deficiency) of Revenues Over Expenditures	(1,829,700)	(1,829,700)	1,089,793	2,919,493
Other Financing Sources (Uses)				
Transfers out	(22,500)	(22,500)	(54,070)	(31,570)
Total Other Financing Sources (Uses)	(22,500)	(22,500)	(54,070)	(31,570)
Net Change in Fund Balances	\$ (1,852,200)	\$ (1,852,200)	1,035,723	\$ 2,887,923
Fund Balance, Beginning of Year			2,135,736	
Fund Balance, End of Year			\$ 3,171,459	

KANE COUNTY, ILLINOIS

Working Cash Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 15,000	\$ 15,000	\$ 21,896	\$ 6,896
Total Revenues	<u>15,000</u>	<u>15,000</u>	<u>21,896</u>	<u>6,896</u>
Net Change in Fund Balances	<u>\$ 15,000</u>	<u>\$ 15,000</u>	21,896	<u>\$ 6,896</u>
Fund Balance, Beginning of Year			<u>3,112,200</u>	
Fund Balance, End of Year			<u>\$ 3,134,096</u>	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2016

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Operating Revenues				
Operating revenues	\$ 33,000	\$ 33,000	\$ 36,352	\$ 3,352
Total Operating Revenues	<u>33,000</u>	<u>33,000</u>	<u>36,352</u>	<u>3,352</u>
Operating Expenses				
Personnel Services				
Salaries and wages	<u>167,812</u>	<u>167,812</u>	<u>165,605</u>	<u>2,207</u>
Benefits				
Healthcare contribution	15,791	15,791	15,876	(85)
Dental contribution	692	692	694	(2)
FICA/SS contribution	12,838	12,838	11,901	937
IMRF contribution	<u>16,798</u>	<u>16,798</u>	<u>16,248</u>	<u>550</u>
Total Benefits	<u>46,119</u>	<u>46,119</u>	<u>44,719</u>	<u>1,400</u>
Contractual Services				
Contractual/cconsulting services	1,251,000	1,262,272	212,970	1,049,302
Engineering services	20,000	20,000	5,851	14,149
Blighted structure demolition	83,000	83,000	63,622	19,378
Repairs and maintenance - vehicles	1,000	1,000	5	995
Liability insurance	3,139	3,139	3,139	-
Workers compensation	3,222	3,222	3,222	-
Unemployment claims	319	319	319	-
General printing	16,300	16,300	14,069	2,231
Conferences and meetings	1,800	1,800	1,053	747
Employee training	500	500	199	301
Employee mileage expenses	500	500	575	(75)
General association dues	<u>1,900</u>	<u>1,900</u>	<u>1,832</u>	<u>68</u>
Total Contractual Services	<u>1,382,680</u>	<u>1,393,952</u>	<u>306,856</u>	<u>1,087,096</u>
Commodities				
Office supplies	2,000	2,000	1,646	354
Operating supplies	11,900	11,900	9,410	2,490
Postage	4,100	4,100	4,776	(676)
Books and subscriptions	300	300	186	114
Fuel - vehicles	<u>800</u>	<u>800</u>	<u>70</u>	<u>730</u>
Total Commodities	<u>19,100</u>	<u>19,100</u>	<u>16,088</u>	<u>3,012</u>
Total Operating Expenses	<u>1,615,711</u>	<u>1,626,983</u>	<u>533,268</u>	<u>1,093,715</u>
Operating Income (Loss)	<u>(1,582,711)</u>	<u>(1,593,983)</u>	<u>(496,916)</u>	<u>1,097,067</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Nonoperating Revenues				
Grants	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
Net investment income	34,500	34,500	44,224	9,724
Total Nonoperating Revenue	36,500	36,500	44,224	7,724
Income (Loss) Before Contributions and Transfers	(1,546,211)	(1,557,483)	(452,692)	1,104,791
Contributions and Transfers				
Capital contributions	-	-	22,063	22,063
Transfers in	105,500	105,500	105,500	-
Transfers out	(172,887)	(172,887)	(172,887)	-
Total Contributions Transfers	(67,387)	(67,387)	(45,324)	22,063
Change in Net Position	\$ (1,613,598)	\$ (1,624,870)	(498,016)	\$ 1,126,854
Net Position, Beginning of Year			7,768,546	
Net Position, End of Year			\$ 7,270,530	

KANE COUNTY, ILLINOIS

Enterprise General Fund
 Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
 For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Operating Revenues				
Operating revenues	\$ -	\$ -	\$ -	\$ -
Total Operating Revenues	-	-	-	-
Expenses				
Total Expenses	-	-	-	-
Operating Income	-	-	-	-
Nonoperating Revenues				
Net investment income	28,000	28,000	36,612	8,612
Change in Net Position	\$ 28,000	\$ 28,000	36,612	\$ 8,612
Net Position, Beginning of Year			9,107,394	
Net Position, End of Year			\$ 9,144,006	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2016

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Operating Revenue				
Contributions - employer	\$ 13,211,693	\$ 13,211,693	\$ 12,152,507	\$ (1,059,186)
Contributions - employee	2,982,240	2,982,240	2,686,239	(296,001)
Contributions - retirees	550,354	550,354	524,861	(25,493)
Contributions - other	-	-	19,783	19,783
Miscellaneous	-	-	(66)	(66)
	<u>16,744,287</u>	<u>16,744,287</u>	<u>15,383,324</u>	<u>(1,360,963)</u>
Operating Expenses				
Healthcare claims	17,025,099	17,025,099	15,033,648	1,991,451
Dental insurance	664,572	664,572	701,572	(37,000)
Life insurance	41,280	41,280	25,237	16,043
Vision insurance	121,520	121,520	114,170	7,350
Healthcare taxes	-	-	5,529	(5,529)
Claims administration	-	-	107,354	(107,354)
Facility access fee	-	-	8,030	(8,030)
Managed care fee	-	-	6,053	(6,053)
Physician services fee	-	-	191,476	(191,476)
Affordable Care Act fee	-	-	5,106	(5,106)
	<u>17,852,471</u>	<u>17,852,471</u>	<u>16,198,175</u>	<u>1,654,296</u>
Operating Income (Loss)	<u>(1,108,184)</u>	<u>(1,108,184)</u>	<u>(814,851)</u>	<u>293,333</u>
Nonoperating Revenues				
Net investment income	8,800	8,800	19,620	10,820
Total Nonoperating Revenues	<u>8,800</u>	<u>8,800</u>	<u>19,620</u>	<u>10,820</u>
Income (Loss) Before Transfers	<u>(1,099,384)</u>	<u>(1,099,384)</u>	<u>(795,231)</u>	<u>304,153</u>
Transfers				
Transfers in	-	550,000	550,000	-
Total Transfers	<u>-</u>	<u>550,000</u>	<u>550,000</u>	<u>-</u>
Change in Net Position	<u>\$ (1,099,384)</u>	<u>\$ (549,384)</u>	<u>(245,231)</u>	<u>\$ 304,153</u>
Net Position, Beginning of Year			<u>3,741,754</u>	
Net Position, End of Year			<u>\$ 3,496,523</u>	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2016

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, 2016

Fund	Assets				Liabilities
	Cash and Investments	Interest Receivable	Accounts Receivable	Total Assets	Due to Others
Tax Sale Purchase Fund	\$ 83,436	\$ 312	\$ -	\$ 83,748	\$ 83,748
Land/Cash Ordinance Fund	36,481	-	-	36,481	36,481
Elder Fatality Review Team Fund	3,699	14	-	3,713	3,713
Sheriff's Detail Escrow Fund	136,998	-	-	136,998	136,998
Special Trust Fund	853,209	-	-	853,209	853,209
911 Emergency Surcharge Fund	1,171,869	5,938	219,322	1,397,129	1,397,129
Township Bridge Fund	51,991	253	-	52,244	52,244
Township Motor Fuel Fund	1,584,092	6,084	-	1,590,176	1,590,176
Wireless 911 Fund	12,523	1,172	511,752	525,447	525,447
Special Deposit Fund	304,103	-	-	304,103	304,103
Inheritance Tax Fund	5,548	-	-	5,548	5,548
Powers Road Fund	6,247	23	-	6,270	6,270
Kane County Emergency Planning	23,224	71	530	23,825	23,825
Coroner's Escrow Fund	3,084	12	-	3,096	3,096
EMA Volunteers Fund	14,918	53	-	14,971	14,971
Sale and Error Fund	2,883,711	10,720	-	2,894,431	2,894,431
Juvenile Justice Donation Fund	4,945	19	-	4,964	4,964
School Office Reserve Fund	102,920	478	-	103,398	103,398
Child Abuse Prevention Fund	23	-	-	23	23
Juvenile Female Program Fund	106	-	-	106	106
Performance Bond Trust Fund	26,853	-	-	26,853	26,853
Bad Check Restitution Fund	35,639	131	180	35,950	35,950
Recorder's Rental Surcharge Fund	25,456	212	29,997	55,665	55,665
Employee Events Fund	20,229	(1,245)	-	18,984	18,984
Health Care Services Fund	19	-	-	19	19
Payroll Clearing Fund	30,522	-	-	30,522	30,522
Flexible Spending Account Fund	78,452	239	-	78,691	78,691
Drug Asset Forfeiture Fund	260,420	931	25,338	286,689	286,689
County Clerk Domestic Violence Fund	9	6	1,450	1,465	1,465
Death Certificates Fund	352	33	8,232	8,617	8,617
State's Attorney Employee Events	116	-	-	116	116
Child Advocacy Advisory Board	25,413	95	550	26,058	26,058
Subdivision Review Escrow Fund	13,504	50	-	13,554	13,554
Crane Road Estates SSA Fund	14,760	196	-	14,956	14,956
Junior Kane County Board	2,531	9	-	2,540	2,540
JJC Challenge Program	984	3	-	987	987
Forest Preserve Investments	3,006,873	10,886	-	3,017,759	3,017,759
State Real Estate Transfer Tax	97,370	-	107,508	204,878	204,878
Clerks Tax Redemption Fund	1,823,310	-	-	1,823,310	1,823,310

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Assets and Liabilities
As of November 30, 2016

Fund	Assets			Liabilities	
	Cash and Investments	Interest Receivable	Accounts Receivable	Total Assets	Due to Others
Clerks Vital Records Fund	\$ 119,316	\$ -	\$ -	\$ 119,316	\$ 119,316
Unclaimed Funds	587,528	-	-	587,528	587,528
County Collector	242,437	-	-	242,437	242,437
Restitution	50,797	-	-	50,797	50,797
Juvenile Court Restitution	14,468	1	-	14,469	14,469
Employee Education	1,336	-	-	1,336	1,336
Juvenile Court Services	6,572	-	-	6,572	6,572
K-9 Unit	3,908	-	-	3,908	3,908
DUI Fund	29,669	-	-	29,669	29,669
County Sheriff DEF Federal	53,644	-	-	53,644	53,644
County Sheriff DEF Local	268,618	-	-	268,618	268,618
Canteen Commission	487,431	-	-	487,431	487,431
Detainee Account	317,532	-	-	317,532	317,532
Chancery	657,497	-	-	657,497	657,497
FATS	5,370	-	-	5,370	5,370
SWAT	38,909	-	-	38,909	38,909
Money Laundering	521	-	-	521	521
Vehicle Maintenance/Purchase	61,762	-	-	61,762	61,762
Southwest Kane County Triad	1,071	-	-	1,071	1,071
Kane Comm 911 Telecomm	1,357	-	-	1,357	1,357
Circuit Clerk	10,658,354	-	-	10,658,354	10,658,354
Total Agency Funds	\$ 26,354,036	\$ 36,696	\$ 904,859	\$ 27,295,591	\$ 27,295,591

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2016

Fund	Beginning of Year	Additions	Reductions	End of Year
Tax Sale Purchase Fund				
Assets				
Cash and Investments	\$ 82,949	\$ 46,035	\$ 45,548	\$ 83,436
Interest Receivable	311	1,128	1,127	312
Total Assets	<u>\$ 83,260</u>	<u>\$ 47,163</u>	<u>\$ 46,675</u>	<u>\$ 83,748</u>
Liabilities				
Due to Others	<u>\$ 83,260</u>	<u>\$ 47,163</u>	<u>\$ 46,675</u>	<u>\$ 83,748</u>
Land/Cash Ordinance Fund				
Assets				
Cash and Investments	<u>\$ 16,182</u>	<u>\$ 24,320</u>	<u>\$ 4,021</u>	<u>\$ 36,481</u>
Liabilities				
Due to Others	<u>\$ 16,182</u>	<u>\$ 24,320</u>	<u>\$ 4,021</u>	<u>\$ 36,481</u>
Elder Fatality Review Team Fund				
Assets				
Cash and Investments	\$ 3,678	\$ 60	\$ 39	\$ 3,699
Interest Receivable	14	50	50	14
Total Assets	<u>\$ 3,692</u>	<u>\$ 110</u>	<u>\$ 89</u>	<u>\$ 3,713</u>
Liabilities				
Due to Others	<u>\$ 3,692</u>	<u>\$ 110</u>	<u>\$ 89</u>	<u>\$ 3,713</u>
Sheriff's Detail Escrow Fund				
Assets				
Cash and Investments	<u>\$ 111,265</u>	<u>\$ 141,093</u>	<u>\$ 115,360</u>	<u>\$ 136,998</u>
Liabilities				
Due to Others	<u>\$ 111,265</u>	<u>\$ 141,093</u>	<u>\$ 115,360</u>	<u>\$ 136,998</u>
Special Trust Fund				
Assets				
Cash and Investments	<u>\$ 693,709</u>	<u>\$ 987,600</u>	<u>\$ 828,100</u>	<u>\$ 853,209</u>
Liabilities				
Due to Others	<u>\$ 693,709</u>	<u>\$ 987,600</u>	<u>\$ 828,100</u>	<u>\$ 853,209</u>
911 Emergency Surcharge Fund				
Assets				
Cash and Investments	\$ 2,816,722	\$ 2,241,348	\$ 3,886,201	\$ 1,171,869
Interest Receivable	11,020	22,065	27,147	5,938
Accounts Receivable	64,096	219,322	64,096	219,322
Total Assets	<u>\$ 2,891,838</u>	<u>\$ 2,482,735</u>	<u>\$ 3,977,444</u>	<u>\$ 1,397,129</u>
Liabilities				
Due to Others	<u>\$ 2,891,838</u>	<u>\$ 2,482,735</u>	<u>\$ 3,977,444</u>	<u>\$ 1,397,129</u>

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2016

Fund	Beginning of Year	Additions	Reductions	End of Year
Township Bridge Fund				
Assets				
Cash and Investments	\$ 233,270	\$ 1,990	\$ 183,269	\$ 51,991
Interest Receivable	535	1,555	1,837	253
Total Assets	<u>\$ 233,805</u>	<u>\$ 3,545</u>	<u>\$ 185,106</u>	<u>\$ 52,244</u>
Liabilities				
Due to Others	<u>\$ 233,805</u>	<u>\$ 3,545</u>	<u>\$ 185,106</u>	<u>\$ 52,244</u>
Township Motor Fuel Fund				
Assets				
Cash and Investments	\$ 1,315,472	\$ 1,043,881	\$ 775,261	\$ 1,584,092
Interest Receivable	6,451	21,459	21,826	6,084
Total Assets	<u>\$ 1,321,923</u>	<u>\$ 1,065,340</u>	<u>\$ 797,087</u>	<u>\$ 1,590,176</u>
Liabilities				
Due to Others	<u>\$ 1,321,923</u>	<u>\$ 1,065,340</u>	<u>\$ 797,087</u>	<u>\$ 1,590,176</u>
Wireless 911 Fund				
Assets				
Cash and Investments	\$ 39,617	\$ 3,332,903	\$ 3,359,997	\$ 12,523
Interest Receivable	561	4,351	3,740	1,172
Accounts Receivable	860,580	511,752	860,580	511,752
Total Assets	<u>\$ 900,758</u>	<u>\$ 3,849,006</u>	<u>\$ 4,224,317</u>	<u>\$ 525,447</u>
Liabilities				
Due to Others	<u>\$ 900,758</u>	<u>\$ 3,849,006</u>	<u>\$ 4,224,317</u>	<u>\$ 525,447</u>
Special Deposit Fund				
Assets				
Cash and Investments	<u>\$ 304,322</u>	<u>\$ 9,796</u>	<u>\$ 10,015</u>	<u>\$ 304,103</u>
Liabilities				
Due to Others	<u>\$ 304,322</u>	<u>\$ 9,796</u>	<u>\$ 10,015</u>	<u>\$ 304,103</u>
Inheritance Tax Fund				
Assets				
Cash and Investments	<u>\$ 5,548</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,548</u>
Liabilities				
Due to Others	<u>\$ 5,548</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,548</u>

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2016

Fund	Beginning of Year	Additions	Reductions	End of Year
Powers Road Fund				
Assets				
Cash and Investments	\$ 6,211	\$ 103	\$ 67	\$ 6,247
Interest Receivable	23	85	85	23
Total Assets	<u>\$ 6,234</u>	<u>\$ 188</u>	<u>\$ 152</u>	<u>\$ 6,270</u>
Liabilities				
Due to Others	<u>\$ 6,234</u>	<u>\$ 188</u>	<u>\$ 152</u>	<u>\$ 6,270</u>
Kane County Emergency Planning				
Assets				
Cash and Investments	\$ 13,147	\$ 13,120	\$ 3,043	\$ 23,224
Interest Receivable	50	215	194	71
Accounts Receivable	3,458	530	3,458	530
Total Assets	<u>\$ 16,655</u>	<u>\$ 13,865</u>	<u>\$ 6,695</u>	<u>\$ 23,825</u>
Liabilities				
Due to Others	<u>\$ 16,655</u>	<u>\$ 13,865</u>	<u>\$ 6,695</u>	<u>\$ 23,825</u>
Coroner's Escrow Fund				
Assets				
Cash and Investments	\$ 3,066	\$ 51	\$ 33	\$ 3,084
Interest Receivable	12	42	42	12
Total Assets	<u>\$ 3,078</u>	<u>\$ 93</u>	<u>\$ 75</u>	<u>\$ 3,096</u>
Liabilities				
Due to Others	<u>\$ 3,078</u>	<u>\$ 93</u>	<u>\$ 75</u>	<u>\$ 3,096</u>
EMA Volunteers Fund				
Assets				
Cash and Investments	\$ 16,199	\$ 2,445	\$ 3,726	\$ 14,918
Interest Receivable	62	200	209	53
Total Assets	<u>\$ 16,261</u>	<u>\$ 2,645</u>	<u>\$ 3,935</u>	<u>\$ 14,971</u>
Liabilities				
Due to Others	<u>\$ 16,261</u>	<u>\$ 2,645</u>	<u>\$ 3,935</u>	<u>\$ 14,971</u>
Sale and Error Fund				
Assets				
Cash and Investments	\$ 2,847,031	\$ 67,244	\$ 30,564	\$ 2,883,711
Interest Receivable	10,532	38,799	38,611	10,720
Total Assets	<u>\$ 2,857,563</u>	<u>\$ 106,043</u>	<u>\$ 69,175</u>	<u>\$ 2,894,431</u>
Liabilities				
Due to Others	<u>\$ 2,857,563</u>	<u>\$ 106,043</u>	<u>\$ 69,175</u>	<u>\$ 2,894,431</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2016

Fund	Beginning of Year	Additions	Reductions	End of Year
Health Department Special Fund				
Assets				
Cash and Investments	\$ 3,693	\$ 61	\$ 3,754	\$ -
Interest Receivable	14	50	64	-
Total Assets	<u>\$ 3,707</u>	<u>\$ 111</u>	<u>\$ 3,818</u>	<u>\$ -</u>
Liabilities				
Due to Others	<u>\$ 3,707</u>	<u>\$ 111</u>	<u>\$ 3,818</u>	<u>\$ -</u>
Juvenile Justice Donation Fund				
Assets				
Cash and Investments	\$ 5,392	\$ 88	\$ 535	\$ 4,945
Interest Receivable	22	70	73	19
Total Assets	<u>\$ 5,414</u>	<u>\$ 158</u>	<u>\$ 608</u>	<u>\$ 4,964</u>
Liabilities				
Due to Others	<u>\$ 5,414</u>	<u>\$ 158</u>	<u>\$ 608</u>	<u>\$ 4,964</u>
School Office Reserve Fund				
Assets				
Cash and Investments	\$ 126,943	\$ 2,112	\$ 26,135	\$ 102,920
Interest Receivable	481	1,729	1,732	478
Total Assets	<u>\$ 127,424</u>	<u>\$ 3,841</u>	<u>\$ 27,867</u>	<u>\$ 103,398</u>
Liabilities				
Due to Others	<u>\$ 127,424</u>	<u>\$ 3,841</u>	<u>\$ 27,867</u>	<u>\$ 103,398</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>
Juvenile Female Program Fund				
Assets				
Cash and Investments	\$ 105	\$ 2	\$ 1	\$ 106
Interest Receivable	-	1	1	-
Total Assets	<u>\$ 105</u>	<u>\$ 3</u>	<u>\$ 2</u>	<u>\$ 106</u>
Liabilities				
Due to Others	<u>\$ 105</u>	<u>\$ 3</u>	<u>\$ 2</u>	<u>\$ 106</u>

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2016

Fund	Beginning of Year	Additions	Reductions	End of Year
Performance Bond Trust Fund				
Assets				
Cash and Investments	\$ 101,853	\$ -	\$ 75,000	\$ 26,853
Liabilities				
Due to Others	\$ 101,853	\$ -	\$ 75,000	\$ 26,853
Bad Check Restitution Fund				
Assets				
Cash and Investments	\$ 32,868	\$ 7,445	\$ 4,674	\$ 35,639
Interest Receivable	120	465	454	131
Accounts Receivable	390	180	390	180
Total Assets	<u>\$ 33,378</u>	<u>\$ 8,090</u>	<u>\$ 5,518</u>	<u>\$ 35,950</u>
Liabilities				
Due to Others	<u>\$ 33,378</u>	<u>\$ 8,090</u>	<u>\$ 5,518</u>	<u>\$ 35,950</u>
Recorder's Rental Surcharge Fund				
Assets				
Cash and Investments	\$ 42,456	\$ 603,580	\$ 620,580	\$ 25,456
Interest Receivable	170	711	669	212
Accounts Receivable	-	29,997	-	29,997
Total Assets	<u>\$ 42,626</u>	<u>\$ 634,288</u>	<u>\$ 621,249</u>	<u>\$ 55,665</u>
Liabilities				
Due to Others	<u>\$ 42,626</u>	<u>\$ 634,288</u>	<u>\$ 621,249</u>	<u>\$ 55,665</u>
Employee Events Fund				
Assets				
Cash and Investments	\$ 16,046	\$ 16,341	\$ 12,158	\$ 20,229
Interest Receivable	61	12,208	13,514	(1,245)
Total Assets	<u>\$ 16,107</u>	<u>\$ 28,549</u>	<u>\$ 25,672</u>	<u>\$ 18,984</u>
Liabilities				
Due to Others	<u>\$ 16,107</u>	<u>\$ 28,549</u>	<u>\$ 25,672</u>	<u>\$ 18,984</u>
Health Care Services Fund				
Assets				
Cash and Investments	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19</u>
Liabilities				
Due to Others	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19</u>
Payroll Clearing Fund				
Assets				
Cash and Investments	<u>\$ 46,635</u>	<u>\$ -</u>	<u>\$ 16,113</u>	<u>\$ 30,522</u>
Liabilities				
Due to Others	<u>\$ 46,635</u>	<u>\$ -</u>	<u>\$ 16,113</u>	<u>\$ 30,522</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2016

Fund	Beginning of Year	Additions	Reductions	End of Year
Flexible Spending Account Fund				
Assets				
Cash and Investments	\$ 91,109	\$ 288,000	\$ 300,657	\$ 78,452
Interest Receivable	294	776	831	239
Total Assets	<u>\$ 91,403</u>	<u>\$ 288,776</u>	<u>\$ 301,488</u>	<u>\$ 78,691</u>
Liabilities				
Due to Others	<u>\$ 91,403</u>	<u>\$ 288,776</u>	<u>\$ 301,488</u>	<u>\$ 78,691</u>
Drug Asset Forfeiture Fund				
Cash and Investments	\$ 192,687	\$ 113,543	\$ 45,810	\$ 260,420
Interest Receivable	677	3,042	2,788	931
Accounts Receivable	-	25,338	-	25,338
Total Assets	<u>\$ 193,364</u>	<u>\$ 141,923</u>	<u>\$ 48,598</u>	<u>\$ 286,689</u>
Liabilities				
Due to Others	<u>\$ 193,364</u>	<u>\$ 141,923</u>	<u>\$ 48,598</u>	<u>\$ 286,689</u>
County Clerk Domestic Violence Fund				
Cash and Investments	\$ 912	\$ 17,509	\$ 18,412	\$ 9
Interest Receivable	6	20	20	6
Accounts Receivable	-	1,450	-	1,450
Total Assets	<u>\$ 918</u>	<u>\$ 18,979</u>	<u>\$ 18,432</u>	<u>\$ 1,465</u>
Liabilities				
Due to Others	<u>\$ 918</u>	<u>\$ 18,979</u>	<u>\$ 18,432</u>	<u>\$ 1,465</u>
Death Certificates Fund				
Cash and Investments	\$ 8,657	\$ 108,068	\$ 116,373	\$ 352
Interest Receivable	38	127	132	33
Accounts Receivable	-	8,232	-	8,232
Total Assets	<u>\$ 8,695</u>	<u>\$ 116,427</u>	<u>\$ 116,505</u>	<u>\$ 8,617</u>
Liabilities				
Due to Others	<u>\$ 8,695</u>	<u>\$ 116,427</u>	<u>\$ 116,505</u>	<u>\$ 8,617</u>
State's Attorney Employee Events				
Cash and Investments	\$ 272	\$ 1,486	\$ 1,642	\$ 116
Interest Receivable	3	1	4	-
Accounts Receivable	1,384	-	1,384	-
Total Assets	<u>\$ 1,659</u>	<u>\$ 1,487</u>	<u>\$ 3,030</u>	<u>\$ 116</u>
Liabilities				
Due to Others	<u>\$ 1,659</u>	<u>\$ 1,487</u>	<u>\$ 3,030</u>	<u>\$ 116</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2016

Fund	Beginning of Year	Additions	Reductions	End of Year
Child Advocacy Advisory Board				
Cash and Investments	\$ 24,699	\$ 2,790	\$ 2,076	\$ 25,413
Interest Receivable	94	342	341	95
Accounts Receivable	-	550	-	550
Total Assets	<u>\$ 24,793</u>	<u>\$ 3,682</u>	<u>\$ 2,417</u>	<u>\$ 26,058</u>
Liabilities				
Due to Others	<u>\$ 24,793</u>	<u>\$ 3,682</u>	<u>\$ 2,417</u>	<u>\$ 26,058</u>
Subdivision Review Escrow Fund				
Cash and Investments	\$ 9,962	\$ 15,765	\$ 12,223	\$ 13,504
Interest Receivable	52	171	173	50
Total Assets	<u>\$ 10,014</u>	<u>\$ 15,936</u>	<u>\$ 12,396</u>	<u>\$ 13,554</u>
Liabilities				
Due to Others	<u>\$ 10,014</u>	<u>\$ 15,936</u>	<u>\$ 12,396</u>	<u>\$ 13,554</u>
Crane Road Estates SSA Fund				
Cash and Investments	\$ 8,890	\$ 90,242	\$ 84,372	\$ 14,760
Interest Receivable	177	459	440	196
Total Assets	<u>\$ 9,067</u>	<u>\$ 90,701</u>	<u>\$ 84,812</u>	<u>\$ 14,956</u>
Liabilities				
Due to Others	<u>\$ 9,067</u>	<u>\$ 90,701</u>	<u>\$ 84,812</u>	<u>\$ 14,956</u>
Junior Kane County Board				
Cash and Investments	\$ 2,516	\$ 42	\$ 27	\$ 2,531
Interest Receivable	10	34	35	9
Total Assets	<u>\$ 2,526</u>	<u>\$ 76</u>	<u>\$ 62</u>	<u>\$ 2,540</u>
Liabilities				
Due to Others	<u>\$ 2,526</u>	<u>\$ 76</u>	<u>\$ 62</u>	<u>\$ 2,540</u>
JJC Challenge Program				
Cash and Investments	\$ -	\$ 992	\$ 8	\$ 984
Interest Receivable	-	8	5	3
Total Assets	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 13</u>	<u>\$ 987</u>
Liabilities				
Due to Others	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 13</u>	<u>\$ 987</u>

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2016

Fund	Beginning of Year	Additions	Reductions	End of Year
Forest Preserve Investments				
Cash and Investments	\$ -	\$ 3,038,829	\$ 31,956	\$ 3,006,873
Interest Receivable	-	40,770	29,884	10,886
Total Assets	<u>\$ -</u>	<u>\$ 3,079,599</u>	<u>\$ 61,840</u>	<u>\$ 3,017,759</u>
Liabilities				
Due to Others	<u>\$ -</u>	<u>\$ 3,079,599</u>	<u>\$ 61,840</u>	<u>\$ 3,017,759</u>
State Real Estate Transfer Tax				
Cash and Investments	\$ -	\$ 566,442	\$ 469,072	\$ 97,370
Accounts Receivable	-	107,508	-	107,508
Total Assets	<u>\$ -</u>	<u>\$ 673,950</u>	<u>\$ 469,072</u>	<u>\$ 204,878</u>
Liabilities				
Due to Others	<u>\$ -</u>	<u>\$ 673,950</u>	<u>\$ 469,072</u>	<u>\$ 204,878</u>
Clerk's Tax Redemption Fund				
Assets				
Cash and Investments	<u>\$ 1,754,814</u>	<u>\$ 11,291,185</u>	<u>\$ 11,222,689</u>	<u>\$ 1,823,310</u>
Liabilities				
Due to Others	<u>\$ 1,754,814</u>	<u>\$ 11,291,185</u>	<u>\$ 11,222,689</u>	<u>\$ 1,823,310</u>
Clerk's Vital Records Fund				
Assets				
Cash and Investments	<u>\$ 103,615</u>	<u>\$ 1,220,882</u>	<u>\$ 1,205,181</u>	<u>\$ 119,316</u>
Liabilities				
Due to Others	<u>\$ 103,615</u>	<u>\$ 1,220,882</u>	<u>\$ 1,205,181</u>	<u>\$ 119,316</u>
Unclaimed Funds				
Assets				
Cash and Investments	<u>\$ 642,400</u>	<u>\$ 180,540</u>	<u>\$ 235,412</u>	<u>\$ 587,528</u>
Liabilities				
Due to Others	<u>\$ 642,400</u>	<u>\$ 180,540</u>	<u>\$ 235,412</u>	<u>\$ 587,528</u>
County Collector				
Assets				
Cash and Investments	<u>\$ 698,720</u>	<u>\$ 1,573,379,146</u>	<u>\$ 1,573,835,429</u>	<u>\$ 242,437</u>
Liabilities				
Due to Others	<u>\$ 698,720</u>	<u>\$ 1,573,379,146</u>	<u>\$ 1,573,835,429</u>	<u>\$ 242,437</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2016

Fund	Beginning of Year	Additions	Reductions	End of Year
Restitution				
Assets				
Cash and Investments	\$ 50,674	\$ 123	\$ -	\$ 50,797
Liabilities				
Due to Others	\$ 50,674	\$ 123	\$ -	\$ 50,797
Juvenile Court Restitution				
Assets				
Cash and Investments	\$ 14,798	\$ 5,753	\$ 6,083	\$ 14,468
Interest Receivable	\$ -	\$ 3	\$ 2	\$ 1
Liabilities				
Due to Others	\$ 14,798	\$ 5,756	\$ 6,085	\$ 14,469
Employee Education				
Assets				
Cash and Investments	\$ 1,335	\$ 1	\$ -	\$ 1,336
Liabilities				
Due to Others	\$ 1,335	\$ 1	\$ -	\$ 1,336
Juvenile Court Services				
Assets				
Cash and Investments	\$ 4,871	\$ 1,701	\$ -	\$ 6,572
Liabilities				
Due to Others	\$ 4,871	\$ 1,701	\$ -	\$ 6,572
K-9 Unit				
Assets				
Cash and Investments	\$ 18,829	\$ 3,000	\$ 17,921	\$ 3,908
Liabilities				
Due to Others	\$ 18,829	\$ 3,000	\$ 17,921	\$ 3,908
DUI Fund				
Assets				
Cash and Investments	\$ 13,196	\$ 31,902	\$ 15,429	\$ 29,669
Liabilities				
Due to Others	\$ 13,196	\$ 31,902	\$ 15,429	\$ 29,669

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2016

Fund	Beginning of Year	Additions	Reductions	End of Year
County Sheriff DEF Federal				
Assets				
Cash and Investments	\$ 36,240	\$ 93,866	\$ 76,462	\$ 53,644
Liabilities				
Due to Others	\$ 36,240	\$ 93,866	\$ 76,462	\$ 53,644
County Sheriff DEF Local				
Assets				
Cash and Investments	\$ 643,970	\$ 1,202,555	\$ 1,577,907	\$ 268,618
Liabilities				
Due to Others	\$ 643,970	\$ 1,202,555	\$ 1,577,907	\$ 268,618
Canteen Commission				
Assets				
Cash and Investments	\$ 479,900	\$ 331,893	\$ 324,362	\$ 487,431
Liabilities				
Due to Others	\$ 479,900	\$ 331,893	\$ 324,362	\$ 487,431
Detainee Account				
Assets				
Cash and Investments	\$ 307,079	\$ 1,225,160	\$ 1,214,707	\$ 317,532
Liabilities				
Due to Others	\$ 307,079	\$ 1,225,160	\$ 1,214,707	\$ 317,532
Chancery				
Assets				
Cash and Investments	\$ 1,081,389	\$ 24,848,095	\$ 25,271,987	\$ 657,497
Liabilities				
Due to Others	\$ 1,081,389	\$ 24,848,095	\$ 25,271,987	\$ 657,497
FATS				
Assets				
Cash and Investments	\$ 2,249	\$ 3,775	\$ 654	\$ 5,370
Liabilities				
Due to Others	\$ 2,249	\$ 3,775	\$ 654	\$ 5,370

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2016

Fund	Beginning of Year	Additions	Reductions	End of Year
Escrow Account				
Assets				
Cash and Investments	\$ 98,481	\$ 273,386	\$ 371,867	\$ -
Liabilities				
Due to Others	\$ 98,481	\$ 273,386	\$ 371,867	\$ -
SWAT				
Assets				
Cash and Investments	\$ 49,810	\$ 13,413	\$ 24,314	\$ 38,909
Liabilities				
Due to Others	\$ 49,810	\$ 13,413	\$ 24,314	\$ 38,909
Money Laundering				
Assets				
Cash and Investments	\$ -	\$ 181,267	\$ 180,746	\$ 521
Liabilities				
Due to Others	\$ -	\$ 181,267	\$ 180,746	\$ 521
Vehicle Maintenance/Purchase				
Assets				
Cash and Investments	\$ 61,694	\$ 19,954	\$ 19,886	\$ 61,762
Liabilities				
Due to Others	\$ 61,694	\$ 19,954	\$ 19,886	\$ 61,762
Juvenile Justice				
Assets				
Cash and Investments	\$ 984	\$ -	\$ 984	\$ -
Liabilities				
Due to Others	\$ 984	\$ -	\$ 984	\$ -
Southwest Kane County Triad				
Assets				
Cash and Investments	\$ -	\$ 1,498	\$ 427	\$ 1,071
Liabilities				
Due to Others	\$ -	\$ 1,498	\$ 427	\$ 1,071
Kane Comm 911 Telecomm				
Assets				
Cash and Investments	\$ -	\$ 1,557	\$ 200	\$ 1,357
Liabilities				
Due to Others	\$ -	\$ 1,557	\$ 200	\$ 1,357

KANE COUNTY, ILLINOIS

Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2016

Fund	Beginning of Year	Additions	Reductions	End of Year
Sheriff CRT				
Assets				
Cash and Investments	\$ -	\$ 1,999	\$ 1,999	\$ -
Liabilities				
Due to Others	\$ -	\$ 1,999	\$ 1,999	\$ -
Circuit Clerk				
Assets				
Cash and Investments	\$ 14,018,065	\$ 74,951,136	\$ 78,310,847	\$ 10,658,354
Liabilities				
Due to Others	\$ 14,018,065	\$ 74,951,136	\$ 78,310,847	\$ 10,658,354
Total All Agency Funds				
Assets				
Cash and Investments	\$ 29,307,238	\$ 1,702,049,113	\$ 1,705,002,315	\$ 26,354,036
Interest Receivable	31,790	150,936	146,030	36,696
Accounts Receivable	929,908	904,859	929,908	904,859
Total Assets	<u>\$ 30,268,936</u>	<u>\$ 1,703,104,908</u>	<u>\$ 1,706,078,253</u>	<u>\$ 27,295,591</u>
Liabilities				
Due to Others	<u>\$ 30,268,936</u>	<u>\$ 1,703,104,908</u>	<u>\$ 1,706,078,253</u>	<u>\$ 27,295,591</u>

This page intentionally left blank.

KANE COUNTY, ILLINOIS

Statistical Section (Unaudited)
Table of Contents
November 30, 2016

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>2016</u>	<u>2015*</u>	<u>2014</u>	<u>2013</u>
Governmental Activities				
Net Investment in Capital Assets	\$ 484,402,231	\$ 467,908,537	\$ 435,743,528	\$ 422,451,478
Restricted	81,238,772	84,697,093	89,449,212	86,739,637
Unrestricted	<u>103,516,237</u>	<u>105,549,298</u>	<u>116,522,941</u>	<u>126,657,691</u>
Total Governmental Activities				
Net Position	<u>\$ 669,157,240</u>	<u>\$ 658,154,928</u>	<u>\$ 641,715,681</u>	<u>\$ 635,848,806</u>
Business-Type Activities				
Net Investment in Capital Assets	\$ 2,905,517	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454
Restricted	7,248,467	7,768,546	8,219,303	9,322,891
Unrestricted	<u>6,260,552</u>	<u>6,223,940</u>	<u>6,480,303</u>	<u>6,441,448</u>
Total Business-Type Activities				
Net Position	<u>\$ 16,414,536</u>	<u>\$ 16,875,940</u>	<u>\$ 17,583,060</u>	<u>\$ 18,647,793</u>
Primary Government				
Net Investment in Capital Assets	\$ 487,307,748	\$ 470,791,991	\$ 438,626,982	\$ 425,334,932
Restricted	88,487,239	92,465,639	97,668,515	96,062,528
Unrestricted	<u>109,776,789</u>	<u>111,773,238</u>	<u>123,003,244</u>	<u>133,099,139</u>
Total Primary Government				
Net Position	<u>\$ 685,571,776</u>	<u>\$ 675,030,868</u>	<u>\$ 659,298,741</u>	<u>\$ 654,496,599</u>

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

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$ 405,187,161	\$ 385,399,473	\$ 369,557,332	\$ 342,593,546	\$ 297,224,681	\$ 264,199,771
90,424,511	87,805,781	46,039,069	31,498,151	34,975,098	35,907,847
<u>120,092,981</u>	<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>\$ 615,704,653</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>
\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454
9,660,312	10,528,167	10,975,167	8,558,526	9,198,731	9,035,136
<u>6,431,198</u>	<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>\$ 18,974,964</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>
\$ 408,070,615	\$ 388,282,927	\$ 372,440,786	\$ 345,477,000	\$ 300,108,135	\$ 267,083,225
100,084,823	98,333,948	57,014,236	40,056,677	44,173,829	44,942,983
<u>126,524,179</u>	<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>\$ 634,679,617</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>

KANE COUNTY, ILLINOIS

Changes in Net Position Last Ten Fiscal Years

	<u>2016</u>	<u>2015*</u>	<u>2014</u>	<u>2013</u>
Expenses				
Governmental Activities:				
General Government	\$ 39,029,843	\$ 33,269,779	\$ 30,142,562	\$ 31,094,217
Public Service and Records	13,210,814	12,398,880	12,050,914	10,500,273
Judicial	25,765,945	24,155,483	23,382,242	22,042,216
Public Safety	49,718,866	47,847,896	47,335,144	46,268,014
Highways and Streets	28,730,380	32,125,106	49,997,319	31,868,593
Health and Welfare	6,147,525	5,671,386	5,785,898	5,766,653
Environment and Conservation	281,981	152,222	196,998	110,423
Development, Housing and Economic Development	3,944,958	4,607,858	4,491,830	5,137,500
Interest on Long-Term Debt	1,636,515	1,877,558	2,357,096	2,560,388
Total Governmental Activities Expenses	<u>168,466,827</u>	<u>162,106,168</u>	<u>175,740,003</u>	<u>155,348,277</u>
Business-Type Activities:				
Solid Waste	533,268	693,967	1,070,503	339,575
Total Business-Type Activities Expenses	<u>533,268</u>	<u>693,967</u>	<u>1,070,503</u>	<u>339,575</u>
Total Primary Government Expenses	<u>\$ 169,000,095</u>	<u>\$ 162,800,135</u>	<u>\$ 176,810,506</u>	<u>\$ 155,687,852</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government	\$ 4,445,124	\$ 5,280,649	\$ 5,106,911	\$ 4,676,012
Public Service and Records	5,025,676	5,029,921	3,712,341	4,238,889
Judicial	10,198,652	11,710,216	11,713,064	12,267,065
Public Safety	6,580,869	6,669,508	6,657,162	7,323,491
Highways and Streets	463,777	415,916	332,389	289,759
Health and Welfare	1,294,948	1,277,118	1,254,956	1,220,497
Environment and Conservation	90,900	2,000	1,000	-
Development, Housing and Economic Development	1,358,140	1,365,251	1,432,893	1,230,100
Interest on Long-Term Debt	117,059	133,778	504,648	183,922
Operating Grants and Contributions	38,766,630	38,801,333	43,186,121	41,522,039
Capital Grants and Contributions	8,255,696	10,710,342	9,886,119	7,819,147
Total Governmental Activities Program Revenues	<u>76,597,471</u>	<u>81,396,032</u>	<u>83,787,604</u>	<u>80,770,921</u>
Business-Type Activities:				
Charges for Services				
Solid Waste	36,352	52,258	92,788	55,746
Operating Grants and Contributions	-	2,000	2,000	2,000
Total Business-Type Activities Program Revenues	<u>36,352</u>	<u>54,258</u>	<u>94,788</u>	<u>57,746</u>
Total Primary Government	<u>\$ 76,633,823</u>	<u>\$ 81,450,290</u>	<u>\$ 83,882,392</u>	<u>\$ 80,828,667</u>
Net (Expense)/Revenue				
Governmental Activities	(91,869,356)	(80,710,136)	(91,952,399)	(74,577,356)
Business-Type Activities	(496,916)	(639,709)	(975,715)	(281,829)
Total Primary Government Net Expense	<u>\$ (92,366,272)</u>	<u>\$ (81,349,845)</u>	<u>\$ (92,928,114)</u>	<u>\$ (74,859,185)</u>

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

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$	33,226,585	\$ 31,160,957	\$ 29,450,154	\$ 34,497,242	\$ 35,978,809	\$ 33,860,476
	13,774,832	14,220,839	15,850,443	13,096,494	13,416,180	12,527,679
	21,319,475	21,902,489	21,619,005	20,884,783	22,108,763	17,763,519
	44,419,200	44,000,288	43,655,351	40,416,360	49,334,607	44,332,538
	29,802,177	34,748,528	25,809,873	23,516,178	22,890,112	16,280,832
	5,675,765	6,608,026	9,830,295	10,200,965	10,817,205	10,330,682
	228,315	282,111	600,538	731,675	1,313,252	857,723
	7,656,563	7,097,351	7,652,849	5,744,222	4,968,520	5,375,695
	3,574,279	3,935,675	4,025,501	3,491,681	3,629,975	3,696,684
	<u>159,677,191</u>	<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>
	825,708	294,284	1,559,072	721,395	1,501,679	866,585
	<u>825,708</u>	<u>294,284</u>	<u>1,559,072</u>	<u>721,395</u>	<u>1,501,679</u>	<u>866,585</u>
\$	<u>160,502,899</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>

\$	4,597,152	\$ 6,042,547	\$ 4,471,126	\$ 4,458,940	\$ 4,014,114	\$ 4,145,249
	3,747,580	3,542,966	3,934,779	3,955,099	4,588,781	6,295,964
	12,444,416	11,799,939	12,963,401	13,694,443	13,339,730	12,029,886
	8,522,739	6,283,050	6,845,061	6,433,683	6,513,972	5,741,463
	322,959	236,252	1,671,499	1,485,684	2,882,122	4,387,955
	1,215,163	1,202,796	643,740	848,853	1,311,049	1,300,478
	-	-	1,000	-	658,650	342,800
	1,138,241	1,038,698	1,169,795	1,162,247	1,280,798	1,696,598
	102,820	89,664	-	-	-	-
	46,589,489	46,520,619	57,147,252	56,803,329	49,898,679	48,555,159
	<u>6,311,598</u>	<u>28,238,657</u>	<u>30,235,350</u>	<u>35,425,449</u>	<u>20,241,030</u>	<u>31,530,053</u>
	<u>84,992,157</u>	<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>
	89,484	59,926	35,769	24,422	35,063	369,386
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>89,484</u>	<u>59,926</u>	<u>35,769</u>	<u>24,422</u>	<u>35,063</u>	<u>369,386</u>
\$	<u>85,081,641</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>

	(74,685,034)	(58,961,076)	(39,411,006)	(28,311,873)	(59,728,498)	(29,000,223)
	<u>(736,224)</u>	<u>(234,358)</u>	<u>(1,523,303)</u>	<u>(696,973)</u>	<u>(1,466,616)</u>	<u>(497,199)</u>
\$	<u>(75,421,258)</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>

KANE COUNTY, ILLINOIS

Changes in Net Position Last Ten Fiscal Years

	2016	2015*	2014	2013
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Taxes:				
Property Tax	\$ 53,725,850	\$ 53,638,759	\$ 53,667,151	\$ 53,548,688
RTA Sales Tax	17,280,280	16,829,846	16,136,593	15,490,749
Other Taxes	6,484,125	5,230,322	5,834,188	4,366,101
Intergovernmental:				
Income Tax	5,861,279	6,406,750	5,764,927	5,565,290
Sales Tax	15,723,131	15,407,868	14,867,445	14,267,096
Net Investment Income	1,099,342	1,361,694	1,284,378	305,529
Other General Revenues	2,652,337	1,025,750	59,135	1,434,538
Special Items				
Receipt from Public Building Commission	-	-	-	-
Loss on Prepaid Rent	-	-	-	-
Transfers	45,324	168,575	180,174	70,770
Total Governmental Activities	102,871,668	100,069,564	97,793,991	95,048,761
Business-Type Activities:				
Net Investment Income	\$ 80,836	\$ 101,164	\$ 91,156	\$ 25,428
Other General Revenues	-	-	-	-
Special Item	-	-	-	-
Lawsuit Recovery	-	-	-	-
Transfers	(45,324)	(168,575)	(180,174)	(70,770)
Total Business-Type Activities	35,512	(67,411)	(89,018)	(45,342)
General Revenues and Other	102,871,668	100,069,564	97,793,991	95,048,761
Total Primary Government	\$ 102,907,180	\$ 100,002,153	\$ 97,704,973	\$ 95,003,419
Change in Net Position				
Governmental Activities	\$ 11,002,312	\$ 19,359,428	\$ 5,841,592	\$ 20,471,405
Business-Type Activities	(461,404)	(707,120)	(1,064,733)	(327,171)
Total Primary Government Net Expense	\$ 10,540,908	\$ 18,652,308	\$ 4,776,859	\$ 20,144,234
Restatement of Prior Year Net Position				
Governmental Activities	\$ -	\$ (2,920,181)	\$ -	\$ (327,252)

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.

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$	53,701,545	\$ 54,175,120	\$ 52,495,899	\$ 51,720,100	\$ 48,981,238	\$ 46,538,156
	14,965,777	14,551,134	13,838,016	13,242,320	9,830,153	-
	3,624,182	2,929,104	2,355,930	2,668,832	2,943,683	2,816,486
	5,462,402	4,318,032	3,849,243	3,975,274	4,793,252	5,089,268
	13,713,226	13,368,744	12,538,555	12,065,118	14,002,709	15,145,262
	677,153	1,648,142	1,799,350	2,372,209	5,275,052	9,928,114
	1,019,677	844,344	309,707	390,865	213,560	373,971
	-	-	-	-	-	6,750,000
	-	-	-	-	-	(2,557,450)
	<u>160,205</u>	<u>301,608</u>	<u>6,705,806</u>	<u>317,689</u>	<u>263,472</u>	<u>2,900,000</u>
	<u>93,324,167</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>
\$	48,401	\$ 141,189	\$ 151,304	\$ 330,410	\$ 725,780	\$ 1,129,020
	-	415,600	-	-	-	-
	-	-	3,000,600	-	1,500,000	-
	<u>(160,205)</u>	<u>(301,608)</u>	<u>(6,705,806)</u>	<u>(317,689)</u>	<u>(263,472)</u>	<u>(2,900,000)</u>
	<u>(111,804)</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>93,212,363</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>
\$	18,639,133	\$ 33,175,152	\$ 54,481,500	\$ 58,440,534	\$ 26,574,621	\$ 57,983,584
	(848,028)	20,823	(5,077,205)	(684,252)	495,692	(2,268,179)
\$	<u>17,791,105</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>-</u>	<u>(81,059)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

KANE COUNTY, ILLINOIS

Fund Balances, Governmental Funds Last Ten Fiscal Years

	2016	2015	2014	2013
General Fund				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Nonspendable	277,913	736,929	492,534	1,459,940
Committed	4,898,352	4,867,618	-	-
Assigned	4,213,567	3,795,654	6,481,523	6,737,783
Unassigned	52,548,471	52,073,469	52,297,166	51,314,870
 Total General Fund	\$ 61,938,303	\$ 61,473,670	\$ 59,271,223	\$ 59,512,593
 All Other Governmental Funds				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved, Reported in:				
Special Revenue Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Nonspendable	1,302,768	1,261,860	1,242,500	1,242,500
Restricted	87,773,144	85,058,485	83,807,659	86,881,285
Committed	33,763,118	32,958,856	43,108,454	56,589,537
Assigned	30,153,069	29,108,816	32,741,383	34,353,071
Unassigned	(92,598)	(31,174)	(590,509)	(477,323)
 Total All Other Governmental Funds	\$ 152,899,501	\$ 148,356,843	\$ 160,309,487	\$ 178,589,070
 Total All Governmental Funds	\$ 214,837,804	\$ 209,830,513	\$ 219,580,710	\$ 238,101,663

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>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$ -	\$ -	\$ 1,882,350	\$ 1,831,154	\$ 1,845,199	\$ 1,825,542
-	-	46,441,218	42,897,605	39,629,363	43,987,466
722,049	1,714,286	-	-	-	-
-	-	-	-	-	-
2,930,463	1,240,739	-	-	-	-
<u>52,042,594</u>	<u>50,691,045</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 55,695,106</u>	<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>
\$ -	\$ -	\$ 67,415,248	\$ 70,121,509	\$ 43,066,900	\$ 49,270,078
-	-	99,489,310	88,169,891	75,557,556	63,983,946
-	-	6,838,364	5,497,948	5,492,827	16,329,121
1,255,800	1,345,300	-	-	-	-
91,472,172	94,796,018	-	-	-	-
54,682,249	50,057,579	-	-	-	-
29,827,268	29,418,546	-	-	-	-
<u>(656,877)</u>	<u>(585,052)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 176,580,612</u>	<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>\$ 232,275,718</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>

KANE COUNTY, ILLINOIS

Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

Revenues	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Property Tax	\$ 54,417,346	\$ 54,332,031	\$ 54,365,720	\$ 54,245,463
Other Taxes	35,621,044	34,127,443	32,830,555	54,056,730
Licenses and Permits	2,247,495	2,271,774	2,270,111	2,093,343
Grants	11,249,309	11,633,250	13,663,494	13,103,306
Intergovernmental	22,802,869	23,548,241	22,140,149	-
Charges for Services	25,745,551	25,236,217	24,247,038	24,938,237
Fines	3,656,799	4,423,858	4,450,637	5,073,884
Reimbursements	11,493,557	18,251,722	11,180,510	12,822,231
Net Investment Income	1,322,686	987,213	1,105,052	305,529
Miscellaneous	3,840,529	3,775,150	3,510,184	5,186,752
Total Revenues	<u>172,397,185</u>	<u>178,586,899</u>	<u>169,763,450</u>	<u>171,825,475</u>
Expenditures				
General Government	28,712,891	28,606,512	28,922,413	27,933,292
Public Service and Records	13,034,396	12,218,532	11,887,454	10,707,892
Judicial	24,318,320	23,189,620	22,501,188	21,242,246
Public Safety	46,584,311	45,284,610	45,133,170	43,301,303
Highways and Streets	20,324,901	25,540,188	26,168,324	21,374,771
Health and Welfare	5,613,640	5,508,587	5,702,208	5,697,504
Environment and Conservation	279,240	140,114	195,368	127,790
Development, Housing and Economic Development	3,880,805	4,564,517	4,480,446	5,011,854
Debt Service - Principal	5,750,000	13,720,000	14,500,000	14,816,100
Debt Service - Interest and Fees	1,784,409	2,138,255	2,598,562	2,953,732
Capital Outlay	18,675,309	24,893,268	23,986,006	13,834,769
Total Expenditures	<u>168,958,222</u>	<u>185,804,203</u>	<u>186,075,139</u>	<u>167,001,253</u>
Excess (Deficiency) of Revenues Over Expenditures	3,438,963	(7,217,304)	(16,311,689)	4,824,222
Other Financing Sources (Uses)				
Issuance of Debt	-	-	-	27,225,000
Premium on Debt Issued	-	-	-	1,812,684
Proceeds from Sale of Property	1,918,999	8,700	-	-
Transfer to Escrow Paying Agent	-	-	-	(28,625,267)
Insurance Recovery	131,942	323,832	80,279	518,536
Transfers In	14,887,550	17,663,765	24,238,172	25,273,997
Transfers Out	(15,370,163)	(20,529,190)	(26,552,998)	(25,203,227)
Total Other Financing Sources (Uses)	<u>1,568,328</u>	<u>(2,532,893)</u>	<u>(2,234,547)</u>	<u>1,001,723</u>
Special Items				
Receipt from Public Building Commission	-	-	-	-
Loss on Prepaid Rent	-	-	-	-
Net Change in Fund Balances	<u>\$ 5,007,291</u>	<u>\$ (9,750,197)</u>	<u>\$ (18,546,236)</u>	<u>\$ 5,825,945</u>
Debt Service as a Percentage of Noncapital Expenditures	5.0%	9.9%	9.9%	11.3%
Expenditures Capitalized as Assets	<u>\$ 19,306,152</u>	<u>\$ 26,224,794</u>	<u>\$ 13,858,192</u>	<u>\$ 9,793,263</u>

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$	54,396,496	\$ 54,858,094	\$ 53,155,305	\$ 52,329,930	\$ 49,589,160	\$ 47,398,219
	52,315,565	49,842,019	47,578,614	46,441,278	45,899,772	36,826,561
	1,947,213	1,794,161	1,367,942	1,469,149	1,152,190	1,597,829
	16,801,473	18,493,796	22,637,065	19,338,212	16,626,174	19,238,772
	-	-	-	-	-	-
	25,026,721	21,452,629	23,987,161	23,715,612	27,000,261	28,780,022
	5,087,039	6,661,358	5,586,459	6,194,133	5,681,885	4,599,047
	13,594,555	18,989,401	21,220,649	20,480,886	15,597,395	9,883,918
	677,153	1,648,142	1,799,350	2,372,209	5,275,052	9,928,114
	6,580,890	6,904,789	6,656,879	8,512,497	8,834,395	8,660,305
	<u>176,427,105</u>	<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>
	27,744,534	26,520,275	26,049,450	27,204,959	28,411,201	29,879,065
	13,479,858	14,068,660	15,383,578	12,594,229	12,724,625	11,243,767
	20,792,033	21,241,207	20,701,581	20,081,359	21,065,381	19,186,483
	42,302,849	41,084,429	40,524,765	39,831,091	42,055,177	40,882,852
	22,640,246	26,598,595	27,650,279	24,719,571	27,239,527	16,424,217
	5,609,409	6,573,785	9,850,519	10,070,911	10,472,186	10,162,877
	227,733	255,562	601,714	727,775	1,308,512	864,272
	6,469,911	6,708,650	6,472,667	5,764,226	4,945,259	5,337,363
	14,875,000	13,750,000	5,725,000	5,465,000	5,255,000	3,455,000
	3,881,073	3,834,533	3,817,741	3,513,628	3,829,859	3,404,071
	16,930,317	21,287,271	14,041,253	28,278,674	28,417,337	55,353,230
	<u>174,952,963</u>	<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>
	1,474,142	(1,278,578)	13,170,877	2,602,483	(10,067,780)	(29,280,410)
	1,960,000	7,670,000	-	40,000,000	-	11,345,000
	2,910	-	-	6,090	-	38,659
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	27,355,890	23,799,718	19,827,940	17,449,670	9,907,336	20,466,041
	(27,195,685)	(23,498,110)	(19,450,434)	(17,131,981)	(9,643,864)	(17,566,041)
	<u>2,123,115</u>	<u>7,971,608</u>	<u>377,506</u>	<u>40,323,779</u>	<u>263,472</u>	<u>14,283,659</u>
	-	-	-	-	-	6,750,000
	-	-	-	-	-	(2,557,450)
\$	<u>3,597,257</u>	<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>
	11.7%	10.8%	6.3%	6.2%	6.1%	5.0%
\$	<u>14,905,612</u>	<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>

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
2015	\$ 9,088,292,297	\$ 20,041,173	\$ 2,828,020,570	\$ 241,472,681	\$ 12,177,826,721	0.4479
2014	8,683,462,757	18,291,649	2,696,389,795	237,504,210	11,635,648,411	0.4684
2013	8,815,204,324	17,468,815	2,715,464,142	238,144,836	11,786,282,117	0.4623
2012	9,493,140,070	16,021,810	2,922,755,971	243,744,234	12,675,662,085	0.4335
2011	10,500,653,170	13,809,034	3,002,142,531	253,294,432	13,769,899,167	0.3990
2010	11,458,223,572	12,429,644	3,113,576,239	258,244,853	14,842,474,308	0.3730
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

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
0.0294	\$ 36,533,480,163	33.33%
0.3126	34,906,945,233	33.33%
0.3038	35,358,846,351	33.33%
0.2710	38,026,986,255	33.33%
0.2609	41,309,697,501	33.33%
0.2201	44,527,422,924	33.33%
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%

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
2015	\$ 53,891	\$ 32,489	\$ 128,944	\$ 796,095	\$ 68,555	\$ 37,408	\$ 49,518
2014	53,891	31,549	122,700	791,764	68,985	36,265	48,856
2013	53,891	30,852	118,002	743,228	66,601	35,757	48,180
2012	53,906	29,966	115,682	742,719	65,089	35,520	46,885
2011	53,909	29,684	119,178	716,962	61,339	34,747	46,363
2010	54,331	29,595	122,052	699,784	61,721	34,944	47,108
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

Tax Rates per Hundred Dollars of Assessed Valuation (1)							
2015	0.4479	0.2700	1.0716	6.6163	0.5698	0.3109	0.4115
2014	0.4684	0.2742	1.0664	6.8811	0.5995	0.3152	0.4246
2013	0.4623	0.2647	1.0123	6.3757	0.5713	0.3067	0.4133
2012	0.4335	0.2410	0.9304	5.9736	0.5235	0.2857	0.3771
2011	0.3990	0.1693	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

Source: Kane County Clerk - Levy, Rate and Extension Reports for 2006 to 2015.

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

Forest Preserve	Library Districts	Water Resources	Other Special Districts	Total
\$ 35,418	\$ 39,452	\$ 874	\$ 18,681	\$ 1,261,325
36,009	38,770	886	17,637	1,247,312
35,423	37,160	819	16,764	1,186,677
33,696	36,775	842	27,688	1,188,768
35,255	36,006	830	26,848	1,161,121
32,062	36,077	808	26,511	1,144,993
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

0.2944	0.3279	0.0073	0.1553	10.4828
0.3129	0.3369	0.0077	0.1533	10.8402
0.3039	0.3188	0.0070	0.1438	10.1797
0.2710	0.2958	0.0068	0.2227	9.5611
0.2609	0.1784	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

KANE COUNTY, ILLINOIS

Principal Taxpayers in the County Current Year and Nine Years Ago

Taxpayer	Type of Business, Property	2015 Equalized Assessed Valuation	Percentage of Total 2015 Equalized Assessed Valuation	2015 Rank
Simon / Chelsea Chicago Development LLC	Commercial	\$ 50,483,727	0.41%	1
Liberty Illinois LP	Industrial	37,777,668	0.31%	2
LPF Geneva Commons LLC	Commercial	34,415,407	0.28%	3
Toyota Motor Sales USA Inc.	Farmland/Industria	29,795,276	0.24%	4
Q Center LLC	Commercial	16,165,049	0.13%	5
IN Retail Fund Algonquin Commins LLC	Commercial	16,031,158	0.13%	6
John B. Sanfilippo & Son, Inc.	Industrial	15,916,743	0.13%	7
Spring Hill Mall LLC / General Growth Properties, Inc.	Commercial	15,874,067	0.13%	8
AML I At St Charles LLC	Commercial/Land	13,327,010	0.11%	9
Regency Canterfield LLC	Commercial/Land	<u>13,054,489</u>	0.11%	10
		<u>\$ 242,840,594</u>	<u>1.99%</u>	
Total 2015 County assessed valuation		<u>\$ 12,177,826,721</u>		

Taxpayer	Type of Business, Property	2006 Equalized Assessed Valuation	Percentage of Total 2006 Equalized Assessed Valuation	2006 Rank
Spring Hill Mall & Outlots	Retail	\$ 31,369,228	0.23%	1
Algonquin Commons	Retail	29,609,792	0.22%	2
Chicago Premium Outlets	Retail	29,563,587	0.22%	3
Geneva Commons	Retail	29,414,249	0.21%	4
Toyota Distribution Center	Commerical	16,131,647	0.12%	5
Q Center	Real Estate	15,781,296	0.11%	6
Aldi Distribution Center	Commerical	11,152,123	0.08%	7
Wind Point Retail Center	Retail	10,519,011	0.08%	8
AML I at Canterfield Apartments	Real Estate	10,151,151	0.07%	9
Kraft Foods Distribution Center	Commerical	<u>9,632,820</u>	0.07%	10
		<u>\$ 193,324,904</u>	<u>1.41%</u>	
Total 2006 County assessed valuation		<u>\$ 13,733,297,541</u>		

Source of Information: Office of the Kane County Clerk and the Kane County Supervisor of Assessments

This page intentionally left blank.

KANE COUNTY, ILLINOIS

Property Tax Rates - Levies and Collections - County Funds Last Ten Tax Years

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Rates Extended				
General (Corporate)	0.2744	0.2869	0.2832	0.2531
Health	0.0164	0.0171	0.0169	0.0159
Illinois Municipal Retirement Fund	0.0565	0.0591	0.0583	0.0569
County Highway	0.0416	0.0435	0.0430	0.0403
County Bridge	0.0026	0.0027	0.0027	0.0025
County Highway Matching	0.0005	0.0006	0.0006	0.0005
Insurance Liability	0.0248	0.0259	0.0256	0.0266
Social Security	0.0285	0.0298	0.0294	0.0272
Capital Improvement Debt Service	-	-	-	0.0082
Veterans' Commission	0.0025	0.0027	0.0026	0.0025
Total Rates Extended	<u>0.4479</u>	<u>0.4684</u>	<u>0.4623</u>	<u>0.4336</u>
Levies Extended				
General (Corporate)	\$ 33,012,471	\$ 33,012,477	\$ 33,012,390	\$ 31,470,872
Health	1,972,345	1,972,416	1,972,413	1,972,563
Illinois Municipal Retirement Fund	6,796,480	6,796,561	6,796,432	7,073,004
County Highway	5,010,877	5,010,893	5,010,769	5,010,920
County Bridge	312,601	312,627	312,648	312,701
County Highway Matching	65,095	65,011	65,048	65,151
Insurance Liability	2,982,462	2,982,442	2,982,401	3,303,065
Social Security	3,433,314	3,433,260	3,433,304	3,382,514
Capital Improvement Debt Service	-	-	-	1,009,967
Veterans' Commission	305,381	305,378	305,304	305,489
Total Levies Extended	<u>\$ 53,891,026</u>	<u>\$ 53,891,065</u>	<u>\$ 53,890,709</u>	<u>\$ 53,906,248</u>
Current Year Collections	<u>\$ 53,725,629</u>	<u>\$ 53,643,845</u>	<u>\$ 53,661,617</u>	<u>\$ 53,548,215</u>
Total Collections	<u>\$ 53,725,629</u>	<u>\$ 53,643,845</u>	<u>\$ 53,661,617</u>	<u>\$ 53,548,215</u>
Percentage of Extensions Collected	<u>99.69%</u>	<u>99.54%</u>	<u>99.57%</u>	<u>99.34%</u>

Source of Information: Office of Kane County Clerk, Kane County Treasurer

Note: Tax Rates are expressed in dollars per \$100 of Assessed Valuation. There are no subsequent collections as every year on the last Monday of October, the Kane County Treasurer holds its annual tax sale to auction off all unpaid taxes for the current year. This schedule includes only countywide property taxes, property taxes for special service areas are not included.

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
0.2358	0.2188	0.1974	0.1966	0.1819	0.1813
0.0146	0.0135	0.0128	0.0129	0.0136	0.0144
0.0464	0.0404	0.0353	0.0337	0.0351	0.0362
0.0371	0.0344	0.0324	0.0326	0.0411	0.0433
0.0023	0.0022	0.0020	0.0020	0.0021	0.0023
0.0005	0.0004	0.0004	0.0004	0.0005	0.0005
0.0280	0.0216	0.0198	0.0157	0.0165	0.0218
0.0245	0.0221	0.0213	0.0214	0.0221	0.0243
0.0075	0.0175	0.0164	0.0163	0.0172	0.0188
0.0023	0.0021	0.0020	0.0020	0.0021	0.0023
<u>0.3990</u>	<u>0.3730</u>	<u>0.3398</u>	<u>0.3336</u>	<u>0.3322</u>	<u>0.3452</u>
\$ 31,863,102	\$ 31,865,741	\$ 30,542,783	\$ 30,628,833	\$ 26,899,888	\$ 24,500,056
1,972,983	1,972,654	1,972,489	2,000,032	2,016,641	1,940,014
6,266,337	5,889,264	5,468,372	5,254,116	5,183,178	4,893,607
5,011,908	5,011,461	5,010,920	5,080,708	6,079,940	5,850,036
312,797	312,752	312,757	316,590	316,565	305,073
65,262	65,260	65,151	65,748	65,649	64,987
3,782,475	3,149,370	3,061,954	2,445,315	2,439,664	2,944,541
3,315,779	3,218,272	3,303,060	3,339,152	3,263,827	3,279,068
1,013,380	2,541,201	2,538,578	2,538,017	2,539,321	2,544,757
305,095	305,031	308,269	308,644	308,581	315,072
<u>\$ 53,909,118</u>	<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>\$ 53,701,538</u>	<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>\$ 53,701,538</u>	<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>99.61%</u>	<u>99.68%</u>	<u>99.80%</u>	<u>99.51%</u>	<u>99.73%</u>	<u>99.79%</u>

KANE COUNTY, ILLINOIS

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Rates Extended				
General	0.0444	0.0466	0.0461	0.0422
Illinois Municipal Retirement Fund	0.0038	0.0040	0.0037	0.0033
Insurance Liability	0.0012	0.0013	0.0017	0.0021
Debt Service	0.2412	0.2572	0.2491	0.2196
Construction & Development	0.0009	0.0008	0.0006	0.0014
Social Security	0.0027	0.0027	0.0027	0.0025
Total Rates Extended	<u>0.2944</u>	<u>0.3126</u>	<u>0.3039</u>	<u>0.2710</u>
Levies Extended				
General	\$ 5,347,543	\$ 5,372,631	\$ 5,372,611	\$ 5,242,555
Illinois Municipal Retirement	460,118	460,034	425,025	405,081
Insurance Liability	150,044	150,081	200,039	259,859
Debt Service	29,027,352	29,619,097	29,032,942	27,306,917
Construction & Development	112,623	95,255	74,723	174,565
Social Security	320,061	312,026	317,428	307,479
Total Levies Extended	<u>\$ 35,417,740</u>	<u>\$ 36,009,124</u>	<u>\$ 35,422,768</u>	<u>\$ 33,696,456</u>
Current Year Collections	\$ 17,688,270	\$ 18,132,465	\$ 17,484,822	\$ 16,698,242
Subsequent Collections	<u>17,619,939</u>	<u>17,678,728</u>	<u>17,788,031</u>	<u>16,773,749</u>
Total Collections	<u>\$ 35,308,209</u>	<u>\$ 35,811,194</u>	<u>\$ 35,272,853</u>	<u>\$ 33,471,991</u>
Percentage of Extensions Collected				
Current Year Collections	<u>49.94%</u>	<u>50.36%</u>	<u>49.36%</u>	<u>49.55%</u>
Total Collections	<u>99.69%</u>	<u>99.45%</u>	<u>99.58%</u>	<u>99.33%</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>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
0.0374	0.0342	0.0312	0.0305	0.0220	0.0228
0.0027	0.0024	0.0022	0.0016	0.0017	0.0018
0.0019	0.0015	0.0013	0.0021	0.0032	0.0012
0.2153	0.1787	0.1620	0.1562	0.1604	0.1364
0.0013	0.0012	0.0011	0.0013	0.0086	0.0109
<u>0.0023</u>	<u>0.0021</u>	<u>0.0019</u>	<u>0.0015</u>	<u>0.0015</u>	<u>0.0016</u>
<u>0.2609</u>	<u>0.2201</u>	<u>0.1997</u>	<u>0.1932</u>	<u>0.1974</u>	<u>0.1747</u>
\$ 5,050,551	\$ 4,982,327	\$ 4,819,800	\$ 4,752,277	\$ 3,256,730	\$ 3,086,945
365,763	347,130	343,089	250,063	250,029	240,086
259,831	224,622	205,048	325,003	474,034	157,536
29,089,818	26,025,859	25,076,577	24,341,126	23,725,219	18,430,065
171,599	169,122	164,658	200,050	1,264,929	1,479,971
<u>317,661</u>	<u>313,335</u>	<u>300,067</u>	<u>235,105</u>	<u>220,605</u>	<u>210,093</u>
<u>\$ 35,255,223</u>	<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>
\$ 17,650,163	\$ 15,703,107	\$ 12,987,245	\$ 13,902,909	\$ 14,057,634	\$ 11,942,124
<u>17,469,072</u>	<u>16,257,616</u>	<u>17,877,393</u>	<u>16,060,216</u>	<u>15,049,735</u>	<u>11,615,578</u>
<u>\$ 35,119,235</u>	<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>50.06%</u>	<u>48.98%</u>	<u>42.02%</u>	<u>46.18%</u>	<u>48.16%</u>	<u>50.59%</u>
<u>99.61%</u>	<u>99.68%</u>	<u>99.86%</u>	<u>99.53%</u>	<u>99.71%</u>	<u>99.80%</u>

KANE COUNTY, ILLINOIS

Ratio of Outstanding Debt by Type Last Ten Fiscal Years

Fiscal Year Ended November 30,	Governmental Activities		Percentage of		
	General Bonded Debt	Accumulated Restricted Resources	Net General Bonded Debt	Net General Bonded Debt to Estimated Actual Valuation	Net General Bonded Debt Per Capita
2016	\$ -	\$ -	\$ -	0.000%	-
2015	-	-	-	0.000%	-
2014	-	-	-	0.000%	-
2013	985,000	985,000	-	0.000%	-
2012	1,960,000	1,237,036	722,964	0.002%	1.39
2011	2,425,000	2,425,000	-	0.000%	-
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

Fiscal Year Ended November 30,	County Alternative Revenue Bonds	County Debt Certificates	Long-Term Construction Payable	Total Debt	Percentage of Total Debt to Personal Income	Total Debt Per Capita
2016	\$ 44,219,000	\$ -	\$ 4,225,180	\$ 48,444,180	0.20%	91.11
2015	50,358,308	-	5,067,191	55,425,499	0.24%	104.41
2014	60,320,000	1,005,000	7,413,319	68,738,319	0.31%	130.31
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

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 319-320.
 Population and Personal Income data can be found on page 334.

KANE COUNTY, ILLINOIS

Computation of Direct and Overlapping Bonded Debt November 30, 2016

<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	\$ 48,444,180	100.00%	\$ 48,444,180
Total Direct Debt	<u>48,444,180</u>		<u>48,444,180</u>
<i>Overlapping Debt</i>			
Kane County Forest Preserve	145,140,000	100.00%	145,140,000
Townships	41,395,000	100.00%	41,395,000
Cities and Villages	655,910,000	63.33%	415,358,982
Parks	140,800,110	61.53%	86,630,330
Library	34,740,000	61.19%	21,258,932
Special Service Areas & TIF Districts	259,141,702	99.80%	258,614,568
School Districts (incl. Community Colleges)	2,301,338,867	49.06%	1,129,003,634
Miscellaneous Districts	<u>21,130,000</u>	100.00%	<u>21,130,000</u>
Total Overlapping Debt	<u>3,599,595,679</u>		<u>2,118,531,446</u>
Total Direct Debt and Overlapping Debt	<u>\$ 3,648,039,859</u>		<u>\$ 2,166,975,626</u>

Source: Speer Financial

(1) Debt percentage applicable to County is calculated by applying the ratio of assessed value of the specific district to that portion which is in Kane County. Percentages have been rounded to the nearest hundredth.

KANE COUNTY, ILLINOIS

Legal Debt Margin Information
Last Ten Fiscal Years

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Debt Limit	\$ 700,225,036	\$ 669,049,784	\$ 677,711,044	\$ 728,850,569
Total Debt Applicable to Limit	-	-	-	985,000
Legal Debt Margin	<u>\$ 700,225,036</u>	<u>\$ 669,049,784</u>	<u>\$ 677,711,044</u>	<u>\$ 727,865,569</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.0%	0.0%	0.0%	0.1%

Legal Debt Margin Calculation for Fiscal Year 2016

Assessed Valuation (2015 tax year)	\$ 12,177,826,721
Debt Limit (5.75%) of Assessed Value	700,225,036
Debt Outstanding Applicable to the Limit	-
Total Debt Applicable to the Limit	-
Total Legal Debt Margin	<u>\$ 700,225,036</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>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$ 791,769,202	\$ 853,442,273	\$ 908,076,188	\$ 456,509,623	\$432,706,818	\$394,832,304
<u>1,960,000</u>	<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>\$ 789,809,202</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>
0.2%	0.3%	0.5%	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		
2016	\$ 5,861,279	\$ -	\$ 5,861,279		\$ 2,515,000	\$ 707,325	1.82		
2015	6,406,750	-	6,406,750		1,345,000	765,225	3.04		
2014	5,764,927	-	5,764,927		1,045,000	795,850	3.13		
2013	6,427,471	-	6,427,471		1,746,100	221,938	3.27		
2012	5,401,829	-	5,401,829		685,000	134,199	6.59		
2011	4,431,344	-	4,431,344		660,000	158,923	5.41		
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		

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		
2016	\$ 7,341,961	\$ 2,978,027	\$ 4,363,934		\$ 2,575,000	\$ 856,406	1.27		
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		

Payments began in fiscal year 1995 from Motor Fuel Tax (MFT) revenues received from the state of Illinois. At November 30, 2016, 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

Taxable General Obligation Alternative Bonds, Series 2010

Fiscal Year	Gross Receipts	Less: Operating Expenditures	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2016	\$ 933,139	\$ 450	\$ 932,689	\$ 660,000	\$ 219,878	1.06
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
2016	531,715	\$ 45,156	\$ 24,010,122,540	120,365	4.8%
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	2016 Number of Employees	Percentage of Total 2016 County Employment	2016 Rank
School District U-46	Public School District	4,272	1.65%	1
Chase	Credit Card Processing	2,500	0.97%	2
Caterpillar, Inc.	Construction Machinery	2,300	0.89%	3
Advocate Sherman Hospital	General Hospital	2,200	0.85%	4
Rush-Copley Medical Center	Hospital & Medical Center	2,000	0.77%	5
Fermi Research Alliance	High Energy Physics Research Laboratory	1,700	0.66%	6
Delnor-Community Hospital	General Hospital	1,650	0.64%	7
Waubensee Community College	Comprehensive Community College	1,460	0.56%	8
Presence Mercy Medical Center	Medical & Psychiatric Hospital	1,300	0.50%	9
Presence St. Joseph Hospital	General Hospital	1,300	0.50%	10

Employer	Type of Business or Property	2007 Number of Employees	Percentage of Total 2007 County Employment	2007 Rank
School District U-46	Public School District	4,820	1.85%	1
Caterpillar, Inc.	Construction Machinery	3,000	1.15%	2
Fermi National Accelerator Lab	High Energy Physics Research Laboratory	2,200	0.84%	3
Sherman Hospital	General Hospital	1,702	0.65%	4
Harper-Wyman Co,	Thermostatic Controls & Gas Combustion Produ	1,400	0.54%	5
Delnor-Community Hospital	General Hospital	1,022	0.39%	6
Dreyer Medical Clinic	Medical Services	1,000	0.38%	7
Provena St. Joseph Hospital	General Hospital	950	0.36%	8
Provena Mercy Center	Medical & Psychiatric Hospital	945	0.36%	9
Rush-Copley Medical Center	Hospital & Medical Center	925	0.36%	10

Source of Information: 2016 Illinois Manufacturers Directory, 2016 Illinois Services Directory & 2007 Illinois Manufacturers Directory, 2007 Illinois Services Directory

KANE COUNTY, ILLINOIS

County Employment Statistics Last Ten Fiscal Years

Function/Department	Number of Employees									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Government										
County Board/Liquor	30	29	30	28	29	31	32	32	30	31
Finance Administration	7	7	7	6	5	6	6	6	6	6
County Auditor	4	5	3	3	3	3	3	3	3	3
Data Processing	37	38	38	36	35	33	31	31	36	36
Central Services	28	27	29	26	26	26	26	25	21	22
Human Resources	7	6	5	7	7	7	5	6	7	7
Geographic Information Systems	10	9	8	8	8	8	10	10	10	9
Public Service and Records										
County Treasurer	13	11	12	11	12	13	11	11	11	11
County Assessor	32	35	42	43	39	42	36	41	26	38
County Clerk	79	30	31	31	33	29	27	28	29	33
Recorder of Deeds	16	16	17	18	19	19	19	19	19	20
Regional Office of Education	29	32	34	31	34	34	34	38	35	37
Employment and Education	21	20	18	16	21	25	33	27	27	30
Judicial										
Judicial Services**	246	247	238	238	207	202	202	201	198	195
States Attorney	117	124	122	121	121	126	128	133	136	136
Public Safety										
County Sheriff	293	293	304	303	306	300	298	306	320	305
Merit Commission	4	4	4	4	4	4	4	4	4	4
Court Services	179	185	180	170	168	165	162	153	164	164
County Coroner	9	8	9	9	9	9	9	10	11	11
Emergency Management	3	3	3	3	3	3	3	3	3	3
Animal Control	12	14	12	12	11	12	10	10	12	11
Highways and Streets										
	67	67	69	67	62	62	63	64	66	73
Health and Welfare										
County Health	57	64	63	65	64	64	67	121	141	155
Veterans Commission	4	3	4	4	4	4	4	4	4	4
Environment and Conservation										
Stormwater Management/Landfill	4	4	4	3	5	5	5	5	7	6
Development, Housing and Economic Development										
Development Water Resources	4	4	4	4	5	5	4	4	5	5
Development Mill Creek SSA	1	1	1	1	1	1	-	-	-	-
County Development	29	28	25	25	23	24	24	28	24	31
Total*	<u>1,342</u>	<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>

Source of Information: Kane County Human Resources Department

*As of 2016 County Clerk includes election workers as employees, whereas in previous years they were contractors.

**As of 2013 Judicial Services total includes 32 judges.

This page intentionally left blank.

KANE COUNTY, ILLINOIS

Operating Indicators by Function Last Ten Fiscal Years

Function	2016	2015	2014	2013	2012
General Government					
Payroll checks issued	39,704	38,041	38,265	38,384	38,980
Accounts Payable checks issued	11,878	12,772	12,418	12,528	13,362
Purchase Orders processed	3,096	3,022	2,850	3,038	3,474
Maintenance					
District square footage maintained by staff	832,513	950,974	950,974	950,974	883,920
Information Technology Services					
Work orders completed	14,467	14,878	7,618	7,719	10,884
Public Service and Records					
Tax bills collected	193,048	192,498	185,491	192,050	185,261
Election ballots counted	172,104	95,153	146,537	29,428	152,662
Judicial					
Felony cases authorized	2,629	1,955	2,297	2,342	2,781
Child Advocacy investigations	330	282	294	328	285
Diversion program completions	258	451	593	545	550
Domestic violence cases	1,139	1,130	1,408	1,370	1,221
Felony DUI cases filed	172	163	169	98	195
Public Safety-Sheriff					
Physical arrests made	1,770	1,790	1,781	1,646	1,427
Traffic violations	11,770	9,730	7,180	7,124	5,959
Year end inmate population	499	532	626	634	660
Highways and Streets					
Lane miles of road resurfaced	50.0	32.0	70.1	47.9	48.9
New signs installed	265	433	361	327	362
Signs repaired	1,219	1,707	2,081	2,428	1,964
Trees cut down/removed from right-of-way	80	44	11	30	36
Health and Welfare					
Clients Served	20,394	19,394	25,752	21,579	23,319
Immunizations administered	803	1,269	887	825	617
Influenza shots provided	83	723	905	908	839
Tuberculosis tests given	746	1,192	1,517	1,265	679

Source of Information: Various County Offices

2011	2010	2009	2008	2007
38,241	40,917	41,358	28,231	7,483
13,970	14,544	13,573	15,762	13,758
2,684	2,440	1,277	1,501	4,041
887,257	887,257	887,257	834,220	614,220
11,966	8,618	10,594	11,495	11,522
185,184	180,369	180,184	172,840	183,790
28,320	141,555	47,204	219,739	48,258
2,909	3,158	3,588	3,611	3,849
247	300	335	348	391
528	575	568	456	400
1,265	1,356	1,694	1,556	1,694
130	219	308	202	151
1,563	1,396	1,087	1,452	1,307
6,988	6,825	3,152	5,016	1,512
637	632	630	635	709
79.9	97.5	41.3	66.3	35.7
400	445	471	580	769
1,785	2,048	1,937	2,500	1,033
48	107	74	84	140
23,381	131,123	64,790	48,481	33,969
764	1,343	3,248	7,113	5,478
1,013	9,317	17,589	1,423	2,286
1,839	3,363	1,263	1,672	2,244

KANE COUNTY, ILLINOIS

Capital Asset Statistics by Function Last Ten Fiscal Years

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
General Government				
Land acreage	770	770	770	770
County buildings	24	26	26	26
Maintenance vehicles	16	14	11	9
Judicial				
Court houses	2	2	2	2
Public Safety				
Sheriff				
Main Stations	1	1	1	1
Substations	0	1	1	2
Sheriff vehicles	132	132	133	128
Correction facilities	1	1	1	1
Highways and Streets				
Miles of streets				
Rural	230.5	232.0	250.5	250.5
Urban	74	74	74	74
Bridges/Culverts	66	66	66	65
Street Lights	1,120	1,104	1,070	1,059
Traffic signals	116	116	113	113
Warning flashers	56	56	43	45
Forest Preserve				
Land acreage	20,770	20,675	20,586	20,212
Bicycle path miles	172	172	172	172

Source of Information: Various County Offices

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
770	770	770	770	770	770
26	21	21	21	21	21
9	9	9	9	7	6
2	2	2	2	2	2
1	1	1	1	1	1
2	2	3	5	5	5
124	124	132	132	133	138
2	2	2	2	2	2
250.0	250.0	250.0	250.0	248.0	251.0
74	73	69	65	63	60
64	63	56	54	53	50
872	774	774	774	714	697
113	113	125	125	121	100
40	28	28	17	15	14
19,934	19,600	18,700	17,130	17,130	17,130
172	172	168	128	125	121

KANE COUNTY, ILLINOIS

Land Use in Acres by Category and Township (Unincorporated)

Township	Residential	Commercial	Industrial	Agricultural
Aurora	1,244	105	230	634
Big Rock	653	-	-	16,781
Blackberry	2,033	195	742	11,696
Burlington	816	9	2	15,055
Campton	1,668	17	-	6,771
Dundee	1,432	73	167	1,793
Elgin	1,559	49	104	1,683
Geneva/Batavia	1,657	112	25	1,892
Hampshire	905	29	129	15,273
Kaneville	334	21	586	20,404
Plato	1,631	70	8	12,346
Rutland	1,361	72	201	7,588
St. Charles	4,945	53	41	1,476
Sugar Grove	825	34	21	9,547
Virgil	417	47	-	18,975
Total acres	<u>21,480</u>	<u>886</u>	<u>2,256</u>	<u>141,914</u>

Township	Transportation Communication and Utilities	Institutional	Open Space	Other
Aurora	499	39	133	133
Big Rock	364	8	1,062	190
Blackberry	814	223	3,626	245
Burlington	390	36	843	133
Campton	373	133	1,010	76
Dundee	524	26	2,656	270
Elgin	363	41	782	65
Geneva/Batavia	292	1,841	880	144
Hampshire	597	15	484	123
Kaneville	678	117	161	11
Plato	535	220	1,690	32
Rutland	594	30	2,312	132
St. Charles	875	322	1,855	456
Sugar Grove	441	235	1,898	88
Virgil	500	6	820	1
Total acres	<u>7,839</u>	<u>3,292</u>	<u>20,212</u>	<u>2,099</u>

Source: 2011 Land Use Survey, Kane County Development Department

KANE COUNTY, ILLINOIS

Miscellaneous Statistics

November 30, 2016

Date of Organization:	January 16, 1836
Form of Government:	Township
Governing Body:	County Board
Land Area:	Approximately 520 square miles
Population:	531,715
Number of Housing Units:	183,384
Number of Registered Voters:	248,990
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