

# **KANE COUNTY, ILLINOIS**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED  
NOVEMBER 30, 2017**

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

**Kane County Finance Department**  
Joseph Onzick, Executive Director



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May 23, 2018

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, 2017 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 4-27 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 was also designed to meet the requirements of the OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The Independent Auditors' Report expressing an unmodified opinion on the basic financial statements is included in the financial section of this report. Information required by the Uniform Guidance, including the schedule of expenditures of federal awards (SEFA); findings and recommendations; and the reports on internal control over financial reporting and compliance are included in a separate report on federal awards (formerly referred to as the Single Audit Report).

## **Profile of the Government**

### ***REPORTING ENTITY***

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

The Forest Preserve District of Kane County (the "District") is reported as a discretely presented component unit of the County as a result of sharing the same board. The County and the District operate independently of one another; the discrete presentation accurately reflects the activity and balances of the County and the District.

The County provides a broad range of services including but not limited to 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. During Fiscal Year 2017, the County began evaluating its presentation of agency funds under the current standards and determined that several funds would more appropriately be considered special revenue funds. Such funds were either reclassified as new special revenue funds or merged with existing special revenue funds.

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

Located approximately 40 miles west of downtown Chicago, Kane County operates under the township form of government. The County is comprised of 16 townships covering a total of approximately 524 square miles. The Kane County Board is the designated governing body. Its structure and legal activities are controlled by state statute. A primary function of the County Board is to establish the various budgets for County funds and to levy taxes for County purposes. In addition, the County Board adopts ordinances and policies pertaining to the management and operations of County departments. One County Board member is elected from each district for a four-year term. However, due to the reapportionment requirements, every 10 years one-half of the board members are elected to a two-year term. (2012 was the last such year of reapportionment.) The Chairman of the County Board is elected at large by the voters of the County. During Fiscal Year 2017, 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 the General Fund – General Account so that cash flow is stable. Budget containment has been used over the past several years in order to achieve and maintain this reserve amount, and excess revenue over expenditures has been carefully allocated to replenish or build reserves, or for one-time purposes. Since the adopted budget for Fiscal Year 2018 is \$83,204,440, the required 25% minimum cash reserve for Fiscal Year 2018 is \$20,801,110. At November 30, 2017, the General Fund – General Account cash and cash equivalents balance was \$48,867,493, which is sufficient to maintain the required minimum cash reserve throughout the projected cash flow of Fiscal Year 2018.

## Information Useful in Assessing the Government's Economic Condition

### *ECONOMIC CONDITION AND OUTLOOK*

Kane County is one of Chicago's suburban collar counties and is the fifth largest county in Illinois, spanning 524 square miles. The County's estimated population of 534,667 represents an increase of 3.6% since the 2010 Census of 516,069, and is estimated to have increased 0.6% between years 2016 and 2017. 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 has continued to rise to \$13.8 billion in tax year 2017. 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. In Fiscal Year 2017, the County increased the property tax levy by \$460,000 to capture a portion of the new property.

The Great Recession also adversely impacted economically sensitive revenue streams such as state income tax and sales tax. State income tax revenue recovered in Fiscal Year 2012 when it surpassed its pre-recession high of \$5.1 million. It has since been fluctuating between \$5.5 and \$6.4 million. The state imposed a 10% reduction on the County's share of income tax revenue beginning July 1, 2017 that is to last through June 30, 2018. Sales tax revenue has also been gradually recovering. It surpassed its \$15.4 million peak established in 2006 when it reached \$15.6 million in Fiscal Year 2016 and \$16.2 million in Fiscal Year 2017. The sales tax revenue for Fiscal Year 2018 is budgeted to be 0.4% higher than was actually collected in Fiscal Year 2017, and is currently forecasted to be 2% higher than collected in 2017. Actual sales tax revenue collection for the first 3 months of Fiscal Year 2018 is 3.9% 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. Any excess revenues over expenditures or net savings have been reserved 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 or net savings for the past three (now six) 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 August of 2017, Moody's Investors Service issued its annual comment on Kane County. Moody's stated that the credit position for Kane County is very high quality and the financial position of the County is very healthy. Criteria cited by Moody's include a robust financial position, an extensive tax base with a strong socioeconomic profile, a negligible debt burden, a somewhat elevated pension liability, a fund balance as percent of operating revenues that is far superior to the US median, and a cash balance as percent of operating revenues that is far above the US median.

The strong local economy is attributed in part to County residents having access to a wide variety of jobs locally and throughout the western suburbs, as well as in the greater Chicago metropolitan area. Since Kane County is located only 40 miles from Chicago, residents have convenient access to the Chicago metropolitan area via the Metra commuter train, Pace bus system and County highway system. Other indicators of the strong local economy of Kane County include the following: the leading 10 taxpayers account for a very diverse 1.9% of equalized assessed value (EAV); the fair market value of the tax base is an estimated \$39.3 billion, or \$73,479 per capita; the County's November 2017 unemployment rate of 4.7% was below the state's average unemployment rate of 5.0%; and the County's median household income is 121% of the state level and 129% 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 and 2018 to an amount sufficient to capture property tax on new property added to the tax roll only.

In 2017, Kane County collected \$87.5 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.

A net decline in 2017 General Fund revenue was driven by significant reductions in Circuit Division Fees, State Income Tax, Back Taxes Interest & Penalties, Foreclosure Fees, Traffic Violation Fines, Bond Forfeiture Fines, State's Attorney's Fines, Tax Redemption Fees, and Eviction Fines. This decline coupled with the non-recurrence of one-time revenues and transfers in 2017 (such as the \$398,000 fee collected Com Ed to construct power lines on County property and the carryover of savings from 2016), resulted in a 3.6% budget cut for 2018, which included the freezing of wages. Recent forecasts indicate the economic outlook for Fiscal Year 2018 appears to be stabilizing. Sales and Use Tax revenues are expected to increase about 2%, and investment income is projected to increase approximately 135% as a result of rising interest rates. There was also \$55,000 more property tax levied for new property than had originally been budgeted. As a result of these improvements, total General Fund revenue is projected to be 0.75% (\$0.6 million) more than had been budgeted. This unbudgeted increase in revenue is expected to be absorbed by unbudgeted increases in expenditures, such as the \$343,000 unbudgeted increase in the Sheriff's Office medical services contract for the Adult Correctional Facility.

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

**Current Year.** In 2017, the County received approximately \$2.7 million from the Grand Victoria Casino Elgin. These casino proceeds funded several State's Attorney programs, the Drug Court program, the Farmland Preservation program, the Stormwater Management program, the Blighted Structure Demolition program, the Environmental Recycling program, the Community Outreach program, Website Maintenance, Fit for Kids and the Kane Kares program. Kane Kares is a public health nurse home visitation program for first time mothers who have high risk factors such as medical, substance abuse, criminal records, etc. Other items funded by casino revenue in 2017 included the employee tuition reimbursement program, as well as \$0.6 million in grants to outside agencies.

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

Major transportation initiatives for Kane County Division of Transportation in 2017 included the completion of the first segment of the Longmeadow Parkway Bridge Corridor from the Huntley/Boyer Road intersection to west of Randall Road, the replacement of the bridge at Bliss Road over Blackberry Creek, the Stearns Corridor Traffic System, and traffic safety improvements on Randall Road. Construction continues on the second segment of Longmeadow Parkway Bridge Corridor from west of Randall Road to Karen Drive. The annual pavement resurfacing program improved approximately 41 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 2017, but to utilize cash on hand that has accumulated as the result of excess revenue over expenditures. Significant facilities improvements included: Government Center and Branch Court HVAC control upgrades, Government Center parking lot repairs, LED lighting improvements, and carpet replacement for the Judiciary and 3<sup>rd</sup> Street Courthouse. New vehicles were purchased for the Office of Emergency Management, Development, Circuit Clerk, and Building Management.

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 2017 included the upgrade of the wireless network system, data center infrastructure, additional fiber optic cable installation and replacement of emergency communication equipment.

### ***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 2017: 1) a revision to the County's travel expense reimbursement policy to incorporate the requirements of the State's Local Government Travel Expense Control Act 50 ILCS 150/1, and 2) a clarification of the County's revenue recognition policy regarding salary reimbursements requiring the reversal of accrued salary reimbursement revenue by November 30<sup>th</sup> of the following fiscal year.

### ***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 contracted a mandated service study that was conducted in Fiscal Year 2017 which identified services provided by the County that are mandated, as well as opportunities for cost reduction and revenue enhancement. In response to one of the recommendations of the mandated service study, the County is currently conducting a cost study of services provided by the Development Department to ensure its fees are set at an appropriate level to capture its cost. The County continues to seek additional ways to increase existing revenues, develop new revenue streams and reduce costs. The County will continue to budget revenue 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.

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 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 is expected to be completed on Longmeadow Parkway Bridge Corridor from west of Randall Road to Karen Drive. Construction will begin on Longmeadow Parkway Bridge Corridor from West of Karen Drive to east of Route 31 and from east of Illinois Route 25 to Illinois Route 62, and the second stage of the Flashing Yellow safety improvements will be installed along Randall Road. Bridge repair work is scheduled for Silver Glen over Otter Creek. Design engineering will continue on the Randall Road at Weld Road/US 20 Intersection, Stearns Road at Randall Road, and the Dauberman Road Extension. The annual pavement resurfacing program is anticipated to improve approximately 26 centerline miles of roadway through pavement preservation, crack filling, and pavement striping.

Major facility improvements for 2018 include parking lot replacement for the Justice Center; HVAC upgrades at the Government Center and Kane Branch Court/Circuit Clerk Office; energy efficiency program initiatives; carpet replacement at the Juvenile Justice Center and Judicial Center; and campus wide sidewalk repairs. Several vehicles will also be replaced.

In 2018, the Information Technologies Department projects include the continued lifecycle replacement of computers, printers, copiers, storage, server, network, and telephone infrastructure. The Tyler New World Public Safety Systems will be upgraded for the Sheriff's Department and KaneComm to the latest product release. The upgrade of the public safety systems is to be completed in April of 2018. The Tyler New World Enterprise Resource Planning (ERP) will be enhanced through a new Family Medical Leave Act module, a Workers' Compensation module, an Employee Event Tracking module, and the expansion of the new time and attendance system. The County websites will be updated in 2018 to be mobile responsive to smart phones and tablets while improving upon electronic payment services, data analytics, and property information. The Human Resources Department and the Information Technologies Department will implement a new online open enrollment system to manage benefits enrollment for our employees and to automate the entry of data in our ERP and provider systems.

The County received approximately \$2.8 million in revenue from the Grand Victoria Casino Elgin in 2018, which will continue to fund similar educational, environmental and economic development programs as funded in Fiscal Year 2017.

### ***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 resulted 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, 2016. 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 20 consecutive years (Fiscal Years ended 1997-2016). 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.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Kane County, Illinois for its Annual Budget for the fiscal year ending November 30, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only.

The County first earned the Distinguished Budget Presentation Award for its 2016 budget book as a direct result of the vision and leadership of Assistant Director of Finance, Erica Waggoner. We believe our current budget continues to conform to program requirements, and are awaiting GFOA's determination of eligibility for an award for our Fiscal Year 2018 budget book.

#### ***ACKNOWLEDGMENTS***

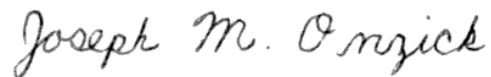
The preparation of the comprehensive annual financial report was made possible by the full cooperation of all departments and offices within the County. Each elected official, department head and departmental support staff member has our sincere appreciation for the contributions made in the preparation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

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

I would especially like to thank the Finance Department staff Erica Waggoner, Amy Ramer-Holmes and Juliet Gaber for their excellent work and dedication. The Auditor's Office also played a key role in the success of the audit by maintaining a strong internal control environment throughout the year, and by assisting with the final review of the Audit Report.

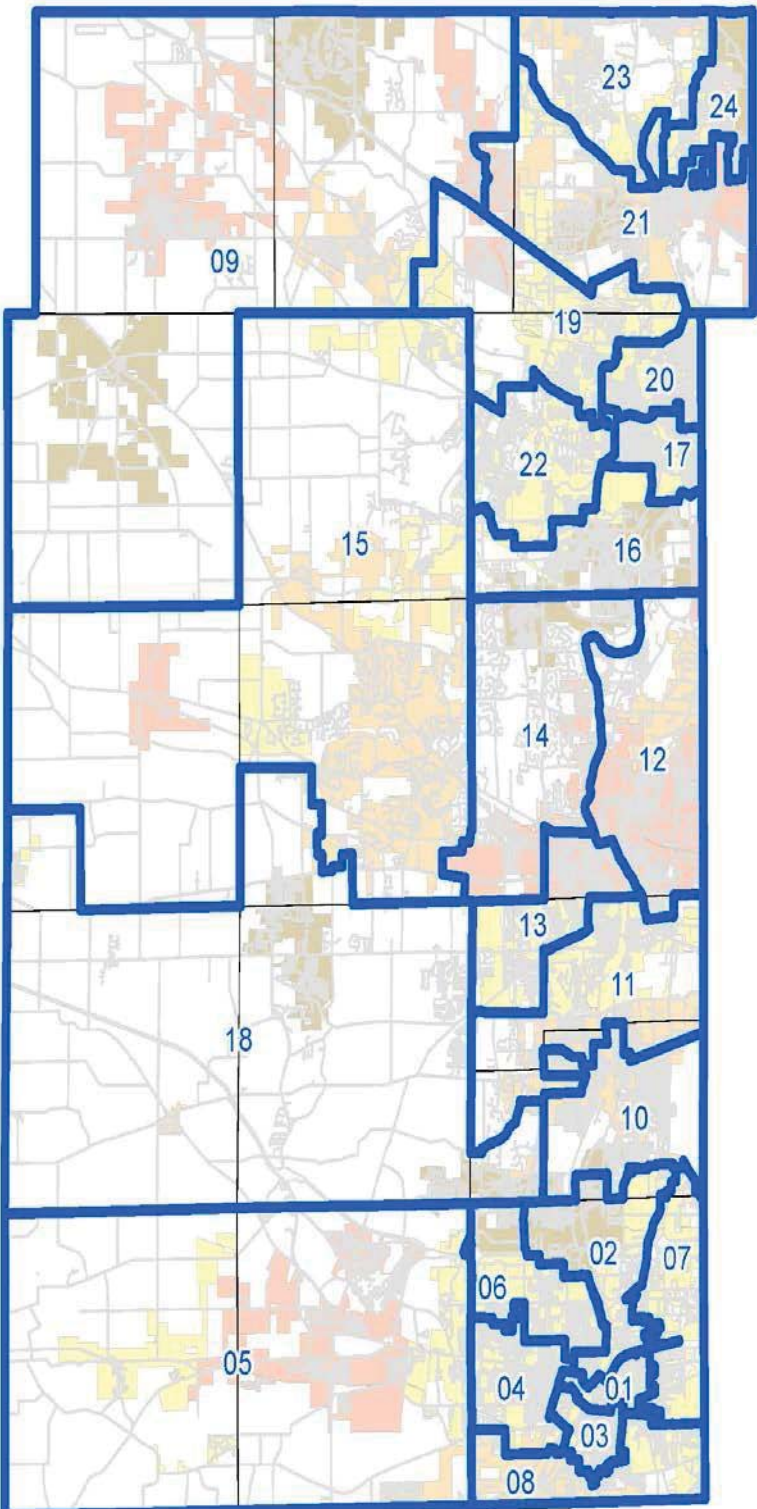
In closing, I would like to express my appreciation to Chairman Lauzen and the County Board for their leadership and support in preserving the County's financial strength during this challenging economic climate as reflected in this report.

Sincerely,

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

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

# KANE COUNTY BOARD MEMBERS BY DISTRICT



## 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	Angela C. Thomas
5	Bill Lenert
6	Brian Dahl
7	Monica Silva
8	Barbara Hernandez
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	Penny Wegman
21	Rebecca Gillam
22	Douglas Scheflow
23	Maggie Auger
24	Jarett Sanchez



## 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  
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**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](mailto:pdalsanto@kaneroe.org)



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

Email: [kanesheriff@co.kane.il.us](mailto:kanesheriff@co.kane.il.us)



**John A. Cunningham**  
**County Clerk**  
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**Joseph H. McMahon**  
**State's Attorney**  
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**Rob Russell**  
**Coroner**  
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**David J. Rickert**  
**Treasurer**  
719 S. Batavia Ave Bldg. A  
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**Sandy Wegman**  
**Recorder**  
719 S. Batavia Ave Bldg. C  
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Phone: 630-232-5935  
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**Michael Kenyon**  
**Forest Preserve, President**  
1996 South Kirk Suite 320  
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Phone: 630-232-5980  
Fax: 630-232-5924

Email: [forestpreserve@kaneforest.com](mailto: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](mailto: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**

**Mike Davis, 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](mailto: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](mailto:kdotcomments@co.kane.il.us)

## Elections



**Raymond C. Esquivel**  
**Supervisor of Elections**

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Phone: 630-232-2757  
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## Emergency Management Agency

**Don Bryant**  
**Director**

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## Environmental & Water Resources



**Kenneth N. Anderson, Jr.**  
**Director**

719 S. Batavia Ave Bldg. A  
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Fax: 630-208-5137  
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## Facilities & Building Management

**Don Biggs**  
**Executive Director**

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# KANE COUNTY DEPARTMENTS

## Finance Department



**Joseph Onzick, CFO**  
**Executive Director**  
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**Kane County Courthouse**  
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**Judicial Center**  
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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**

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## Human Resource Management



**Sylvia Wetzel**  
**Executive Director**  
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## Information Technologies



**Roger Fahnestock**  
**Executive Director**  
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## KaneComm



**Dave Farris**  
**Executive Director**  
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## Judiciary



**Susan Clancy Bowles**  
**Chief Judge**  
**Doug Naughton**  
**Court Administrator**  
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Fax: 630-406-7121

## Law Library



**Halle Cox**  
**Director**  
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Fax: 630-587-8741  
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# KANE COUNTY DEPARTMENTS

## Merit Commission

**Elmer Weber**

**Chairman**

719 S. Batavia Ave Bldg. A

Geneva, IL 60134

Phone: 630-232-3558

Fax: 630-208-6643

## Purchasing



**Theresa Dobersztyn**

**Director**

719 S. Batavia Ave Bldg. A

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Fax: 630-208-5107

Email: [dobersztyntheresa@co.kane.il.us](mailto:dobersztyntheresa@co.kane.il.us)

## Office of Community Reinvestment



**Scott Berger**

**Director**

Phone: 630-208-5351

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## Supervisor of Assessments

**Mark D. Armstrong, CIAO**

**Supervisor of Assessments**

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### **Community Development Division**

**Josh Beck, Assistant Director**

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Geneva, IL 60134

### **Workforce Development Division**

**Renee Renken, Assistant Director**

1 Smoketree Business Park, Suite A

North Aurora, IL 60542

## Tax Extension & Vital Records



**Susan M. Ericson**

**Chief Deputy Clerk**

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## Public Defender



**Kelli Childress**

**Public Defender**

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Fax: 630-208-2192

Email: [childresskelli@co.kane.il.us](mailto:childresskelli@co.kane.il.us)

## Veterans Assistance Commission



**Jacob A. Zimmerman**

**Superintendent**

719 S. Batavia Ave Bldg. A

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Phone: 630-232-3550

Fax: 630-232-5403

Email: [zimmermanjacob@co.kane.il.us](mailto:zimmermanjacob@co.kane.il.us)

## Public Health



**Barb Jeffers, MPH**

**Executive Director**

1240 N. Highland

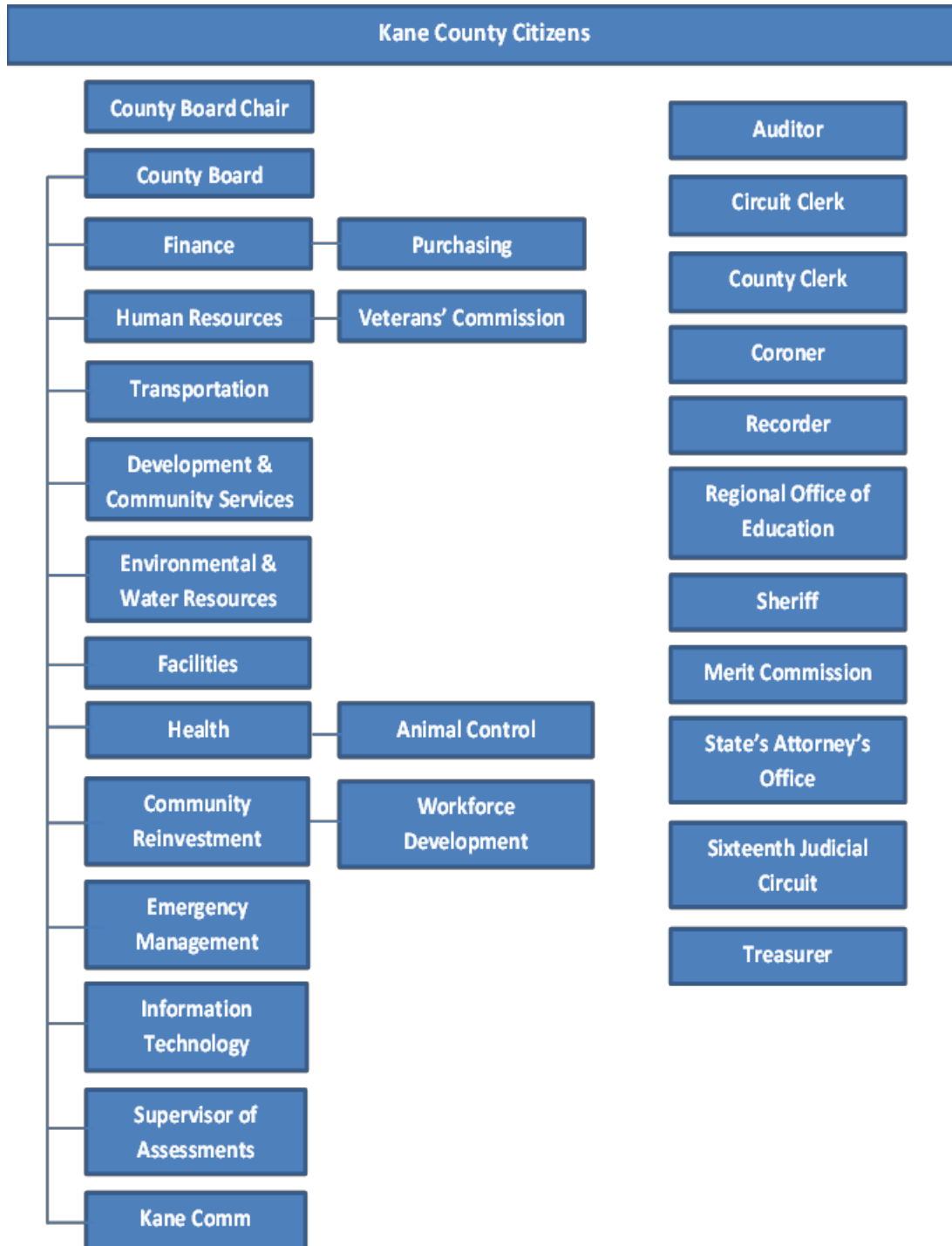
Aurora, IL 60506

Phone: 630-444-3124

Fax: 630-208-5147

Email: [JeffersBarbara@co.kane.il.us](mailto:JeffersBarbara@co.kane.il.us)

# KANE COUNTY ORGANIZATION CHART



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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, 2016**

*Christopher P. Morrill*

Executive Director/CEO

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## INDEPENDENT AUDITORS' REPORT

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

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Kane County, Illinois, as of and for the year ended November 30, 2017, 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, 2017, 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, 2017, 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.

To the Chairman and Members of the County Board  
Kane County

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control over financial reporting relevant to 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, 2017 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 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 23, 2018 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 23, 2018

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# KANE COUNTY, ILLINOIS

## Management's Discussion and Analysis As of and for the year ended November 30, 2017 (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, 2017. 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 2017 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, 2017, by \$708.6 million (net position). Of this amount, \$112.1 million (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors, \$95.0 million (restricted net position) is restricted for specific purposes and \$501.5 million represents the net investment in capital assets.
- The County's total net position this fiscal year increased \$23.0 million over the previous year, which represents a 3.4% increase in net position from 2016. Total net position for governmental activities accounted for the entire increase of \$23.4 million, while the total net position for business-type activities decreased by \$0.4 million.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$227.6 million.
- At the end of the current fiscal year, unassigned fund balance of the General Fund was \$52.7 million, or 69.0% of total General Fund expenditures, which is available for spending on behalf of its citizens.
- The County's total long-term debt (including amounts due within one year) decreased by \$14.8 million or 12.0% in comparison with the prior year. The decrease resulted primarily from a reduction in net pension liability of \$10.6 million and a retirement of \$5.6 million of bonds. These decreases were offset by an increase in claims and judgments of \$0.9 million, an increase in compensated absences of \$0.2 million, and an increase in long-term construction payable of \$0.3 million.
- Excluding the market adjustments of a negative \$322,339 in 2017 and a negative \$372,330 in 2016, investment earnings for the County increased 58.3% over 2016. On average, the County invested 5.2% more of its available cash in 2017 than in the previous year, while at the same time the County's weighted average investment yield increased 34.4% from an average of 0.74% in 2016 to an average of 0.99% in 2017.

# KANE COUNTY, ILLINOIS

Management's Discussion and Analysis  
As of and for the year ended November 30, 2017  
(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 28-31 of this report.

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

Governmental funds are used to account for essentially the same functions reported as governmental activities in the 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, 2017 (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 one hundred 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 32-35 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 36-38 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. In 2017, several fiduciary funds were either closed or converted to special revenue funds.

The fiduciary fund financial statement can be found on page 39 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 40-95 of this report.

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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 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 96-106 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 107-320 of this report.

### COUNTYWIDE FINANCIAL ANALYSIS

*Statement of Net Position* - The County's overall financial position improved during Fiscal Year 2017. 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 \$708.6 million, which represents an increase of \$23.0 million over the previous year. Cash increased \$13.9 million, while the County's net pension liability decreased by \$10.6 million. Deferred outflows related to pensions decreased by \$7.6 million and deferred inflows related to pensions decreased by \$7.0 million. The County's net investment in capital assets increased \$14.2 million, due to the addition of new capital assets, including several County infrastructure projects, construction-in-progress, roads and bridges, coupled with the retirement of matured debt issued to complete the projects.



# KANE COUNTY, ILLINOIS

## Management's Discussion and Analysis As of and for the year ended November 30, 2017 (Unaudited)

### Condensed Statement of Net Position, as of November 30, 2017 and 2016 (In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2017	2016	2017	2016	2017	2016	Change %
<b>Assets</b>							
Current and							
Other Assets	\$ 310.8	\$ 295.5	\$ 13.2	\$ 13.5	\$ 324.0	\$ 309.0	5%
Capital Assets	536.1	526.2	2.9	2.9	539.0	529.1	2%
<b>Total Assets</b>	<b>846.9</b>	<b>821.7</b>	<b>16.1</b>	<b>16.4</b>	<b>863.0</b>	<b>838.1</b>	<b>3%</b>
<b>Deferred Outflows of Resources</b>							
	35.6	43.6	-	-	35.6	43.6	-18%
<b>Liabilities</b>							
Current and							
Other Liabilities	18.8	18.0	0.1	-	18.9	18.0	5%
Long-Term							
Liabilities	107.9	122.7	-	-	107.9	122.7	-12%
<b>Total Liabilities</b>	<b>126.7</b>	<b>140.7</b>	<b>0.1</b>	<b>-</b>	<b>126.8</b>	<b>140.7</b>	<b>-10%</b>
<b>Deferred Inflows of Resources</b>							
	63.2	55.4	-	-	63.2	55.4	14%
<b>Net Position</b>							
Net Investment							
in Capital Assets	498.6	484.4	2.9	2.9	501.5	487.3	3%
Restricted	88.2	81.3	6.8	7.2	95.0	88.5	7%
Unrestricted	105.8	103.5	6.3	6.3	112.1	109.8	2%
<b>Total Net Position</b>	<b>\$ 692.6</b>	<b>\$ 669.2</b>	<b>\$ 16.0</b>	<b>\$ 16.4</b>	<b>\$ 708.6</b>	<b>\$ 685.6</b>	<b>3%</b>

The Statement of Net Position can be found on pages 28-29 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 \$15.3 million over the prior year. Current and other assets for Business-type Activities were lower by \$0.3 million compared to prior year.

Capital assets include land and land improvements; buildings and building improvements; fixtures and equipment; and highway infrastructure such as roads, bridges and streetlights. Changes in capital assets will be discussed later in the Capital Asset section.

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. Compared to prior year, current and other liabilities for Governmental Activities were higher by \$0.8 million and for Business-type Activities were higher by \$0.1 million.

# KANE COUNTY, ILLINOIS

## Management's Discussion and Analysis As of and for the year ended November 30, 2017 (Unaudited)

### Condensed Statement of Activities for the Years ended November 30, 2017 and 2016 (In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2017	2016	2017	2016	2017	2016	Change %
<b>Revenues</b>							
Program Revenues							
Charges for Service	\$ 33.7	\$ 29.6	\$ -	\$ -	\$ 33.7	\$ 29.6	14%
Operating Grants and Contributions	39.6	38.8	-	-	39.6	38.8	2%
Capital Grants and Contributions	10.5	8.3	-	-	10.5	8.3	27%
General Revenues							
Property Tax	54.2	53.7	-	-	54.2	53.7	1%
Income Tax	5.5	5.9	-	-	5.5	5.9	-7%
Sales Tax	16.2	15.7	-	-	16.2	15.7	3%
RTA Sales Tax	17.5	17.3	-	-	17.5	17.3	1%
Other Taxes	5.8	6.5	-	-	5.8	6.5	-11%
Net Investment Income	1.8	1.1	0.1	0.1	1.9	1.2	58%
Other General Revenues	3.0	2.6	-	-	3.0	2.6	15%
<b>Total Revenues</b>	<b>187.8</b>	<b>179.5</b>	<b>0.1</b>	<b>0.1</b>	<b>187.9</b>	<b>179.6</b>	<b>5%</b>
<b>Expenses</b>							
General Government	36.1	39.0	-	-	36.1	39.0	-7%
Public Service and Records	12.9	13.2	-	-	12.9	13.2	-2%
Judicial	25.5	25.8	-	-	25.5	25.8	-1%
Public Safety	51.0	49.7	-	-	51.0	49.7	3%
Highways and Streets	27.1	28.7	-	-	27.1	28.7	-6%
Health and Welfare	5.8	6.2	-	-	5.8	6.2	-6%
Environment and Conservation	0.3	0.3	-	-	0.3	0.3	0%
Development	4.4	4.0	-	-	4.4	4.0	10%
Interest on Long-Term Debt	1.4	1.6	-	-	1.4	1.6	-13%
Solid Waste	-	-	0.4	0.6	0.4	0.6	-33%
<b>Total Expenses</b>	<b>164.5</b>	<b>168.5</b>	<b>0.4</b>	<b>0.6</b>	<b>164.9</b>	<b>169.1</b>	<b>-2%</b>
Excess before Transfers	23.3	11.0	(0.3)	(0.5)	23.0	10.5	119%
Transfers	0.1	-	(0.1)	-	-	-	n/a
Change in Net Position	23.4	11.0	(0.4)	(0.5)	23.0	10.5	119%
Net Position Beginning of Year	669.2	658.2	16.4	16.9	685.6	675.1	2%
<b>Net Position End of Year</b>	<b>\$ 692.6</b>	<b>\$ 669.2</b>	<b>\$ 16.0</b>	<b>\$ 16.4</b>	<b>\$ 708.6</b>	<b>\$ 685.6</b>	<b>3%</b>

The Statement of Activities can be found on pages 30-31 of this report.

## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis As of and for the year ended November 30, 2017 (Unaudited)

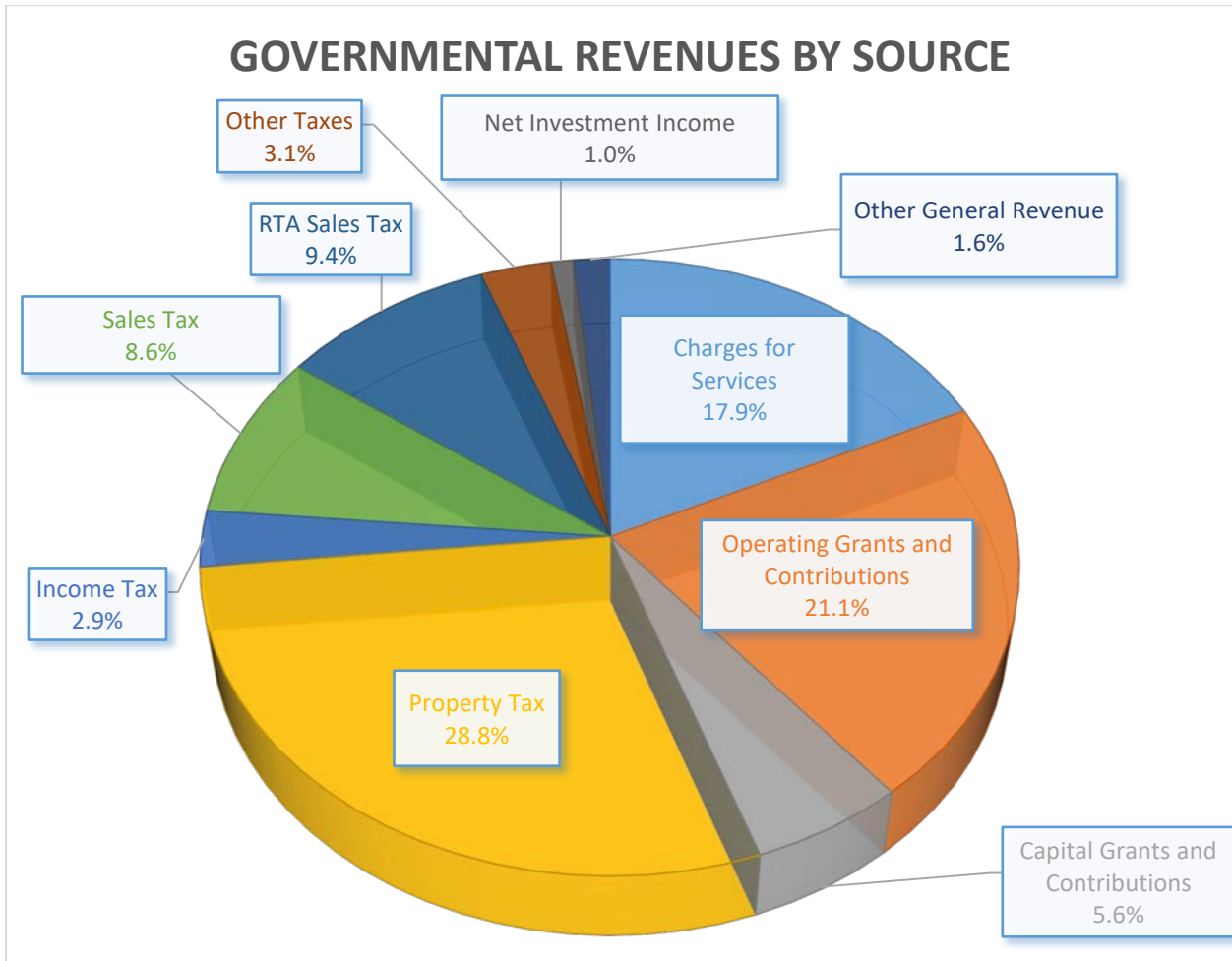
*Change in Net Position* - The table shown above reflects the County's change in net position. Information from this table is found on the Statement of Activities. As can be seen, total revenues increased \$8.3 million or 5%, and expenses decreased \$4.2 million or 2% compared to prior year. Capital Grants increased \$2.2 million, primarily within the Highway and Streets function. Operating Grants increased a net \$0.8 million as a result of increases in the Community Development Block grants, the Workforce Development grants, the ISBE Kane Cares grant, and the Teen Pregnancy grant, being offset by one month's less Probation Salary Reimbursements and reductions in the State Alien Assistance grant, the Farmland Preservation grant, and the riverboat grant. General revenues increased or decreased as follows: Property Taxes increased \$0.5 million to capture new construction; Income Tax revenue decreased \$0.4 million, Sales Tax revenues increased \$0.5 million, RTA Sales Tax increased \$0.2 million, Other Taxes decreased \$0.7 million and Net Investment Earnings including market adjustment increased \$0.7 million. Charges for Services, as a whole, increased \$4.1 million over the prior year. This was primarily due to the conversion of the Tax Sale in Error Fund from an agency fund to a special revenue fund in which its \$2.9 million balance was recognized as revenue. In addition, the County received a one-time construction fee in lieu of permit fee from Com Ed. Other notable increases include Building and Inspection Permits, Inmate Telephone Fees, Court Automation Fees, Document Storage Fees, and Recorder Tax Stamp Fees. Other Revenue also increased by a net \$0.4 million, resulting from a \$1.5 million one-time balance transfer from former agency funds that were converted to special revenue funds, a \$0.6 million increase in insurance recovery proceeds, and a \$0.2 million increase in Home Program Grant loan repayments. These increases were offset by the non-recurrence of the \$1.9 million gain on sale of property in 2016. General Government expense was down \$2.9 million compared to Fiscal Year 2016 as a result of a \$10.6 million reduction in the net pension liability and a \$7.7 million reduction in deferred outflows related to pensions. These reductions were offset by a \$7.0 million increase in deferred inflows related to pensions and a \$0.9 million increase in accrued claims and judgements. Public Services and Records expense decreased \$0.3 million primarily the result of it being the off year for the biennial election. Judicial expense was also down \$0.3 million compared to 2016. The main contributing factor was the completion of the new Court Case Management system implementation. Public Safety was up 3% or \$1.3 million as a result of the contractual wage increases in the Sheriff's Office, Court Services and the Coroner's Office coupled with the overall increase in the cost of health and dental insurance. Highways and Streets expense was down 6% or \$1.6 million, nearly all of which was due to the timing of road projects. Development expense increased 10% or \$0.4 million, and is attributable to increased activity in the Elgin Community Development Block Grant program. 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 2017 continued to be property taxes and intergovernmental sources. Even though the property tax levy was held flat for existing property, \$460 thousand more in property tax revenue attributable to new construction was collected in 2017 as compared to 2016. In 2017, three percent (3%) of total RTA sales tax revenue was allocated to the General Fund for the first time, generating \$527 thousand of additional General Fund revenue. The County's share of state sales tax continued to build from the prior year's collections as evidenced by a \$517 thousand revenue increase. Funding from state income tax decreased by \$331 thousand in Fiscal Year 2017. State income tax is the County's proportionate share of 6 percent of the net collections of all income tax received from individuals, and 6.86 percent of the net collections of all income tax received from corporations as collected by the Illinois Department of Revenue based on the County's unincorporated population. The County's share of Personal Property Replacement Tax also increased by \$432 thousand.

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### Comparative Summary of Revenues General Fund

	2017 General Fund	2016 General Fund	Increase (Decrease) 2016 to 2017	% Change
<b>Revenues</b>				
Property Taxes	\$ 33,238,973	\$ 32,911,264	\$ 327,709	1%
Other Taxes, Grants & Reimbursements	31,513,086	30,926,815	586,271	2%
Net Investment Income	412,662	351,059	61,603	18%
Fines, Services, Fees & Permits	15,755,052	15,441,791	313,261	2%
Miscellaneous	408,714	282,310	126,404	45%
<b>Total Revenues</b>	<b>\$ 81,328,487</b>	<b>\$ 79,913,239</b>	<b>\$ 1,415,248</b>	<b>2%</b>

Property Tax collections for the General Fund were up \$328 thousand, which is the General Fund's share of the increase due to new construction. Other Taxes, Grants and Reimbursement revenue increased \$586 thousand due to a new allocation of RTA Sales Tax revenue to the General Fund totaling \$0.5 million, a \$0.6 million increase in the Sales Tax, and a \$0.4 million increase in Personal Property Replacement Tax. These increases were offset by the non-recurrence of a \$0.2 million State Alien Assistance Grant received in 2016 but not in 2017, a \$0.3 million reduction in State Income Tax, and a \$0.4 million reduction in Probation Salary Reimbursements. The reduction of Probation Salary Reimbursements was the result of there being exactly 12 months of reimbursements having been accrued for 2017 versus 13 months of reimbursements having been accrued for 2016. Although investment income increased 58% on the countywide financial statements (full accrual basis), it increased by only 31% on the fund financial statements (modified accrual basis) as a result of a greater percentage of interest being classified as unavailable revenue. The lower percentage of increase of only 18% in investment income for the General Fund is a reflection of the General Fund having a lower average cash balance on which the allocation of investment income is based. Fines, Services, Fees and Permits increased \$0.3 million. The primary reason was the collection of a \$0.4 million Construction Fee in Lieu of Permit from Com Ed for constructing a power line on County property. In addition, Building and Inspection Permit fees were up by \$0.1 million, Revenue Tax Stamp Fees were up \$0.2 million, and service fees collected for the General Circuit Division were up \$0.1 million. These increases were offset by a \$0.2 million reduction in Bond Forfeiture Fines, the \$0.1 million elimination of Off Track Wagering Fees, a \$0.1 million reduction in Recording Fees, and a \$0.1 million reduction in Mental Health/Specialty Court Fees. Miscellaneous revenue increased \$0.1 million as a result of recognizing as revenue the fund balances of Agency Funds that were reclassified as Special Revenue Funds.

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

	2017 Nonmajor Governmental Funds	2016 Nonmajor Governmental Funds	Increase (Decrease) 2016 to 2017	% Change
<b>Revenues</b>				
Property Taxes	\$ 14,839,015	\$ 14,730,443	\$ 108,572	1%
Other Taxes, Grants & Reimbursements	34,861,003	34,832,012	28,991	0%
Net Investment Income	1,074,644	810,806	263,838	33%
Fines, Services, Fees & Permits	18,711,306	16,208,054	2,503,252	15%
Miscellaneous	4,568,059	3,558,219	1,009,840	28%
<b>Total Revenues</b>	<b>\$ 74,054,027</b>	<b>\$ 70,139,534</b>	<b>\$ 3,914,493</b>	<b>6%</b>

Property Taxes for the Nonmajor Governmental Funds increased by 1% resulting from of an increase in the allocation of Property Tax revenue to the FICA Fund in order to fund the payroll taxes related to wage increases. Other Taxes, Grants and Reimbursements revenue increased slightly as a net result of the following: a \$0.5 million decrease in RTA Sales Tax due to a reallocation to the General Fund, a \$0.1 million increase in Video Gaming Tax, a \$0.4 million increase in County Local Option Motor Fuel Tax, a \$0.3 million increase in Workforce Development grants, a \$0.3 million increase in Community Development grants and reimbursements, a \$0.1 million decrease in Farmland Preservation grants, and a \$0.5 million decrease in Highway and Streets reimbursements. Investment income increased only 33% as a result of a greater percentage of interest being classified as unavailable revenue. Fines, Services, Fees & Permits were up 15% or \$2.5 million, primarily due to a \$3.0 million increase in Tax Sale in Error fees resulting from the conversion off an agency fund to a special revenue fund, a \$0.4 million increase in Court Automation Fee revenue and a \$0.4 million increase in Court Documentation Fee revenue, offset by a \$1.3 million reduction in Impact Fee revenue. Miscellaneous revenues were up 28% primarily due to the conversion of \$1.3 million of agency fund balances to special revenue fund balances, including the Bad Check Restitution Fund, the Drug Asset Forfeiture Fund, the Child Advocacy Advisory Board Fund, the EMA Volunteer Fund, the Emergency Planning Fund, the Bomb Squad SWAT Fund, the Canteen Commission Fund, the Sheriff DEF Federal and Local funds, the FATS Fund, the K-9 Fund, the Vehicle Maintenance Purchase Fund, and the Sheriff DUI Fund. In addition, there was a \$0.2 million increase in HOME program loan repayments, offset by a \$0.5 million reduction in proceeds collected from the Grand Victoria Casino Elgin. The proceeds from the casino are based on a contractual percentage of adjusted revenue.

## KANE COUNTY, ILLINOIS

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

	2017	2016	Increase	%
	Governmental	Governmental	(Decrease)	Change
	Funds	Funds	2016 to 2017	
<b>Expenditures</b>				
Personnel Wages & Salaries	\$ 70,360,176	\$ 68,712,264	\$ 1,647,911	2%
Personnel Benefits	\$ 26,583,560	\$ 25,958,895	\$ 624,665	2%
Contractual Services	\$ 41,055,297	\$ 40,629,025	\$ 426,272	1%
Commodities	\$ 7,540,551	\$ 7,470,116	\$ 70,435	1%
Capital Outlay	\$ 13,513,637	\$ 18,678,664	\$ (5,165,027)	-28%
Debt Service	\$ 6,782,214	\$ 7,533,609	\$ (751,395)	-10%
Contingency and Other	\$ 261,436	\$ (24,356)	\$ 285,792	-1173%
<b>Total Expenditures</b>	<b>\$ 166,096,870</b>	<b>\$ 168,958,217</b>	<b>\$ (2,861,347)</b>	<b>-2%</b>

*Expenditures* - Personnel Services remains the highest expenditure in County operations. Government service requires people to provide both services and information to the citizens it supports. It is a large expenditure but it is also a long-term investment. Benefit payments remain a significant portion of the total Personnel Services cost. Pension, FICA and health insurance rates have all affected the total cost of Personnel Services. Property tax levies for insurance liability, FICA and retirement programs fall under Tax Cap legislation. Total Personnel Services cost was up about 2.4% or \$2.3 million from 2016 levels. Salary and Wages increased 2.4%, with the main contributing factors being collective bargaining agreement wage increases, and an average 2.5% wage increase for non-union employees. There were also eleven (11) headcount added: one (1) Sheriff's Deputy, one (1) Corrections Officer, two (2) Court Security Officers, two (2) Assistant State's Attorneys, one (1) State's Attorney CMS support staff, and four (4) Public Defender Attorneys. These increases were offset by savings resulting from vacancies, primarily in the Sheriff's Office.

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 is expected to receive an annual dividend representing the County's share of IPBC's excess revenue over expenditures. In 2016, the County earned a \$419,738 dividend and in 2017, the County earned a \$713,125 dividend. Beginning in 2017, the dividends will be held by IPBC until the minimum required benefit fund reserve of 2 months of premiums are accumulated.

The cost of group insurance charged to the governmental funds in 2017 increased by 2.9% over 2016. The actual cost of health and dental insurance increased 4.5% and 13.9% respectively, with the difference subsidized from the Health Insurance Reserve. The cost of IMRF increased 2.9%, or \$0.3 million, which correlates to the 2.4% increase in wages coupled with the net impact of a 3.3% increase in the SLEP rate offset by a 0.3% decrease in the IMRF regular rate.

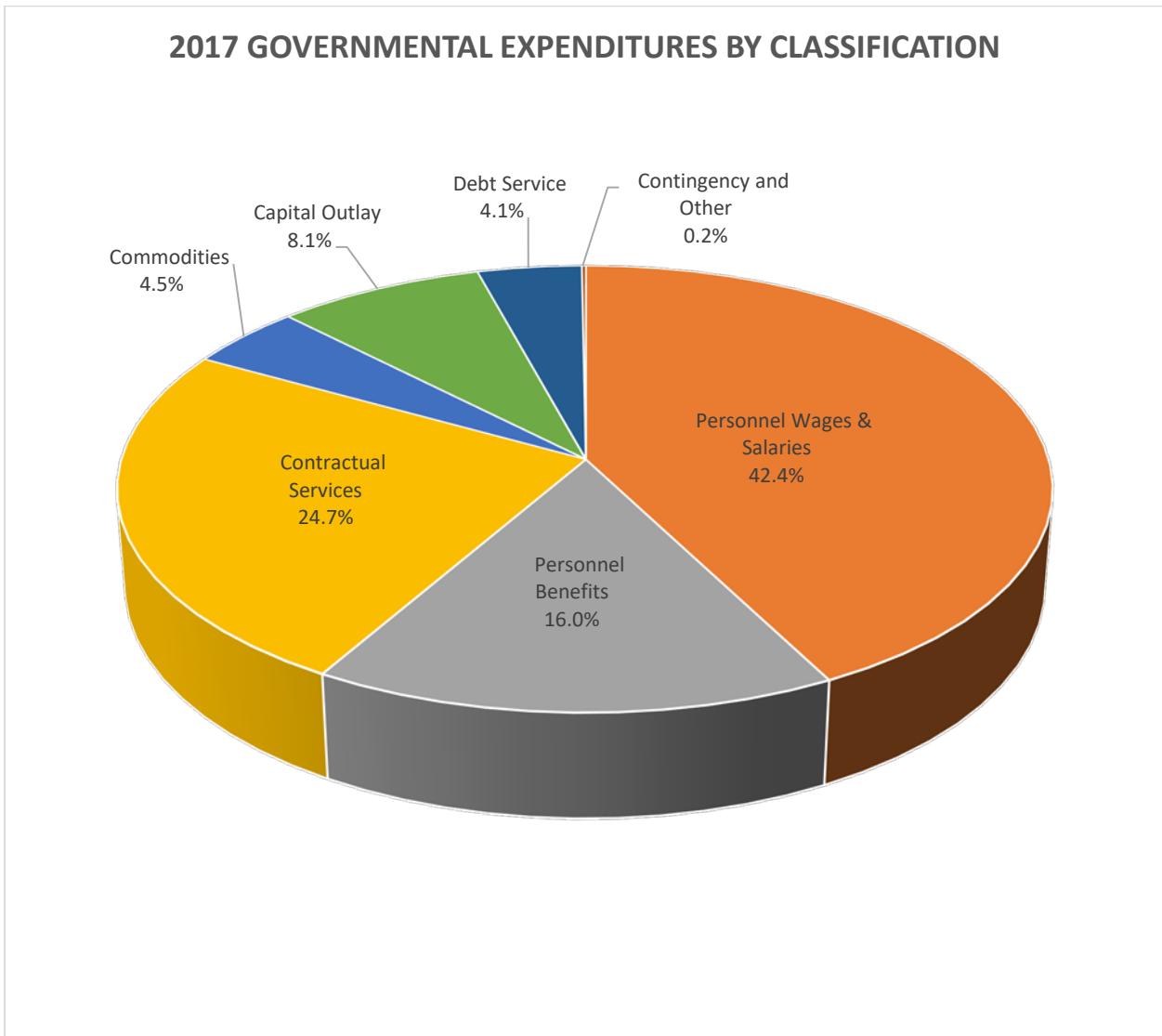
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Contractual Services and Commodity expenditures increased about 1% or \$0.5 million in 2017. Much of the variance was comprised of a \$0.9 million increase in road & bridge maintenance, offset by a \$0.4 million decline in residential treatment cost. In addition, a \$0.6 million increase in worker's comp and liability insurance expense was offset by a \$0.6 million decline in external riverboat grant expense.

The change in debt service expense is as expected according to the debt amortization schedules, and reflects the declining cost of interest resulting from a declining balance of outstanding debt. Contingency and other primarily reflects the change in year-end expense accrued for the Workforce Development grants that occurred after submission of the November report to the state.

The following pie chart presents the percentage of each classification of governmental expenditures in relation to the whole.

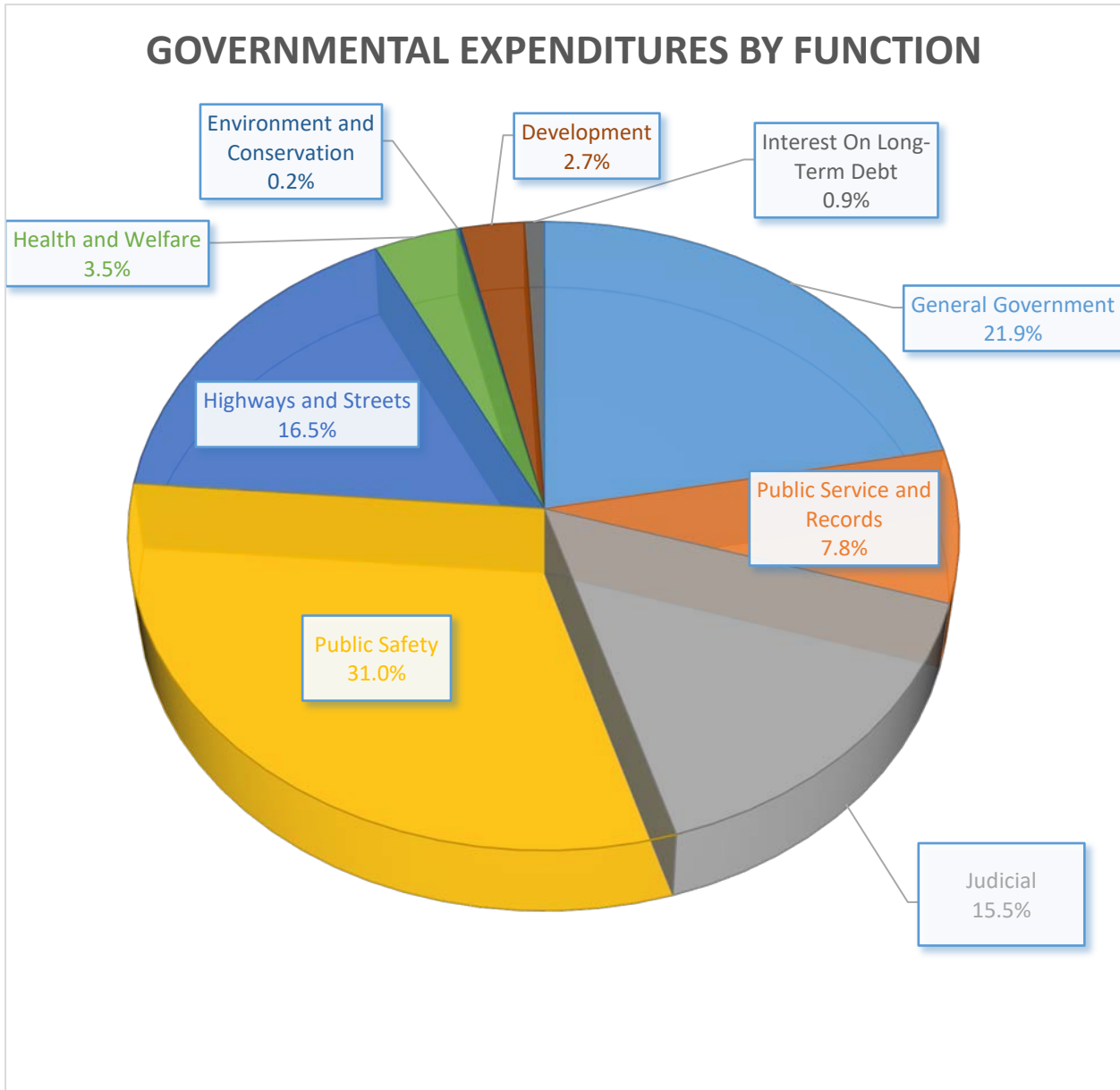




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The following pie chart presents each functional area's share of governmental expenditures in relation to the whole.



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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

	2017 General Fund	2016 General Fund	Increase (Decrease) 2016 to 2017	% Change
<b>Expenditures</b>				
General Government	\$ 12,406,230	\$ 12,386,591	\$ 19,639	0%
Public Service and Records	5,749,776	6,058,954	(309,178)	-5%
Judicial	16,494,696	16,549,738	(55,042)	0%
Public Safety	39,864,185	38,747,981	1,116,204	3%
Development, Housing and Economic Development	1,643,519	1,719,916	(76,397)	-4%
Capital Outlay	299,755	455,646	(155,891)	-34%
<b>Total Expenditures</b>	<b>\$ 76,458,161</b>	<b>\$ 75,918,826</b>	<b>\$ 539,335</b>	<b>1%</b>

Expenditures in the General Fund increased in total by \$0.5 million or about 1% in 2017. The increase was primarily due to the overall wage increase, headcount increase and benefit increase as described earlier. General Government expense remained virtually flat since increases in personnel wages, benefits and utilities were offset by decreases in discretionary spending. The net decrease of 5% in Public Service and Records reflects the impact of the biennial election expense occurring in 2016 but not in 2017. Judicial expenditures were also virtually flat as a result of increases in personnel wages and benefits being offset by vacancies in the State's Attorney's Office and lower than expected costs for jurors, weekend juvenile detention hearings, and costs of trials and hearings. Public Safety expenditures increased by 3% as a result of wage and benefit increases. The 4% decrease in Development, Housing and Economic Development and the 34% decrease in Capital Outlay are both the reflection of decreased spending for Cost Share Drainage projects.

## KANE COUNTY, ILLINOIS

Management's Discussion and Analysis  
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### Comparative Summary of Expenditures For the Total Nonmajor Government Funds

	2017 Nonmajor Governmental Funds	2016 Nonmajor Governmental Funds	Increase (Decrease) 2016 to 2017	%
				Change
<b>Expenditures</b>				
General Government	\$ 10,515,721	\$ 9,719,947	\$ 795,774	8%
Public Service and Records	6,983,225	6,975,442	7,783	0%
Judicial	8,015,584	7,768,582	247,002	3%
Public Safety	8,143,372	7,836,330	307,042	4%
Highways and Streets	18,366,026	17,845,674	520,352	3%
Health and Welfare	5,460,161	5,613,640	(153,479)	-3%
Environment and Conservation	280,793	279,240	1,553	1%
Development, Housing and Economic Development	2,699,107	2,160,889	538,218	25%
Debt Service	6,783,014	7,534,409	(751,395)	-10%
Capital Outlay	6,563,364	10,024,811	(3,461,447)	-35%
<b>Total Expenditures</b>	<b>\$ 73,810,367</b>	<b>\$ 75,758,964</b>	<b>\$ (1,948,597)</b>	<b>-3%</b>

Expenditures in the Nonmajor Governmental funds decreased in total by 3% in 2017. The General Government expenditure increase of \$0.8 million includes a \$0.2 million increase for architectural services, a \$0.3 million increase in liability claims, and a \$0.3 million increase in worker's comp claims. The \$0.3 million increase in Judicial expenditures is primarily the result of the Circuit Clerk funding more personnel and computer maintenance expense from the Court Automation Fund, as well as an increase in legal services contracted by the State's Attorney's Office, offset by the ramping down of the Court Case Management System implementation. The \$0.3 million increase in Public Safety expenditures was mainly due to the conversion of the Canteen Commission, Sheriff DEF Federal, Sheriff DEF Local, K-9 Unit, Bomb Squad SWAT, FATS and Vehicle Maintenance/Purchase agency funds being converted to special revenue funds. Expenditures for Highways & Streets increased \$0.5 million as a result of increases in wages, benefits, road resurfacing, rock salt, fuel and utilities, offset by reductions in engineering, bridge repair and crack sealing. Health & Welfare decreased \$153 thousand in relation to grant-funded activities. Expenditures for Development, Housing and Economic Development increased \$0.5 million as a result of increases in the Community Development Block Grant, the Elgin Community Development Block Grant, the Homeless Management, and the Neighborhood Stabilization programs. The \$0.8 million decrease in debt service expense was expected according to the predetermined debt service schedules. Capital Outlay decreased \$3.5 million as a result of three major building improvements having been completed in 2016: the \$0.8 million roof replacement on the Kane Branch Court facility, the \$0.4 million brick parapet replacement on the 3<sup>rd</sup> Street Courthouse building, and the \$0.4 million elevator upgrade at the Judicial Center. There was also \$1 million less for Court Case Management software and \$0.9 million less for Farmland Preservation.

*Major Special Revenue Funds* – The \$0.8 million increase in the Transportation Sales Tax Fund revenue is due to a 2.2% increase in RTA Sales Tax revenue, a 33% increase in reimbursement revenue, and a 58% increase in investment revenue. The \$1.6 million decrease in Transportation Sales Tax Fund expenditures is simply the result of timing of road construction projects. IMRF Fund revenue was

## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis As of and for the year ended November 30, 2017 (Unaudited)

relatively flat compared to the previous year as a result of the property tax levy freeze. The \$158 thousand increase in IMRF Fund expenditures is primarily the result of wage increases.

*Business-type Activities* - Combined operating revenues for the Enterprise Surcharge Fund and the Enterprise General Fund increased slightly from \$36 thousand in Fiscal Year 2016 to \$37 thousand in Fiscal Year 2017 as a result of an increase 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 increased due to wage and benefit increases offset by a lesser allocation of personnel expense than in the previous year. Commodities expense increased slightly by \$3 thousand. Contractual Services decreased by \$97 thousand as a result of blighted demolition expense being moved to its own fund and less expense incurred for the final design of improvements to be made to Settler's Hill.

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

	2017 Proprietary Funds	2016 Proprietary Funds	Increase (Decrease) 2016 to 2017	% Change
<b>Expenses</b>				
Personnel Services	\$ 167,326	\$ 165,605	\$ 1,721	1%
Benefits	46,288	44,719	1,569	4%
Contractual Services	210,168	306,856	(96,688)	-32%
Commodities	19,038	16,088	2,950	18%
Depreciation	6,457	-	6,457	n/a
 Total Expenses	 \$ 449,277	 \$ 533,268	 \$ (83,991)	 -16%

### FINANCIAL ANALYSIS OF KANE COUNTY'S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

*Governmental Funds* - The general government functions are presented in the General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of November 30, 2017, the County's governmental funds reported combined ending fund balances of \$227.6 million, an increase of \$12.8 million in comparison with the prior year. An increase of \$0.1 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 \$7.3 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.

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Approximately 23% (\$52.7 million) of the total governmental funds balance is unassigned fund balance, which is available to meet the County's current and future needs for any purpose. The remainder of the fund balance is available only for specific purposes: nonspendable (\$1.4 million), restricted (\$94.4 million), committed (\$43.9 million) or assigned (\$35.3 million).

The General Fund is the chief operating fund of the County. At November 30, 2017, unassigned fund balance of the General Fund was \$52.7 million, while total fund balance reached \$62.9 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 2017, revenues exceeded expenditures by \$4.9 million. After taking into account interfund transfers, the General Fund's fund balance increased by \$0.9 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 \$1.8 million less than the final budgeted amount resulting from less than expected revenues collected from State Income Tax, Back Taxes – Interest and Penalty, General Circuit Division Fees, State's Attorney's Fines, Bond Forfeiture Fines, State Alien Assistance Grant, Chancery Foreclosure Fees, Traffic Violation Fees, and Youth Home Reimbursements. Total expenditures were \$4.5 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 \$10.5 million at November 30, 2017, of which \$6.3 million relates to the Enterprise General Fund and \$4.2 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 increased by \$0.7 million as a result of replenishing 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, and funding of the Environmental Prosecution program, as well as moving the funds for the Blighted Structure Demolition program to its own fund. Factors concerning the financing of the proprietary funds were addressed in the discussion of the County's business-type activities.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

Budget to actual statements and schedules for the General Fund are provided later in this comprehensive annual financial report. Budget columns are provided for both the original budget adopted for Fiscal Year 2017 as well as the final budget. A column for actual expenditures and a column for differences between final budget and actual expenditures are also reported.

Operating a government the size of Kane County is a dynamic business and budget amendments are sometimes required; these amendments are approved throughout the year. A comparison of original budget to final budget for the General Account of the General Fund expenditures shows a \$477,082 increase. The major sources of funding for the increase were a savings of \$0.2 million carried over from 2016, a \$0.2 million transfer from the Circuit Clerk Automation Fund, and a \$0.1 million transfer from the Judicial Technology Fund. Significant expenditure budget amendments include the following:

## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis As of and for the year ended November 30, 2017 (Unaudited)

General Fund Department	Variance with Final Budget Positive/(Negative)	Reason for Variance
Information Technology	\$ 212,132	The Circuit Clerk agreed to fund four employees that were transferred from the Circuit Clerk's Office to the IT department; the IT budget was adjusted accordingly.
Circuit Clerk Admin	\$ 103,865	The Circuit Clerk's budget was increased to fund the addition of 3 Deputy Circuit Clerks to address a backlog in processing court data.
County Coroner	\$ 195,140	The Coroner's budget was adjusted in March of 2017 to fund the wage increase associated with a new collective bargaining agreement. It was also adjusted to fund the overages associated with greater than expected number of autopsies.
Countywide Operational Support	\$ 150	\$150,000 was allocated from savings earned in 2016 that were carried forward to 2017 to fund a mandated service study.
Other Contingency	\$ (295,975)	In general, the Contingency is used to fund unbudgeted expenditures. \$41,830 was utilized to fund the wage increase resulting from a new collective bargaining agreement in the Coroner's Office. \$37,190 was utilized to fund the statutory required payment to the Aurora Election Commission that was increased based on Equalized Assessed Valuation. \$29,500 was used to fund an independent outside audit of the County's health insurance plans. \$50,000 was added back to the Contingency from the Auditor's Office due to the postponement of the vulnerability & penetration test of the County's data communication network. \$65,315 was utilized to fund greater than expected utilities expense. \$159,300 was authorized to fund greater than budgeted expenses in the Coroner's Office for autopsy, toxicology, and wages. \$12,840 was used to fund the unbudgeted expense of housing detainees outside of the County's facility.

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

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### Management's Discussion and Analysis As of and for the year ended November 30, 2017 (Unaudited)

Revenues	Variance with Final Budget Positive/(Negative)	Reason for Variance
Property Tax	\$ (120,902)	Property tax was budgeted at the full amount of the levy, whereas only 99.6% was collected.
Local Use Tax	\$ 363,184	Due to the economic sensitivity of Local Use Tax and State Sales Tax, the County chose to budget these revenues conservatively, with the intention of utilizing any excess revenue to fund capital improvements and to establish/replenish reserves.
State Sales Tax	\$ 889,372	Due to the economic sensitivity of Local Use Tax and State Sales Tax, the County chose to budget these revenues conservatively, with the intention of utilizing any excess revenue to fund capital improvements and to establish/replenish reserves.
State Income Tax	\$ (614,453)	State income tax collections were trending 4.2% below prior year collections through June, and the state reduced the County's share of state income tax by 10% beginning July in order to balance the state's budget.
Personal Property Replacement Tax	\$ 330,447	\$149,083 of the expected repayment of the overpayment by the state to the County was cancelled by the state. The remaining \$181,364 of the variance is the result of budgeting conservatively for this volatile revenue source.
State Alien Assistance Grant	\$ (125,000)	The expected grant was not received.
Back taxes - Interest and Penalties	\$ (274,523)	Less interest and penalties on back taxes were realized by the County due to effective collection efforts by the Treasurer's Office.
Traffic Violation Fines	\$ (158,752)	Traffic violation revenue was down due to the impact of vacancies in the Sheriff's Office.
State's Attorney Fines	\$ (104,605)	State's Attorney's Fines have been declining over the past 2 years, but are expected to level off.
Bond Forfeiture Fines	\$ (140,170)	Bond Forfeiture Fines are decreasing as a result of the Bail Reform Act of 2017, which stops requiring those charged with relatively minor offenses to post cash bail as a condition of release.
Chancery Foreclosure Fees	\$ (251,418)	As the economy improves, the number of foreclosures decrease, resulting in a decline of Chancery Foreclosure Fee revenue .
General Circuit Division Fees	\$ (1,009,952)	General Circuit Division Fees are declining as a result of a decrease in court cases. The budget for 2017 included a bump in revenue expected as a result of completing the court case management system implementation and catching up on collections. The revenue bump did not materialize.
Revenue Tax Stamp Fees	\$ 275,362	Due to the economic sensitivity of Tax Stamp Fees, the Recorder's Office budgets for this revenue conservatively.
Youth Home Reimbursements	\$ (176,792)	The number of children housed in the Juvenile Justice Center from other counties has declined.

## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis As of and for the year ended November 30, 2017 (Unaudited)

Expenditures	Variance with Final Budget Positive/(Negative)	Reason for Variance
Information Technologies	\$ 275,787	These savings were achieved by holding back on discretionary purchases of software, computer repairs, training and filling of vacancies.
County Clerk - Elections	\$ 187,247	Lower than expected cost for election workers and software licensing.
Judiciary and Courts	\$ 165,045	Lower than expected expense for salaries, jurors, and weekend juvenile detention hearings.
Circuit Clerk - Administration	\$ 248,402	Savings of salary & benefit expense from vacant positions.
States Attorney	\$ 501,847	Savings of salary & benefit expense from vacant positions, as well as lower than expected cost of trials and hearings.
Sheriff	\$ 650,975	Savings of salary & benefit expense from vacant positions.
Adult Corrections	\$ 366,888	Savings of salary & benefit expense from vacant positions, as well as lower than expected cost of food & medical services.
Juvenile Justice Center	\$ 185,485	Savings of salary & benefit expense from vacant positions, and lower than expected cost of food.
Internal Services	\$ 428,540	Lower than expected cost for postage and savings resulting from new telephone and data communication service contracts.
Other Contingency	\$ 880,452	This favorable variance represents the unused portion of the contingency budget, indicating the budget was more than adequate for the year.

### CAPITAL ASSETS AND DEBT ADMINISTRATION

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

The County's balance of capital assets for its governmental and business-type activities, net of accumulated depreciation at November 30, 2017, totals \$539.0 million, compared to \$529.1 million at November 30, 2016. 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 \$526.2 million in 2016 to \$536.1 million in 2017, a 1.9% or \$9.9 million increase. Total new additions (net of transfers from construction-in-progress) were \$22.5 million. The new assets can be attributed to transportation projects, the implementation of the Court Case Management System, a KDOT storage building, HVAC upgrades, building improvements, equipment purchases, vehicle purchases and additional portions of the fiber optic network having been placed in service. Thirty-Five (35) transportation projects account for nearly \$17.2 million of the total and include expenditures for roads, bridges, traffic signals, and



## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis As of and for the year ended November 30, 2017 (Unaudited)

construction projects-in-progress. The County received capital contributions in the form of infrastructure and land (right-of-way) in the amount of \$7.6 million. The Sheriff's Office also purchased \$0.1 million of vehicles using contributions from outside agencies.

Current commitments for which the County has entered into contracts for future construction total approximately \$16.8 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 60-62 of this report.

*Long-Term Debt* – A comparative summary of long-term debt appears below. At November 30, 2017, the County had total long-term debt outstanding of \$107.9 million for governmental activities. 35.8% (\$38.6 million) was comprised of General Obligation Bonds along with related premium amounts. The total debt for governmental activities decreased \$14.8 million (12.0%) during the current fiscal year.

The decrease in General Obligation Bonds 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 \$0.9 million from the prior year due to higher dollar claims outstanding at the end of the current year. Compensated Absences include accrued vacation and certain compensatory time and sick leave relating to the plan in effect prior to December 1, 1989. Compensated Absences are calculated on current wages. The increase from Fiscal Year 2017 reflects both the increase in current wages and the increase in unused vacation. 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. There is no change in the balance from 2016 to 2017 since the OPEB cost for Fiscal Year 2017 equaled the actual payments made, and there were no adjustments to the actuarial valuation. The Net Pension Liability represents liability related to the IMRF and SLEP pension plans, and decreased significantly between 2016 (valuation date 12/31/2015) and 2017 (valuation date 12/31/2016) as a result of changes in actuarial assumptions and investment earnings. The Construction Payable is a liability arising from road construction projects and increased by \$0.2 million.

	2017	2016	Increase (Decrease)	% Change
<b>Governmental Activities</b>				
General Obligation Bonds	\$ 38,604,692	\$ 44,219,000	\$ (5,614,308)	-13%
Accrued Claims and Judgments	6,669,697	5,759,200	910,497	16%
Compensated Absences	4,951,275	4,716,590	234,685	5%
Other Postemployment Benefits	11,322,145	11,322,145	-	0%
Net Pension Liability	41,842,929	52,422,737	(10,579,808)	-20%
Long-Term Construction Payable	4,497,132	4,225,180	271,952	6%
<b>Total Governmental Activities</b>	<b>\$ 107,887,870</b>	<b>\$ 122,664,852</b>	<b>\$ (14,776,982)</b>	<b>-12%</b>

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 64-67 of this report.

## KANE COUNTY, ILLINOIS

Management's Discussion and Analysis  
As of and for the year ended November 30, 2017  
(Unaudited)

### ECONOMIC FACTORS AND FISCAL YEAR 2018 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 534,667 and is anticipated to climb to over 750,000 by 2030.

The unemployment rate for Kane County in November 2017 was 4.7%, which is 0.1% lower than the previous year's rate of 64.8%. Sales tax revenue is anticipated to increase in 2018 by at least 2%. The County's portion of state-based revenue has been affected by poor economic conditions over the past few years as many state reimbursements and pass-throughs have been reduced, delayed or eliminated. Of particular concern is the fact that the County's share of state income tax was reduced by 10% July 1, 2017. The County has prepared for the possibility of state revenue being reduced further 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 a further reduction in state tax revenue were to occur.

The County has received RTA Mass Transit Sales Tax revenue from the State of Illinois since 2008. It has been increasing at the rate of approximately \$0.5 million per year, and reached \$17.6 million in 2017. 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 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. Beginning July 2017, the state imposed a 2% administrative fee for collecting and distributing the tax.

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 20% in Fiscal Year 2018 as a result of increasing the average investment yield of 0.75% budgeted in 2017 to the average investment yield of 0.90% budgeted in 2018.

The County Board levied an additional \$700 thousand of property tax for tax year 2017 in order to capture property tax on the new taxable property added to the tax roll. The actual increase in the property tax levy attributable to new property was \$605,193. The County then lowered the tax levy \$94,807 so as to capture the full amount – and only the full amount – of increased property tax revenue attributable to new property.

Most union contracts have expired by the end of Fiscal Year 2017. Therefore, the County did not make any commitments regarding wage increases for Fiscal Year 2018. The County must first identify a sustainable source of funding for wage increases before any commitments can be made.

The County will continue to use its Health Insurance reserve to subsidize the cost of premiums for Fiscal Year 2018.

Several significant revenue sources of the County have declined in Fiscal Year 2017 and are not expected to recover in 2018. Such revenue sources include the General Circuit Division Fines, 10% Bond Fees, State's Attorney Fines, Bond Forfeiture Fines, Chancery Foreclosure Fees, Traffic Violation Fines, Youth Home Reimbursements, and State Income Tax.

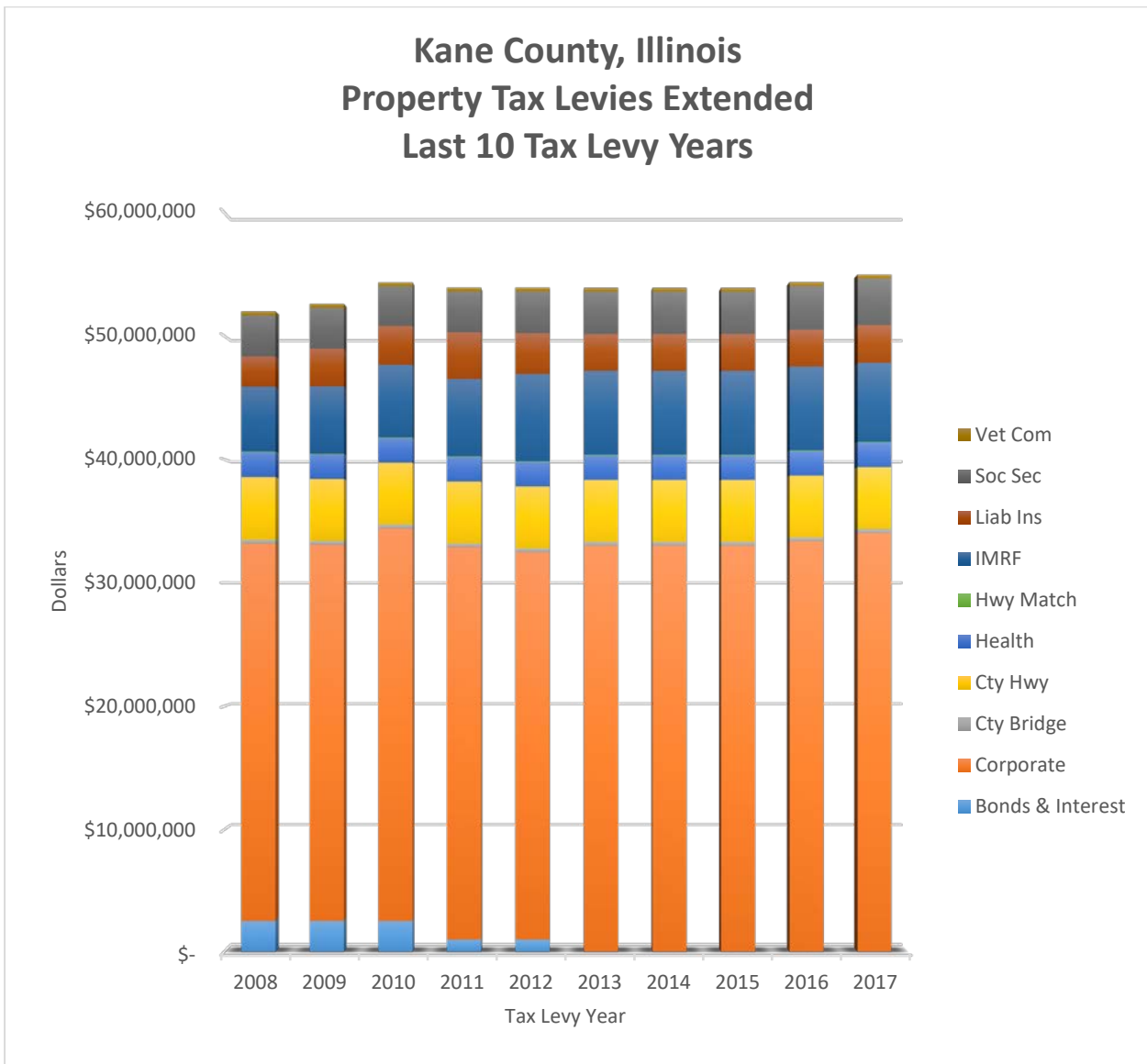
The County is committed to passing a structurally balanced budget, allowing for an adequate contingency budget and maintaining adequate reserves. Upon consideration of all of the factors mentioned above, the

## KANE COUNTY, ILLINOIS

Management's Discussion and Analysis  
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County chose to set the 2018 General Fund budget 3.64% below the 2017 General Fund budget. The budget includes a drawdown of a small portion of its Property Tax Freeze Protection Fund in order to meet the demands of the Fiscal Year 2018 budget without increasing the property tax levy on existing property.

The following chart illustrates the County's commitment to maintaining a property tax levy freeze.



## **KANE COUNTY, ILLINOIS**

Management's Discussion and Analysis  
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### **REQUEST FOR INFORMATION**

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

## **BASIC FINANCIAL STATEMENTS**

## KANE COUNTY, ILLINOIS

Statement of Net Position  
As of November 30, 2017

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Component Unit Kane County Forest Preserve</u>
<b>Assets and Deferred Outflows of Resources</b>				
<b>Assets</b>				
Cash and investments	\$ 226,232,014	\$ 13,103,638	\$ 239,335,652	\$ 40,095,601
Property tax receivable	55,764,652	-	55,764,652	14,831,678
Intergovernmental receivable	19,816,081	-	19,816,081	-
Interest receivable	855,647	47,704	903,351	-
Loans receivable	3,647,551	-	3,647,551	-
Other receivable	2,939,920	7,046	2,946,966	2,428,682
Prepaid items	1,510,678	-	1,510,678	5,959
Deposits	20,000	-	20,000	-
Capital assets not being depreciated	121,867,694	2,883,454	124,751,148	387,781,031
Capital assets, being depreciated, net	414,212,783	15,606	414,228,389	37,182,091
Total Assets	<u>846,867,020</u>	<u>16,057,448</u>	<u>862,924,468</u>	<u>482,325,042</u>
<b>Deferred Outflows of Resources</b>				
Deferred outflows related to pensions	33,756,172	-	33,756,172	1,104,388
Deferred charge on refunding	1,830,528	-	1,830,528	3,054,152
Total Deferred Outflows of Resources	<u>35,586,700</u>	<u>-</u>	<u>35,586,700</u>	<u>4,158,540</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 882,453,720</u>	<u>\$ 16,057,448</u>	<u>\$ 898,511,168</u>	<u>\$ 486,483,582</u>

See accompanying notes to basic financial statements.

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Component Unit Kane County Forest Preserve</u>
<b>Liabilities, Deferred Inflows of Resources, and Net Position</b>				
<b>Liabilities</b>				
Accounts payable	\$ 9,897,912	\$ 37,949	\$ 9,935,861	\$ 1,718,154
Health claims payable	734,001	7,470	741,471	-
Accrued payroll	6,972,884	10,912	6,983,796	193,806
Interest payable	635,969	-	635,969	202,734
Unearned revenue	594,163	-	594,163	-
Long-Term Obligations, due within one year:				
Bonds and debt certificates	5,535,000	-	5,535,000	19,982,528
Accrued claims and judgments	3,500,000	-	3,500,000	-
Compensated absences	3,962,485	-	3,962,485	55,347
Long-Term Obligations, due in more than one year:				
Bonds and debt certificates	33,069,692	-	33,069,692	114,561,875
Accrued claims and judgments	3,169,697	-	3,169,697	-
Compensated absences	988,790	-	988,790	221,389
Long-term construction payable	4,497,132	-	4,497,132	-
Net pension liability - IMRF	21,793,408	-	21,793,408	2,218,594
Net pension liability - SLEP	20,049,521	-	20,049,521	-
Other postemployment benefits	11,322,145	-	11,322,145	275,211
Total Liabilities	<u>126,722,799</u>	<u>56,331</u>	<u>126,779,130</u>	<u>139,429,638</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for future periods	55,764,652	-	55,764,652	29,153,961
Deferred inflows related to pensions	7,393,419	-	7,393,419	17,358
Deferred gain on refunding	-	-	-	720,092
Total Deferred Inflows of Resources	<u>63,158,071</u>	<u>-</u>	<u>63,158,071</u>	<u>29,891,411</u>
<b>Net Position</b>				
Net investment in capital assets	498,639,181	2,899,060	501,538,241	292,752,779
Restricted for:				
Tort immunity	6,843,436	-	6,843,436	455,269
Employee benefits	-	-	-	438,385
Public service and record maintenance	3,411,854	-	3,411,854	-
Judicial purposes	1,858,156	-	1,858,156	-
Public safety	4,473,364	-	4,473,364	-
Highway projects	59,588,025	-	59,588,025	-
Health and welfare	3,860,573	-	3,860,573	-
County development	710,041	-	710,041	-
Debt service	5,433,500	-	5,433,500	2,412,309
Capital projects	40,014	6,792,310	6,832,324	1,918,992
Other purposes	749,699	-	749,699	505,400
Permanent fund - nonspendable	1,150,000	-	1,150,000	-
Unrestricted	<u>105,815,007</u>	<u>6,309,747</u>	<u>112,124,754</u>	<u>18,679,399</u>
Total Net Position	<u>692,572,850</u>	<u>16,001,117</u>	<u>708,573,967</u>	<u>317,162,533</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 882,453,720</u>	<u>\$ 16,057,448</u>	<u>\$ 898,511,168</u>	<u>\$ 486,483,582</u>

See accompanying notes to basic financial statements.

# KANE COUNTY, ILLINOIS

Statement of Activities  
For the Year Ended November 30, 2017

Functions/Programs	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government:</b>				
Governmental Activities				
General government	\$ 36,146,551	\$ 4,298,449	\$ 2,808,947	\$ -
Public safety	50,975,313	6,652,121	6,418,251	-
Highway and streets	27,079,873	366,812	17,705,637	10,475,665
Judicial	25,496,840	10,925,355	1,569,064	-
Public services and records	12,885,917	8,123,676	6,339,414	-
Health and welfare	5,752,344	1,304,617	2,008,752	-
Environment and conservation	297,910	8,220	6,750	-
Development, housing and economic development	4,407,101	1,896,686	2,713,646	-
Interest and fiscal charges	<u>1,414,716</u>	<u>107,218</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>164,456,565</u>	<u>33,683,154</u>	<u>39,570,461</u>	<u>10,475,665</u>
Business Type Activities				
Solid waste	<u>449,277</u>	<u>37,396</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>449,277</u>	<u>37,396</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 164,905,842</u>	<u>\$ 33,720,550</u>	<u>\$ 39,570,461</u>	<u>\$ 10,475,665</u>
<b>Component Unit:</b>				
Forest Preserve District	<u>\$ 15,606,456</u>	<u>\$ 3,344,725</u>	<u>\$ -</u>	<u>\$ 884,900</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**

<b>Primary Government</b>			<b>Component Unit</b>
<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Kane County Forest Preserve</b>
\$ (29,039,155)	\$ -	\$ (29,039,155)	\$ -
(37,904,941)	-	(37,904,941)	-
1,468,241	-	1,468,241	-
(13,002,421)	-	(13,002,421)	-
1,577,173	-	1,577,173	-
(2,438,975)	-	(2,438,975)	-
(282,940)	-	(282,940)	-
203,231	-	203,231	-
<u>(1,307,498)</u>	<u>-</u>	<u>(1,307,498)</u>	<u>-</u>
<u>(80,727,285)</u>	<u>-</u>	<u>(80,727,285)</u>	<u>-</u>
<u>-</u>	<u>(411,881)</u>	<u>(411,881)</u>	<u>-</u>
<u>-</u>	<u>(411,881)</u>	<u>(411,881)</u>	<u>-</u>
<u>(80,727,285)</u>	<u>(411,881)</u>	<u>(81,139,166)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,376,831)</u>
54,154,098	-	54,154,098	35,308,210
17,546,540	-	17,546,540	-
5,794,455	-	5,794,455	345,809
5,530,422	-	5,530,422	-
16,240,120	-	16,240,120	-
1,758,411	121,003	1,879,414	262,388
-	-	-	-
2,996,308	-	2,996,308	935,597
<u>122,541</u>	<u>(122,541)</u>	<u>-</u>	<u>-</u>
<u>104,142,895</u>	<u>(1,538)</u>	<u>104,141,357</u>	<u>36,852,004</u>
23,415,610	(413,419)	23,002,191	25,475,173
<u>669,157,240</u>	<u>16,414,536</u>	<u>685,571,776</u>	<u>291,687,360</u>
<u>\$ 692,572,850</u>	<u>\$ 16,001,117</u>	<u>\$ 708,573,967</u>	<u>\$ 317,162,533</u>

See accompanying notes to basic financial statements.

## KANE COUNTY, ILLINOIS

Governmental Funds  
Balance Sheet  
As of November 30, 2017

	<b>Major Funds</b>				<b>Total Governmental Funds</b>
	<b>General Fund</b>	<b>Illinois Municipal Retirement Fund</b>	<b>Transportation Sales Tax Fund</b>	<b>Nonmajor Governmental Funds</b>	
<b>Assets</b>					
Cash and investments	\$ 60,653,874	\$ 7,118,791	\$ 27,850,447	\$ 129,058,387	\$ 224,681,499
Property tax receivable	34,138,288	6,415,937	-	15,210,427	55,764,652
Intergovernmental receivable	8,631,936	-	4,196,392	6,987,753	19,816,081
Interest receivable	297,163	23,439	94,532	435,659	850,793
Loans receivable	-	-	-	3,647,551	3,647,551
Other receivables	560,942	208,844	332,341	1,119,476	2,221,603
Prepaid items	112,602	-	-	101,948	214,550
Deposits	20,000	-	-	-	20,000
Due from other funds	680,047	-	-	968,010	1,648,057
Total Assets	<u>\$ 105,094,852</u>	<u>\$ 13,767,011</u>	<u>\$ 32,473,712</u>	<u>\$ 157,529,211</u>	<u>\$ 308,864,786</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ 2,163,282	\$ -	\$ 1,917,248	\$ 6,531,867	\$ 10,612,397
Accrued payroll	3,562,108	1,456,593	-	1,954,183	6,972,884
Due to other funds	650,779	-	-	1,648,057	2,298,836
Unearned revenue	-	-	-	594,163	594,163
Total Liabilities	<u>6,376,169</u>	<u>1,456,593</u>	<u>1,917,248</u>	<u>10,728,270</u>	<u>20,478,280</u>
<b>Deferred Inflows of Resources</b>					
Property taxes levied for future periods	34,138,288	6,415,937	-	15,210,427	55,764,652
Unavailable revenue	1,697,898	9,935	1,389,972	1,876,502	4,974,307
Total Deferred Inflows of Resources	<u>35,836,186</u>	<u>6,425,872</u>	<u>1,389,972</u>	<u>17,086,929</u>	<u>60,738,959</u>
<b>Fund Balances</b>					
Nonspendable	112,602	-	-	1,251,948	1,364,550
Restricted	-	5,041,509	-	89,313,618	94,355,127
Committed	4,940,936	-	28,227,149	10,754,496	43,922,581
Assigned	5,093,256	843,037	939,343	28,393,950	35,269,586
Unassigned	52,735,703	-	-	-	52,735,703
Total Fund Balances	<u>62,882,497</u>	<u>5,884,546</u>	<u>29,166,492</u>	<u>129,714,012</u>	<u>227,647,547</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 105,094,852</u>	<u>\$ 13,767,011</u>	<u>\$ 32,473,712</u>	<u>\$ 157,529,211</u>	<u>\$ 308,864,786</u>

See accompanying notes to basic financial statements.

## KANE COUNTY, ILLINOIS

### Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position As of November 30, 2017

Total fund balances - governmental funds		\$ 227,647,547
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
<p>Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds:</p>		
Capital assets	\$ 740,188,717	
Accumulated depreciation	<u>(204,108,240)</u>	536,080,477
<p>The deferred amount on refunding of bonds do not require the use of current financial resources and therefore are not reported as deferred outflows of resources in governmental funds.</p>		
		1,830,528
<p>Some liabilities reported in the Statement of Net Position do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds. These activities consist of:</p>		
Interest payable on debt	(635,969)	
General obligation bonds and debt certificates	(38,604,692)	
Accrued claims and judgments	(6,669,697)	
Net pension liability	(41,842,929)	
Other postemployment benefits	(11,322,145)	
Long-term construction payable	(4,497,132)	
Compensated absences	<u>(4,951,275)</u>	(108,523,839)
<p>Revenues collected after the County's availability period are reported as deferred inflows of resources in governmental funds, however these amounts have been reported as revenues in the Statement of Activities.</p>		
		4,974,307
<p>Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.</p>		
		33,756,172
<p>Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.</p>		
		(7,393,419)
<p>Internal services funds are reported in the Statement of Net Position as governmental activities.</p>		
		<u>4,201,077</u>
Net position of governmental activities		<u>\$ 692,572,850</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, 2017

	<b>Major Funds</b>				<b>Total Governmental Funds</b>
	<b>General Fund</b>	<b>Illinois Municipal Retirement Fund</b>	<b>Transportation Sales Tax Fund</b>	<b>Nonmajor Governmental Funds</b>	
<b>Revenues</b>					
Property taxes	\$ 33,238,973	\$ 6,771,862	\$ -	\$ 14,839,015	\$ 54,849,850
Other taxes	2,053,165	-	14,409,614	20,291,954	36,754,733
Licenses and permits	786,737	-	-	1,570,115	2,356,852
Grants	61,835	-	-	11,546,399	11,608,234
Intergovernmental	23,470,162	-	-	-	23,470,162
Fines	2,215,569	-	-	1,850,484	4,066,053
Charges for services	12,752,746	-	-	15,290,707	28,043,453
Reimbursements	5,927,924	-	1,752,118	3,022,650	10,702,692
Net investment income	412,662	49,855	198,130	1,074,644	1,735,291
Miscellaneous	408,714	1,778	-	4,568,059	4,978,551
Total Revenues	<u>81,328,487</u>	<u>6,823,495</u>	<u>16,359,862</u>	<u>74,054,027</u>	<u>178,565,871</u>
<b>Expenditures</b>					
Current:					
General government	12,406,230	6,764,380	-	10,515,721	29,686,331
Public safety	39,864,185	-	-	8,143,372	48,007,557
Highways and streets	-	-	2,413,437	18,366,026	20,779,463
Judicial	16,494,696	-	-	8,015,584	24,510,280
Public services and records	5,749,776	-	-	6,983,225	12,733,001
Health and welfare	-	-	-	5,460,161	5,460,161
Environment and conservation	-	-	-	280,793	280,793
Development, housing and economic development	1,643,519	-	-	2,699,107	4,342,626
Debt Service					
Principal	-	-	-	5,225,000	5,225,000
Interest and fiscal charges	-	-	-	1,558,014	1,558,014
Capital outlay	299,755	-	6,650,519	6,563,364	13,513,638
Total Expenditures	<u>76,458,161</u>	<u>6,764,380</u>	<u>9,063,956</u>	<u>73,810,367</u>	<u>166,096,864</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>4,870,326</u>	<u>59,115</u>	<u>7,295,906</u>	<u>243,660</u>	<u>12,469,007</u>
<b>Other Financing Sources (Uses)</b>					
Insurance recovery	-	-	-	730,088	730,088
Transfers in	3,484,536	31,939	-	13,254,605	16,771,080
Transfers out	(7,410,668)	-	-	(9,749,764)	(17,160,432)
Total Other Financing Sources (Uses)	<u>(3,926,132)</u>	<u>31,939</u>	<u>-</u>	<u>4,234,929</u>	<u>340,736</u>
Net Change in Fund Balances	944,194	91,054	7,295,906	4,478,589	12,809,743
<b>Fund Balances, Beginning of Year</b>	<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>
<b>Fund Balances, End of Year</b>	<u>\$ 62,882,497</u>	<u>\$ 5,884,546</u>	<u>\$ 29,166,492</u>	<u>\$ 129,714,012</u>	<u>\$ 227,647,547</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, 2017

Net change in total governmental fund balances		\$ 12,809,743
<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	\$ 14,695,665	
Depreciation	(12,482,237)	
Net book value of assets retired and transferred	<u>(84,957)</u>	
Capital expenditures in excess of depreciation		2,128,471
<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>		
		7,787,824
<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>		
		94,817
<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	95,691	
Increase in long-term construction payable	(271,952)	
Increase in accrued claims and judgments	(910,497)	
Decrease in net pension liability	10,579,808	
Decrease in deferred outflows of resources related to pensions	(7,660,865)	
Increase in deferred inflows of resources related to pensions	(6,979,906)	
Increase in compensated absences	(234,685)	
Amortization of bond premium	389,308	
Amortization of deferred amount on refunding	<u>(341,701)</u>	
		(5,334,799)
<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>		
		5,225,000
<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>704,554</u>
Change in net position of governmental activities		<u>\$ 23,415,610</u>

See accompanying notes to basic financial statements.

# KANE COUNTY, ILLINOIS

Statement of Net Position  
Proprietary Funds  
As of November 30, 2017

	<u>Enterprise Funds</u>			<u>Internal Service Fund</u>
	<u>Enterprise Surcharge Fund</u>	<u>Enterprise General Fund</u>	<u>Total</u>	
<b>Assets</b>				
Current Assets:				
Cash and investments	\$ 6,809,124	\$ 6,294,514	\$ 13,103,638	\$ 1,550,515
Prepaid items	-	-	-	1,296,128
Accounts receivable	-	-	-	713,125
Interest receivable	25,001	22,703	47,704	4,854
Other receivables	7,046	-	7,046	5,192
Due from other funds	-	-	-	650,779
Total Current Assets	<u>6,841,171</u>	<u>6,317,217</u>	<u>13,158,388</u>	<u>4,220,593</u>
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	<u>(16,681)</u>	<u>-</u>	<u>(16,681)</u>	<u>-</u>
Total Noncurrent Assets	<u>15,606</u>	<u>2,883,454</u>	<u>2,899,060</u>	<u>-</u>
Total Assets	<u>\$ 6,856,777</u>	<u>\$ 9,200,671</u>	<u>\$ 16,057,448</u>	<u>\$ 4,220,593</u>
<b>Liabilities and Net Position</b>				
<b>Liabilities</b>				
Current Liabilities:				
Accounts payable	\$ 37,949	\$ 7,470	\$ 45,419	\$ 19,516
Accrued payroll	<u>10,912</u>	<u>-</u>	<u>10,912</u>	<u>-</u>
Total Liabilities	<u>48,861</u>	<u>7,470</u>	<u>56,331</u>	<u>19,516</u>
<b>Net Position</b>				
Net investment in capital assets	15,606	2,883,454	2,899,060	-
Restricted for capital projects	6,792,310	-	6,792,310	-
Unrestricted net position	<u>-</u>	<u>6,309,747</u>	<u>6,309,747</u>	<u>4,201,077</u>
Total Net Position	<u>6,807,916</u>	<u>9,193,201</u>	<u>16,001,117</u>	<u>4,201,077</u>
Total Liabilities and Net Position	<u>\$ 6,856,777</u>	<u>\$ 9,200,671</u>	<u>\$ 16,057,448</u>	<u>\$ 4,220,593</u>

See accompanying notes to basic financial statements.

# KANE COUNTY, ILLINOIS

Statement of Revenues, Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended November 30, 2017

	<u>Enterprise Funds</u>		<u>Total</u>	<u>Internal Service Fund</u>
	<u>Enterprise Surcharge Fund</u>	<u>Enterprise General Fund</u>		
<b>Operating Revenues</b>				
Contributions - employer	\$ -	\$ -	\$ -	\$ 12,445,603
Contributions - employee	-	-	-	2,777,673
Contributions - retirees	-	-	-	516,107
Contributions - other	-	-	-	40,201
Waste disposal fees	3,890	-	3,890	-
Miscellaneous	33,506	-	33,506	-
<b>Total Operating Revenues</b>	<u>37,396</u>	<u>-</u>	<u>37,396</u>	<u>15,779,584</u>
<b>Operating Expenses</b>				
Healthcare claims	-	-	-	14,661,463
Dental insurance	-	-	-	766,513
Life insurance	-	-	-	30,762
Vision insurance	-	-	-	113,411
Personnel services	167,326	-	167,326	-
Benefits	46,288	-	46,288	-
Contractual services	202,698	7,470	210,168	29,500
Commodities	19,038	-	19,038	-
Depreciation	6,457	-	6,457	-
<b>Total Operating Expenses</b>	<u>441,807</u>	<u>7,470</u>	<u>449,277</u>	<u>15,601,649</u>
Operating Income (Loss)	<u>(404,411)</u>	<u>(7,470)</u>	<u>(411,881)</u>	<u>177,935</u>
<b>Nonoperating Revenues</b>				
Net investment income	64,338	56,665	121,003	14,726
<b>Total Nonoperating Revenues</b>	<u>64,338</u>	<u>56,665</u>	<u>121,003</u>	<u>14,726</u>
Income (Loss) Before Transfers	<u>(340,073)</u>	<u>49,195</u>	<u>(290,878)</u>	<u>192,661</u>
<b>Transfers</b>				
Transfers in	124,324	-	124,324	511,893
Transfers out	(246,865)	-	(246,865)	-
<b>Total Transfers</b>	<u>(122,541)</u>	<u>-</u>	<u>(122,541)</u>	<u>511,893</u>
Change in Net Position	(462,614)	49,195	(413,419)	704,554
<b>Net Position at Beginning of Year</b>	<u>7,270,530</u>	<u>9,144,006</u>	<u>16,414,536</u>	<u>3,496,523</u>
<b>Net Position at End of Year</b>	<u>\$ 6,807,916</u>	<u>\$ 9,193,201</u>	<u>\$ 16,001,117</u>	<u>\$ 4,201,077</u>

See accompanying notes to basic financial statements.

# KANE COUNTY, ILLINOIS

Statement of Cash Flows  
Proprietary Funds  
For the Year Ended November 30, 2017

	Enterprise Funds			Internal Service Fund
	Enterprise Surcharge Fund	Enterprise General Fund	Total	
<b>Cash Flows From Operating Activities</b>				
Cash received from customers	\$ 28,821	\$ -	\$ 28,821	\$ 15,458,936
Cash payments for goods and services	(205,231)	-	(205,231)	(15,622,775)
Cash payments to employees	(216,828)	-	(216,828)	-
Net cash provided by (used in) operating activities	(393,238)	-	(393,238)	(163,839)
<b>Cash Flows from Noncapital Financing Activities</b>				
Transfers in	124,324	-	124,324	511,893
Transfers out	(246,865)	-	(246,865)	-
Net cash provided by (used in) noncapital financing activities	(122,541)	-	(122,541)	511,893
<b>Cash Flows from Investing Activities</b>				
Income received on investments	66,857	57,296	124,153	23,278
Net cash provided by investing activities	66,857	57,296	124,153	23,278
Net increase (decrease) in cash	(448,922)	57,296	(391,626)	371,332
Cash and cash equivalents, beginning of the year	7,258,046	6,237,218	13,495,264	1,179,183
Cash and cash equivalents, end of year	\$ 6,809,124	\$ 6,294,514	\$ 13,103,638	\$ 1,550,515
<b>Reconciliation of Operating Income (Loss) to Net Cash (Used in) Operating Activities:</b>				
Operating income (loss)	\$ (404,411)	\$ (7,470)	\$ (411,881)	\$ 177,935
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	6,457	-	6,457	-
Change in operating assets and liabilities:				
Accounts receivable	(6,995)	-	(6,995)	(293,387)
Other receivables	-	-	-	(5,192)
Due from other funds	-	-	-	(22,069)
Prepaid items	-	-	-	(23,800)
Accounts payable	16,505	7,470	23,975	2,674
Accrued payroll	(3,214)	-	(3,214)	-
Unearned revenue	(1,580)	-	(1,580)	-
Total adjustments	11,173	7,470	18,643	(341,774)
<b>Net Cash Provided by (Used in) Operating Activities</b>	\$ (393,238)	\$ -	\$ (393,238)	\$ (163,839)

See accompanying notes to basic financial statements.



# KANE COUNTY, ILLINOIS

Statement of Fiduciary Assets and Liabilities  
Agency Funds  
As of November 30, 2017

	<u>Agency Funds</u>
<b>Assets</b>	
Cash and investments	\$ 23,428,767
Interest receivable	16,831
Accounts receivable	<u>1,132,007</u>
 Total Assets	 <u>\$ 24,577,605</u>
 <b>Liabilities</b>	
Due to others	<u>\$ 24,577,605</u>
 Total Liabilities	 <u>\$ 24,577,605</u>

See accompanying notes to basic financial statements.

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# KANE COUNTY, ILLINOIS

## Index to Notes to Financial Statements As of and for the Year Ended November 30, 2017

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# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

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

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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 534,667. 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, 2017

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

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#### **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, 2017. Separately issued financial statements of the Forest Preserve District of Kane County may be obtained from the District's office. Contact the District office located at 1996 South Kirk Road, Suite 320, Geneva, IL, 60134.

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

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

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

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

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

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#### ***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, 2017

---

### 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, 2017

---

### 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, 2017

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

---

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

##### *Fund Financial Statements*

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

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

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

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

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

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

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

---

### **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, 2017

---

### 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, 2017

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

---

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

##### *1. Deposits and Investments (cont.)*

#### **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, 2017

---

### 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 2016 tax levy is reflected as revenue in fiscal year 2017 to the extent available. Forfeited, objected, and delinquent tax distributions are recognized as revenues when collected. Property taxes levied in 2017 have been recognized as assets (property taxes receivable) and deferred inflows as these taxes are budgeted to be used in 2018.

Tax bills for levy year 2017 are prepared by the County Treasurer and issued on or about May 1, 2018 and are payable in two installments, on June 4, 2018 and September 4, 2018.

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 acquisition value at the date of donation.

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

---

### 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, 2017

---

### 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, 2017 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, 2017

---

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

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

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

##### ***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, 2017

---

### 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, 2017

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

#### **A. EXCESS EXPENDITURES OVER BUDGET**

Funds	Final Budgeted Expenditures / Operating Expenses	Actual Expenditures / Operating Expenses	Excess Expenditures / Operating Expenses Over Final Budget
Insurance Liability Fund	\$ 3,235,172	\$ 4,649,023	\$ 1,413,851
Children's Waiting Room Fund	105,650	131,404	25,754
Probation Victim Services Fund	10,000	16,000	6,000
Community Development Block Grant Fund	1,158,085	1,275,510	117,425
Homeless Management Information Systems Fund	135,245	135,995	750
Neighborhood Stabilization Program Fund	256,400	299,763	43,363
Elgin Community Development Block Grant Fund	446,816	447,030	214
Growing for Kane Fund	-	2,673	2,673
Mill Creek Special Service Area Fund	806,777	902,247	95,470

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. 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, 2017

### 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	\$ 102,007,520	\$ 100,027,005	Custodial credit risk
Non-negotiable CDs	20,425,150	20,425,150	Custodial credit risk
Illinois Funds	17,314,574	17,314,574	Credit risk
Municipal bonds	67,004,894	67,004,894	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Commercial paper	10,820,490	10,820,490	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Home Loan Bank	13,822,111	13,822,111	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Home Loan Mortgage Corporation	15,763,745	15,763,745	Custodial credit risk, interest rate risk
Federal National Mortgage Association	5,504,299	5,504,299	Custodial credit risk, interest rate risk
Federal Farm Credit Banks	12,052,930	12,052,930	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Petty cash	-	29,221	N/A
 Total Deposits and Investments	 <u>\$ 264,715,713</u>	 <u>\$ 262,764,419</u>	

#### Reconciliation to financial statements

Per statement of net position	
Cash and investments	\$ 239,335,652
Per statement of fiduciary assets and liabilities - agency funds	
Cash and investments	23,428,767
 Total Deposits and Investments	 \$ 262,764,419

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

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

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

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#### A. DEPOSITS AND INVESTMENTS (cont.)

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

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

As of November 30, 2017, the County's investments were measured using valuation inputs as follows:

Investment Type	November 30, 2017			
	Level 1	Level 2	Level 3	Total
Municipal bonds	\$ -	\$ 67,004,894	\$ -	\$ 67,004,894
Commercial paper	-	10,820,490	-	10,820,490
Federal Home Loan Bank	-	13,822,111	-	13,822,111
Federal Home Loan Mortgage Corporation	-	15,763,745	-	15,763,745
Federal National Mortgage Association	-	5,504,299	-	5,504,299
Federal Farm Credit Banks	-	12,052,930	-	12,052,930
Total	<u>\$ -</u>	<u>\$ 124,968,469</u>	<u>\$ -</u>	<u>\$ 124,968,469</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, 2017, the bank balances of the County's deposits were \$122,432,670 and, of this amount, \$146,565 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, 2017

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

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#### A. DEPOSITS AND INVESTMENTS (cont.)

##### **Credit Risk** (cont.)

As of November 30, 2017, the County's investments were rated as follows:

<u>Investment Type</u>	<u>Standard &amp; Poors</u>	<u>Moody's Investors Services</u>
Illinois Funds	AAAm	N/A
Municipal bonds	BBB to AAA	Baa2 to Aaa
Commercial paper	A+	A1
Federal Home Loan Bank	AA+	Aaa
Federal Home Loan Mortgage Corporation	AA+	Aaa
Federal National Mortgage Association	AA+	Aaa
Federal Farm Credit Banks	AA+	Aaa

##### **Concentration of Credit Risk**

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

As of November 30, 2017, the County held \$15,763,745 in Federal Home Loan Mortgage Corporation securities, representing 12.61% of the County's investment portfolio, \$13,822,111 in Federal Home Loan Bank securities, representing 11.06% of the County's investment portfolio, \$12,052,930 in Federal Farm Credit Banks Funding Corporation securities, representing 9.64% of the County's investment portfolio, and \$10,820,490 in J.P. Morgan Securities, LLC commercial paper, representing 8.66% of the County's investment portfolio.

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

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

#### A. DEPOSITS AND INVESTMENTS (cont.)

##### *Interest Rate Risk*

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

As of November 30, 2017, the County's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)		
		Less than 1	1 - 5	6 - 10
Municipal bonds	\$ 67,004,894	\$ 25,709,659	\$ 40,133,557	\$ 1,161,678
Commercial paper	10,820,490	10,820,490	-	-
Federal Home Loan Bank Corporation	13,822,111	2,747,423	11,074,688	-
Federal Home Loan Mortgage Association	15,763,745	6,810,840	8,952,905	-
Federal National Mortgage Association	5,504,299	997,675	4,506,624	-
Federal Farm Credit Banks	12,052,930	2,875,526	9,177,404	-
<b>Totals</b>	<b>\$ 124,968,469</b>	<b>\$ 49,961,613</b>	<b>\$ 73,845,178</b>	<b>\$ 1,161,678</b>

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

#### 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	\$ 4,201,295	\$ -	\$ -	\$ 4,201,295
Local use tax	416,274	-	-	416,274
RTA sales tax	132,557	3,623,221	662,784	4,418,562
Income tax	313,964	-	-	313,964
Personal property replacement tax	48,732	-	-	48,732
Probation salaries	3,519,114	-	-	3,519,114
Motor fuel tax	-	-	1,143,394	1,143,394
Motor fuel local option tax	-	-	2,491,810	2,491,810
Other grants and reimbursements	-	573,171	2,689,765	3,262,936
<b>Total intergovernmental receivables</b>	<b>\$ 8,631,936</b>	<b>\$ 4,196,392</b>	<b>\$ 6,987,753</b>	<b>\$ 19,816,081</b>

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

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

#### B. RECEIVABLES (cont.)

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, 2017, 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 \$3,647,551.

Scheduled repayment amounts as of November 30, 2017 for each of the next five years and thereafter:

	Amount Due
2018	\$ 643,650
2019	663,795
2020	688,961
2021	714,136
2022	91,144
2023-2027	384,104
2028-2032	461,761
Total loans receivable	\$ 3,647,551

#### C. CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2017, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 90,958,294	\$ 121,120	\$ -	\$ 91,079,414
Construction in progress	30,746,559	16,914,590	16,872,869	30,788,280
Total Capital Assets Not Being Depreciated	121,704,853	17,035,710	16,872,869	121,867,694
Capital assets being depreciated				
Infrastructure	415,818,123	17,527,244	225,032	433,120,335
Building and improvements	144,363,209	693,324	255,000	144,801,533
Fixtures and equipment	37,981,478	4,100,080	1,682,403	40,399,155
Total Capital Assets Being Depreciated	598,162,810	22,320,648	2,162,435	618,321,023
Total Capital Assets	719,867,663	39,356,358	19,035,304	740,188,717



# KANE COUNTY, ILLINOIS

## Notes to Financial Statements As of and for the Year Ended November 30, 2017

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

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

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Governmental Activities (cont.)</b>				
Less: Accumulated depreciation for				
Infrastructure	126,217,817	6,098,067	168,777	132,147,107
Building and improvements	41,076,687	4,131,518	255,000	44,953,205
Fixtures and equipment	26,408,977	2,252,652	1,653,701	27,007,928
Total Accumulated Depreciation	193,703,481	12,482,237	2,077,478	204,108,240
Net Capital Assets Being Depreciated	404,459,329	9,838,411	84,957	414,212,783
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation	\$ 526,164,182	\$ 26,874,121	\$ 16,957,826	\$ 536,080,477

Depreciation expense was charged to functions as follows:

<b>Governmental Activities</b>	
General government	\$ 2,338,985
Public services and records	113,680
Judicial	640,034
Public safety	2,580,440
Highway and streets	6,710,588
Health and welfare	66,414
Environment and conservation	2,798
Development, housing and economic development	29,298
Total Governmental Activities Depreciation Expense	\$ 12,482,237

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements As of and for the Year Ended November 30, 2017

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

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

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Business-type Activities</b>				
Capital assets not being depreciated				
Land	\$ 2,883,454	\$ -	\$ -	\$ 2,883,454
Total Capital Assets Not Being Depreciated	2,883,454	-	-	2,883,454
Capital assets being depreciated				
Fixtures and equipment	32,287	-	-	32,287
Total Capital Assets Being Depreciated	32,287	-	-	32,287
Total Capital Assets	2,915,741	-	-	2,915,741
Less: Accumulated depreciation for				
Fixtures and equipment	10,224	6,457	-	16,681
Total Accumulated Depreciation	10,224	6,457	-	16,681
Net Capital Assets Being Depreciated	22,063	(6,457)	-	15,606
Business-type Capital Assets, Net of Accumulated Depreciation	\$ 2,905,517	\$ (6,457)	\$ -	\$ 2,899,060

#### 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	\$ 680,047
Nonmajor Governmental	Nonmajor Governmental	968,010
Internal Service	General	650,779
Total - Fund Financial Statements		2,298,836
Less: Government-wide eliminations		(2,298,836)
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, 2017

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

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

##### *Interfund Receivables/Payables (cont.)*

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

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

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

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

##### **Transfers**

The following is a schedule of interfund transfers:

Fund	Transfers From Other Funds	Transfer To Other Funds
General	\$ 3,484,536	\$ 7,410,668
Illinois Municipal Retirement Fund	31,939	-
Nonmajor Governmental	13,254,605	9,749,764
Enterprise Surcharge	124,324	246,865
Internal Service	<u>511,893</u>	<u>-</u>
Total Transfers	<u>\$ 17,407,297</u>	<u>\$ 17,407,297</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, 2017

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

#### E. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended November 30, 2017, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>Governmental Activities</b>					
Bonds and Debt Certificates					
Alternative revenue bonds	\$ 41,855,000	\$ -	\$ 5,225,000	\$ 36,630,000	\$ 5,535,000
Premiums	2,364,000	-	389,308	1,974,692	-
Total Bonds and Debt Certificates	<u>44,219,000</u>	<u>-</u>	<u>5,614,308</u>	<u>38,604,692</u>	<u>5,535,000</u>
Other Long-Term Liabilities					
Accrued claims and judgments	5,759,200	3,852,779	2,942,282	6,669,697	3,500,000
Other postemployment benefits	11,322,145	556,533	556,533	11,322,145	-
Compensated absences	4,716,590	5,448,117	5,213,432	4,951,275	3,962,485
Long-term construction payable	4,225,180	701,195	429,243	4,497,132	-
Net pension liability - IMRF	27,036,778	9,415,369	14,658,739	21,793,408	-
Net pension liability - SLEP	25,385,959	3,859,220	9,195,658	20,049,521	-
Total Other Long-Term Liabilities	<u>78,445,852</u>	<u>23,833,213</u>	<u>32,995,887</u>	<u>69,283,178</u>	<u>7,462,485</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 122,664,852</u>	<u>\$ 23,833,213</u>	<u>\$ 38,610,195</u>	<u>\$107,887,870</u>	<u>\$ 12,997,485</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, 2017, the statutory debt limit for the County was \$752,995,726, providing a debt margin of \$752,995,726. 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, 2017

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

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

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

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

On March 23, 2004, the County issued \$26,875,000 in General Obligation Refunding Bonds, Series 2004, with a premium of \$4,152,008 to advance refund \$27,400,000 of outstanding Motor Fuel Tax Series 2001 bonds. The bonds are legal, valid and binding limited obligations of the County, with a claim for payment from collections distributed to the County (other than funds allotted to the County for the use of road districts) from those taxes imposed by the State of Illinois pursuant to the Motor Fuel Tax Law. Use of Motor Fuel Tax funds for this purpose has been approved by the Illinois Department of Transportation. 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 2017 refundable tax credit was reduced by 6.9 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, 2017

### 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
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	-	-	70,000	51,853
2023-2027	-	-	410,000	191,917
2028-2031	-	-	390,000	52,729
Totals	<u>\$ 12,320,000</u>	<u>\$ 1,334,813</u>	<u>\$ 3,830,000</u>	<u>\$ 789,719</u>

Years	General Obligation Refunding Bonds Series 2013		Governmental Activities General Obligation Bonds	
	Principal	Interest	Principal	Interest
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	2,455,000	385,275	6,555,000	545,010
2022	2,620,000	309,150	2,690,000	361,003
2023-2027	8,995,000	416,475	9,405,000	608,392
2028-2031	-	-	390,000	52,729
Totals	<u>\$ 20,480,000</u>	<u>\$ 2,675,100</u>	<u>\$ 36,630,000</u>	<u>\$ 4,799,632</u>

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

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

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

##### ***Other Debt Information***

Estimated payments of accrued claims and judgments, other post-employment benefits, compensated absences, long-term construction payable, and net pension liabilities are not included in the debt service requirement schedules.

The Liability Insurance Fund is responsible for the retirement of accrued claims and judgments for general liability and workers' compensation. The General Fund is responsible for the retirement of the other postemployment benefits and compensated absences. Net pension liabilities are liquidated primarily by the Illinois Municipal Retirement Fund for employee salaries charged to the General Fund or by the special revenue fund or internal service fund to which the related employee's salary is charged.

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

##### ***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.

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

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

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#### *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 \$3,725,811. 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, 2017, includes the following:

##### *Governmental Activities*

Net Investment in Capital Assets	
Land	\$ 91,079,414
Construction in progress	30,788,280
Other capital assets, net of accumulated depreciation	414,212,783
Less: Long-term debt outstanding	(36,630,000)
Plus: Noncapital debt proceeds	3,830,000
Less: Unamortized debt premium	(1,974,692)
Plus: Deferred amount on refunding	1,830,528
Less: Long-term construction payable	<u>(4,497,132)</u>
Total Net Investment in Capital Assets	<u>\$ 498,639,181</u>

As of November 30, 2017, net position that is restricted by enabling legislation totaled \$12,118,617.



# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

### 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, 2017, include the following:

Fund Balances	General Fund	Illinois Municipal Retirement Fund	Transportation Sales Tax Fund	Nonmajor Governmental Funds	Totals
<b>Nonspendable:</b>					
Prepaid items	\$ 112,602	\$ -	\$ -	\$ 101,948	\$ 214,550
Permanent fund principal	-	-	-	1,150,000	1,150,000
<b>Restricted for:</b>					
Tort liability	-	-	-	6,843,436	6,843,436
Employee benefits	-	5,041,509	-	2,541,961	7,583,470
Public services	-	-	-	3,411,854	3,411,854
Judicial purposes	-	-	-	1,858,156	1,858,156
Public safety	-	-	-	4,473,364	4,473,364
Highway projects	-	-	-	58,755,051	58,755,051
Health and welfare	-	-	-	3,860,573	3,860,573
County development	-	-	-	710,041	710,041
Debt service	-	-	-	6,069,469	6,069,469
Capital projects	-	-	-	40,014	40,014
Other purposes	-	-	-	749,699	749,699
<b>Committed to:</b>					
Public safety	-	-	-	1,352,567	1,352,567
Highway projects	-	-	28,227,149	-	28,227,149
County development	-	-	-	5,966,463	5,966,463
Debt service	-	-	-	3,435,466	3,435,466
Other purposes	4,940,936	-	-	-	4,940,936
<b>Assigned to:</b>					
Tort liability	-	-	-	643,097	643,097
Employee benefits	-	843,037	-	639,357	1,482,394
Public services	297,001	-	-	1,116,076	1,413,077
Judicial purposes	352,437	-	-	2,089,137	2,441,574
Public safety	-	-	-	1,222,546	1,222,546
Highway projects	-	-	939,343	7,632,564	8,571,907
Health and welfare	-	-	-	1,306,455	1,306,455
County development	476,527	-	-	4,406,121	4,882,648
Environment and conservation	-	-	-	1,139,478	1,139,478
Capital projects	-	-	-	5,930,817	5,930,817
Other purposes	3,967,291	-	-	2,268,302	6,235,593
<b>Unassigned:</b>	<u>52,735,703</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,735,703</u>
<b>Total Fund Balances</b>	<u>\$ 62,882,497</u>	<u>\$ 5,884,546</u>	<u>\$ 29,166,492</u>	<u>\$ 129,714,012</u>	<u>\$ 227,647,547</u>

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

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

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#### **H. COMPONENT UNIT**

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

This report contains the Forest Preserve District of Kane County (District), which is included as a discretely presented component unit. The financial statements of the District are as of and for the fiscal year ended June 30, 2017.

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, 2017

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

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

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

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

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

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

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

All vacation pay is accrued when incurred.

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

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

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

#### *Deposits and Investments*

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

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

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

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

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

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

*Deposits* - At year-end, the carrying amount of the District's deposits totaled \$2,557,467 and the bank balances totaled \$2,646,129. In addition, the District has \$35,268,770 invested in the Illinois Metropolitan Investment Fund (IMET) at year-end, with an average maturity of less than one year to three years, and \$367,085 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, 2017, the District holds \$450,134 in U.S. Treasury note securities and \$1,452,145 in U.S. agency obligation securities, of which \$294,659 matures in less than one year and \$1,607,620 matures within one to five years.

The District has the following recurring fair value measurements as of June 30, 2017: U.S. Treasury note securities are valued using quoted market prices (Level 1 inputs), U.S. agency obligation securities are valued using quoted market prices (Level 2 inputs), and IMET investments (a 2a7-like investment pool) measured at the net asset value per share determined by the pool.

*Credit Risk* - The District limits its exposure to credit risk by primarily investing in external investment pools. As of June 30, 2017, the District's investments in U.S. Treasury note securities and U.S. agency obligation securities were all rated AA+ to AAA by Standard & Poor's. The IMET Convenience Fund is not rated and the IMET 1-3 Year Fund is rated Aaa by Moody's.

*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, 2017

### 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	\$384,191,125	\$ 2,872,948	\$ 62,734	\$387,001,339
Construction in progress	<u>1,634,236</u>	<u>401,054</u>	<u>1,255,598</u>	<u>779,692</u>
Total Capital Assets Not Being Depreciated	<u>385,825,361</u>	<u>3,274,002</u>	<u>1,318,332</u>	<u>387,781,031</u>
Capital assets being depreciated				
Buildings and improvements	36,154,125	-	-	36,154,125
Machinery and equipment	1,395,925	69,492	-	1,465,417
Infrastructure	24,292,653	1,255,598	-	25,548,251
Land improvements	<u>2,216,335</u>	<u>-</u>	<u>-</u>	<u>2,216,335</u>
Total Capital Assets Being Depreciated	<u>64,059,038</u>	<u>1,325,090</u>	<u>-</u>	<u>65,384,128</u>
Total Capital Assets	<u>449,884,399</u>	<u>4,599,092</u>	<u>1,318,332</u>	<u>453,165,159</u>
Less: Accumulated depreciation for				
Buildings and improvements	12,016,992	1,124,133	-	13,141,125
Machinery and equipment	976,690	94,184	-	1,070,874
Infrastructure	11,514,466	688,350	-	12,202,816
Land improvements	<u>1,741,227</u>	<u>45,995</u>	<u>-</u>	<u>1,787,222</u>
Total Accumulated Depreciation	<u>26,249,375</u>	<u>1,952,662</u>	<u>-</u>	<u>28,202,037</u>
Net Capital Assets Being Depreciated	<u>37,809,663</u>	<u>(627,572)</u>	<u>-</u>	<u>37,182,091</u>
Total District Capital Assets, Net of Accumulated Depreciation	<u>\$423,635,024</u>	<u>\$ 2,646,430</u>	<u>\$ 1,318,332</u>	<u>\$424,963,122</u>

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

### 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	\$ 150,780,000	\$ 56,810,000	\$ 85,385,000	\$ 122,205,000	\$ 17,630,000
Premium / (discount)	<u>6,321,834</u>	<u>8,370,096</u>	<u>2,352,527</u>	<u>12,339,403</u>	<u>2,352,528</u>
Total Bonds	<u>157,101,834</u>	<u>65,180,096</u>	<u>87,737,527</u>	<u>134,544,403</u>	<u>19,982,528</u>
Compensated absences	272,824	7,824	3,912	276,736	55,347
Other postemployment benefits	243,171	32,040	-	275,211	-
Net pension liability	<u>2,172,275</u>	<u>46,319</u>	<u>-</u>	<u>2,218,594</u>	<u>-</u>
Total District Long- Term Liabilities	<u>\$ 159,790,104</u>	<u>\$ 65,266,279</u>	<u>\$ 87,741,439</u>	<u>\$ 137,314,944</u>	<u>\$ 20,037,875</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, 2017.

*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.

*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.

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

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

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

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

*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.

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

Debt service requirements to maturity are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2018	\$ 17,630,000	\$ 4,518,858	\$ 22,148,858
2019	9,040,000	3,981,982	13,021,982
2020	9,320,000	3,599,157	12,919,157
2021	8,895,000	3,198,307	12,093,307
2022	9,630,000	2,763,956	12,393,956
2023-2027	56,905,000	7,123,723	64,028,723
2028-2032	<u>10,785,000</u>	<u>1,164,156</u>	<u>11,949,156</u>
Totals	<u>\$ 122,205,000</u>	<u>\$ 26,350,139</u>	<u>\$ 148,555,139</u>

#### **Defeased Debt**

On September 8, 2016, the District issued \$56,810,000 par value General Obligation Refunding Bonds, Series of 2016C, to refund \$62,450,000 of the General Obligation Bond Series of 2007. The District defeased bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payment of the old bonds. Since the requirements that normally satisfy defeasance have been met, the financial statements reflect satisfaction of the original liability through the irrevocable transfer to an escrow agent of an amount computed to be adequate to meet the future debt service requirements of the issue. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the government's basic financial statements. Through this refunding, the District reduced its total debt service by \$11,186,088 and obtained an economic gain of \$10,144,503.

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

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

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

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

##### *Net Position*

Net investment in capital assets was comprised of the following:

Capital assets not being depreciated	\$ 387,781,031
Capital assets, being depreciated	37,182,091
Less: Long-term debt outstanding (excluding unspent capital related debt proceeds)	(122,205,000)
Less: Unamortized debt premium	(12,339,403)
Plus: Deferred amount on refunding	<u>2,334,060</u>
 Total District Net Investment in Capital Assets	 <u><u>\$ 292,752,779</u></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, 2017

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

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

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

##### **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>
2018	\$ 725,000
2019	725,000
2020	725,000
2021	725,000
2022	725,000
2023 - 2027	3,625,000
2028 - 2032	3,362,500
2033 - 2034	1,292,500

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

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

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

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

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

Effective April 1, 2002, the District entered into two agreements with management companies for the District's three golf courses, under which the companies will operate and collect user fees through March 31, 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 \$5,922,196 as of June 30, 2017 and reports a receivable and deferred inflow of resources on the statement of net position for governmental activities in the amount of \$0 at June 30, 2017 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](http://www.imrf.org) or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook Illinois 60523.

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

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

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

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

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

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

**Plan membership.** At December 31, 2016, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	61
Inactive, non-retired members	73
Active members	<u>84</u>
Total	<u><u>218</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 2016 was 10.31% 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, 2016, 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, 2017

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

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

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

**Actuarial assumptions.** The total pension liability for the IMRF plan was determined by an actuarial valuation performed as of December 31, 2016 using the following actuarial methods and assumptions:

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value
Actuarial assumptions	
Interest Rate	7.50%
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, 2016.

**Discount rate.** The discount rate used to measure the total pension liability for the IMRF plan was 7.50%. The discount rate calculated using the December 31, 2015 measurement date was 7.49%. The projections of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rates and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefits to determine the total pension liability.

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

### 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 7.50% as well as what the net pension liability/(asset) would be if it were to be calculated using discount rates that are 1 percentage point lower (6.50%) or 1 percentage point higher (8.50%) than the current rates:

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	\$ 17,646,373	\$ 15,255,543	\$ 13,366,000
Plan fiduciary net pension	13,036,949	13,036,949	13,036,949
Net pension liability/(asset)	\$ 4,609,424	\$ 2,218,594	\$ 329,051

**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, 2016 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at December 31, 2015	\$ 14,284,552	\$ 12,112,277	\$ 2,172,275
Service cost	398,240	-	398,240
Interest on total pension liability	1,065,095	-	1,065,095
Differences between expected and actual experience of the total pension liability	56,512	-	56,512
Change of assumptions	(21,962)	-	(21,962)
Benefit payments, including refunds of employee contributions	(526,894)	(526,894)	-
Contributions - employer	-	402,003	(402,003)
Contributions - employee	-	175,461	(175,461)
Net investment income	-	845,846	(845,846)
Other (net transfer)	-	28,256	(28,256)
Balances at December 31, 2016	\$ 15,255,543	\$ 13,036,949	\$ 2,218,594

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

### 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, 2017, the District recognized pension expense of \$700,222 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	\$ 122,751	\$ -
Assumption changes	153,287	17,358
Net difference between projected and actual earnings on pension plan investments	626,940	-
Contributions subsequent to the measurement date	201,410	-
Total	\$ 1,104,388	\$ 17,358

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, 2017. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$885,620) will be recognized in pension expense in future periods as follows:

Year Ending December 31,	Regular Plan
2018	\$ 351,961
2019	304,157
2020	210,817
2021	18,685
Total	\$ 885,620

#### **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, 2017

### 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 2017, the District contributed \$20,521 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	\$	50,939
Interest on net OPEB obligation		9,727
Adjustment to annual required contribution		<u>(8,105)</u>
Annual OPEB cost		52,561
Contributions made		<u>20,521</u>
Increase in net OPEB obligation		32,040
Net OPEB Obligation - Beginning of Year		<u>243,171</u>
Net OPEB Obligation - End of Year	\$	<u><u>275,211</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, 2015	\$ 44,561	28.74 %	\$ 214,762
June 30, 2016	50,412	43.65 %	243,171
June 30, 2017	52,561	39.04 %	275,211

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

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

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

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

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.

#### ***Subsequent Event***

On July 26, 2017, the District issued \$40,000,000 of General Obligation Bonds, due in annual installments of \$510,000 to \$3,510,000, plus interest at 3.00% to 5.00% through December 15, 2037. The District also issued \$10,000,000 of Taxable General Obligation Bonds, due in annual installments of \$100,000 to \$2,713,000, plus interest at 2.00% to 2.55% through December 15, 2023.



# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

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### NOTE IV - OTHER INFORMATION

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#### A. EMPLOYEES' RETIREMENT SYSTEM

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

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, 2016, the measurement date, membership in the plan was as follows:

	<u>Regular Plan</u>	<u>SLEP</u>
Retirees and beneficiaries	764	109
Inactive, non-retired members	833	33
Active members	<u>1,000</u>	<u>197</u>
Total	<u><u>2,597</u></u>	<u><u>339</u></u>

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

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

#### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

**Contributions.** As set by statute, County employees participating in the Regular and SLEP plans are required to contribute 4.50% and 7.50%, respectively, of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's actuarially determined contribution rates for calendar year 2016 were 9.11% and 17.43%, respectively, of annual covered payroll for the Regular and SLEP plans. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Net Pension Liability/(Asset).** The net pension liabilities/(assets) were measured as of December 31, 2016, 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, 2016 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	7.50%	7.50%
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, 2017

### 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%	8.30%	6.85%
International equities	17.00%	8.45%	6.75%
Fixed income	27.00%	3.05%	3.00%
Real estate	8.00%	6.90%	5.75%
Alternatives	9.00%		
Private equity		12.45%	7.35%
Hedge funds		5.35%	5.25%
Commodities		4.25%	2.65%
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 7.50% and 7.50%, respectively. The discount rates calculated using the December 31, 2015 measurement date were 7.49% and 7.48%. 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 3.78% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2016 to arrive at discount rates of 7.50% and 7.50%, respectively for the Regular and SLEP plans used to determine the total pension liabilities. The years ending December 31, 2115 and 2116 are the last years in the 2017 to 2116 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, 2017

### 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 7.50% and 7.50%, 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 (6.50% for Regular and 6.50% for SLEP) or 1 percentage point higher (8.50% for Regular and 8.50% for SLEP) than the current rates:

	1% Decrease	Current Discount Rate	1% Increase
<i>Regular Plan:</i>			
Total pension liability	\$ 281,435,763	\$ 247,550,535	\$ 220,106,911
Plan fiduciary net pension	<u>225,757,127</u>	<u>225,757,127</u>	<u>225,757,127</u>
Net pension liability/(asset)	<u>\$ 55,678,636</u>	<u>\$ 21,793,408</u>	<u>\$ (5,650,216)</u>
<i>SLEP:</i>			
Total pension liability	\$ 164,280,050	\$ 143,359,311	\$ 126,381,756
Plan fiduciary net pension	<u>123,309,790</u>	<u>123,309,790</u>	<u>123,309,790</u>
Net pension liability/(asset)	<u>\$ 40,970,260</u>	<u>\$ 20,049,521</u>	<u>\$ 3,071,966</u>

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

### 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, 2016 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, 2015	\$ 239,046,802	\$ 212,010,024	\$ 27,036,778
Service cost	5,419,665	-	5,419,665
Interest on total pension liability	17,742,807	-	17,742,807
Differences between expected and actual experience of the total pension liability	(4,606,753)	-	(4,606,753)
Change of assumptions	(311,941)	-	(311,941)
Benefit payments, including refunds of employee contributions	(9,740,045)	(9,740,045)	-
Contributions - employer	-	5,016,170	(5,016,170)
Contributions - employee	-	2,362,530	(2,362,530)
Net investment income	-	14,600,895	(14,600,895)
Other (net transfer)	-	1,507,553	(1,507,553)
Balances at December 31, 2016	\$ 247,550,535	\$ 225,757,127	\$ 21,793,408
Plan fiduciary net position as a percentage of the total pension liability			91.20 %
<i>SLEP:</i>			
Balances at December 31, 2015	\$ 138,857,253	\$ 113,471,294	\$ 25,385,959
Service cost	3,382,574	-	3,382,574
Interest on total pension liability	10,315,142	-	10,315,142
Differences between expected and actual experience of the total pension liability	(3,519,794)	-	(3,519,794)
Change of assumptions	(384,728)	-	(384,728)
Benefit payments, including refunds of employee contributions	(5,291,136)	(5,291,136)	-
Contributions - employer	-	3,456,199	(3,456,199)
Contributions - employee	-	1,294,424	(1,294,424)
Net investment income	-	7,828,491	(7,828,491)
Other (net transfer)	-	2,550,518	(2,550,518)
Balances at December 31, 2016	\$ 143,359,311	\$ 123,309,790	\$ 20,049,521
Plan fiduciary net position as a percentage of the total pension liability			86.01 %

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

### 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, 2017, the County recognized pension expense of \$8,741,697 and \$3,637,436 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	\$ 2,181,452	\$ 3,598,391
Assumption changes	2,305,370	238,469
Net difference between projected and actual earnings on pension plan investments	11,069,549	-
Contributions subsequent to the measurement date	4,334,899	-
Total	\$ 19,891,270	\$ 3,836,860
<i>SLEP:</i>		
Difference between expected and actual experience	\$ 3,514,082	\$ 3,228,218
Assumption changes	1,221,747	328,341
Net difference between projected and actual earnings on pension plan investments	5,949,179	-
Contributions subsequent to the measurement date	3,179,894	-
Total	\$ 13,864,902	\$ 3,556,559

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, 2017. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$11,719,511 for Regular and \$7,128,449 for SLEP) will be recognized in pension expense as follows:

Year Ending December 31,	Regular Plan	SLEP
2017	\$ 5,318,043	\$ 2,370,384
2018	4,098,145	2,370,382
2019	2,334,401	2,073,540
2020	(31,078)	490,305
2021	-	230,689
Thereafter	-	(406,851)
Total	\$ 11,719,511	\$ 7,128,449

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

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

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#### ***B. RISK MANAGEMENT***

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and healthcare of its employees. The County purchases commercial insurance to cover itself for property and casualty loss. The County is self-insured for workers' compensation 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, 2017 and 2016 for workers' compensation and general liability is as follows:

	<u>Prior Year</u>	<u>Current Year</u>
Unpaid claims - Beginning of Year	\$ 5,344,703	\$ 5,759,200
Current year claims and changes in estimates	2,816,876	3,852,779
Claim payments	<u>(2,402,379)</u>	<u>(2,942,282)</u>
Unpaid Claims - End of Year	<u>\$ 5,759,200</u>	<u>\$ 6,669,697</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 County 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, 2017

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

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#### *C. COMMITMENTS AND CONTINGENCIES*

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

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

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

The County has active construction projects as of November 30, 2017. 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 Grand Victoria Casino Elgin and the County, Grand Victoria Casino Elgin 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 \$2,679,135 in fiscal year 2017.

#### *D. OTHER POSTEMPLOYMENT BENEFITS*

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

The RHP provides post-retirement health care and dental benefits (extended health insurance premiums), in accordance with Kane County's Codification Sec. 2-162, to all employees who retire from the County on or after attaining age 55 with at least 15 years of service, enrolled in the plan for the 12 months preceding retirement, and eligible to receive IMRF benefits. Two plans exist. In the first plan, the County pays for 10% of the premium cost for a maximum of 10 years for employees who have 15 or more years of service. The County also pays for 10% of the premium cost for eligible employees' dependents to continue coverage under the plan and for their surviving spouse for a maximum of six months after their death. This coverage is not available to retirees who are eligible for Medicare benefits or retirees who are covered by another group insurance plan by themselves or by their spouse. Currently, 61 retirees are eligible for this postemployment benefit. Under the second plan mandated by the State of Illinois, the retired employees pay the full cost of the premium with the County being responsible for filing claims. This places a maximum 10 year liability upon the County. The RHP does not issue a stand-alone financial report.

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



# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

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

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

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC) 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	\$	733,225
Interest on net OPEB obligation		452,886
Adjustment to annual required contribution		<u>(629,578)</u>
Annual OPEB cost		556,533
Contributions made		<u>(556,533)</u>
Decrease in net OPEB obligation		-
Net OPEB Obligation - Beginning of Year		<u>11,322,145</u>
Net OPEB Obligation - End of Year	\$	<u><u>11,322,145</u></u>

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

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
November 30, 2015	\$ (192,757)	(317.47)%	\$ 11,546,839
November 30, 2016	282,553	179.52 %	11,322,145
November 30, 2017	556,533	100.00 %	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		<u>-</u>
Unfunded Actuarial Accrued Liability (UAAL)	\$	<u><u>11,322,145</u></u>
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%

# KANE COUNTY, ILLINOIS

## Notes to Financial Statements

As of and for the Year Ended November 30, 2017

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

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

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

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

In the November 30, 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, 2017 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, 2017, the County received \$97,881 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, 2017, 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, 2017

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

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

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

- Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*
- Statement No. 81, *Irrevocable Split-Interest Agreements*
- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 85, *Omnibus 2017*
- Statement No. 86, *Certain Debt Extinguishment Issues*
- Statement No. 87, *Leases*
- Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*

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

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**REQUIRED SUPPLEMENTARY INFORMATION**

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## 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 Three Fiscal Years

	<b>2015</b>	<b>2016</b>	<b>2017</b>
<b>Total pension liability</b>			
Service cost	\$ 5,135,323	\$ 5,030,978	\$ 5,419,665
Interest	15,115,004	16,510,646	17,742,807
Differences between expected and actual experience	(259,612)	4,119,228	(4,606,753)
Changes of assumptions	7,254,526	307,158	(311,941)
Benefit payments, including refunds of member contributions	(8,073,696)	(9,095,328)	(9,740,045)
<b>Net change in total pension liability</b>	19,171,545	16,872,682	8,503,733
<b>Total pension liability - beginning</b>	203,002,575	222,174,120	239,046,802
<b>Total pension liability - ending (a)</b>	\$ 222,174,120	\$ 239,046,802	\$ 247,550,535
<b>Plan fiduciary net position</b>			
Employer contributions	\$ 5,578,035	\$ 5,678,240	\$ 5,016,170
Employee contributions	2,178,137	2,295,907	2,362,530
Net investment income	12,410,388	1,070,189	14,600,895
Benefit payments, including refunds of member contributions	(8,073,696)	(9,095,328)	(9,740,045)
Other (net transfer)	(1,102,194)	(2,537,395)	1,507,553
<b>Net change in plan fiduciary net position</b>	10,990,670	(2,588,387)	13,747,103
<b>Plan fiduciary net position - beginning</b>	203,607,741	214,598,411	212,010,024
<b>Plan fiduciary net position - ending (b)</b>	\$ 214,598,411	\$ 212,010,024	\$ 225,757,127
<b>Employer's net pension liability - ending (a) - (b)</b>	\$ 7,575,709	\$ 27,036,778	\$ 21,793,408
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	96.59%	88.69%	91.20%
<b>Covered-employee payroll</b>	\$ 46,491,313	\$ 50,140,406	\$ 49,419,262
<b>Employer's net pension liability as a percentage of covered-employee payroll</b>	16.29%	53.92%	44.10%

**Notes to Schedule:**

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

## KANE COUNTY, ILLINOIS

### Required Supplementary Information Illinois Municipal Retirement Fund - Regular Plan Schedule of Employer Contributions Last Three Fiscal Years

	2015	2016	2017
Actuarially determined contribution	\$ 4,914,132	\$ 5,134,378	\$ 4,946,868
Contributions in relation to the actuarially determined contribution	<u>(5,578,035)</u>	<u>(5,678,240)</u>	<u>(5,016,170)</u>
Contribution deficiency (excess)	<u>\$ (663,903)</u>	<u>\$ (543,862)</u>	<u>\$ (69,302)</u>
Covered-employee payroll	\$ 46,491,313	\$ 50,140,406	\$ 49,419,262
Contributions as a percentage of covered-employee payroll	12.00%	11.32%	10.15%

**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	27 years
Asset valuation method	5-Year Smoothed Market
Inflation	3.00%
Salary increases	3.75% to 14.50% 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 Three Fiscal Years

	2015	2016	2017
<b>Total pension liability</b>			
Service cost	\$ 3,272,126	\$ 3,142,383	\$ 3,382,574
Interest	8,723,887	9,376,871	10,315,142
Differences between expected and actual experience	(378,979)	4,895,920	(3,519,794)
Changes of assumptions	1,602,282	380,978	(384,728)
Benefit payments, including refunds of member contributions	(4,110,663)	(4,785,308)	(5,291,136)
<b>Net change in total pension liability</b>	9,108,653	13,010,844	4,502,058
<b>Total pension liability - beginning</b>	116,737,756	125,846,409	138,857,253
<b>Total pension liability - ending (a)</b>	\$ 125,846,409	\$ 138,857,253	\$ 143,359,311
<b>Plan fiduciary net position</b>			
Employer contributions	\$ 4,270,229	\$ 3,976,481	\$ 3,456,199
Employee contributions	1,296,453	1,327,453	1,294,424
Net investment income	6,478,625	568,006	7,828,491
Benefit payments, including refunds of member contributions	(4,110,663)	(4,785,308)	(5,291,136)
Other (net transfer)	(71,712)	(957,228)	2,550,518
<b>Net change in plan fiduciary net position</b>	7,862,932	129,404	9,838,496
<b>Plan fiduciary net position - beginning</b>	105,478,958	113,341,890	113,471,294
<b>Plan fiduciary net position - ending (b)</b>	\$ 113,341,890	\$ 113,471,294	\$ 123,309,790
<b>Employer's net pension liability - ending (a) - (b)</b>	\$ 12,504,519	\$ 25,385,959	\$ 20,049,521
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	90.06%	81.72%	86.01%
<b>Covered-employee payroll</b>	\$ 16,233,820	\$ 17,183,684	\$ 16,560,248
<b>Employer's net pension liability as a percentage of covered-employee payroll</b>	77.03%	147.73%	121.07%

**Notes to Schedule:**

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

## KANE COUNTY, ILLINOIS

### Required Supplementary Information

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP)

Schedule of Employer Contributions

Last Three Fiscal Years

	2015	2016	2017
Actuarially determined contribution	\$ 3,357,154	\$ 3,488,288	\$ 3,355,106
Contributions in relation to the actuarially determined contribution	<u>(4,270,229)</u>	<u>(3,976,481)</u>	<u>(3,456,199)</u>
Contribution deficiency (excess)	<u>\$ (913,075)</u>	<u>\$ (488,193)</u>	<u>\$ (101,093)</u>
Covered-employee payroll	\$ 16,233,820	\$ 17,183,684	\$ 16,560,248
Contributions as a percentage of covered-employee payroll	26.30%	23.14%	20.87%

**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	27 years
Asset valuation method	5-Year Smoothed Market
Inflation	3.00%
Salary increases	3.75% to 14.50% 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, 2017

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)
11/30/2017			--- No valuation performed * ---			
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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Property taxes	\$ 33,359,875	\$ 33,359,875	\$ 33,238,973	\$ (120,902)
Other taxes	1,683,800	1,683,800	2,053,165	369,365
Intergovernmental	22,864,796	22,864,796	23,470,162	605,366
Grants	207,491	211,641	61,835	(149,806)
Licenses and permits	696,550	696,550	786,737	90,187
Fines	2,965,420	2,965,420	2,215,569	(749,851)
Charges for services	14,300,068	14,300,068	12,752,746	(1,547,322)
Reimbursements	6,253,601	6,253,601	5,927,924	(325,677)
Net investment income	425,933	425,933	412,662	(13,271)
Miscellaneous	256,138	256,138	408,714	152,576
Total Revenues	<u>83,013,672</u>	<u>83,017,822</u>	<u>81,328,487</u>	<u>(1,689,335)</u>
<b>EXPENDITURES</b>				
General Fund Departments				
County Board/Liquor	1,303,695	1,303,695	1,242,198	61,497
Finance Administration	824,298	830,898	813,020	17,878
Information Technologies	3,887,576	4,099,708	3,823,921	275,787
Building Management:				
Government Center	1,361,919	1,361,919	1,399,214	(37,295)
Judicial Center	833,890	833,890	914,813	(80,923)
Juvenile Justice Center	265,633	272,948	246,022	26,926
St. Charles North	260,127	318,127	289,166	28,961
Aurora Health Department	88,259	88,259	75,619	12,640
Old Courthouse	316,437	316,437	257,734	58,703
Sheriff Facility	1,176,102	1,176,102	1,179,370	(3,268)
ROE Office	130,000	130,000	130,000	-
Total Building Management	<u>4,432,367</u>	<u>4,497,682</u>	<u>4,491,938</u>	<u>5,744</u>
Human Resources	392,167	392,167	379,454	12,713
County Auditor	325,921	300,921	294,121	6,800
Treasurer/Collector	634,792	634,792	623,566	11,226
Supervisor of Assessments:				
Supervisor of Assessments	1,114,806	1,114,806	1,018,310	96,496
Board of Review	147,655	147,655	133,039	14,616
Total Supervisor of Assessments	<u>1,262,461</u>	<u>1,262,461</u>	<u>1,151,349</u>	<u>111,112</u>
County Clerk:				
County Clerk	848,515	848,515	807,122	41,393
Elections Expense	1,693,759	1,693,759	1,506,512	187,247
Alternative Language Coordination	62,295	62,295	72,393	(10,098)
Total County Clerk	<u>2,604,569</u>	<u>2,604,569</u>	<u>2,386,027</u>	<u>218,542</u>
Recorder of Deeds	813,033	813,033	750,182	62,851
Regional Office of Education	309,171	309,171	309,171	-
Judiciary and Courts	3,859,420	3,836,247	3,592,665	243,582

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

# 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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>EXPENDITURES (CONTINUED)</b>				
Circuit Clerk:				
Circuit Clerk Administration	\$ 3,804,836	\$ 3,908,701	\$ 3,660,300	\$ 248,401
Circuit Clerk COO Support	1,633	1,633	677	956
Circuit Clerk File Lib/Records	18,643	18,643	9,044	9,599
Circuit Clerk Civil	22,048	22,048	13,882	8,166
Circuit Clerk Criminal	36,479	36,479	16,820	19,659
Circuit Clerk Records Support	28,523	28,523	24,077	4,446
Circuit Clerk Accounting	-	-	25	(25)
Circuit Clerk Chief Deputy	11,980	11,980	2,997	8,983
Circuit Clerk Human Resource	9,249	9,249	2,844	6,405
Circuit Clerk Customer Service	7,130	7,130	26	7,104
Total Circuit Clerk	<u>3,940,521</u>	<u>4,044,386</u>	<u>3,730,692</u>	<u>313,694</u>
States Attorney:				
States Attorney	5,670,230	5,642,230	5,140,385	501,845
JJC Council	46,491	41,316	36,801	4,515
Total States Attorney	<u>5,716,721</u>	<u>5,683,546</u>	<u>5,177,186</u>	<u>506,360</u>
Public Defender	4,026,098	4,059,068	3,994,153	64,915
Sheriff:				
Sheriff	11,854,764	11,854,764	11,203,791	650,973
Adult Corrections	15,476,068	15,476,068	15,109,179	366,889
Corrections, Board and Care	-	12,840	12,840	-
Total Sheriff	<u>27,330,832</u>	<u>27,343,672</u>	<u>26,325,810</u>	<u>1,017,862</u>
Merit Commission	101,507	101,507	94,629	6,878
Court Services:				
Court Services Administration	656,150	656,150	600,844	55,306
Adult Court Services	3,181,890	3,181,890	3,179,790	2,100
Treatment Alternative Court	125,372	125,372	134,298	(8,926)
Electronic Monitoring	550,379	550,379	535,433	14,946
Juvenile Court Services	1,641,822	1,680,175	1,683,909	(3,734)
Juvenile Custody	836,958	836,958	901,297	(64,339)
Juvenile Justice Center	4,465,371	4,465,371	4,279,886	185,485
KIDS Education Program	80,417	80,417	69,886	10,531
Diagnostic Center	884,427	884,427	795,366	89,061
Total Court Services	<u>12,422,786</u>	<u>12,461,139</u>	<u>12,180,709</u>	<u>280,430</u>
County Coroner	874,669	1,069,809	1,069,680	129
Emergency Management Services	208,021	208,021	193,357	14,664
Development and Community Services:				
County Development	1,485,385	1,485,385	1,239,642	245,743
Administrative Adjudication Program	8,294	8,294	4,400	3,894
Water Resources	400,772	400,772	375,995	24,777
Electrical Aggregation	25,000	25,000	23,482	1,518
Total Development and Community Services	<u>1,919,451</u>	<u>1,919,451</u>	<u>1,643,519</u>	<u>275,932</u>

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

# 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, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>EXPENDITURES (CONTINUED)</b>				
Internal Services:				
Internal Services	\$ 1,265,000	\$ 1,265,000	\$ 836,461	\$ 428,539
Communication/Technology	340,414	340,414	343,529	(3,115)
Operational Support	124,000	274,000	181,588	92,412
Aurora Election Expense	499,009	536,199	529,481	6,718
Other Contingency	1,176,427	880,452	-	880,452
Total Internal Services	3,404,850	3,296,065	1,891,059	1,405,006
Capital Outlay	270,000	270,000	299,755	(29,755)
 Total Expenditures	 80,864,926	 81,342,008	 76,458,161	 4,883,847
 Excess (Deficiency) of Revenues Over Expenditures	 2,148,746	 1,675,814	 4,870,326	 3,194,512
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	833,460	5,955,245	3,484,536	(2,470,709)
Transfers (out)	(4,473,132)	(9,804,268)	(7,410,668)	2,393,600
 Total Other Financing Sources (Uses)	 (3,639,672)	 (3,849,023)	 (3,926,132)	 (77,109)
 Net Change in Fund Balance	 \$ (1,490,926)	 \$ (2,173,209)	 944,194	 \$ 3,117,403
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 61,938,303	
 <b>FUND BALANCE, END OF YEAR</b>			 \$ 62,882,497	

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, 2017

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Property taxes	\$ 6,796,568	\$ 6,796,568	\$ 6,771,862	\$ (24,706)
Net investment income	50,160	50,160	49,855	(305)
Miscellaneous	-	-	1,778	1,778
Total Revenues	6,846,728	6,846,728	6,823,495	(23,233)
 <b>EXPENDITURES</b>				
<b>General Government</b>				
Benefits				
IMRF contribution	3,127,793	3,159,732	3,188,111	(28,379)
SLEP contribution	3,968,935	3,968,935	3,576,269	392,666
Total Benefits	7,096,728	7,128,667	6,764,380	364,287
Total General Government	7,096,728	7,128,667	6,764,380	364,287
Total Expenditures	7,096,728	7,128,667	6,764,380	364,287
Excess (Deficiency) of Revenues Over Expenditures	(250,000)	(281,939)	59,115	341,054
 <b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	31,939	31,939	-
Total Other Financing Sources (Uses)	-	31,939	31,939	-
Net Change in Fund Balance	\$ (250,000)	\$ (250,000)	91,054	\$ 341,054
 <b>FUND BALANCE, BEGINNING OF YEAR</b>				
			5,793,492	
 <b>FUND BALANCE, END OF YEAR</b>				
			\$ 5,884,546	

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, 2017

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Other taxes	\$ 14,250,000	\$ 14,250,000	\$ 14,409,614	\$ 159,614
Reimbursements	15,721,346	15,721,346	1,752,118	(13,969,228)
Net investment income	85,000	85,000	198,130	113,130
Total Revenues	30,056,346	30,056,346	16,359,862	(13,696,484)
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Contractual services				
Engineering services	7,459,962	7,459,962	2,287,187	5,172,775
Contractual/consulting services	1,000,000	1,000,000	-	1,000,000
External grants	130,000	130,000	126,250	3,750
Total Contractual Services	8,589,962	8,589,962	2,413,437	6,176,525
Total Highway and Streets	8,589,962	8,589,962	2,413,437	6,176,525
<b>Capital Outlay</b>				
Road construction	13,432,096	13,432,096	1,283,559	12,148,537
Bridge construction	4,381,198	4,381,198	1,088,193	3,293,005
Highway right of way	3,653,090	3,653,090	4,278,767	(625,677)
Total Capital Outlay	21,466,384	21,466,384	6,650,519	14,815,865
Total Expenditures	30,056,346	30,056,346	9,063,956	20,992,390
Net Change in Fund Balance	\$ -	\$ -	7,295,906	\$ 7,295,906
<b>FUND BALANCE, BEGINNING OF YEAR</b>			21,870,586	
<b>FUND BALANCE, END OF YEAR</b>			\$ 29,166,492	

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, 2017

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### ***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: Weed and Seed Fund, Bad Check Restitution Fund, Drug Asset Forfeiture Fund, State's Attorney Employee Events Fund, Child Advocacy Advisory Board Fund, Employee Events Fund, EMA Volunteer Fund, KC Emergency Planning Fund, Bomb Squad SWAT Fund, Canteen Commission Fund, County Sheriff DEF Federal Fund, County Sheriff DEF Local Fund, FATS Fund, K-9 Unit Fund, Vehicle Maintenance / Purchase Fund, Sheriff - DUI Fund, Sheriff Civil Operations Fund, Juvenile Justice Donation Fund, Workforce Development Fund, and Marriage Fees Fund. Additionally, the County budgets the activity of the Enterprise Surcharge Fund, Enterprise General Fund, and Health Insurance Fund.

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

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

(7) The fiscal year 2017 budget was passed by resolution on November 8, 2016. Several budget amendments were approved by the County Board throughout the fiscal year.

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**SUPPLEMENTARY INFORMATION**

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# KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2017

## 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  
November 30, 2017

	<u>General Account</u>	<u>Special Reserve Account</u>	<u>Emergency Reserve Account</u>	<u>Property Tax Freeze Protection Account</u>
<b>ASSETS</b>				
Cash and investments	\$ 48,867,492	\$ 2,474,130	\$ 4,562,428	\$ 1,813,471
Property tax receivable	34,138,288	-	-	-
Intergovernmental receivable	8,631,936	-	-	-
Interest receivable	262,184	1,109	16,212	6,540
Other receivables	560,942	-	-	-
Prepaid items	112,602	-	-	-
Deposits	20,000	-	-	-
Due from other funds	248,581	-	368,664	-
Total Assets	<u>\$ 92,842,025</u>	<u>\$ 2,475,239</u>	<u>\$ 4,947,304</u>	<u>\$ 1,820,011</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 2,091,088	\$ -	\$ -	\$ -
Accrued payroll	3,527,644	-	-	-
Due to other funds	650,779	-	-	-
Total Liabilities	<u>6,269,511</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for future periods	34,138,288	-	-	-
Unavailable Revenue	1,684,474	427	6,368	2,531
Total Deferred Inflows of Resources	<u>35,822,762</u>	<u>427</u>	<u>6,368</u>	<u>2,531</u>
<b>FUND BALANCES</b>				
Nonspendable	112,602	-	-	-
Committed	-	-	4,940,936	-
Assigned	-	2,474,812	-	1,817,480
Unassigned	50,637,150	-	-	-
Total Fund Balances	<u>50,749,752</u>	<u>2,474,812</u>	<u>4,940,936</u>	<u>1,817,480</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 92,842,025</u>	<u>\$ 2,475,239</u>	<u>\$ 4,947,304</u>	<u>\$ 1,820,011</u>

<b>SAO Domestic Violence Account</b>	<b>Environmental Prosecution Account</b>	<b>Economic Development Account</b>	<b>Cost Share Drainage Account</b>	<b>Public Building Commission Account</b>	<b>Total</b>
\$ 284,380	\$ 73,642	\$ 128,703	\$ 355,705	\$ 2,093,923	\$ 60,653,874
-	-	-	-	-	34,138,288
-	-	-	-	-	8,631,936
1,266	303	491	1,506	7,552	297,163
-	-	-	-	-	560,942
-	-	-	-	-	112,602
-	-	-	-	-	20,000
-	-	-	62,802	-	680,047
<u>\$ 285,646</u>	<u>\$ 73,945</u>	<u>\$ 129,194</u>	<u>\$ 420,013</u>	<u>\$ 2,101,475</u>	<u>\$ 105,094,852</u>
\$ 190	\$ -	\$ 20,000	\$ 52,004	\$ -	\$ 2,163,282
29,935	4,529	-	-	-	3,562,108
-	-	-	-	-	650,779
<u>30,125</u>	<u>4,529</u>	<u>20,000</u>	<u>52,004</u>	<u>-</u>	<u>6,376,169</u>
-	-	-	-	-	34,138,288
397	103	180	496	2,922	1,697,898
<u>397</u>	<u>103</u>	<u>180</u>	<u>496</u>	<u>2,922</u>	<u>35,836,186</u>
-	-	-	-	-	112,602
-	-	-	-	-	4,940,936
255,124	69,313	109,014	367,513	-	5,093,256
-	-	-	-	2,098,553	52,735,703
<u>255,124</u>	<u>69,313</u>	<u>109,014</u>	<u>367,513</u>	<u>2,098,553</u>	<u>62,882,497</u>
<u>\$ 285,646</u>	<u>\$ 73,945</u>	<u>\$ 129,194</u>	<u>\$ 420,013</u>	<u>\$ 2,101,475</u>	<u>\$ 105,094,852</u>

## KANE COUNTY, ILLINOIS

General Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balances by Account  
For the Year Ended November 30, 2017

	<u>General Account</u>	<u>Special Reserve Account</u>	<u>Emergency Reserve Account</u>	<u>Property Tax Freeze Protection Account</u>	<u>SAO Domestic Violence Account</u>
<b>REVENUES</b>					
Property taxes	\$ 33,238,973	\$ -	\$ -	\$ -	\$ -
Other taxes	2,053,165	-	-	-	-
Intergovernmental	23,470,162	-	-	-	-
Grants	61,835	-	-	-	-
Licenses and permits	786,737	-	-	-	-
Fines	2,215,569	-	-	-	-
Charges for services	12,693,010	-	-	-	-
Reimbursements	5,927,924	-	-	-	-
Net investment income	320,389	2,344	42,584	16,771	4,418
Miscellaneous	402,064	-	-	-	-
Total Revenues	<u>81,169,828</u>	<u>2,344</u>	<u>42,584</u>	<u>16,771</u>	<u>4,418</u>
<b>EXPENDITURES</b>					
Current					
General Government	12,406,230	-	-	-	-
Public Safety	39,864,185	-	-	-	-
Judicial	16,024,233	-	-	-	401,023
Public Service and Records	5,749,776	-	-	-	-
Development, Housing and Economic Development	1,480,251	-	-	-	-
Capital outlay	161,686	-	-	-	-
Total Expenditures	<u>75,686,361</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>401,023</u>
Excess (Deficiency) of Revenues Over Expenditures	5,483,467	2,344	42,584	16,771	(396,605)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	4,395,139	2,465,000	-	-	318,789
Transfers out	<u>(9,875,668)</u>	<u>(459,600)</u>	<u>-</u>	<u>(840,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(5,480,529)</u>	<u>2,005,400</u>	<u>-</u>	<u>(840,000)</u>	<u>318,789</u>
Net Change in Fund Balances	2,938	2,007,744	42,584	(823,229)	(77,816)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>50,746,814</u>	<u>467,068</u>	<u>4,898,352</u>	<u>2,640,709</u>	<u>332,940</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 50,749,752</u>	<u>\$ 2,474,812</u>	<u>\$ 4,940,936</u>	<u>\$ 1,817,480</u>	<u>\$ 255,124</u>



<b>Environmental Prosecution Account</b>	<b>Economic Development Account</b>	<b>Cost Share Drainage Account</b>	<b>Public Building Commission Account</b>	<b>Intrafund Eliminations</b>	<b>Total</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,238,973
-	-	-	-	-	2,053,165
-	-	-	-	-	23,470,162
-	-	-	-	-	61,835
-	-	-	-	-	786,737
-	-	-	-	-	2,215,569
-	-	59,736	-	-	12,752,746
-	-	-	-	-	5,927,924
930	1,542	4,701	18,983	-	412,662
-	-	6,650	-	-	408,714
<u>930</u>	<u>1,542</u>	<u>71,087</u>	<u>18,983</u>	<u>-</u>	<u>81,328,487</u>
-	-	-	-	-	12,406,230
-	-	-	-	-	39,864,185
69,440	-	-	-	-	16,494,696
-	-	-	-	-	5,749,776
-	83,685	79,583	-	-	1,643,519
-	-	138,069	-	-	299,755
<u>69,440</u>	<u>83,685</u>	<u>217,652</u>	<u>-</u>	<u>-</u>	<u>76,458,161</u>
(68,510)	(82,143)	(146,565)	18,983	-	4,870,326
70,208	-	-	-	(3,764,600)	3,484,536
-	-	-	-	3,764,600	(7,410,668)
<u>70,208</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,926,132)</u>
1,698	(82,143)	(146,565)	18,983	-	944,194
<u>67,615</u>	<u>191,157</u>	<u>514,078</u>	<u>2,079,570</u>	<u>-</u>	<u>61,938,303</u>
<u>\$ 69,313</u>	<u>\$ 109,014</u>	<u>\$ 367,513</u>	<u>\$ 2,098,553</u>	<u>\$ -</u>	<u>\$ 62,882,497</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Property taxes	\$ 33,359,875	\$ 33,359,875	33,238,973	\$ (120,902)
Other taxes				
Local use tax	1,162,800	1,162,800	1,525,984	363,184
RTA sales tax	521,000	521,000	527,181	6,181
Total Other Taxes	<u>1,683,800</u>	<u>1,683,800</u>	<u>2,053,165</u>	<u>369,365</u>
Intergovernmental				
State sales tax	15,295,921	15,295,921	16,185,293	889,372
State income tax	6,144,875	6,144,875	5,530,422	(614,453)
Personal property replacement tax	1,424,000	1,424,000	1,754,447	330,447
Total Intergovernmental	<u>22,864,796</u>	<u>22,864,796</u>	<u>23,470,162</u>	<u>605,366</u>
Grants				
State alien assistance grant	125,000	125,000	-	(125,000)
Justice assistance grant	30,000	30,000	9,366	(20,634)
Child protection data court grant	6,000	10,150	-	(10,150)
JJC council grant	46,491	46,491	47,469	978
JJC healthy food initiative grant	-	-	5,000	5,000
Total Grants	<u>207,491</u>	<u>211,641</u>	<u>61,835</u>	<u>(149,806)</u>
Licenses and Permits				
Liquor licenses	92,000	92,000	98,100	6,100
Gathering permits	6,000	6,000	1,750	(4,250)
Marriage licenses	87,700	87,700	96,255	8,555
Civil union licenses	850	850	243	(607)
Building and inspection permits	500,000	500,000	572,719	72,719
Residential grading plan permits	1,000	1,000	600	(400)
Stormwater permits	7,000	7,000	15,250	8,250
Publication permits	1,000	1,000	20	(980)
Fireworks permits	1,000	1,000	1,800	800
Total Licenses and Permits	<u>696,550</u>	<u>696,550</u>	<u>786,737</u>	<u>90,187</u>
Fines				
Back taxes - interest and penalty	1,800,000	1,800,000	1,525,477	(274,523)
Traffic violation fines	250,000	250,000	91,248	(158,752)
Eviction fines	225,000	225,000	151,981	(73,019)
DUI fines	20,000	20,000	22,803	2,803
State's attorney fines	293,000	293,000	188,395	(104,605)
Bond forfeiture fines	375,420	375,420	235,250	(140,170)
Second chance fines	-	-	415	415
Adjudication fines	2,000	2,000	-	(2,000)
Total Fines	<u>2,965,420</u>	<u>2,965,420</u>	<u>2,215,569</u>	<u>(749,851)</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Charges for Services				
Off track wagering fees	\$ 93,000	\$ 93,000	-	\$ (93,000)
Indemnity fees	46,000	46,000	45,000	(1,000)
Computer services fees	69,048	69,048	43,101	(25,947)
Detail fees	80,000	80,000	58,370	(21,630)
Net civil processing fees	240,000	240,000	202,167	(37,833)
Chancery foreclosure fees	650,000	650,000	398,582	(251,418)
Body writ fees	30,000	30,000	32,536	2,536
Accident copy fees	6,000	6,000	6,391	(3,609)
Weekend prisoner fees	31,000	31,000	29,278	(1,722)
Burglar alarm fees	10,000	10,000	57	(9,943)
Inmate telephone fees - adult	312,000	312,000	307,662	(4,338)
Fingerprinting fees	4,000	4,000	2,200	(1,800)
Bond fees	105,000	105,000	76,850	(28,150)
Miscellaneous fees - sheriff	10,000	10,000	15,128	5,128
KIDS program fees	100,000	100,000	123,537	23,537
Electronic monitoring fees	50,000	50,000	28,417	(21,583)
JCS custody parental support fees	25,000	25,000	6,414	(18,586)
Interstate compact fees	2,500	2,500	2,512	12
Domestic violence GPS fees	11,000	11,000	6,765	(4,235)
Mental health/speciality court fees	300,000	300,000	218,284	(81,716)
General circuit division fees	5,110,100	5,110,100	4,100,148	(1,009,952)
10% bond fees	621,000	621,000	536,924	(84,076)
Mailing fees	78,000	78,000	51,533	(26,467)
County court system fees	203,000	203,000	194,750	(8,250)
Additional circuit division fees	402,100	402,100	357,812	(44,288)
Miscellaneous fees - circuit clerk	5,000	5,000	2,850	(2,150)
State's attorney prosecution fees	211,000	211,000	174,064	(36,936)
Default fees	80,000	80,000	77,122	(2,878)
Diversion program fees	70,000	70,000	64,486	(5,514)
Drug testing administrative fees	12,000	12,000	12,253	253
Drug diversion program fees	83,000	83,000	47,318	(35,682)
Deferred prosecution fees	136,000	136,000	125,078	(10,922)
D/A deferred prosecution fees	55,000	55,000	18,755	(36,245)
P/S deferred prosecution fees	2,000	2,000	910	(1,090)
Miscellaneous fees - state's attorney	2,000	2,000	1,843	(157)
Public defender fees	39,920	39,920	8,054	(31,866)
Treasurer/Collector fees	55,000	55,000	43,470	(11,530)
Mapping royalties fees	10,000	10,000	10,489	489

(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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Assessor fees	\$ 20,000	\$ 20,000	20,887	\$ 887
Notary fees	23,300	23,300	20,401	(2,899)
Business fees	7,500	7,500	5,355	(2,145)
Passport fees	65,000	65,000	69,745	4,745
Certified copy fees	535,300	535,300	515,309	(19,991)
Tax redemption fees	223,300	223,300	123,941	(99,359)
Voter registration fees	56,800	56,800	71,014	14,214
Tax extension fees	62,800	62,800	36,908	(25,892)
Miscellaneous fees - county clerk	7,500	7,500	8,596	1,096
Financing statement fees	6,000	6,000	5,745	(255)
Recording fees	1,370,000	1,370,000	1,450,159	80,159
Certified record copy fees	36,000	36,000	32,892	(3,108)
Revenue tax stamp fees	1,400,000	1,400,000	1,675,362	275,362
Cable franchise fees	690,000	690,000	739,984	49,984
Zoning fees	20,000	20,000	48,565	28,565
Subdivision approval fees	2,000	2,000	11,750	9,750
Development/planning service fees	2,000	2,000	25	(1,975)
Adjudication hearing fees	900	900	100	(800)
Vacant dwelling fees	1,000	1,000	2,050	1,050
Coin-operated amusement fee	-	-	5,800	5,800
Electrical aggregation administrative fee	25,000	25,000	23,312	(1,688)
Construction fee in lieu of permit fee	396,000	396,000	398,000	2,000
Total Charges for Services	<u>14,300,068</u>	<u>14,300,068</u>	<u>12,693,010</u>	<u>(1,607,058)</u>
Reimbursements				
Forest preserve reimbursement	77,729	77,729	63,994	(13,735)
Miscellaneous county reimbursement	-	-	1,931	1,931
Miscellaneous reimbursements	-	-	15,109	15,109
Prisoner Transfer	8,500	8,500	-	(8,500)
Sheriff training	6,000	6,000	1,657	(4,343)
Miscellaneous reimbursements - sheriff	80,000	80,000	89,342	9,342
Probation salary	4,355,976	4,355,976	4,304,797	(51,179)
Youth home	1,100,000	1,100,000	923,208	(176,792)
Medicaid	5,000	5,000	-	(5,000)
MST therapy reimbursement	56,610	56,610	42,165	(14,445)
Treatment alternative court reimbursement	1,830	1,830	4,000	2,170
Illinois State Board of Education reimbursement	100,000	100,000	51,318	(48,682)
Miscellaneous reimbursements - court services	1,000	1,000	1,542	542
Emergency management	90,000	90,000	29,007	(60,993)
Victim impact panel reimbursement	-	-	11,650	11,650
State's attorney salary	178,677	178,677	178,677	-
Public defender salary	99,890	99,890	99,890	-

(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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget Positive (Negative)</b>
SVP reimbursement	\$ 15,000	\$ 15,000	29,582	\$ 14,582
Supervisor of assessor salary	63,889	63,889	65,405	1,516
Death surcharge reimbursement	13,500	13,500	14,624	1,124
Miscellaneous reimbursements - county clerk	-	-	26	26
Total Reimbursements	<u>6,253,601</u>	<u>6,253,601</u>	<u>5,927,924</u>	<u>(325,677)</u>
Net investment income	356,110	356,110	320,389	(35,721)
Miscellaneous				
Cell tower lease	18,123	18,123	23,576	5,453
Miscellaneous other	-	-	150,967	150,967
Miscellaneous - information technologies	140,488	140,488	112,827	(27,661)
Miscellaneous - judicial	-	-	12,740	12,740
Refunds	-	-	20,263	20,263
Rental income	47,527	47,527	66,577	19,050
Auction sales	10,000	10,000	3,180	(6,820)
Sheriff auction sales	40,000	40,000	11,934	(28,066)
Total Miscellaneous	<u>256,138</u>	<u>256,138</u>	<u>402,064</u>	<u>145,926</u>
 Total Revenues	 <u>82,943,849</u>	 <u>82,947,999</u>	 <u>81,169,828</u>	 <u>(1,778,171)</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>EXPENDITURES</b>				
<b>County Board/Liquor</b>				
Personnel Services				
Salaries and wages	\$ 954,323	\$ 954,323	\$ 954,715	\$ (392)
Benefits				
Healthcare contribution	276,874	276,874	252,006	24,868
Dental contribution	10,944	10,944	10,111	833
Total Benefits	<u>287,818</u>	<u>287,818</u>	<u>262,117</u>	<u>25,701</u>
Contractual Services				
Contractual/consulting services	36,500	36,500	5,007	31,493
Repairs and maintenance - copiers	500	500	199	301
Conferences and meetings	3,750	3,750	710	3,040
Employee mileage expenditures	750	750	170	580
General association dues	11,970	11,970	8,923	3,047
Total Contractual Services	<u>53,470</u>	<u>53,470</u>	<u>15,009</u>	<u>38,461</u>
Commodities				
Office supplies	4,900	4,900	9,003	(4,103)
Operating supplies	2,000	2,000	600	1,400
Computer related supplies	-	-	495	(495)
Books and subscriptions	884	884	259	625
Liquor commission supplies	300	300	-	300
Total Commodities	<u>8,084</u>	<u>8,084</u>	<u>10,357</u>	<u>(2,273)</u>
<b>Total County Board/Liquor</b>	<u>1,303,695</u>	<u>1,303,695</u>	<u>1,242,198</u>	<u>61,497</u>
<b>Finance Administration</b>				
Personnel Services				
Salaries and wages	571,880	571,880	568,197	3,683
Total Personnel Services	<u>571,880</u>	<u>571,880</u>	<u>568,197</u>	<u>3,683</u>
Benefits				
Healthcare contribution	113,757	113,757	115,027	(1,270)
Dental contribution	3,576	3,576	3,563	13
Total Benefits	<u>117,333</u>	<u>117,333</u>	<u>118,590</u>	<u>(1,257)</u>
Contractual Services				
Certified audit contract	108,210	108,210	108,210	-
Contractual/consulting services	2,900	9,500	4,880	4,620
Repairs and maintenance - copiers	1,100	1,100	611	489
General printing	3,500	3,500	2,459	1,041
Legal printing	200	200	124	76
Conferences and meetings	5,050	5,050	1,126	3,924
Employee training	5,140	5,140	2,358	2,782
Employee mileage expenditures	350	350	29	321

(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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
General association dues	\$ 5,335	\$ 5,335	\$ 4,208	\$ 1,127
Total Contractual Services	<u>131,785</u>	<u>138,385</u>	<u>124,005</u>	<u>14,380</u>
Commodities				
Office supplies	1,400	1,400	1,582	(182)
Computer related supplies	<u>1,900</u>	<u>1,900</u>	<u>646</u>	<u>1,254</u>
Total Commodities	<u>3,300</u>	<u>3,300</u>	<u>2,228</u>	<u>1,072</u>
<b>Total Finance and Administration</b>	<u>824,298</u>	<u>830,898</u>	<u>813,020</u>	<u>17,878</u>
<b>Information Technologies</b>				
Personnel Services				
Salaries and wages	2,324,903	2,506,393	2,515,121	(8,728)
Overtime salaries	<u>31,360</u>	<u>31,360</u>	<u>11,523</u>	<u>19,837</u>
Total Personnel Services	<u>2,356,263</u>	<u>2,537,753</u>	<u>2,526,644</u>	<u>11,109</u>
Benefits				
Healthcare contribution	415,722	445,355	398,771	46,584
Dental contribution	<u>14,421</u>	<u>15,430</u>	<u>14,556</u>	<u>874</u>
Total Benefits	<u>430,143</u>	<u>460,785</u>	<u>413,327</u>	<u>47,458</u>
Contractual Services				
Contractual/consulting services	150,800	150,800	119,767	31,033
Software licensing cost	544,650	544,650	447,926	96,724
Repairs and maintenance - computers	104,200	104,200	92,339	11,861
Repairs and maintenance - copiers	11,800	11,800	5,146	6,654
Repairs and maintenance - communications equipment	89,500	89,500	56,381	33,119
Repairs and maintenance - vehicles	2,220	2,220	3,441	(1,221)
Repairs and maintenance - office equipment	500	500	247	253
General advertising	1,500	1,500	656	844
Conferences and meetings	36,800	36,800	29,711	7,089
Employee training	46,000	46,000	18,064	27,936
Employee mileage expenditures	1,500	1,500	716	784
General association dues	<u>11,200</u>	<u>11,200</u>	<u>1,597</u>	<u>9,603</u>
Total Contractual Services	<u>1,000,670</u>	<u>1,000,670</u>	<u>775,991</u>	<u>224,679</u>
Commodities				
Office supplies	5,000	5,000	12,766	(7,766)
Computer related supplies	32,000	32,000	40,633	(8,633)
Books and subscriptions	2,000	2,000	8,757	(6,757)
Computer software - non-capital	4,000	4,000	12,986	(8,986)
Computer hardware - non-capital	8,000	8,000	3,486	4,514
Printing supplies	<u>42,000</u>	<u>42,000</u>	<u>22,776</u>	<u>19,224</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Microfilm supplies	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Office furniture and equipment	5,000	5,000	4,786	214
Fuel - vehicles	1,500	1,500	1,769	(269)
Total Commodities	<u>100,500</u>	<u>100,500</u>	<u>107,959</u>	<u>(7,459)</u>
<b>Total Information Technologies</b>	<u>3,887,576</u>	<u>4,099,708</u>	<u>3,823,921</u>	<u>275,787</u>
<b>Building Management - Government Center</b>				
Personnel Services				
Salaries and wages	743,937	720,621	723,548	(2,927)
Overtime salaries	8,791	8,791	1,036	7,755
Total Personnel Services	<u>752,728</u>	<u>729,412</u>	<u>724,584</u>	<u>4,828</u>
Benefits				
Healthcare contribution	96,115	96,115	68,474	27,641
Dental contribution	3,265	3,265	2,626	639
Total Benefits	<u>99,380</u>	<u>99,380</u>	<u>71,100</u>	<u>28,280</u>
Contractual Services				
Disposal and water softener services	4,500	4,500	4,717	(217)
Janitorial services	50,000	50,000	62,438	(12,438)
Repairs and maintenance - roads	23,450	23,450	25,763	(2,313)
Repairs and maintenance - buildings	80,000	103,316	120,026	(16,710)
Repairs and maintenance - grounds	13,000	13,000	20,195	(7,195)
Repairs and maintenance - equipment	20,876	20,876	14,899	5,977
Repairs and maintenance - vehicles	4,500	4,500	7,319	(2,819)
Equipment rental	383	383	1,616	(1,233)
General printing	55,000	55,000	59,380	(4,380)
Employee mileage expenditures	400	400	24	376
Total Contractual Services	<u>252,109</u>	<u>275,425</u>	<u>316,377</u>	<u>(40,952)</u>
Commodities				
Operating supplies	5,100	5,100	5,267	(167)
Computer related supplies	484	484	-	484
Postage	-	-	204	(204)
Printing supplies	50,000	50,000	53,567	(3,567)
Cleaning supplies	6,800	6,800	6,193	607
Uniform supplies	3,000	3,000	2,856	144
Medical supplies and drugs	128	128	-	128
Utilities - natural gas	21,890	21,890	23,515	(1,625)
Utilities - electric	154,000	154,000	170,072	(16,072)
Utilities - water	5,000	5,000	8,800	(3,800)
Utilities - sewer	1,300	1,300	2,415	(1,115)

(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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Fuel - vehicles	\$ 10,000	\$ 10,000	\$ 14,264	\$ (4,264)
Total Commodities	<u>257,702</u>	<u>257,702</u>	<u>287,153</u>	<u>(29,451)</u>
<b>Total Building Management -     Government Center</b>	<u>1,361,919</u>	<u>1,361,919</u>	<u>1,399,214</u>	<u>(37,295)</u>
<b>Building Management - Judicial Center</b>				
Personnel Services				
Salaries and wages	115,770	115,770	114,154	1,616
Overtime salaries	<u>7,856</u>	<u>7,856</u>	<u>3,839</u>	<u>4,017</u>
Total Personnel Services	<u>123,626</u>	<u>123,626</u>	<u>117,993</u>	<u>5,633</u>
Benefits				
Healthcare contribution	45,689	45,689	45,611	78
Dental contribution	<u>1,680</u>	<u>1,680</u>	<u>1,674</u>	<u>6</u>
Total Benefits	<u>47,369</u>	<u>47,369</u>	<u>47,285</u>	<u>84</u>
Contractual Services				
Disposal and water softener services	5,500	5,500	7,284	(1,784)
Janitorial services	95,400	95,400	133,937	(38,537)
Repairs and maintenance - roads	28,532	28,532	20,885	7,647
Repairs and maintenance - buildings	100,000	100,000	113,360	(13,360)
Repairs and maintenance - grounds	30,321	30,321	38,244	(7,923)
Repairs and maintenance - equipment	<u>20,000</u>	<u>20,000</u>	<u>47,348</u>	<u>(27,348)</u>
Total Contractual Services	<u>279,753</u>	<u>279,753</u>	<u>361,058</u>	<u>(81,305)</u>
Commodities				
Operating supplies	3,383	3,383	954	2,429
Cleaning supplies	8,500	8,500	9,735	(1,235)
Uniform supplies	559	559	-	559
Utilities - natural gas	50,000	50,000	34,789	15,211
Utilities - electric	306,900	306,900	308,290	(1,390)
Utilities - water	6,800	6,800	15,950	(9,150)
Utilities - sewer	<u>7,000</u>	<u>7,000</u>	<u>18,759</u>	<u>(11,759)</u>
Total Commodities	<u>383,142</u>	<u>383,142</u>	<u>388,477</u>	<u>(5,335)</u>
<b>Total Building Management -     Judicial Center</b>	<u>833,890</u>	<u>833,890</u>	<u>914,813</u>	<u>(80,923)</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Building Management - Juvenile Justice Center</b>				
Personnel Services				
Salaries and wages	\$ 39,078	\$ 39,078	\$ 39,043	\$ 35
Overtime salaries	428	428	580	(152)
Total Personnel Services	<u>39,506</u>	<u>39,506</u>	<u>39,623</u>	<u>(117)</u>
Benefits				
Healthcare contribution	5,465	5,465	6,030	(565)
Dental contribution	216	216	215	1
Total Benefits	<u>5,681</u>	<u>5,681</u>	<u>6,245</u>	<u>(564)</u>
Contractual Services				
Disposal and water softener services	4,000	4,000	3,090	910
Janitorial services	46,800	46,800	46,003	797
Repairs and maintenance - roads	9,889	9,889	5,428	4,461
Repairs and maintenance - buildings	38,000	38,000	26,471	11,529
Repairs and maintenance - grounds	6,158	6,158	5,613	545
Repairs and maintenance - equipment	6,517	6,517	7,194	(677)
Grease trap - septic services	2,400	2,400	2,340	60
Total Contractual Services	<u>113,764</u>	<u>113,764</u>	<u>96,139</u>	<u>17,625</u>
Commodities				
Operating supplies	1,000	1,000	-	1,000
Cleaning supplies	5,950	5,950	6,621	(671)
Uniform supplies	182	182	-	182
Utilities - natural gas	32,000	32,000	19,020	12,980
Utilities - electric	67,550	74,865	78,374	(3,509)
Total Commodities	<u>106,682</u>	<u>113,997</u>	<u>104,015</u>	<u>9,982</u>
<b>Total Building Management -     Juvenile Justice Center</b>	<u>265,633</u>	<u>272,948</u>	<u>246,022</u>	<u>26,926</u>
<b>Building Management - St. Charles North</b>				
Contractual Services				
Disposal and water softener services	2,853	2,853	3,973	(1,120)
Janitorial services	48,000	48,000	55,424	(7,424)
Repairs and maintenance - roads	18,700	18,700	14,893	3,807
Repairs and maintenance - buildings	45,000	45,000	37,383	7,617
Repairs and maintenance - grounds	2,550	2,550	7,164	(4,614)
Repairs and maintenance - equipment	20,000	20,000	6,504	13,496
Total Contractual Services	<u>137,103</u>	<u>137,103</u>	<u>125,341</u>	<u>11,762</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Commodities</b>				
Cleaning supplies	\$ 1,824	\$ 1,824	\$ 5,248	\$ (3,424)
Utilities - natural gas	20,000	20,000	8,277	11,723
Utilities - electric	84,200	142,200	142,378	(178)
Utilities - water	7,000	7,000	6,667	333
Utilities - sewer	10,000	10,000	1,255	8,745
Total Commodities	<u>123,024</u>	<u>181,024</u>	<u>163,825</u>	<u>17,199</u>
<b>Total Building Management - St. Charles North</b>	<u>260,127</u>	<u>318,127</u>	<u>289,166</u>	<u>28,961</u>
<b>Building Management - Aurora Health Department</b>				
<b>Contractual Services</b>				
Disposal and water softener services	700	700	927	(227)
Janitorial services	15,000	15,000	15,367	(367)
Repairs and maintenance - roads	11,000	11,000	6,502	4,498
Repairs and maintenance - buildings	18,000	18,000	14,745	3,255
Repairs and maintenance - grounds	1,962	1,962	4,630	(2,668)
Repairs and maintenance - equipment	2,872	2,872	2,199	673
Total Contractual Services	<u>49,534</u>	<u>49,534</u>	<u>44,370</u>	<u>5,164</u>
<b>Commodities</b>				
Operating supplies	-	-	155	(155)
Utilities - natural gas	7,225	7,225	5,270	1,955
Utilities - electric	27,000	27,000	18,849	8,151
Utilities - water	4,500	4,500	3,767	733
Utilities - sewer	-	-	3,208	(3,208)
Total Commodities	<u>38,725</u>	<u>38,725</u>	<u>31,249</u>	<u>7,476</u>
<b>Total Building Management - Aurora Health Department</b>	<u>88,259</u>	<u>88,259</u>	<u>75,619</u>	<u>12,640</u>
<b>Building Management - Old Courthouse</b>				
<b>Personnel Services</b>				
Salaries and wages	47,444	45,986	47,096	(1,110)
Overtime salaries	5,018	5,018	716	4,302
Healthcare contribution	6,064	6,064	5,838	226
Total Personnel Services	<u>58,526</u>	<u>57,068</u>	<u>53,650</u>	<u>3,418</u>
<b>Contractual Services</b>				
Disposal and water softener services	3,500	3,500	2,216	1,284
Janitorial services	60,000	60,000	56,953	3,047
Repairs and maintenance - roads	9,500	10,958	16,013	(5,055)
Repairs and maintenance - buildings	60,000	60,000	26,830	33,170
Repairs and maintenance - grounds	3,411	3,411	2,653	758
Repairs and maintenance - equipment	12,750	12,750	8,231	4,519
Total Contractual Services	<u>149,161</u>	<u>150,619</u>	<u>112,896</u>	<u>37,723</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Commodities</b>				
Operating supplies	\$ 1,000	\$ 1,000	\$ 375	\$ 625
Cleaning supplies	4,000	4,000	2,497	1,503
Utilities - natural gas	32,000	32,000	15,064	16,936
Utilities - electric	64,900	64,900	67,473	(2,573)
Utilities - water	3,533	3,533	3,490	43
Utilities - sewer	<u>3,317</u>	<u>3,317</u>	<u>2,289</u>	<u>1,028</u>
Total Commodities	<u>108,750</u>	<u>108,750</u>	<u>91,188</u>	<u>17,562</u>
<b>Total Building Management - Old Courthouse</b>	<u>316,437</u>	<u>316,437</u>	<u>257,734</u>	<u>58,703</u>
<b>Building Management - Sheriff Facility</b>				
<b>Personnel Services</b>				
Salaries and wages	323,101	293,101	292,139	962
Overtime salaries	<u>8,028</u>	<u>8,028</u>	<u>9,930</u>	<u>(1,902)</u>
Total Personnel Services	<u>331,129</u>	<u>301,129</u>	<u>302,069</u>	<u>(940)</u>
<b>Benefits</b>				
Healthcare contribution	106,516	106,516	52,966	53,550
Dental contribution	<u>3,552</u>	<u>3,552</u>	<u>2,119</u>	<u>1,433</u>
Total Benefits	<u>110,068</u>	<u>110,068</u>	<u>55,085</u>	<u>54,983</u>
<b>Contractual Services</b>				
Disposal and water softener services	15,000	15,000	21,826	(6,826)
Janitorial services	62,160	62,160	47,514	14,646
Repairs and maintenance - roads	15,207	15,207	8,882	6,325
Repairs and maintenance - buildings	120,000	120,000	134,772	(14,772)
Repairs and maintenance - grounds	12,000	12,000	10,775	1,225
Repairs and maintenance - equipment	20,000	20,000	25,810	(5,810)
Grease trap - septic services	<u>2,200</u>	<u>2,200</u>	<u>6,155</u>	<u>(3,955)</u>
Total Contractual Services	<u>246,567</u>	<u>246,567</u>	<u>255,734</u>	<u>(9,167)</u>
<b>Commodities</b>				
Operating supplies	2,000	2,000	879	1,121
Cleaning supplies	22,320	22,320	29,289	(6,969)
Uniform supplies	3,000	3,000	269	2,731
Utilities - natural gas	60,000	60,000	35,999	24,001
Utilities - electric	303,250	303,250	341,116	(37,866)
Utilities - water	45,000	45,000	61,554	(16,554)
Utilities - sewer	<u>52,768</u>	<u>82,768</u>	<u>97,376</u>	<u>(14,608)</u>
Total Commodities	<u>488,338</u>	<u>518,338</u>	<u>566,482</u>	<u>(48,144)</u>
<b>Total Building Management - Sheriff Facility</b>	<u>1,176,102</u>	<u>1,176,102</u>	<u>1,179,370</u>	<u>(3,268)</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Building Management - ROE Office</b>				
Contractual Services				
Building space rental	\$ 130,000	\$ 130,000	\$ 126,880	\$ 3,120
Total Contractual Services	<u>130,000</u>	<u>130,000</u>	<u>126,880</u>	<u>3,120</u>
Commodities				
Self-mailer	-	-	618	(618)
Postage	-	-	2,502	(2,502)
Total Commodities	<u>-</u>	<u>-</u>	<u>3,120</u>	<u>(3,120)</u>
<b>Total Building Management -     ROE Office</b>	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>-</u>
<b>Human Resources</b>				
Personnel Services				
Salaries and wages	309,934	287,252	290,783	(3,531)
Overtime salaries	-	-	8	(8)
Total Personnel Services	<u>309,934</u>	<u>287,252</u>	<u>290,791</u>	<u>(3,539)</u>
Benefits				
Healthcare contribution	63,128	63,128	52,785	10,343
Dental contribution	2,516	2,516	2,174	342
Total Benefits	<u>65,644</u>	<u>65,644</u>	<u>54,959</u>	<u>10,685</u>
Contractual Services				
Project administration services	-	14,594	15,869	(1,275)
Repairs and maintenance - copiers	1,839	1,839	361	1,478
Conferences and meetings	3,756	5,033	5,033	-
Employee training	1,580	3,170	1,869	1,301
Employee mileage expenditures	97	97	19	78
Miscellaneous contractual expenditures	4,000	4,175	4,575	(400)
Total Contractual Services	<u>11,272</u>	<u>28,908</u>	<u>27,726</u>	<u>1,182</u>
Commodities				
Office supplies	1,000	6,046	4,155	1,891
Operating supplies	2,000	2,000	1,766	234
Computer related supplies	522	522	-	522
Books and subscriptions	1,295	1,295	-	1,295
Employee recognition supplies	500	500	57	443
Total Commodities	<u>5,317</u>	<u>10,363</u>	<u>5,978</u>	<u>4,385</u>
<b>Total Human Resources</b>	<u>392,167</u>	<u>392,167</u>	<u>379,454</u>	<u>12,713</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>County Auditor</b>				
Personnel Services				
Salaries and wages	\$ 236,456	\$ 236,456	\$ 236,390	\$ 66
Benefits				
Healthcare contribution	36,484	36,484	33,919	2,565
Dental contribution	1,680	1,680	1,464	216
Total Benefits	<u>38,164</u>	<u>38,164</u>	<u>35,383</u>	<u>2,781</u>
Contractual Services				
Contractual/consulting services	40,000	15,000	12,734	2,266
Repairs and maintenance - copiers	500	500	131	369
Conferences and meetings	1,800	1,800	2,481	(681)
Employee training	3,500	3,500	2,277	1,223
Employee mileage expenditures	1,026	1,026	391	635
General association dues	2,725	2,725	2,750	(25)
Total Contractual Services	<u>49,551</u>	<u>24,551</u>	<u>20,764</u>	<u>3,787</u>
Commodities				
Office supplies	1,750	1,750	1,584	166
Total Commodities	<u>1,750</u>	<u>1,750</u>	<u>1,584</u>	<u>166</u>
<b>Total County Auditor</b>	<u>325,921</u>	<u>300,921</u>	<u>294,121</u>	<u>6,800</u>
<b>Treasurer/Collector</b>				
Personnel Services				
Salaries and wages	522,718	522,718	491,985	30,733
Benefits				
Healthcare contribution	81,088	81,088	81,154	(66)
Dental contribution	3,104	3,104	3,094	10
Total Benefits	<u>84,192</u>	<u>84,192</u>	<u>84,248</u>	<u>(56)</u>
Contractual Services				
Repairs and maintenance - copiers	-	-	3,012	(3,012)
General printing	-	-	16,546	(16,546)
Legal printing	21,000	21,000	17,670	3,330
Employee mileage expenditures	2,500	2,500	772	1,728
Total Contractual Services	<u>23,500</u>	<u>23,500</u>	<u>38,020</u>	<u>(14,520)</u>
Commodities				
Office supplies	1,500	1,500	1,846	(346)
Operating supplies	1,000	1,000	7,467	(6,467)
Computer related supplies	1,882	1,882	-	1,882
Total Commodities	<u>4,382</u>	<u>4,382</u>	<u>9,313</u>	<u>(4,931)</u>
<b>Total Treasurer/Collector</b>	<u>634,792</u>	<u>634,792</u>	<u>623,566</u>	<u>11,226</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Supervisor of Assessments</b>				
Personnel Services				
Salaries and wages	\$ 780,036	\$ 780,036	\$ 735,252	\$ 44,784
Overtime salaries	<u>2,572</u>	<u>2,572</u>	<u>899</u>	<u>1,673</u>
Total Personnel Services	<u>782,608</u>	<u>782,608</u>	<u>736,151</u>	<u>46,457</u>
Benefits				
Healthcare contribution	157,866	157,866	158,525	(659)
Dental contribution	<u>5,132</u>	<u>5,132</u>	<u>5,355</u>	<u>(223)</u>
Total Benefits	<u>162,998</u>	<u>162,998</u>	<u>163,880</u>	<u>(882)</u>
Contractual Services				
Repairs and maintenance - computers	5,000	5,000	-	5,000
Repairs and maintenance - copiers	9,000	9,000	9,175	(175)
Legal printing	106,000	106,000	72,294	33,706
Conferences and meetings	5,000	5,000	2,792	2,208
Employee training	14,000	14,000	7,517	6,483
Employee mileage expenditures	4,200	4,200	3,519	681
General association dues	<u>3,000</u>	<u>3,000</u>	<u>3,910</u>	<u>(910)</u>
Total Contractual Services	<u>146,200</u>	<u>146,200</u>	<u>99,207</u>	<u>46,993</u>
Commodities				
Office supplies	9,000	9,000	8,186	814
Computer related supplies	12,000	12,000	9,902	2,098
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>19,072</u>	<u>3,928</u>
<b>Total Supervisor of     Assessments</b>	<u>1,114,806</u>	<u>1,114,806</u>	<u>1,018,310</u>	<u>96,496</u>
<b>Board of Review</b>				
Personnel Services				
Salaries and wages	64,943	64,943	66,528	(1,585)
Employee per diem	<u>32,500</u>	<u>32,500</u>	<u>26,026</u>	<u>6,474</u>
Total Personnel Services	<u>97,443</u>	<u>97,443</u>	<u>92,554</u>	<u>4,889</u>
Benefits				
Healthcare contribution	25,652	25,652	38,427	(12,775)
Dental contribution	<u>560</u>	<u>560</u>	<u>558</u>	<u>2</u>
Total Benefits	<u>26,212</u>	<u>26,212</u>	<u>38,985</u>	<u>(12,773)</u>
Contractual Services				
Appraisal services	<u>24,000</u>	<u>24,000</u>	<u>1,500</u>	<u>22,500</u>
Total Contractual Services	<u>24,000</u>	<u>24,000</u>	<u>1,500</u>	<u>22,500</u>
<b>Total Board of Review</b>	<u>147,655</u>	<u>147,655</u>	<u>133,039</u>	<u>14,616</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>County Clerk</b>				
Personnel Services				
Salaries and wages	\$ 683,470	\$ 683,470	\$ 660,885	\$ 22,585
Overtime salaries	2,007	2,007	1,951	56
Total Personnel Services	<u>685,477</u>	<u>685,477</u>	<u>662,836</u>	<u>22,641</u>
Benefits				
Healthcare contribution	138,028	138,028	116,086	21,942
Dental contribution	4,770	4,770	3,488	1,282
Total Benefits	<u>142,798</u>	<u>142,798</u>	<u>119,574</u>	<u>23,224</u>
Contractual Services				
Notary services	90	90	71	19
General printing	200	200	464	(264)
Legal printing	2,000	2,000	2,295	(295)
Conferences and meetings	6,000	6,000	9,179	(3,179)
Employee training	1,000	1,000	-	1,000
Employee mileage expenditures	2,000	2,000	1,576	424
General association dues	850	850	525	325
Total Contractual Services	<u>12,140</u>	<u>12,140</u>	<u>14,110</u>	<u>(1,970)</u>
Commodities				
Office supplies	4,500	4,500	4,717	(217)
Operating supplies	2,000	2,000	3,307	(1,307)
Computer related supplies	1,000	1,000	2,383	(1,383)
Books and subscriptions	600	600	195	405
Total Commodities	<u>8,100</u>	<u>8,100</u>	<u>10,602</u>	<u>(2,502)</u>
<b>Total County Clerk</b>	<u>848,515</u>	<u>848,515</u>	<u>807,122</u>	<u>41,393</u>
<b>Election Expense</b>				
Personnel Services				
Salaries and wages	635,454	635,454	861,234	(225,780)
Overtime salaries	15,053	15,053	28,185	(13,132)
Total Personnel Services	<u>650,507</u>	<u>650,507</u>	<u>889,419</u>	<u>(238,912)</u>
Benefits				
Healthcare contribution	118,084	118,084	92,411	25,673
Dental contribution	3,438	3,438	3,560	(122)
Total Benefits	<u>121,522</u>	<u>121,522</u>	<u>95,971</u>	<u>25,551</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Contractual Services</b>				
Election judges and workers	\$ 338,880	\$ 338,880	\$ 28,203	\$ 310,677
Election services	12,000	12,000	11,388	612
Security services	12,000	12,000	12,889	(889)
Software licensing cost	250,000	250,000	144,921	105,079
Repairs and maintenance - computers	6,000	6,000	499	5,501
Repairs and maintenance - copiers	6,000	6,000	2,747	3,253
Repairs and maintenance - vehicles	7,000	7,000	1,482	5,518
Polling place rental	11,000	11,000	10,100	900
Equipment rental	15,000	15,000	8,766	6,234
General advertising	2,000	2,000	921	1,079
General printing	18,000	18,000	3,403	14,597
Legal printing	18,000	18,000	17,495	505
Conferences and meetings	5,000	5,000	8,042	(3,042)
Employee mileage expenditures	8,000	8,000	6,979	1,021
General association dues	650	650	575	75
Miscellaneous contractual expenditures	10,000	10,000	3,824	6,176
<b>Total Contractual Services</b>	<u>719,530</u>	<u>719,530</u>	<u>262,234</u>	<u>457,296</u>
<b>Commodities</b>				
Office supplies	7,200	7,200	7,618	(418)
Operating supplies	25,000	25,000	20,944	4,056
Computer related supplies	4,500	4,500	1,519	2,981
Books and subscriptions	500	500	922	(422)
Voting systems and accessories	165,000	165,000	227,885	(62,885)
<b>Total Commodities</b>	<u>202,200</u>	<u>202,200</u>	<u>258,888</u>	<u>(56,688)</u>
<b>Total Election Expense</b>	<u>1,693,759</u>	<u>1,693,759</u>	<u>1,506,512</u>	<u>187,247</u>
<b>Alternative Language Coordination</b>				
<b>Personnel Services</b>				
Salaries and wages	42,147	42,147	61,846	(19,699)
Overtime salaries	-	-	4,469	(4,469)
<b>Total Personnel Services</b>	<u>42,147</u>	<u>42,147</u>	<u>66,315</u>	<u>(24,168)</u>
<b>Benefits</b>				
Healthcare contribution	19,588	19,588	5,889	13,699
Dental contribution	560	560	189	371
<b>Total Benefits</b>	<u>20,148</u>	<u>20,148</u>	<u>6,078</u>	<u>14,070</u>
<b>Total Alternative Language     Coordination</b>	<u>62,295</u>	<u>62,295</u>	<u>72,393</u>	<u>(10,098)</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Recorder of Deeds</b>				
Personnel Services				
Salaries and wages	\$ 671,966	\$ 671,966	\$ 629,121	\$ 42,845
Benefits				
Healthcare contribution	132,070	132,070	114,007	18,063
Dental contribution	5,109	5,109	4,559	550
Total Benefits	<u>137,179</u>	<u>137,179</u>	<u>118,566</u>	<u>18,613</u>
Contractual Services				
Employee mileage expenditures	1,293	1,293	363	930
General association dues	525	525	425	100
Total Contractual Services	<u>1,818</u>	<u>1,818</u>	<u>788</u>	<u>1,030</u>
Commodities				
Office supplies	2,070	2,070	1,707	363
<b>Total Recorder of Deeds</b>	<u>813,033</u>	<u>813,033</u>	<u>750,182</u>	<u>62,851</u>
<b>Regional Office of Education</b>				
Personnel Services				
Salaries and wages	258,176	258,176	262,934	(4,758)
Benefits				
Healthcare contribution	32,428	32,428	32,273	155
Dental contribution	992	992	989	3
Total Benefits	<u>33,420</u>	<u>33,420</u>	<u>33,262</u>	<u>158</u>
Contractual Services				
Contractual/consulting services	4,575	4,575	-	4,575
Software licensing cost	13,000	13,000	12,975	25
Total Contractual Services	<u>17,575</u>	<u>17,575</u>	<u>12,975</u>	<u>4,600</u>
<b>Total Regional Office     of Education</b>	<u>309,171</u>	<u>309,171</u>	<u>309,171</u>	<u>-</u>
<b>Judiciary and Courts</b>				
Personnel Services				
Salaries and wages	1,492,802	1,427,665	1,318,945	108,720
Overtime salaries	500	500	3,314	(2,814)
Employee per diem	500	500	1,155	(655)
Bond call	-	-	12,932	(12,932)
Total Personnel Services	<u>1,493,802</u>	<u>1,428,665</u>	<u>1,336,346</u>	<u>92,319</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, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Benefits</b>				
Healthcare contribution	\$ 318,983	\$ 312,797	\$ 285,900	\$ 26,897
Dental contribution	12,788	12,788	10,746	2,042
Uniform allowance	500	500	2,434	(1,934)
<b>Total Benefits</b>	<u>332,271</u>	<u>326,085</u>	<u>299,080</u>	<u>27,005</u>
<b>Contractual Services</b>				
State of Illinois salaries	16,000	16,000	-	16,000
Jurors - circuit court	285,000	285,000	246,159	38,841
Jurors - grand jury	1,000	1,000	-	1,000
Jurors' expenditures	200,000	200,000	169,230	30,770
Per diem expenditures	140,000	140,000	147,900	(7,900)
Contractual/consulting services	395,600	395,600	410,580	(14,980)
Court appointed counsel	200,000	200,000	183,681	16,319
Psychological/psychiatric services	108,000	108,000	30,948	77,052
Weekend juvenile detention hearings	14,000	44,000	-	44,000
Repairs and maintenance - equipment	14,000	14,000	191,374	(177,374)
Equipment rental	20,000	20,000	14,895	5,105
Liability insurance	2,500	2,500	-	2,500
General printing	1,000	1,000	67	933
Conferences and meetings	3,700	3,700	7,203	(3,503)
Employee training	500	500	97	403
Employee mileage expenditures	3,000	3,000	1,532	1,468
General association dues	300	300	-	300
Miscellaneous contractual expenditures	15,000	19,150	15,439	3,711
<b>Total Contractual Services</b>	<u>1,419,600</u>	<u>1,453,750</u>	<u>1,419,105</u>	<u>34,645</u>
<b>Commodities</b>				
Office supplies	15,000	15,000	8,507	6,493
Operating supplies	15,000	15,000	8,144	6,856
Computer related supplies	1,000	1,000	-	1,000
Postage	250	250	48	202
Books and subscriptions	45,000	45,000	49,726	(4,726)
Employee recognition supplies	2,500	2,500	1,246	1,254
<b>Total Commodities</b>	<u>78,750</u>	<u>78,750</u>	<u>67,671</u>	<u>11,079</u>
<b>Total Judiciary and Courts</b>	<u>3,324,423</u>	<u>3,287,250</u>	<u>3,122,202</u>	<u>165,048</u>
<b>Circuit Clerk - Administration</b>				
<b>Personnel Services</b>				
Salaries and wages	2,934,813	2,974,813	2,844,384	130,429
Overtime salaries	73,238	106,893	106,543	350
Bond call	32,526	32,526	26,082	6,444
<b>Total Personnel Services</b>	<u>3,040,577</u>	<u>3,114,232</u>	<u>2,977,009</u>	<u>137,223</u>

## KANE COUNTY, ILLINOIS

General Fund - General Account  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Benefits</b>				
Healthcare contribution	\$ 722,661	\$ 752,043	\$ 645,435	\$ 106,608
Dental contribution	26,649	27,477	23,375	4,102
<b>Total Benefits</b>	<u>749,310</u>	<u>779,520</u>	<u>668,810</u>	<u>110,710</u>
<b>Contractual Services</b>				
Repairs and maintenance - equipment	500	500	4,177	(3,677)
General printing	1,544	1,544	754	790
Conferences and meetings	2,000	2,000	3,984	(1,984)
Employee mileage expenditures	6,300	6,300	900	5,400
General association dues	1,005	1,005	1,173	(168)
<b>Total Contractual Services</b>	<u>11,349</u>	<u>11,349</u>	<u>10,988</u>	<u>361</u>
<b>Commodities</b>				
Office supplies	2,100	2,100	1,879	221
Books and subscriptions	1,500	1,500	1,639	(139)
<b>Total Commodities</b>	<u>3,600</u>	<u>3,600</u>	<u>3,518</u>	<u>82</u>
<b>Total Circuit Clerk - Administration</b>	<u>3,804,836</u>	<u>3,908,701</u>	<u>3,660,325</u>	<u>248,376</u>
<b>Circuit Clerk - File Lib/Records</b>				
<b>Contractual Services</b>				
Repairs and maintenance - equipment	405	405	-	405
Repairs and maintenance - vehicles	1,850	1,850	-	1,850
Employee training	600	600	-	600
Employee mileage expenditures	1,500	1,500	-	1,500
<b>Total Contractual Services</b>	<u>4,355</u>	<u>4,355</u>	<u>-</u>	<u>4,355</u>
<b>Commodities</b>				
Office supplies	11,788	11,788	7,454	4,334
Fuel - vehicles	2,500	2,500	1,590	910
<b>Total Commodities</b>	<u>14,288</u>	<u>14,288</u>	<u>9,044</u>	<u>5,244</u>
<b>Total Circuit Clerk - File Lib/Records</b>	<u>18,643</u>	<u>18,643</u>	<u>9,044</u>	<u>9,599</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Circuit Clerk - Civil</b>				
Contractual Services				
Repairs and maintenance - equipment	\$ 7,400	\$ 7,400	\$ 5,016	\$ 2,384
Employee training	600	600	-	600
Employee mileage expenditures	9,604	9,604	6,949	2,655
Total Contractual Services	<u>17,604</u>	<u>17,604</u>	<u>11,965</u>	<u>5,639</u>
Commodities				
Office supplies	4,444	4,444	1,917	2,527
<b>Total Circuit Clerk - Civil</b>	<u>22,048</u>	<u>22,048</u>	<u>13,882</u>	<u>8,166</u>
<b>Circuit Clerk - Criminal</b>				
Contractual Services				
Repairs and maintenance - equipment	600	600	-	600
Employee training	5,600	5,600	-	5,600
Employee mileage expenditures	20,354	20,354	13,632	6,722
Employee medical expenditures	100	100	-	100
Total Contractual Services	<u>26,654</u>	<u>26,654</u>	<u>13,632</u>	<u>13,022</u>
Commodities				
Office supplies	9,825	9,825	3,188	6,637
<b>Total Circuit Clerk - Criminal</b>	<u>36,479</u>	<u>36,479</u>	<u>16,820</u>	<u>19,659</u>
<b>Circuit Clerk - Records</b>				
Contractual Services				
General printing	25,000	25,000	24,035	965
Employee mileage expenditures	100	100	7	93
Total Contractual Services	<u>28,100</u>	<u>28,100</u>	<u>24,042</u>	<u>4,058</u>
Commodities				
Office supplies	423	423	35	388
<b>Total Circuit Clerk - Records</b>	<u>28,523</u>	<u>28,523</u>	<u>24,077</u>	<u>4,446</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, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Circuit Clerk - Chief Deputy</b>				
Contractual Services				
Legal services	\$ 6,000	\$ 6,000	\$ 2,872	\$ 3,128
Repairs and maintenance - equipment	2,500	2,500	-	2,500
Employee training	2,600	2,600	-	2,600
Employee mileage expenditures	100	100	-	100
Total Contractual Services	<u>11,200</u>	<u>11,200</u>	<u>2,872</u>	<u>8,328</u>
Commodities				
Office supplies	780	780	125	655
<b>Total Circuit Clerk - Chief Deputy</b>	<u>11,980</u>	<u>11,980</u>	<u>2,997</u>	<u>8,983</u>
<b>Circuit Clerk - Human Resources</b>				
Contractual Services				
Repairs and maintenance - equipment	3,300	3,300	2,382	918
Conferences and meetings	2,400	2,400	-	2,400
Employee training	400	400	-	400
Employee mileage expenditures	100	100	-	100
General association dues	149	149	-	149
Total Contractual Services	<u>6,349</u>	<u>6,349</u>	<u>2,382</u>	<u>3,967</u>
Commodities				
Office supplies	2,900	2,900	462	2,438
<b>Total Circuit Clerk - Human Resources</b>	<u>9,249</u>	<u>9,249</u>	<u>2,844</u>	<u>6,405</u>
<b>Circuit Clerk - Customer Service</b>				
Contractual Services				
Conferences and meetings	2,600	2,600	-	2,600
Employee mileage expenditures	50	50	-	50
Total Contractual Services	<u>2,650</u>	<u>2,650</u>	<u>-</u>	<u>2,650</u>
Commodities				
Telephone	3,624	3,624	-	3,624
Office supplies	856	856	26	830
Total Commodities	<u>4,480</u>	<u>4,480</u>	<u>26</u>	<u>4,454</u>
<b>Total Circuit Clerk - Customer Service</b>	<u>7,130</u>	<u>7,130</u>	<u>26</u>	<u>7,104</u>
<b>Circuit Clerk - COO Support</b>				
Contractual Services				
Employee training	300	300	-	300
Employee mileage expenditures	925	925	381	544
Total Contractual Services	<u>1,225</u>	<u>1,225</u>	<u>381</u>	<u>844</u>
Commodities				
Office supplies	408	408	296	112
<b>Total Circuit Clerk - COO Support</b>	<u>1,633</u>	<u>1,633</u>	<u>677</u>	<u>956</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>States Attorney</b>				
Personnel Services				
Salaries and wages	\$ 4,239,454	\$ 4,239,454	\$ 3,974,059	\$ 265,395
Overtime salaries	-	-	585	(585)
Bond call	<u>52,200</u>	<u>52,200</u>	<u>38,196</u>	<u>14,004</u>
Total Personnel Services	<u>4,291,654</u>	<u>4,291,654</u>	<u>4,012,840</u>	<u>278,814</u>
Benefits				
Healthcare contribution	864,884	864,884	705,808	159,076
Dental contribution	<u>27,627</u>	<u>27,627</u>	<u>22,980</u>	<u>4,647</u>
Total Benefits	<u>892,511</u>	<u>892,511</u>	<u>728,788</u>	<u>163,723</u>
Contractual Services				
Contractual/consulting services	94,903	94,903	93,372	1,531
Legal services	-	-	1,729	(1,729)
Trials and costs of hearings	70,000	70,000	48,673	21,327
Legal trial notices	14,000	14,000	5,963	8,037
Witness costs	14,000	14,000	7,687	6,313
Court reporter costs	55,000	55,000	70,500	(15,500)
Extradition costs	60,000	60,000	43,433	16,567
Repairs and maintenance - equipment	1,000	1,000	667	333
Repairs and maintenance - copiers	12,000	12,000	13,853	(1,853)
Repairs and maintenance - vehicles	9,000	9,000	9,440	(440)
General printing	2,700	2,700	2,651	49
Conferences and meetings	6,300	6,300	5,255	1,045
Employee training	12,340	12,340	8,281	4,059
Law enforcement training	40,000	12,000	11,872	128
Employee mileage expenditures	1,500	1,500	325	1,175
General association dues	<u>26,122</u>	<u>26,122</u>	<u>25,690</u>	<u>432</u>
Total Contractual Services	<u>418,865</u>	<u>390,865</u>	<u>349,391</u>	<u>41,474</u>
Commodities				
Office supplies	9,000	9,000	8,514	486
Operating supplies	2,000	2,000	792	1,208
Books and subscriptions	6,500	6,500	4,231	2,269
Fuel - vehicles	8,000	8,000	3,995	4,005
Computer software - non-capital	38,000	38,000	29,550	8,450
Computer hardware - non-capital	<u>3,700</u>	<u>3,700</u>	<u>2,284</u>	<u>1,416</u>
Total Commodities	<u>67,200</u>	<u>67,200</u>	<u>49,366</u>	<u>17,834</u>
<b>Total States Attorney</b>	<u>5,670,230</u>	<u>5,642,230</u>	<u>5,140,385</u>	<u>501,845</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>JJC Council</b>				
Personnel Services				
Salaries and wages	\$ -	\$ 18,825	\$ 23,948	\$ (5,123)
Total Personnel Services	<u>-</u>	<u>18,825</u>	<u>23,948</u>	<u>(5,123)</u>
Contractual Services				
Contractual/consulting services	24,000	-	-	-
Employee training	15,000	15,000	8,384	6,616
Employee mileage expenditures	1,296	1,296	744	552
Total Contractual Services	<u>40,296</u>	<u>16,296</u>	<u>9,128</u>	<u>7,168</u>
Commodities				
Operating supplies	1,195	1,195	3,725	(2,530)
Computer software - non-capital	5,000	5,000	-	5,000
Total Commodities	<u>6,195</u>	<u>6,195</u>	<u>3,725</u>	<u>2,470</u>
<b>Total JJC Council</b>	<u>46,491</u>	<u>41,316</u>	<u>36,801</u>	<u>4,515</u>
<b>Public Defender</b>				
Personnel Services				
Salaries and wages	3,211,509	3,244,479	3,166,031	78,448
Bond call	23,400	23,400	39,982	(16,582)
Total Personnel Services	<u>3,234,909</u>	<u>3,267,879</u>	<u>3,206,013</u>	<u>61,866</u>
Benefits				
Healthcare contribution	625,104	625,104	550,222	74,882
Dental contribution	21,008	21,008	19,264	1,744
Total Benefits	<u>646,112</u>	<u>646,112</u>	<u>569,486</u>	<u>76,626</u>
Contractual Services				
Trials and costs of hearings	35,000	35,000	65,964	(30,964)
Repairs and maintenance - copiers	1,662	1,662	1,914	(252)
Conferences and meetings	-	-	6,187	(6,187)
Employee training	11,500	11,500	33,764	(22,264)
Employee mileage expenditures	4,500	4,500	3,705	795
Attorney association dues	18,226	18,226	17,249	977
Miscellaneous contractual expenditures	12,909	12,909	12,231	678
Total Contractual Services	<u>83,797</u>	<u>83,797</u>	<u>141,014</u>	<u>(57,217)</u>
Commodities				
Office supplies	13,500	13,500	19,046	(5,546)
Computer related supplies	1,572	1,572	8,359	(6,787)
Books and subscriptions	46,208	46,208	50,235	(4,027)
Total Commodities	<u>61,280</u>	<u>61,280</u>	<u>77,640</u>	<u>(16,360)</u>
<b>Total Public Defender</b>	<u>4,026,098</u>	<u>4,059,068</u>	<u>3,994,153</u>	<u>64,915</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Sheriff</b>				
Personnel Services				
Salaries and wages	\$ 9,190,486	\$ 9,190,486	\$ 8,575,310	\$ 615,176
Overtime salaries	229,626	229,626	396,175	(166,549)
Merit employee longevity	182,880	182,880	156,719	26,161
Total Personnel Services	<u>9,602,992</u>	<u>9,602,992</u>	<u>9,128,204</u>	<u>474,788</u>
Benefits				
Healthcare contribution	1,603,749	1,603,749	1,419,528	184,221
Dental contribution	50,198	50,198	44,151	6,047
Uniform allowance	94,600	94,600	83,600	11,000
Total Benefits	<u>1,748,547</u>	<u>1,748,547</u>	<u>1,547,279</u>	<u>201,268</u>
Contractual Services				
Contractual/consulting services	6,000	6,000	11,540	(5,540)
Medical/dental/hospital services	5,000	5,000	24,110	(19,110)
Investigations	1,000	1,000	1,404	(404)
Software licensing cost	5,000	5,000	15,364	(10,364)
Drug testing and lab services	1,200	1,200	281	919
Repairs and maintenance - equipment	1,000	1,000	2,980	(1,980)
Repairs and maintenance - copiers	4,500	4,500	5,723	(1,223)
Repairs and maintenance - communications equipment	2,500	2,500	5,303	(2,803)
Repairs and maintenance - vehicles	75,000	75,000	90,438	(15,438)
Conferences and meetings	4,000	4,000	3,020	980
Employee training	35,000	35,000	67,019	(32,019)
General association dues	1,500	1,500	2,899	(1,399)
Total Contractual Services	<u>141,700</u>	<u>141,700</u>	<u>230,081</u>	<u>(88,381)</u>
Commodities				
Office supplies	5,000	5,000	11,847	(6,847)
Operating supplies	20,000	20,000	28,296	(8,296)
Uniform supplies	5,000	5,000	19,339	(14,339)
Weapons and ammunition	5,000	5,000	8,435	(3,435)
Fuel - vehicles	326,525	326,525	230,310	96,215
Total Commodities	<u>361,525</u>	<u>361,525</u>	<u>298,227</u>	<u>63,298</u>
<b>Total Sheriff</b>	<u>11,854,764</u>	<u>11,854,764</u>	<u>11,203,791</u>	<u>650,973</u>
<b>Adult Corrections</b>				
Personnel Services				
Salaries and wages	9,922,075	9,922,075	9,582,049	340,026
Overtime salaries	401,400	401,400	640,740	(239,340)
Merit employee longevity	199,788	199,788	188,569	11,219
Total Personnel Services	<u>10,523,263</u>	<u>10,523,263</u>	<u>10,411,358</u>	<u>111,905</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Benefits</b>				
Healthcare contribution	\$ 1,776,956	\$ 1,776,956	\$ 1,561,797	\$ 215,159
Dental contribution	55,772	55,772	50,606	5,166
Uniform allowance	122,000	122,000	108,500	13,500
<b>Total Benefits</b>	<u>1,954,728</u>	<u>1,954,728</u>	<u>1,720,903</u>	<u>233,825</u>
<b>Contractual Services</b>				
Medical/dental/hospital services	1,942,687	1,942,687	1,901,941	40,746
Disposal and water softener services	19,600	19,600	20,482	(882)
Repairs and maintenance - equipment	5,000	5,000	9,966	(4,966)
Repairs and maintenance - communications equipment	4,500	4,500	7,361	(2,861)
Employee training	25,000	25,000	36,307	(11,307)
General association dues	400	400	-	400
<b>Total Contractual Services</b>	<u>1,997,187</u>	<u>1,997,187</u>	<u>1,976,057</u>	<u>21,130</u>
<b>Commodities</b>				
Office supplies	1,350	1,350	2,527	(1,177)
Operating supplies	105,000	105,000	126,502	(21,502)
Uniform supplies	7,050	7,050	8,837	(1,787)
Weapons and ammunition	2,400	2,400	2,336	64
Food	860,090	860,090	768,844	91,246
Clothing supplies	25,000	25,000	91,815	(66,815)
<b>Total Commodities</b>	<u>1,000,890</u>	<u>1,000,890</u>	<u>1,000,861</u>	<u>29</u>
<b>Total Adult Corrections</b>	<u>15,476,068</u>	<u>15,476,068</u>	<u>15,109,179</u>	<u>366,889</u>
<b>Corrections, Board and Care</b>				
Contractual Services				
Adult prisoner board and care	-	12,840	12,840	-
<b>Total Corrections,     Board and Care</b>	<u>-</u>	<u>12,840</u>	<u>12,840</u>	<u>-</u>
<b>Merit Commission</b>				
Personnel Services				
Salaries and wages	29,457	29,457	32,060	(2,603)
Employee per diem	45,500	45,500	36,702	8,798
<b>Total Personnel Services</b>	<u>74,957</u>	<u>74,957</u>	<u>68,762</u>	<u>6,195</u>
Benefits				
Healthcare contribution	-	-	4,782	(4,782)
<b>Total Benefits</b>	<u>-</u>	<u>-</u>	<u>4,782</u>	<u>(4,782)</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Contractual Services</b>				
Psychological/psychiatric services	\$ 2,500	\$ 2,500	\$ 285	\$ 2,215
Trials and costs of hearings	2,000	2,000	-	2,000
Employment advertising	500	500	695	(195)
Employee mileage expenditures	6,000	6,000	4,736	1,264
General association dues	300	300	-	300
Physical agility testing	3,000	3,000	4,810	(1,810)
Entrance/promotional testing	7,500	7,500	7,728	(228)
<b>Total Contractual Services</b>	<u>21,800</u>	<u>21,800</u>	<u>18,254</u>	<u>3,546</u>
<b>Commodities</b>				
Operating supplies	3,750	3,750	1,909	1,841
Office supplies	1,000	1,000	922	78
<b>Total Commodities</b>	<u>4,750</u>	<u>4,750</u>	<u>2,831</u>	<u>1,919</u>
<b>Total Merit Commission</b>	<u>101,507</u>	<u>101,507</u>	<u>94,629</u>	<u>6,878</u>
<b>Court Services Administration</b>				
<b>Personnel Services</b>				
Salaries and wages	<u>588,792</u>	<u>588,792</u>	<u>522,428</u>	<u>66,364</u>
<b>Benefits</b>				
Healthcare contribution	56,744	56,744	69,245	(12,501)
Dental contribution	2,664	2,664	3,191	(527)
<b>Total Benefits</b>	<u>59,408</u>	<u>59,408</u>	<u>72,436</u>	<u>(13,028)</u>
<b>Contractual Services</b>				
Repairs and maintenance - copiers	1,000	1,000	945	55
Repairs and maintenance - office equipment	300	300	124	176
Conferences and meetings	3,000	3,000	1,714	1,286
Employee training	500	500	105	395
Employee mileage expenditures	1,000	1,000	-	1,000
General association dues	300	300	356	(56)
<b>Total Contractual Services</b>	<u>6,100</u>	<u>6,100</u>	<u>3,244</u>	<u>2,856</u>
<b>Commodities</b>				
Office supplies	350	350	226	124
Computer related supplies	500	500	1,829	(1,329)
Books and subscriptions	1,000	1,000	681	319
<b>Total Commodities</b>	<u>1,850</u>	<u>1,850</u>	<u>2,736</u>	<u>(886)</u>
<b>Total Court Services Administration</b>	<u>656,150</u>	<u>656,150</u>	<u>600,844</u>	<u>55,306</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Adult Court Services</b>				
Personnel Services				
Salaries and wages	\$ 2,607,535	\$ 2,607,535	\$ 2,572,459	\$ 35,076
Overtime salaries	1,004	1,004	923	81
Total Personnel Services	<u>2,608,539</u>	<u>2,608,539</u>	<u>2,573,382</u>	<u>35,157</u>
Benefits				
Healthcare contribution	487,364	487,364	508,389	(21,025)
Dental contribution	15,156	15,156	17,137	(1,981)
Total Benefits	<u>502,520</u>	<u>502,520</u>	<u>525,526</u>	<u>(23,006)</u>
Contractual Services				
Contractual/consulting services	-	-	9,750	(9,750)
Testing services	1,500	1,500	1,250	250
Software licensing cost	-	-	2,749	(2,749)
Janitorial services	6,231	6,231	6,973	(742)
Repairs and maintenance - copiers	1,500	1,500	1,292	208
Repairs and maintenance - vehicles	3,200	3,200	3,197	3
Repairs and maintenance - office equipment	500	500	448	52
Building space rental	30,000	30,000	29,668	332
Equipment rental	1,600	1,600	2,470	(870)
Conferences and meetings	1,500	1,500	4,870	(3,370)
Employee training	1,000	1,000	697	303
Employee mileage expenditures	2,500	2,500	2,181	319
General association dues	200	200	685	(485)
Miscellaneous contractual expenditures	2,000	2,000	1,402	598
Total Contractual Services	<u>51,731</u>	<u>51,731</u>	<u>67,632</u>	<u>(15,901)</u>
Commodities				
Office supplies	4,000	4,000	1,249	2,751
Operating supplies	1,000	1,000	168	832
Computer related supplies	5,000	5,000	4,808	192
Books and subscriptions	500	500	251	249
Computer hardware - non-capital	-	-	1,298	(1,298)
Cleaning supplies	500	500	-	500
Uniform supplies	500	500	40	460
Weapons and ammunition	500	500	1,382	(882)
Medical supplies and drugs	100	100	284	(184)
Fuel - vehicles	7,000	7,000	3,770	3,230
Total Commodities	<u>19,100</u>	<u>19,100</u>	<u>13,250</u>	<u>5,850</u>
<b>Total Adult Court     Services</b>	<u>3,181,890</u>	<u>3,181,890</u>	<u>3,179,790</u>	<u>2,100</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Treatment Alternative Court</b>				
Personnel Services				
Salaries and wages	\$ 54,761	\$ 54,761	\$ 54,720	\$ 41
Benefits				
Healthcare contribution	6,745	6,745	6,718	27
Dental contribution	216	216	215	1
Total Benefits	<u>6,961</u>	<u>6,961</u>	<u>6,933</u>	<u>28</u>
Contractual Services				
Psychological/psychiatric services	50,000	50,000	60,120	(10,120)
Lab services	1,500	1,500	1,899	(399)
Repairs and maintenance - office equipment	-	-	124	(124)
Conferences and meetings	3,000	3,000	5,056	(2,056)
Employee training	500	500	555	(55)
Employee mileage expenditures	200	200	-	200
General association dues	-	-	363	(363)
Total Contractual Services	<u>55,200</u>	<u>55,200</u>	<u>68,117</u>	<u>(12,917)</u>
Commodities				
Office supplies	-	-	32	(32)
Operating supplies	100	100	-	100
Books and subscriptions	250	250	251	(1)
Medical supplies and drugs	600	600	-	600
Incentives	7,500	7,500	4,245	3,255
Total Commodities	<u>8,450</u>	<u>8,450</u>	<u>4,528</u>	<u>3,922</u>
<b>Total Treatment Alternative Court</b>	<u>125,372</u>	<u>125,372</u>	<u>134,298</u>	<u>(8,926)</u>
<b>Electronic Monitoring</b>				
Personnel Services				
Salaries and wages	296,412	296,412	284,521	11,891
Overtime salaries	8,028	8,028	7,913	115
Total Personnel Services	<u>304,440</u>	<u>304,440</u>	<u>292,434</u>	<u>12,006</u>
Benefits				
Healthcare contribution	78,289	78,289	60,062	18,227
Dental contribution	2,300	2,300	1,787	513
Total Benefits	<u>80,589</u>	<u>80,589</u>	<u>61,849</u>	<u>18,740</u>
Contractual Services				
Janitorial services	-	-	802	(802)
Repairs and maintenance - communication equipment	200	200	-	200
Repairs and maintenance - vehicles	3,000	3,000	3,221	(221)
Repairs and maintenance - office equipment	-	-	355	(355)
Equipment rental	100,000	100,000	108,106	(8,106)

(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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
DV GPS equipment rental	\$ 60,000	\$ 60,000	\$ 66,547	\$ (6,547)
General advertising	-	-	53	(53)
Conferences and meetings	300	300	510	(210)
Employee training	200	200	400	(200)
Employee mileage expenditures	-	-	436	(436)
General association dues	50	50	-	50
<b>Total Contractual Services</b>	<u>163,750</u>	<u>163,750</u>	<u>180,430</u>	<u>(16,680)</u>
Commodities				
Office supplies	500	500	46	454
Operating supplies	250	250	32	218
Data processing supplies	100	100	-	100
Books and subscriptions	250	250	251	(1)
Uniform supplies	500	500	391	109
<b>Total Commodities</b>	<u>1,600</u>	<u>1,600</u>	<u>720</u>	<u>880</u>
<b>Total Electronic Monitoring</b>	<u>550,379</u>	<u>550,379</u>	<u>535,433</u>	<u>14,946</u>
<b>Juvenile Court Services</b>				
Personnel Services				
Salaries and wages	1,278,710	1,310,877	1,301,478	9,399
Overtime salaries	2,509	2,509	4,403	(1,894)
<b>Total Personnel Services</b>	<u>1,281,219</u>	<u>1,313,386</u>	<u>1,305,881</u>	<u>7,505</u>
Benefits				
Healthcare contribution	284,642	290,828	304,696	(13,868)
Dental contribution	10,780	10,780	10,860	(80)
<b>Total Benefits</b>	<u>295,422</u>	<u>301,608</u>	<u>315,556</u>	<u>(13,948)</u>
Contractual Services				
Janitorial services	6,231	6,231	6,973	(742)
Repairs and maintenance - buildings	1,000	1,000	1,032	(32)
Repairs and maintenance - copiers	500	500	240	260
Repairs and maintenance - vehicles	3,000	3,000	99	2,901
Repairs and maintenance - office equipment	1,000	1,000	448	552
Building space rental	30,000	30,000	29,668	332
Equipment rental	5,000	5,000	5,191	(191)
Conferences and meetings	1,000	1,000	2,186	(1,186)
Employee training	800	800	750	50
Employee mileage expenditures	4,000	4,000	3,339	661
General association dues	150	150	505	(355)
Miscellaneous contractual expenditures	2,500	2,500	5,277	(2,777)
<b>Total Contractual Services</b>	<u>55,181</u>	<u>55,181</u>	<u>55,708</u>	<u>(527)</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Commodities</b>				
Office supplies	\$ 2,000	\$ 2,000	\$ 1,611	\$ 389
Operating supplies	1,000	1,000	70	930
Computer related supplies	4,000	4,000	2,873	1,127
Books and subscriptions	250	250	251	(1)
Computer hardware - non-capital	-	-	1,298	(1,298)
Cleaning supplies	200	200	-	200
Uniform supplies	50	50	-	50
Medical supplies and drugs	500	500	-	500
Fuel - vehicles	2,000	2,000	661	1,339
<b>Total Commodities</b>	<u>10,000</u>	<u>10,000</u>	<u>6,764</u>	<u>3,236</u>
<b>Total Juvenile Court Service</b>	<u>1,641,822</u>	<u>1,680,175</u>	<u>1,683,909</u>	<u>(3,734)</u>
<b>Juvenile Custody</b>				
<b>Contractual Services</b>				
Psychological/psychiatric services	432,572	432,572	432,572	-
Medical/dental/hospital services	1,500	1,500	-	1,500
Juvenile board and care	402,036	402,036	467,079	(65,043)
Repairs and maintenance - office equipment	-	-	124	(124)
Conferences and meetings	-	-	1,271	(1,271)
Employee training	100	100	-	100
Employee mileage expenditures	500	500	-	500
<b>Total Contractual Services</b>	<u>836,708</u>	<u>836,708</u>	<u>901,046</u>	<u>(64,338)</u>
<b>Commodities</b>				
Books and subscriptions	250	250	251	(1)
<b>Total Commodities</b>	<u>250</u>	<u>250</u>	<u>251</u>	<u>(1)</u>
<b>Total Juvenile Custody</b>	<u>836,958</u>	<u>836,958</u>	<u>901,297</u>	<u>(64,339)</u>
<b>Juvenile Justice Center</b>				
<b>Personnel Services</b>				
Salaries and wages	3,286,505	3,286,505	3,128,883	157,622
Overtime salaries	20,070	20,070	8,857	11,213
<b>Total Personnel Services</b>	<u>3,306,575</u>	<u>3,306,575</u>	<u>3,137,740</u>	<u>168,835</u>
<b>Benefits</b>				
Healthcare contribution	543,242	543,242	534,420	8,822
Dental contribution	17,044	17,044	17,288	(244)
<b>Total Benefits</b>	<u>560,286</u>	<u>560,286</u>	<u>551,708</u>	<u>8,578</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Contractual Services</b>				
Contractual/consulting services	\$ 5,000	\$ 5,000	\$ 2,593	\$ 2,407
Psychological/psychiatric services	10,000	10,000	4,889	5,111
Medical/dental/hospital services	286,560	286,560	330,079	(43,519)
Lab services	2,400	2,400	835	1,565
Juvenile board and care	15,000	15,000	22,742	(7,742)
Software licensing cost	-	-	1,264	(1,264)
Janitorial services	-	-	472	(472)
Repairs and maintenance - equipment	10,000	10,000	10,045	(45)
Repairs and maintenance - copiers	2,000	2,000	363	1,637
Repairs and maintenance - communications equipment	34,000	34,000	33,286	714
Repairs and maintenance - vehicles	2,500	2,500	165	2,335
Repairs and maintenance - office equipment	2,000	2,000	124	1,876
Equipment rental	100	100	-	100
General advertising	-	-	72	(72)
Conferences and meetings	4,000	4,000	1,973	2,027
Employee training	4,000	4,000	3,221	779
Employee mileage expenditures	600	600	2,092	(1,492)
General association dues	400	400	902	(502)
Employee medical expenditures	500	500	-	500
Miscellaneous contractual expenditures	2,500	2,500	1,223	1,277
<b>Total Contractual Services</b>	<u>381,560</u>	<u>381,560</u>	<u>416,340</u>	<u>(34,780)</u>
<b>Commodities</b>				
Office supplies	5,500	5,500	3,263	2,237
Operating supplies	15,000	15,000	25,182	(10,182)
Computer related supplies	8,000	8,000	9,407	(1,407)
Postage	-	-	564	(564)
Books and subscriptions	-	-	980	(980)
Uniform supplies	6,000	6,000	5,969	31
Medical supplies and drugs	7,600	7,600	4,964	2,636
Food	150,000	150,000	103,142	46,858
Clothing supplies	7,000	7,000	-	7,000
Occupational therapy supplies	250	250	-	250
Healthy food initiative supplies	-	-	5,013	(5,013)
Utilities - water	13,000	13,000	10,780	2,220
Fuel - vehicles	1,600	1,600	723	877
Incentives	3,000	3,000	4,111	(1,111)
<b>Total Commodities</b>	<u>216,950</u>	<u>216,950</u>	<u>174,098</u>	<u>42,852</u>
<b>Total Juvenile Justice     Center</b>	<u>4,465,371</u>	<u>4,465,371</u>	<u>4,279,886</u>	<u>185,485</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Kids Education Program</b>				
Personnel Services				
Salaries and wages	\$ 33,523	\$ 33,523	\$ 34,048	\$ (525)
Kids first stipend	-	-	17,000	(17,000)
Total Personnel Services	<u>33,523</u>	<u>33,523</u>	<u>51,048</u>	<u>(17,525)</u>
Benefits				
Healthcare contribution	6,882	6,882	6,854	28
Dental contribution	212	212	212	-
Total Benefits	<u>7,094</u>	<u>7,094</u>	<u>7,066</u>	<u>28</u>
Contractual Services				
Contractual/consulting services	35,000	35,000	3,000	32,000
Repairs and maintenance - copiers	1,500	1,500	4	1,496
Security services	-	-	7,201	(7,201)
Total Contractual Services	<u>36,500</u>	<u>36,500</u>	<u>10,205</u>	<u>26,295</u>
Commodities				
Office supplies	1,300	1,300	1,217	83
Operating supplies	500	500	-	500
Computer related supplies	1,000	1,000	-	1,000
Books and subscriptions	500	500	350	150
Total Commodities	<u>3,300</u>	<u>3,300</u>	<u>1,567</u>	<u>1,733</u>
<b>Total Kids Education Program</b>	<u>80,417</u>	<u>80,417</u>	<u>69,886</u>	<u>10,531</u>
<b>Diagnostic Center</b>				
Personnel Services				
Salaries and wages	<u>708,937</u>	<u>708,937</u>	<u>632,784</u>	<u>76,153</u>
Benefits				
Healthcare contribution	93,022	93,022	87,022	6,000
Dental contribution	3,668	3,668	3,317	351
Total Benefits	<u>96,690</u>	<u>96,690</u>	<u>90,339</u>	<u>6,351</u>
Contractual Services				
Contractual/consulting services	38,000	38,000	36,150	1,850
Software licensing cost	-	-	-	-
Repairs and maintenance - equipment	750	750	209	541
Repairs and maintenance - computers	750	750	-	750
Repairs and maintenance - copiers	2,000	2,000	595	1,405
Repairs and maintenance - office equipment	-	-	124	(124)
Equipment rental	2,000	2,000	2,354	(354)
General printing	50	50	-	50

(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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Conferences and meetings	\$ 4,000	\$ 4,000	\$ 4,410	\$ (410)
Employee training	4,500	4,500	3,002	1,498
Employee mileage expenditures	2,500	2,500	395	2,105
General association dues	1,000	1,000	965	35
Miscellaneous contractual expenditures	200	200	-	200
Total Contractual Services	<u>55,750</u>	<u>55,750</u>	<u>48,204</u>	<u>7,546</u>
Commodities				
Office supplies	1,000	1,000	1,129	(129)
Computer related supplies	-	-	1,425	(1,425)
Books and subscriptions	2,000	2,000	2,029	(29)
Medical supplies and drugs	50	50	-	50
Testing materials	20,000	20,000	19,265	735
Telephone	-	-	191	(191)
Total Commodities	<u>23,050</u>	<u>23,050</u>	<u>24,039</u>	<u>(989)</u>
<b>Total Diagnostic Center</b>	<u>884,427</u>	<u>884,427</u>	<u>795,366</u>	<u>89,061</u>
<b>County Coroner</b>				
Personnel Services				
Salaries and wages	415,973	493,213	493,203	10
Overtime salaries	70,785	70,785	51,571	19,214
Employee per diem	32,850	43,600	43,586	14
Total Personnel Services	<u>519,608</u>	<u>607,598</u>	<u>588,360</u>	<u>19,238</u>
Benefits				
Healthcare contribution	99,853	99,853	114,142	(14,289)
Dental contribution	3,428	3,428	3,856	(428)
Total Benefits	<u>103,281</u>	<u>103,281</u>	<u>117,998</u>	<u>(14,717)</u>
Contractual Services				
Autopsies	168,750	261,750	260,965	785
Forensic expenditures	6,000	6,000	5,245	755
Toxicology expenditures	40,050	52,400	70,106	(17,706)
Repairs and maintenance - vehicles	9,000	9,000	4,722	4,278
Conferences and meetings	1,500	1,500	426	1,074
Employee training	1,500	1,500	46	1,454
Employee mileage expenditures	500	500	590	(90)
General association dues	1,630	1,630	2,695	(1,065)
Miscellaneous contractual expenditures	14,500	14,500	8,866	5,634
Total Contractual Services	<u>243,430</u>	<u>348,780</u>	<u>353,661</u>	<u>(4,881)</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Commodities</b>				
Office supplies	\$ -	\$ -	\$ 791	\$ (791)
Books and subscriptions	350	350	275	75
Uniform supplies	-	1,800	588	1,212
Fuel - vehicles	<u>8,000</u>	<u>8,000</u>	<u>8,007</u>	<u>(7)</u>
Total Commodities	<u>8,350</u>	<u>10,150</u>	<u>9,661</u>	<u>489</u>
<b>Total County Coroner</b>	<u>874,669</u>	<u>1,069,809</u>	<u>1,069,680</u>	<u>129</u>
<b>Emergency Services</b>				
Personnel Services				
Salaries and wages	<u>165,775</u>	<u>165,775</u>	<u>163,142</u>	<u>2,633</u>
Benefits				
Healthcare contribution	20,235	20,235	15,947	4,288
Dental contribution	<u>648</u>	<u>648</u>	<u>511</u>	<u>137</u>
Total Benefits	<u>20,883</u>	<u>20,883</u>	<u>16,458</u>	<u>4,425</u>
Contractual Services				
Repairs and maintenance - equipment	1,000	1,000	404	596
Repairs and maintenance - communications equipment	2,000	2,000	2,025	(25)
Repairs and maintenance - vehicles	3,000	3,000	3,424	(424)
Equipment rental	2,160	2,160	2,193	(33)
Miscellaneous contractual expenditures	<u>1,610</u>	<u>1,610</u>	<u>397</u>	<u>1,213</u>
Total Contractual Services	<u>10,770</u>	<u>10,770</u>	<u>8,443</u>	<u>2,327</u>
Commodities				
Office supplies	2,480	2,480	487	1,993
Operating supplies	2,028	2,028	1,704	324
Computer related supplies	85	85	-	85
Fuel - vehicles	<u>6,000</u>	<u>6,000</u>	<u>3,123</u>	<u>2,877</u>
Total Commodities	<u>10,593</u>	<u>10,593</u>	<u>5,314</u>	<u>5,279</u>
<b>Total Emergency Services</b>	<u>208,021</u>	<u>208,021</u>	<u>193,357</u>	<u>14,664</u>
<b>County Development</b>				
Personnel Services				
Salaries and wages	802,432	802,432	809,985	(7,553)
Employee per diem	<u>4,440</u>	<u>4,440</u>	<u>6,780</u>	<u>(2,340)</u>
Total Personnel Services	<u>806,872</u>	<u>806,872</u>	<u>816,765</u>	<u>(9,893)</u>
Benefits				
Healthcare contribution	170,449	170,449	159,473	10,976
Dental contribution	<u>5,636</u>	<u>5,636</u>	<u>5,223</u>	<u>413</u>
Total Benefits	<u>176,085</u>	<u>176,085</u>	<u>164,696</u>	<u>11,389</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Contractual Services</b>				
Contractual/consulting services	\$ 40,903	\$ 40,903	\$ 58,588	\$ (17,685)
Repairs and maintenance - copiers	2,000	2,000	825	1,175
Repairs and maintenance - vehicles	8,000	8,000	3,362	4,638
General printing	3,500	3,500	2,796	704
Legal printing	5,000	5,000	4,688	312
Conferences and meetings	4,000	4,000	4,860	(860)
Employee training	1,500	1,500	-	1,500
Employee mileage expenditures	1,500	1,500	1,266	234
General association dues	4,000	4,000	4,266	(266)
Miscellaneous contractual expenditures	4,500	4,500	1,673	2,827
<b>Total Contractual Services</b>	<u>74,903</u>	<u>74,903</u>	<u>82,324</u>	<u>(7,421)</u>
<b>Commodities</b>				
Office supplies	4,500	4,500	6,918	(2,418)
Operating supplies	5,000	5,000	3,173	1,827
Computer related supplies	1,500	1,500	-	1,500
Books and subscriptions	1,500	1,500	204	1,296
Computer software - non-capital	27,712	27,712	-	27,712
Computer hardware - non-capital	1,980	1,980	-	1,980
Fuel - vehicles	12,000	12,000	2,294	9,706
<b>Total Commodities</b>	<u>54,192</u>	<u>54,192</u>	<u>12,589</u>	<u>41,603</u>
<b>Total County Development</b>	<u>1,112,052</u>	<u>1,112,052</u>	<u>1,076,374</u>	<u>35,678</u>
<b>Administrative Adjudication Program</b>				
Contractual Services				
Contractual/consulting services	8,294	8,294	4,400	3,894
<b>Total Administrative Adjudication Program</b>	<u>8,294</u>	<u>8,294</u>	<u>4,400</u>	<u>3,894</u>
<b>Water Resources</b>				
Personnel Services				
Salaries and wages	342,520	342,520	338,098	4,422
Benefits				
Healthcare contribution	49,550	49,550	30,433	19,117
Dental contribution	1,352	1,352	779	573
<b>Total Benefits</b>	<u>50,902</u>	<u>50,902</u>	<u>31,212</u>	<u>19,690</u>
Contractual Services				
Repairs and maintenance - equipment	500	500	-	500
Repairs and maintenance - copiers	250	250	301	(51)
Repairs and maintenance - vehicles	200	200	58	142

(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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Legal printing	\$ 250	\$ 250	\$ 833	\$ (583)
Conferences and meetings	1,600	1,600	2,565	(965)
Employee training	250	250	25	225
Employee mileage expenditures	200	200	6	194
General association dues	400	400	209	191
<b>Total Contractual Services</b>	<u>3,650</u>	<u>3,650</u>	<u>3,997</u>	<u>(347)</u>
<b>Commodities</b>				
Office supplies	400	400	402	(2)
Operating supplies	100	100	102	(2)
Computer related supplies	200	200	118	82
Computer software - non-capital	2,500	2,500	1,746	754
Fuel - vehicles	500	500	320	180
<b>Total Commodities</b>	<u>3,700</u>	<u>3,700</u>	<u>2,688</u>	<u>1,012</u>
<b>Total Water Resources</b>	<u>400,772</u>	<u>400,772</u>	<u>375,995</u>	<u>24,777</u>
<b>Electrical Aggregation</b>				
Personnel Services				
Salaries and wages	<u>22,799</u>	<u>22,799</u>	<u>21,739</u>	<u>1,060</u>
Benefits				
Healthcare contribution	1,698	1,698	1,687	11
Dental contribution	56	56	56	-
<b>Total Benefits</b>	<u>1,754</u>	<u>1,754</u>	<u>1,743</u>	<u>11</u>
Commodities				
Operating supplies	447	447	-	447
<b>Total Electrical Aggregation</b>	<u>25,000</u>	<u>25,000</u>	<u>23,482</u>	<u>1,518</u>
<b>Internal Services</b>				
Commodities				
Self-mailer	10,000	10,000	7,684	2,316
Postage	535,000	535,000	378,855	156,145
Telephone	720,000	720,000	449,922	270,078
<b>Total Internal Services</b>	<u>1,265,000</u>	<u>1,265,000</u>	<u>836,461</u>	<u>428,539</u>
<b>Communication/Technology</b>				
Contractual Services				
Repairs and maintenance - computers	340,414	340,414	337,851	2,563
Software licensing cost	-	-	5,678	(5,678)
<b>Total Communication/Technology</b>	<u>340,414</u>	<u>340,414</u>	<u>343,529</u>	<u>(3,115)</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Operational Support</b>				
Benefits				
Retiree health/dental	\$ 40,000	\$ 40,000	\$ 35,195	\$ 4,805
Contractual Services				
Contractual/consulting services	50,000	200,000	125,673	74,327
Healthcare administration services	34,000	34,000	20,720	13,280
Total Contractual Services	84,000	234,000	146,393	87,607
<b>Total Operational Support</b>	<b>124,000</b>	<b>274,000</b>	<b>181,588</b>	<b>92,412</b>
<b>Aurora Election Expense</b>				
Personnel Services				
Salaries and wages	110,195	110,195	97,369	12,826
Benefits				
Healthcare contribution	23,037	23,037	28,933	(5,896)
Dental contribution	777	777	989	(212)
Total Benefits	23,814	23,814	29,922	(6,108)
Contractual Services				
Aurora election commission	365,000	402,190	402,190	-
<b>Total Aurora Election     Expense</b>	<b>499,009</b>	<b>536,199</b>	<b>529,481</b>	<b>6,718</b>
<b>Other - Contingency</b>				
Other Expenditures				
Allowance for budget expenditures	1,176,427	880,452	-	880,452
<b>Total Other - Contingency</b>	<b>1,176,427</b>	<b>880,452</b>	<b>-</b>	<b>880,452</b>
<b>Capital Outlay</b>				
Court Services Administration				
Office furniture	-	-	435	(435)
Total Court Services Administration	-	-	435	(435)
Adult Court Services				
Office furniture	-	-	232	(232)
Office equipment	-	-	2,267	(2,267)
Computers	-	-	4,875	(4,875)
Total Adult Court Services	-	-	7,374	(7,374)
Court Services Electronic Monitoring				
Computers	-	-	4,875	(4,875)
Court services - electronic monitoring - printers	-	-	273	(273)
Total Court Services Electronic Monitoring	-	-	5,148	(5,148)

(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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Juvenile Court Services				
Juvenile court services - office furniture	\$ -	\$ -	\$ 793	\$ (793)
Computers	-	-	4,875	(4,875)
Office equipment	-	-	3,012	(3,012)
Total Juvenile Court Services	<u>-</u>	<u>-</u>	<u>8,680</u>	<u>(8,680)</u>
Juvenile Justice Center				
Special purpose equipment	-	-	19,902	(19,902)
Communications equipment	-	-	289	(289)
Office furniture	-	-	763	(763)
Computers	-	-	9,998	(9,998)
JJC - building improvements	-	-	92,299	(92,299)
Total Juvenile Justice Center	<u>-</u>	<u>-</u>	<u>123,251</u>	<u>(123,251)</u>
Diagnostic Center				
Diagnostic center - office furniture	-	-	633	(633)
Total Diagnostic Center	<u>-</u>	<u>-</u>	<u>633</u>	<u>(633)</u>
KIDS Education Program				
KIDS education - office equipment	-	-	896	(896)
Total KIDS Education Program	<u>-</u>	<u>-</u>	<u>896</u>	<u>(896)</u>
Treasurer/Collector				
Treasurer/collector - office equipment	-	-	11,030	(11,030)
Judiciary and Courts				
Office furniture and equipment	-	-	840	(840)
Supervisor of Assessments				
Supervisor of assessments - office furniture	-	-	1,999	(1,999)
Water Resources				
Water resources - other construction	-	-	1,400	(1,400)
Total Water Resources	<u>-</u>	<u>-</u>	<u>1,400</u>	<u>(1,400)</u>
<b>Total Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>161,686</u>	<u>(161,686)</u>
<b>Total Expenditures</b>	<u>79,686,596</u>	<u>80,149,678</u>	<u>75,686,361</u>	<u>4,463,317</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,257,253</u>	<u>2,798,321</u>	<u>5,483,467</u>	<u>2,685,146</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, 2017

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 1,498,879	\$ 4,454,954	\$ 4,395,139	\$ (59,815)
Transfers out	<u>(4,770,132)</u>	<u>(9,875,668)</u>	<u>(9,875,668)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(3,271,253)</u>	<u>(5,420,714)</u>	<u>(5,480,529)</u>	<u>(59,815)</u>
 Net Change in Fund Balances	 <u>\$ (14,000)</u>	 <u>\$ (2,622,393)</u>	 2,938	 <u>\$ 2,625,331</u>
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 <u>50,746,814</u>	
 <b>FUND BALANCE, END OF YEAR</b>			 <u>\$ 50,749,752</u>	

(Concluded)



## KANE COUNTY, ILLINOIS

General Fund - Special Reserve Account  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ 2,228	\$ 2,228	\$ 2,344	\$ 116
Total Revenues	2,228	2,228	2,344	116
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	297,000	2,465,000	2,465,000	-
Transfers out	(234,000)	(459,600)	(459,600)	-
Total Other Financing Sources (Uses)	63,000	2,005,400	2,005,400	-
Net Change in Fund Balances	\$ 65,228	\$ 2,007,628	2,007,744	\$ 116
<b>FUND BALANCE, BEGINNING OF YEAR</b>			467,068	
<b>FUND BALANCE, END OF YEAR</b>			\$ 2,474,812	

## 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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Net investment income	\$ 36,750	\$ 36,750	\$ 42,584	\$ 5,834
Total Revenues	<u>36,750</u>	<u>36,750</u>	<u>42,584</u>	<u>5,834</u>
Net Change in Fund Balances	<u>\$ 36,750</u>	<u>\$ 36,750</u>	42,584	<u>\$ 5,834</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>4,898,352</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 4,940,936</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, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ 15,000	\$ 15,000	\$ 16,771	\$ 1,771
Total Revenues	15,000	15,000	16,771	1,771
<b>OTHER FINANCING USES</b>				
Transfers out	(840,000)	(840,000)	(840,000)	-
Total Other Financing Uses	(840,000)	(840,000)	(840,000)	-
Net Change in Fund Balances	\$ (825,000)	\$ (825,000)	(823,229)	\$ 1,771
<b>FUND BALANCE, BEGINNING OF YEAR</b>			2,640,709	
<b>FUND BALANCE, END OF YEAR</b>			\$ 1,817,480	

## 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, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ -	\$ -	\$ 4,418	\$ 4,418
Total Revenues	-	-	4,418	4,418
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Personnel Services				
Salaries and wages	341,909	341,909	287,308	54,601
Overtime salaries	-	-	114	(114)
Total Personnel Services	341,909	341,909	287,422	54,487
Benefits				
Healthcare contribution	52,061	52,061	45,692	6,369
Dental contribution	1,889	1,889	1,144	745
FICA/SS contribution	26,157	26,157	21,437	4,720
IMRF contribution	34,089	34,089	28,284	5,805
Total Benefits	114,196	114,196	96,557	17,639
Contractual Services				
Trials and costs of hearings	1,500	1,500	79	1,421
Liability insurance	5,676	5,676	5,676	-
Workers compensation	7,249	7,249	7,249	-
Unemployment claims	548	548	548	-
Conferences and meetings	2,000	2,000	-	2,000
Employee training	2,000	2,000	1,054	946
General association dues	2,096	2,096	1,926	170
Books and subscriptions	215	215	512	(297)
Telephone	1,400	1,400	-	1,400
Total Contractual Services	22,684	22,684	17,044	5,640
Total Judicial	478,789	478,789	401,023	77,766
Total Expenditures	478,789	478,789	401,023	77,766
Excess (Deficiency) of Revenues Over Expenditures	(478,789)	(478,789)	(396,605)	82,184
<b>OTHER FINANCING SOURCES</b>				
Transfers in	318,789	318,789	318,789	-
Total Other Financing Sources	318,789	318,789	318,789	-
Net Change in Fund Balances	\$ (160,000)	\$ (160,000)	(77,816)	\$ 82,184
<b>FUND BALANCE, BEGINNING OF YEAR</b>			332,940	
<b>FUND BALANCE, END OF YEAR</b>			\$ 255,124	

## 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, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ -	\$ -	\$ 930	\$ 930
Total Revenues	-	-	930	930
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Personnel Services				
Salaries and wages	49,466	49,466	49,428	38
Benefits				
Healthcare contribution	9,794	9,794	9,754	40
Dental contribution	280	280	279	1
FICA/SS contribution	3,785	3,785	3,485	300
IMRF contribution	4,932	4,932	4,543	389
Total Benefits	18,791	18,791	18,061	730
Contractual Services				
Liability insurance	822	822	822	-
Workers compensation	1,049	1,049	1,049	-
Unemployment claims	80	80	80	-
Total Contractual Services	1,951	1,951	1,951	-
Total Judicial	70,208	70,208	69,440	768
Total Expenditures	70,208	70,208	69,440	768
Excess (Deficiency) of Revenues Over Expenditures	(70,208)	(70,208)	(68,510)	1,698
<b>OTHER FINANCING SOURCES</b>				
Transfers in	70,208	70,208	70,208	-
Total Other Financing Sources	70,208	70,208	70,208	-
Net Change in Fund Balances	\$ -	\$ -	1,698	\$ 1,698
<b>FUND BALANCE, BEGINNING OF YEAR</b>			67,615	
<b>FUND BALANCE, END OF YEAR</b>			\$ 69,313	

## 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, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ 345	\$ 345	\$ 1,542	\$ 1,197
Total Revenues	<u>345</u>	<u>345</u>	<u>1,542</u>	<u>1,197</u>
<b>EXPENDITURES</b>				
<b>Development, Housing and Economic Development</b>				
Personnel Services				
Salaries and wages	6,172	6,172	-	6,172
Benefits				
Healthcare contribution	19,588	19,588	-	19,588
Dental contribution	560	560	-	560
FICA/SS contribution	473	473	-	473
IMRF contribution	616	616	-	616
Total Benefits	<u>21,237</u>	<u>21,237</u>	<u>-</u>	<u>21,237</u>
Contractual Services				
Contractual/consulting services	118,635	56,280	38,441	17,839
Liability insurance	103	103	103	-
Workers compensation	131	131	131	-
Unemployment claims	10	10	10	-
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	7,895	70,250	45,000	25,250
Total Contractual Services	<u>130,524</u>	<u>130,524</u>	<u>83,685</u>	<u>46,839</u>
Commodities				
Office supplies	100	100	-	100
Books and subscriptions	200	200	-	200
Photography supplies	100	100	-	100
Total Commodities	<u>400</u>	<u>400</u>	<u>-</u>	<u>400</u>
Total Development, Housing and Economic Development	<u>158,333</u>	<u>158,333</u>	<u>83,685</u>	<u>74,648</u>
Total Expenditures	<u>158,333</u>	<u>158,333</u>	<u>83,685</u>	<u>74,648</u>
Net Change in Fund Balances	<u>\$ (157,988)</u>	<u>\$ (157,988)</u>	(82,143)	<u>\$ 75,845</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>191,157</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 109,014</u>	

## KANE COUNTY, ILLINOIS

General Fund - Cost Share Drainage Account  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ -	\$ -	\$ 59,736	\$ 59,736
Net investment income	500	500	4,701	4,201
Miscellaneous	-	-	6,650	6,650
	500	500	71,087	6,650
<b>Total Revenues</b>				
<b>EXPENDITURES</b>				
<b>Development, Housing and Economic Development</b>				
Contractual Services				
Contractual/consulting services	75,000	75,000	63,752	11,248
Special studies	100,000	100,000	3,120	96,880
Engineering services	40,000	40,000	12,711	27,289
<b>Total Contractual Services</b>	<b>215,000</b>	<b>215,000</b>	<b>79,583</b>	<b>135,417</b>
<b>Total Development, Housing and Economic Development</b>	<b>215,000</b>	<b>215,000</b>	<b>79,583</b>	<b>135,417</b>
<b>Capital Outlay</b>				
Highway and street outlay for other local governments	270,000	270,000	138,069	131,931
	485,000	485,000	217,652	267,348
Excess (Deficiency) of Revenues Over Expenditures	(484,500)	(484,500)	(146,565)	337,935
<b>OTHER FINANCING SOURCES</b>				
Transfers in	19,584	17,294	-	(17,294)
<b>Total Other Financing Sources</b>	<b>19,584</b>	<b>17,294</b>	<b>-</b>	<b>(17,294)</b>
<b>Net Change in Fund Balances</b>	<b>\$ (464,916)</b>	<b>\$ (467,206)</b>	<b>(146,565)</b>	<b>\$ 320,641</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			514,078	
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 367,513</b>	

## 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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Net investment income	\$ 15,000	\$ 15,000	\$ 18,983	\$ 3,983
Total Revenues	<u>15,000</u>	<u>15,000</u>	<u>18,983</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 15,000</u>	<u>\$ 15,000</u>	18,983	<u>\$ 3,983</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>2,079,570</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 2,098,553</u>	



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## KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2017

### 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.

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

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

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

**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, 2017

## 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 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, 2017

### NONMAJOR GOVERNMENTAL FUNDS

#### Special Revenue Funds

**Bad Check Restitution Fund** - To account for transaction fees recovered from dishonored checks to defray the costs and expenses incurred.

**Drug Asset Forfeiture Fund** - To account for forfeiture proceeds from drug assets which are used to deter crime.

**State's Attorney Employee Events Fund** – To account for the proceeds of in-house fund raising events held by the employees of the State's Attorney's Office for the benefit of its employees.

**Child Advocacy Advisory Fund** – To account for donations and associated expenses for the Kane County Child Advocacy Center.

**Employee Events Fund** – To account for commissions from the vending machines which are used to support designated employee events.

**EMA Volunteer Fund** – To account for donations made to the EMA agency to support the volunteer program.

**KC Emergency Planning Fund** – To account for donations made to the Local Emergency Planning Committee (LEPC) to support the Kane County hazardous materials preparedness program.

**Bomb Squad SWAT Fund** – To account for revenues and expenses that pertain to Bomb Squad and SWAT.

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

**Canteen Commission Fund** – To account for money contributed by friends, family members, etc for inmates, as they are not allowed to possess cash.

**County Sheriff DEF Federal Fund** – To account for federal funds for the Sheriff's DEF program.

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

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

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

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

**Sheriff - DUI Fund** – To account for revenues from DUI fees collected by the Kane County Clerk and expenses for the Sheriff's DUI program.

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

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

## KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2017

### NONMAJOR GOVERNMENTAL FUNDS

#### Special Revenue Funds

**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.

**Sale & Error Fund** – To account for Treasurer/Collector state-required functions as mandated by the Illinois Property Tax Code.

**Kane Comm Fund** - To account for revenues and expenditures to provide a continuous telecommunications system for the citizens of Kane County and the public safety agencies devoted to protecting them for the deployment of police, fire, and medical services.

**Probation Services Fund** - To account for probation fees collected pursuant to Public Act 85-1256. The fees are to be used to operate and maintain the County's probation program. These fees are approved for use by the Chief Judge of the 16th Circuit. This is then forwarded to the administrative office of the Illinois Courts for approval before any funds can be utilized. These funds are to be used as "supplemental" funding for the County's probation program.

**Substance Abuse Screening Fund** - To account for fees collected for substance abuse screening. These fees are used to pay for chemicals necessary to conduct tests to check for the presence of illegal drugs.

**Drug Court Special Resources Fund** - To account for grant revenue collected by Court Services to be used for drug court proceedings.

**Juvenile Drug Court Fund** - To account for the revenues and expenditures associated with a program designed to eliminate the misuse of substances by the non-violent, delinquent juvenile offender through intensive court intervention involving supervision and treatment,

**Probation Victim Services Fund** - To account for funds collected when a probation department assesses more than a \$25/month probation fee to be used to support services in the community serving victims of crime.

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

**Juvenile Justice Donation Fund** – To account for donations for the Juvenile Justice center and the associated expenses.

**Coroner Administration Fund** - To account for fees to be used solely for the purchase of electronic and forensic equipment identification equipment or other related supplies and the operating expenses of the Coroner's office.

**Animal Control Fund** - To account for revenues and expenditures associated with the operation of the County's Animal Control Department.

## KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2017

### 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.

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

**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, 2017

### 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.

**Blighted Structure Demolition Fund** – To account for revenues and expenses associated with the demolition of unsafe structures.

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

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

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

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

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

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

**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, 2017

### 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.

**SBA & SSA Projects Funds** - The County has a variety of SBA funds for long-term maintenance of storm water facilities in subdivisions.

**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.



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## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
As of November 30, 2017

### Special Revenue Funds

	Insurance Liability Fund	County Automation Fund	Geographic Information Systems Fund	Motor Fuel Local Option Fund	FICA / Social Security Fund
<b>ASSETS</b>					
Cash and investments	\$ 7,730,567	\$ 57,085	\$ 2,296,609	\$ 19,997,887	\$ 3,429,099
Property tax receivable	3,054,677	-	-	-	3,776,027
Intergovernmental receivable	-	-	-	2,515,686	-
Interest receivable	18,668	224	8,290	70,677	11,301
Loans receivable	-	-	-	-	-
Other receivables	15,992	-	58,866	-	-
Prepaid items	92,500	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 10,912,404	\$ 57,309	\$ 2,363,765	\$ 22,584,250	\$ 7,216,427
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 206,021	\$ -	\$ 94,015	\$ 1,649,287	\$ -
Accrued payroll	65,252	-	54,007	-	274,880
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	271,273	-	148,022	1,649,287	274,880
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for future periods	3,054,677	-	-	-	3,776,027
Unavailable revenue	7,421	80	3,205	860,884	4,786
Total Deferred Inflows of Resources	3,062,098	80	3,205	860,884	3,780,813
<b>FUND BALANCES</b>					
Nonspendable	92,500	-	-	-	-
Restricted	6,843,436	35,922	1,734,226	20,074,079	2,541,961
Committed	-	-	-	-	-
Assigned	643,097	21,307	478,312	-	618,773
Total Fund Balances	7,579,033	57,229	2,212,538	20,074,079	3,160,734
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 10,912,404	\$ 57,309	\$ 2,363,765	\$ 22,584,250	\$ 7,216,427

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
\$ 6,611,654	\$ 1,755,014	\$ -	\$ -	\$ 542,819	\$ 142,142	\$ 907,554
-	-	-	-	-	-	-
-	397,671	-	265,114	-	-	-
23,925	5,876	-	242	1,899	522	3,164
-	-	-	-	-	-	-
-	-	-	-	-	13,177	35,800
-	-	-	-	-	-	-
968,010	-	-	-	-	-	-
<u>\$ 7,603,589</u>	<u>\$ 2,158,561</u>	<u>\$ -</u>	<u>\$ 265,356</u>	<u>\$ 544,718</u>	<u>\$ 155,841</u>	<u>\$ 946,518</u>
\$ 51,876	\$ 458,686	\$ -	\$ 1,654	\$ 489	\$ 12,814	\$ 795
5,787	-	-	28,883	144	6,778	12,501
-	-	-	119,115	-	-	-
-	-	-	-	-	-	-
<u>57,663</u>	<u>458,686</u>	<u>-</u>	<u>149,652</u>	<u>633</u>	<u>19,592</u>	<u>13,296</u>
-	-	-	-	-	-	-
9,228	134,868	-	88,279	758	198	1,267
<u>9,228</u>	<u>134,868</u>	<u>-</u>	<u>88,279</u>	<u>758</u>	<u>198</u>	<u>1,267</u>
-	-	-	-	-	-	-
-	-	-	-	460,837	100,618	513,884
5,966,463	1,352,567	-	-	-	-	-
1,570,235	212,440	-	27,425	82,490	35,433	418,071
<u>7,536,698</u>	<u>1,565,007</u>	<u>-</u>	<u>27,425</u>	<u>543,327</u>	<u>136,051</u>	<u>931,955</u>
<u>\$ 7,603,589</u>	<u>\$ 2,158,561</u>	<u>\$ -</u>	<u>\$ 265,356</u>	<u>\$ 544,718</u>	<u>\$ 155,841</u>	<u>\$ 946,518</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
As of November 30, 2017

### Special Revenue Funds (Continued)

	Children's Waiting Room Fund	D.U.I. Fund	Foreclosure Mediation Fund	Court Automation Fund	Court Document Storage Fund
<b>ASSETS</b>					
Cash and investments	\$ 56,816	\$ 80,648	\$ 90,449	\$ 278,226	\$ 183,097
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	152	277	315	1,120	513
Loans receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 56,968	\$ 80,925	\$ 90,764	\$ 279,346	\$ 183,610
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 19,561	\$ -	\$ -	\$ 13,827	\$ 4,681
Accrued payroll	-	-	2,980	48,142	79,461
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	19,561	-	2,980	61,969	84,142
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	63	112	122	238	112
Total Deferred Inflows of Resources	63	112	122	238	112
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	17,368	79,479	86,064	71,211	-
Committed	-	-	-	-	-
Assigned	19,976	1,334	1,598	145,928	99,356
Total Fund Balances	37,344	80,813	87,662	217,139	99,356
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 56,968	\$ 80,925	\$ 90,764	\$ 279,346	\$ 183,610

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 Fund	Auto Theft Task Force Fund
\$ 294,781	\$ 359,068	\$ 145,900	\$ 541,744	\$ 402,955	\$ 122,518	\$ 37,714
-	-	-	-	-	-	-
974	1,240	472	77,797	-	-	136
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 295,755</u>	<u>\$ 360,308</u>	<u>\$ 146,372</u>	<u>\$ 619,541</u>	<u>\$ 402,955</u>	<u>\$ 122,518</u>	<u>\$ 37,850</u>
\$ -	\$ -	\$ 20	\$ 289	\$ -	\$ -	\$ -
5,300	24,152	3,582	31,557	16,552	11,658	-
-	-	-	368,664	-	-	-
-	-	-	-	-	-	-
<u>5,300</u>	<u>24,152</u>	<u>3,602</u>	<u>400,510</u>	<u>16,552</u>	<u>11,658</u>	<u>-</u>
-	-	-	-	-	-	-
389	463	192	-	-	-	53
<u>389</u>	<u>463</u>	<u>192</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53</u>
-	-	-	-	-	-	-
209,970	314,397	139,881	-	-	-	-
-	-	-	-	-	-	-
80,096	21,296	2,697	219,031	386,403	110,860	37,797
<u>290,066</u>	<u>335,693</u>	<u>142,578</u>	<u>219,031</u>	<u>386,403</u>	<u>110,860</u>	<u>37,797</u>
<u>\$ 295,755</u>	<u>\$ 360,308</u>	<u>\$ 146,372</u>	<u>\$ 619,541</u>	<u>\$ 402,955</u>	<u>\$ 122,518</u>	<u>\$ 37,850</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
As of November 30, 2017

### Special Revenue Funds (Continued)

	Weed and Seed Fund	Child Advocacy Center Fund	Equitable Sharing Program Fund	State's Attorney Records Automation Fund	Bad Check Restitution Fund
<b>ASSETS</b>					
Cash and investments	\$ 32,240	\$ 461,664	\$ 90,145	\$ 183,516	\$ 38,682
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	-	1,878	328	-	135
Loans receivable	-	-	-	-	-
Other receivables	-	24,383	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 32,240</u>	<u>\$ 487,925</u>	<u>\$ 90,473</u>	<u>\$ 183,516</u>	<u>\$ 38,817</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ 7,384	\$ 34,750	\$ -	\$ -
Accrued payroll	-	60,921	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>68,305</u>	<u>34,750</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	-	608	126	-	54
Total Deferred Inflows of Resources	<u>-</u>	<u>608</u>	<u>126</u>	<u>-</u>	<u>54</u>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	32,240	-	52,065	183,516	38,496
Committed	-	-	-	-	-
Assigned	-	419,012	3,532	-	267
Total Fund Balances	<u>32,240</u>	<u>419,012</u>	<u>55,597</u>	<u>183,516</u>	<u>38,763</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 32,240</u>	<u>\$ 487,925</u>	<u>\$ 90,473</u>	<u>\$ 183,516</u>	<u>\$ 38,817</u>

Drug Asset Forfeiture Fund	State's Attorney Employee Events Fund	Child Advocacy Advisory Board Fund	Employee Events Fund	EMA Volunteer Fund	KC Emergency Planning Fund	Bomb Squad SWAT Fund
\$ 325,337	\$ 2	\$ 26,198	\$ 20,197	\$ 13,637	\$ 18,415	\$ 29,655
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,150	-	94	416	49	73	-
-	-	-	-	-	-	-
286	620	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 326,773</u>	<u>\$ 622</u>	<u>\$ 26,292</u>	<u>\$ 20,613</u>	<u>\$ 13,686</u>	<u>\$ 18,488</u>	<u>\$ 29,655</u>
\$ 420	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>420</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
454	-	37	29	19	26	-
<u>454</u>	<u>-</u>	<u>37</u>	<u>29</u>	<u>19</u>	<u>26</u>	<u>-</u>
-	-	-	-	-	-	-
323,689	-	-	-	-	-	-
-	-	-	-	-	-	-
2,210	622	26,255	20,584	13,367	18,462	29,655
<u>325,899</u>	<u>622</u>	<u>26,255</u>	<u>20,584</u>	<u>13,367</u>	<u>18,462</u>	<u>29,655</u>
<u>\$ 326,773</u>	<u>\$ 622</u>	<u>\$ 26,292</u>	<u>\$ 20,613</u>	<u>\$ 13,686</u>	<u>\$ 18,488</u>	<u>\$ 29,655</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
As of November 30, 2017

### Special Revenue Funds (Continued)

	Law Library Fund	Canteen Commission Fund	County Sheriff DEF Federal Fund	County Sheriff DEF Local Fund	FATS Fund
<b>ASSETS</b>					
Cash and investments	\$ 148,486	\$ 348,091	\$ 135,617	\$ 114,245	\$ 4,395
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	416	-	-	61	-
Loans receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 148,902	\$ 348,091	\$ 135,617	\$ 114,306	\$ 4,395
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 23,181	\$ -	\$ -	\$ -	\$ -
Accrued payroll	10,103	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	33,284	-	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	172	-	-	61	-
Total Deferred Inflows of Resources	172	-	-	61	-
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	83,140	348,091	135,617	114,245	4,395
Committed	-	-	-	-	-
Assigned	32,306	-	-	-	-
Total Fund Balances	115,446	348,091	135,617	114,245	4,395
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 148,902	\$ 348,091	\$ 135,617	\$ 114,306	\$ 4,395



K-9 Unit Fund	Vehicle Maintenance / Purchase Fund	Sheriff - DUI Fund	Court Security Fund	Arrestees' Medical Cost Fund	Sheriff Civil Operations Fund	Sale & Error Fund
\$ -	\$ 94,708	\$ 36,248	\$ 597,239	\$ 36,339	\$ 72,951	\$ 568,187
-	-	-	-	-	-	-
-	-	-	1,955	117	-	8,102
-	-	-	238	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 94,708</u>	<u>\$ 36,248</u>	<u>\$ 599,432</u>	<u>\$ 36,456</u>	<u>\$ 72,951</u>	<u>\$ 576,289</u>
\$ -	\$ -	\$ -	\$ 21,885	\$ 25,425	\$ -	\$ -
-	-	-	145,101	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	166,986	25,425	-	-
-	-	-	-	-	-	-
-	-	-	633	49	-	793
-	-	-	633	49	-	793
-	-	-	-	-	-	-
-	94,708	36,248	-	9,992	72,951	545,654
-	-	-	-	-	-	-
-	-	-	431,813	990	-	29,842
-	94,708	36,248	431,813	10,982	72,951	575,496
<u>\$ -</u>	<u>\$ 94,708</u>	<u>\$ 36,248</u>	<u>\$ 599,432</u>	<u>\$ 36,456</u>	<u>\$ 72,951</u>	<u>\$ 576,289</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
As of November 30, 2017

### Special Revenue Funds (Continued)

	Kane Comm Fund	Probation Services Fund	Substance Abuse Screening Fund	Drug Court Special Resources Fund	Juvenile Drug Court Fund
<b>ASSETS</b>					
Cash and investments	\$ 742,245	\$ 2,841,393	\$ 393,649	\$ 162,478	\$ 102,098
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	170,769	-	-	-	-
Interest receivable	2,873	-	1,397	1,146	388
Loans receivable	-	-	-	-	-
Other receivables	31,423	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 947,310</u>	<u>\$ 2,841,393</u>	<u>\$ 395,046</u>	<u>\$ 163,624</u>	<u>\$ 102,486</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 171,128	\$ 56,073	\$ 2,505	\$ 45,403	\$ 2,873
Accrued payroll	129,949	-	-	39,408	4,599
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	<u>301,077</u>	<u>56,073</u>	<u>2,505</u>	<u>84,811</u>	<u>7,472</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	32,369	-	545	218	139
Total Deferred Inflows of Resources	<u>32,369</u>	<u>-</u>	<u>545</u>	<u>218</u>	<u>139</u>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	-	2,785,320	380,979	-	-
Committed	-	-	-	-	-
Assigned	613,864	-	11,017	78,595	94,875
Total Fund Balances	<u>613,864</u>	<u>2,785,320</u>	<u>391,996</u>	<u>78,595</u>	<u>94,875</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 947,310</u>	<u>\$ 2,841,393</u>	<u>\$ 395,046</u>	<u>\$ 163,624</u>	<u>\$ 102,486</u>

Probation Victim Services Fund	D.U.I. Victim Impact Panel Fund	Juvenile Justice Donation Fund	Coroner Administration Fund	Animal Control Fund	County Highway Fund	County Bridge Fund
\$ 12,324	\$ 14,900	\$ 5,938	\$ 261,298	\$ 385,036	\$ 11,754,635	\$ 552,490
-	-	-	-	-	5,010,909	312,695
-	-	-	-	-	63,972	-
37	-	21	859	1,589	40,862	2,021
-	-	-	-	-	-	-
-	-	-	30,380	-	86,449	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 12,361</u>	<u>\$ 14,900</u>	<u>\$ 5,959</u>	<u>\$ 292,537</u>	<u>\$ 386,625</u>	<u>\$ 16,956,827</u>	<u>\$ 867,206</u>
\$ -	\$ -	\$ -	\$ 7,784	\$ 8,254	\$ 403,013	\$ 58,079
-	-	-	-	37,410	210,647	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	7,784	45,664	613,660	58,079
-	-	-	-	-	5,010,909	312,695
15	-	8	359	537	16,406	771
<u>15</u>	<u>-</u>	<u>8</u>	<u>359</u>	<u>537</u>	<u>5,027,315</u>	<u>313,466</u>
-	-	-	-	-	-	-
12,005	14,846	-	279,102	196,798	9,058,665	242,707
-	-	-	-	-	-	-
341	54	5,951	5,292	143,626	2,257,187	252,954
<u>12,346</u>	<u>14,900</u>	<u>5,951</u>	<u>284,394</u>	<u>340,424</u>	<u>11,315,852</u>	<u>495,661</u>
<u>\$ 12,361</u>	<u>\$ 14,900</u>	<u>\$ 5,959</u>	<u>\$ 292,537</u>	<u>\$ 386,625</u>	<u>\$ 16,956,827</u>	<u>\$ 867,206</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
As of November 30, 2017

### Special Revenue Funds (Continued)

	Motor Fuel Tax Fund	County Highway Matching Fund	County Health Fund	Kane Kares Fund	Veterans' Commission Fund
<b>ASSETS</b>					
Cash and investments	\$ 14,049,538	\$ 196,192	\$ 4,231,434	\$ 458,370	\$ 697,127
Property tax receivable	-	65,125	1,972,455	-	305,400
Intergovernmental receivable	2,132,411	-	278,794	-	-
Interest receivable	47,389	647	15,103	1,743	2,426
Loans receivable	-	-	-	-	-
Other receivables	-	-	-	47,334	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 16,229,338	\$ 261,964	\$ 6,497,786	\$ 507,447	\$ 1,004,953
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 40,020	\$ -	\$ 105,504	\$ 1,844	\$ 1,513
Accrued payroll	195,823	-	244,206	28,900	18,222
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	235,843	-	349,710	30,744	19,735
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for future periods	-	65,125	1,972,455	-	305,400
Unavailable revenue	19,608	274	163,501	640	973
Total Deferred Inflows of Resources	19,608	65,399	2,135,956	640	306,373
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	15,973,887	184,538	3,322,853	-	537,720
Committed	-	-	-	-	-
Assigned	-	12,027	689,267	476,063	141,125
Total Fund Balances	15,973,887	196,565	4,012,120	476,063	678,845
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 16,229,338	\$ 261,964	\$ 6,497,786	\$ 507,447	\$ 1,004,953

Illinois Counties Information Management Fund	Web Technical Services Fund	Community Development Block Grant Program Fund	HOME Program Fund	Unincorporated Stormwater Management Fund	Homeless Management Information Systems Fund	OCR & Recovery Act Programs Fund
\$ 3,436	\$ 112,442	\$ 8,611	\$ 169,133	\$ 67,114	\$ 8,836	\$ 58,898
-	-	-	-	-	-	-
21	-	173,373	-	242	-	-
-	-	-	-	-	-	-
-	-	-	248,620	-	5,799	22,643
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 3,457</u>	<u>\$ 112,442</u>	<u>\$ 181,984</u>	<u>\$ 417,753</u>	<u>\$ 67,356</u>	<u>\$ 14,635</u>	<u>\$ 81,541</u>
\$ -	\$ 61,821	\$ 174,579	\$ 18,965	\$ -	\$ 6,101	\$ -
-	-	7,029	2,993	-	2,414	305
-	-	-	-	-	-	-
-	-	-	-	-	-	29,108
-	<u>61,821</u>	<u>181,608</u>	<u>21,958</u>	-	<u>8,515</u>	<u>29,413</u>
-	-	-	-	-	-	-
5	-	-	240,761	94	-	6,292
<u>5</u>	-	-	<u>240,761</u>	<u>94</u>	-	<u>6,292</u>
-	-	-	-	-	-	-
-	-	376	155,034	52,350	6,120	45,836
-	-	-	-	-	-	-
3,452	50,621	-	-	14,912	-	-
<u>3,452</u>	<u>50,621</u>	<u>376</u>	<u>155,034</u>	<u>67,262</u>	<u>6,120</u>	<u>45,836</u>
\$ 3,457	\$ 112,442	\$ 181,984	\$ 417,753	\$ 67,356	\$ 14,635	\$ 81,541

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
As of November 30, 2017

### Special Revenue Funds (Continued)

	Elgin				
Quality of Kane Grants Fund	Neighborhood Stabilization Program Fund	Continuum of Care Planning Grant Fund	Community Development Block Grant Fund	Stormwater Management Planning Fund	
<b>ASSETS</b>					
Cash and investments	\$ 27,569	\$ 20,000	\$ 13,243	\$ -	\$ 1,155,336
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	98	-	-	-	4,275
Loans receivable	-	-	-	-	-
Other receivables	-	179,105	-	69,358	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 27,667	\$ 199,105	\$ 13,243	\$ 69,358	\$ 1,159,611
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ 5,841	\$ -	\$ -	\$ 16,429
Accrued payroll	-	-	6,232	7,382	2,092
Due to other funds	-	-	-	61,976	-
Unearned revenue	-	-	-	-	-
Total Liabilities	-	5,841	6,232	69,358	18,521
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	38	-	-	-	1,612
Total Deferred Inflows of Resources	38	-	-	-	1,612
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	27,162	193,264	7,011	-	-
Committed	-	-	-	-	-
Assigned	467	-	-	-	1,139,478
Total Fund Balances	27,629	193,264	7,011	-	1,139,478
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 27,667	\$ 199,105	\$ 13,243	\$ 69,358	\$ 1,159,611

Blighted Structure Demolition Fund	Farmland Preservation Fund	Growing for Kane Fund	Workforce Development Fund	Kane County Law Enforcement Fund	Marriage Fees Fund	Mill Creek Special Service Area Fund
\$ 198,706	\$ 2,828,194	\$ 19,049	\$ 11,299	\$ 224,439	\$ 11,624	\$ 1,230,065
-	-	-	-	-	-	679,500
6,700	16	-	835,595	-	-	-
177	10,234	58	-	812	-	4,504
-	-	-	-	-	-	-
-	-	-	72,105	-	-	-
-	-	-	9,448	-	-	-
-	-	-	-	-	-	-
<u>\$ 205,583</u>	<u>\$ 2,838,444</u>	<u>\$ 19,107</u>	<u>\$ 928,447</u>	<u>\$ 225,251</u>	<u>\$ 11,624</u>	<u>\$ 1,914,069</u>
\$ 786	\$ 11,564	\$ 546	\$ 711,155	\$ 9,380	\$ -	\$ 226,439
-	2,790	-	119,641	2,070	-	4,330
-	-	-	67,490	-	-	-
-	-	-	-	-	-	-
<u>786</u>	<u>14,354</u>	<u>546</u>	<u>898,286</u>	<u>11,450</u>	<u>-</u>	<u>230,769</u>
-	-	-	-	-	-	679,500
79	3,947	27	-	313	-	1,717
<u>79</u>	<u>3,947</u>	<u>27</u>	<u>-</u>	<u>313</u>	<u>-</u>	<u>681,217</u>
-	-	-	9,448	-	-	-
204,624	-	18,264	20,713	200,654	11,140	749,699
-	-	-	-	-	-	-
94	2,820,143	270	-	12,834	484	252,384
<u>204,718</u>	<u>2,820,143</u>	<u>18,534</u>	<u>30,161</u>	<u>213,488</u>	<u>11,624</u>	<u>1,002,083</u>
<u>\$ 205,583</u>	<u>\$ 2,838,444</u>	<u>\$ 19,107</u>	<u>\$ 928,447</u>	<u>\$ 225,251</u>	<u>\$ 11,624</u>	<u>\$ 1,914,069</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
As of November 30, 2017

	<u>Special Revenue Funds (Continued)</u>		<u>Debt Service Funds</u>		
	<u>Transportation Safety Highway HB Fund</u>	<u>Total Nonmajor Special Revenue Funds</u>	<u>Motor Fuel Tax Debt Service Fund</u>	<u>Transit Sales Tax Debt Service Fund</u>	<u>Recovery Zone Bond Debt Service Fund</u>
<b>ASSETS</b>					
Cash and investments	\$ 2,929	\$ 92,492,608	\$ 3,263,494	\$ 164,267	\$ 1,549,789
Property tax receivable	-	15,176,788	-	-	-
Intergovernmental receivable	-	6,917,898	-	-	-
Interest receivable	10	303,693	11,897	592	4,105
Loans receivable	-	-	-	-	3,647,551
Other receivables	-	942,578	-	-	-
Prepaid items	-	101,948	-	-	-
Due from other funds	-	968,010	-	-	-
Total Assets	<u>\$ 2,939</u>	<u>\$ 116,903,523</u>	<u>\$ 3,275,391</u>	<u>\$ 164,859</u>	<u>\$ 5,201,445</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ 4,774,959	\$ -	\$ -	\$ -
Accrued payroll	-	1,954,183	-	-	-
Due to other funds	-	617,245	-	-	968,010
Unearned revenue	-	29,108	-	-	565,055
Total Liabilities	<u>-</u>	<u>7,375,495</u>	<u>-</u>	<u>-</u>	<u>1,533,065</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for future periods	-	15,176,788	-	-	-
Unavailable revenue	4	1,607,031	4,555	229	220,599
Total Deferred Inflows of Resources	<u>4</u>	<u>16,783,819</u>	<u>4,555</u>	<u>229</u>	<u>220,599</u>
<b>FUND BALANCES</b>					
Nonspendable	-	101,948	-	-	-
Restricted	2,913	69,982,960	-	-	3,447,781
Committed	-	7,319,030	3,270,836	164,630	-
Assigned	22	15,340,271	-	-	-
Total Fund Balances	<u>2,935</u>	<u>92,744,209</u>	<u>3,270,836</u>	<u>164,630</u>	<u>3,447,781</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,939</u>	<u>\$ 116,903,523</u>	<u>\$ 3,275,391</u>	<u>\$ 164,859</u>	<u>\$ 5,201,445</u>



**Capital Projects Funds**

<b>JJC/AJC Refunding Debt Service Fund</b>	<b>Total Nonmajor Debt Service Funds</b>	<b>Capital Projects Fund</b>	<b>SBA / SSA Projects Fund</b>	<b>Transportation Capital Fund</b>	<b>Aurora Area Impact Fees Fund</b>	<b>Campton Hills Impact Fees Fund</b>
\$ 2,615,822	\$ 7,593,372	\$ 6,382,731	\$ 41,066	\$ 4,072,753	\$ 688,449	\$ 1,010,833
-	-	-	33,639	-	-	-
-	-	-	-	69,855	-	-
9,517	26,111	24,111	194	15,385	2,467	3,638
-	3,647,551	-	-	-	-	-
-	-	-	62,802	30,975	156	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,625,339</u>	<u>\$ 11,267,034</u>	<u>\$ 6,406,842</u>	<u>\$ 137,701</u>	<u>\$ 4,188,968</u>	<u>\$ 691,072</u>	<u>\$ 1,014,471</u>
\$ -	\$ -	\$ 468,304	\$ -	\$ 231,672	\$ -	\$ -
-	-	-	-	-	-	-
-	968,010	-	62,802	-	-	-
-	565,055	-	-	-	-	-
-	<u>1,533,065</u>	<u>468,304</u>	<u>62,802</u>	<u>231,672</u>	-	-
-	-	-	33,639	-	-	-
3,651	229,034	8,908	59	5,684	961	1,411
<u>3,651</u>	<u>229,034</u>	<u>8,908</u>	<u>33,698</u>	<u>5,684</u>	<u>961</u>	<u>1,411</u>
-	-	-	-	-	-	-
2,621,688	6,069,469	-	40,014	1,102,558	-	791,786
-	3,435,466	-	-	-	-	-
-	-	5,929,630	1,187	2,849,054	690,111	221,274
<u>2,621,688</u>	<u>9,504,935</u>	<u>5,929,630</u>	<u>41,201</u>	<u>3,951,612</u>	<u>690,111</u>	<u>1,013,060</u>
<u>\$ 2,625,339</u>	<u>\$ 11,267,034</u>	<u>\$ 6,406,842</u>	<u>\$ 137,701</u>	<u>\$ 4,188,968</u>	<u>\$ 691,072</u>	<u>\$ 1,014,471</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
As of November 30, 2017

### Capital Projects Funds (Continued)

	Greater Elgin Impact Fees Fund	Northwest Impact Fees Fund	Southwest Impact Fees Fund	Tri-Cities Impact Fees Fund	Upper Fox Impact Fees Fund
<b>ASSETS</b>					
Cash and investments	\$ 1,113,617	\$ 328,819	\$ 774,384	\$ 1,483,943	\$ 1,693,985
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	4,020	1,172	2,757	5,354	6,443
Loans receivable	-	-	-	-	-
Other receivables	12,024	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 1,129,661	\$ 329,991	\$ 777,141	\$ 1,489,297	\$ 1,700,428
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 38,039	\$ 637,315
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	-	-	-	38,039	637,315
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for future periods	-	-	-	-	-
Unavailable revenue	1,554	459	1,081	2,071	2,364
Total Deferred Inflows of Resources	1,554	459	1,081	2,071	2,364
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	809,678	171,054	602,991	1,189,019	827,881
Committed	-	-	-	-	-
Assigned	318,429	158,478	173,069	260,168	232,868
Total Fund Balances	1,128,107	329,532	776,060	1,449,187	1,060,749
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,129,661	\$ 329,991	\$ 777,141	\$ 1,489,297	\$ 1,700,428

					Permanent Fund	
West Central Impact Fees Fund	North Impact Fees Fund	Central Impact Fees Fund	South Impact Fees Fund	Total Nonmajor Capital Projects Funds	Working Cash Fund	Total Nonmajor Funds
\$ 64,165	\$ 2,659,932	\$ 2,220,545	\$ 3,307,910	\$ 25,843,132	\$ 3,129,275	\$ 129,058,387
-	-	-	-	33,639	-	15,210,427
-	-	-	-	69,855	-	6,987,753
225	9,350	7,609	11,844	94,569	11,286	435,659
-	-	-	-	-	-	3,647,551
594	6,738	19,692	17,645	150,626	26,272	1,119,476
-	-	-	-	-	-	101,948
-	-	-	-	-	-	968,010
<u>\$ 64,984</u>	<u>\$ 2,676,020</u>	<u>\$ 2,247,846</u>	<u>\$ 3,337,399</u>	<u>\$ 26,191,821</u>	<u>\$ 3,166,833</u>	<u>\$ 157,529,211</u>
\$ -	\$ 381,578	\$ -	\$ -	\$ 1,756,908	\$ -	\$ 6,531,867
-	-	-	-	-	-	1,954,183
-	-	-	-	62,802	-	1,648,057
-	-	-	-	-	-	594,163
-	<u>381,578</u>	-	-	<u>1,819,710</u>	-	<u>10,728,270</u>
-	-	-	-	33,639	-	15,210,427
90	3,712	3,099	4,617	36,070	4,367	1,876,502
<u>90</u>	<u>3,712</u>	<u>3,099</u>	<u>4,617</u>	<u>69,709</u>	<u>4,367</u>	<u>17,086,929</u>
-	-	-	-	-	1,150,000	1,251,948
39,553	2,217,104	2,204,553	3,264,998	13,261,189	-	89,313,618
-	-	-	-	-	-	10,754,496
<u>25,341</u>	<u>73,626</u>	<u>40,194</u>	<u>67,784</u>	<u>11,041,213</u>	<u>2,012,466</u>	<u>28,393,950</u>
<u>64,894</u>	<u>2,290,730</u>	<u>2,244,747</u>	<u>3,332,782</u>	<u>24,302,402</u>	<u>3,162,466</u>	<u>129,714,012</u>
<u>\$ 64,984</u>	<u>\$ 2,676,020</u>	<u>\$ 2,247,846</u>	<u>\$ 3,337,399</u>	<u>\$ 26,191,821</u>	<u>\$ 3,166,833</u>	<u>\$ 157,529,211</u>

(Concluded)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2017

### Special Revenue Funds

	Insurance Liability Fund	County Automation Fund	Geographic Information Systems Fund	Motor Fuel Local Option Fund	FICA / Social Security Fund
<b>REVENUES</b>					
Property taxes	\$ 2,971,598	\$ -	\$ -	\$ -	\$ 3,533,176
Other taxes	-	-	-	9,925,640	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	7,046	1,270,733	-	-
Reimbursements	45,714	-	-	104,130	-
Net investment income	45,144	575	21,298	165,873	24,611
Miscellaneous	-	-	-	-	1,369
Total Revenues	3,062,456	7,621	1,292,031	10,195,643	3,559,156
<b>EXPENDITURES</b>					
Current					
General Government	3,336,777	-	1,355,256	-	3,759,347
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	8,014,476	-
Judicial	1,312,246	-	-	-	-
Public Service and Records	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment & Conservation	-	-	-	-	-
Development Housing and Economic Development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	8,981	95,960	33,762	-
Total Expenditures	4,649,023	8,981	1,451,216	8,048,238	3,759,347
Excess (Deficiency) of Revenues Over Expenditures	(1,586,567)	(1,360)	(159,185)	2,147,405	(200,191)
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance recovery	730,088	-	-	-	-
Transfers in	2,422,575	-	-	-	24,505
Transfers out	-	-	(14,281)	(54,334)	-
Total Other Financing Sources (Uses)	3,152,663	-	(14,281)	(54,334)	24,505
Net Change in Fund Balances	1,566,096	(1,360)	(173,466)	2,093,071	(175,686)
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	6,012,937	58,589	2,386,004	17,981,008	3,336,420
<b>FUND BALANCES, END OF YEAR</b>	\$ 7,579,033	\$ 57,229	\$ 2,212,538	\$ 20,074,079	\$ 3,160,734

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,581,543	-	1,054,362	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	25,904	177,861	773,008
1,900	-	-	-	-	-	-
56,992	12,960	-	7,245	4,850	1,292	6,903
2,679,135	-	-	-	4,157	-	-
<u>2,738,027</u>	<u>1,594,503</u>	<u>-</u>	<u>1,061,607</u>	<u>34,911</u>	<u>179,153</u>	<u>779,911</u>
748,296	-	-	-	-	-	-
-	616,127	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	966,596	-	-	-
-	-	-	-	39,028	148,047	562,992
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,002,011	-	966,745	3,063	29,454	-
<u>748,296</u>	<u>1,618,138</u>	<u>-</u>	<u>1,933,341</u>	<u>42,091</u>	<u>177,501</u>	<u>562,992</u>
1,989,731	(23,635)	-	(871,734)	(7,180)	1,652	216,919
-	-	-	-	-	-	-
-	228,000	-	-	-	-	-
<u>(2,198,159)</u>	<u>(508,410)</u>	<u>(228,000)</u>	<u>(333,658)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(2,198,159)</u>	<u>(280,410)</u>	<u>(228,000)</u>	<u>(333,658)</u>	<u>-</u>	<u>-</u>	<u>-</u>
(208,428)	(304,045)	(228,000)	(1,205,392)	(7,180)	1,652	216,919
<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>\$ 7,536,698</u>	<u>\$ 1,565,007</u>	<u>\$ -</u>	<u>\$ 27,425</u>	<u>\$ 543,327</u>	<u>\$ 136,051</u>	<u>\$ 931,955</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2017

### Special Revenue Funds (Continued)

	Children's Waiting Room Fund	D.U.I. Fund	Foreclosure Mediation Fund	Court Automation Fund	Court Document Storage Fund
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	19,459	-	-	1,375,141
Charges for services	150,802	-	52,850	1,426,050	-
Reimbursements	-	-	-	-	-
Net investment income	292	589	758	3,359	1,757
Miscellaneous	-	-	-	-	-
Total Revenues	<u>151,094</u>	<u>20,048</u>	<u>53,608</u>	<u>1,429,409</u>	<u>1,376,898</u>
<b>EXPENDITURES</b>					
Current					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Judicial	131,404	-	43,923	1,205,495	1,413,051
Public Service and Records	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment & Conservation	-	-	-	-	-
Development Housing and Economic Development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	696	-
Total Expenditures	<u>131,404</u>	<u>-</u>	<u>43,923</u>	<u>1,206,191</u>	<u>1,413,051</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>19,690</u>	<u>20,048</u>	<u>9,685</u>	<u>223,218</u>	<u>(36,153)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance recovery	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(12,000)	-	-	(251,262)	-
Total Other Financing Sources (Uses)	<u>(12,000)</u>	<u>-</u>	<u>-</u>	<u>(251,262)</u>	<u>-</u>
Net Change in Fund Balances	7,690	20,048	9,685	(28,044)	(36,153)
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	<u>29,654</u>	<u>60,765</u>	<u>77,977</u>	<u>245,183</u>	<u>135,509</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 37,344</u>	<u>\$ 80,813</u>	<u>\$ 87,662</u>	<u>\$ 217,139</u>	<u>\$ 99,356</u>

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 Fund	Auto Theft Task Force Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
42,924	-	-	549,947	86,424	104,910	-
-	-	-	-	73,010	-	-
79,158	348,239	117,664	-	-	-	-
-	-	-	-	-	-	-
2,313	3,320	886	-	-	-	342
-	-	-	-	-	-	-
<u>124,395</u>	<u>351,559</u>	<u>118,550</u>	<u>549,947</u>	<u>159,434</u>	<u>104,910</u>	<u>342</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
93,995	376,684	58,474	549,390	343,490	189,538	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>93,995</u>	<u>376,684</u>	<u>58,474</u>	<u>549,390</u>	<u>343,490</u>	<u>189,538</u>	<u>-</u>
<u>30,400</u>	<u>(25,125)</u>	<u>60,076</u>	<u>557</u>	<u>(184,056)</u>	<u>(84,628)</u>	<u>342</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	20,325	38,391	25,350	-
-	-	-	-	-	-	-
-	-	-	20,325	38,391	25,350	-
30,400	(25,125)	60,076	20,882	(145,665)	(59,278)	342
<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>\$ 290,066</u>	<u>\$ 335,693</u>	<u>\$ 142,578</u>	<u>\$ 219,031</u>	<u>\$ 386,403</u>	<u>\$ 110,860</u>	<u>\$ 37,797</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended November 30, 2017

### Special Revenue Funds (Continued)

	Weed and Seed Fund	Child Advocacy Center Fund	Equitable Sharing Program Fund	State's Attorney Records Automation Fund	Bad Check Restitution Fund
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	103,448	-	-	-
Fines	-	-	-	-	7,440
Charges for services	-	375,069	-	31,823	-
Reimbursements	-	37,916	-	-	-
Net investment income	-	6,572	879	-	267
Miscellaneous	-	550	3,049	-	35,775
Total Revenues	-	523,555	3,928	31,823	43,482
<b>EXPENDITURES</b>					
Current					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Judicial	-	986,434	49,579	-	4,719
Public Service and Records	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment & Conservation	-	-	-	-	-
Development Housing and Economic Development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	-	986,434	49,579	-	4,719
Excess (Deficiency) of Revenues Over Expenditures	-	(462,879)	(45,651)	31,823	38,763
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance recovery	-	-	-	-	-
Transfers in	-	246,546	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	246,546	-	-	-
Net Change in Fund Balances	-	(216,333)	(45,651)	31,823	38,763
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	32,240	635,345	101,248	151,693	-
<b>FUND BALANCES, END OF YEAR</b>	\$ 32,240	\$ 419,012	\$ 55,597	\$ 183,516	\$ 38,763



Drug Asset Forfeiture Fund	State's Attorney Employee Events Fund	Child Advocacy Advisory Board Fund	Employee Events Fund	EMA Volunteer Fund	KC Emergency Planning Fund	Bomb Squad SWAT Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
52,819	-	-	-	-	-	-
-	620	-	3,095	-	2,486	-
2,210	-	197	225	106	176	-
284,499	116	26,058	18,984	15,974	23,186	44,558
<u>339,528</u>	<u>736</u>	<u>26,255</u>	<u>22,304</u>	<u>16,080</u>	<u>25,848</u>	<u>44,558</u>
-	-	-	1,720	-	-	-
-	-	-	-	2,713	7,386	14,903
-	-	-	-	-	-	-
13,629	114	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>13,629</u>	<u>114</u>	<u>-</u>	<u>1,720</u>	<u>2,713</u>	<u>7,386</u>	<u>14,903</u>
<u>325,899</u>	<u>622</u>	<u>26,255</u>	<u>20,584</u>	<u>13,367</u>	<u>18,462</u>	<u>29,655</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>325,899</u>	<u>622</u>	<u>26,255</u>	<u>20,584</u>	<u>13,367</u>	<u>18,462</u>	<u>29,655</u>
-	-	-	-	-	-	-
<u>\$ 325,899</u>	<u>\$ 622</u>	<u>\$ 26,255</u>	<u>\$ 20,584</u>	<u>\$ 13,367</u>	<u>\$ 18,462</u>	<u>\$ 29,655</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended November 30, 2017

### Special Revenue Funds (Continued)

	Law Library Fund	Canteen Commission Fund	County Sheriff DEF Federal Fund	County Sheriff DEF Local Fund	FATS Fund
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	87	-	142,021	53,365	-
Charges for services	323,751	-	-	-	2,725
Reimbursements	70	355,188	-	-	-
Net investment income	713	-	-	-	-
Miscellaneous	-	487,431	53,644	268,749	5,370
Total Revenues	324,621	842,619	195,665	322,114	8,095
<b>EXPENDITURES</b>					
Current					
General Government	-	-	-	-	-
Public Safety	-	369,385	44,796	223,121	3,700
Highways and Streets	-	-	-	-	-
Judicial	245,339	-	-	-	-
Public Service and Records	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment & Conservation	-	-	-	-	-
Development Housing and Economic Development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	5,582	125,143	-	-	-
Total Expenditures	250,921	494,528	44,796	223,121	3,700
Excess (Deficiency) of Revenues Over Expenditures	73,700	348,091	150,869	98,993	4,395
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance recovery	-	-	-	-	-
Transfers in	-	-	-	15,252	-
Transfers out	-	-	(15,252)	-	-
Total Other Financing Sources (Uses)	-	-	(15,252)	15,252	-
Net Change in Fund Balances	73,700	348,091	135,617	114,245	4,395
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	41,746	-	-	-	-
<b>FUND BALANCES, END OF YEAR</b>	\$ 115,446	\$ 348,091	\$ 135,617	\$ 114,245	\$ 4,395

K-9 Unit Fund	Vehicle Maintenance / Purchase Fund	Sheriff - DUI Fund	Court Security Fund	Arrestees' Medical Cost Fund	Sheriff Civil Operations Fund	Sale & Error Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	5,941	-	-	-	-
-	-	14,608	-	-	-	-
-	-	-	1,833,780	21,257	68,184	2,960,132
-	-	-	5,345	257	-	29,842
6,858	98,265	29,669	-	-	2,815	-
<u>6,858</u>	<u>98,265</u>	<u>50,218</u>	<u>1,839,125</u>	<u>21,514</u>	<u>70,999</u>	<u>2,989,974</u>
-	-	-	-	-	-	-
6,858	3,557	13,970	2,351,116	25,425	63,586	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>6,858</u>	<u>3,557</u>	<u>13,970</u>	<u>2,351,116</u>	<u>25,425</u>	<u>63,586</u>	<u>-</u>
-	94,708	36,248	(511,991)	(3,911)	7,413	2,989,974
-	-	-	-	-	-	-
-	-	-	600,984	-	-	-
-	-	-	-	-	-	(2,414,478)
-	-	-	600,984	-	-	(2,414,478)
-	94,708	36,248	88,993	(3,911)	7,413	575,496
-	-	-	342,820	14,893	65,538	-
<u>\$ -</u>	<u>\$ 94,708</u>	<u>\$ 36,248</u>	<u>\$ 431,813</u>	<u>\$ 10,982</u>	<u>\$ 72,951</u>	<u>\$ 575,496</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2017

### Special Revenue Funds (Continued)

	Kane Comm Fund	Probation Services Fund	Substance Abuse Screening Fund	Drug Court Special Resources Fund	Juvenile Drug Court Fund
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	386,732	-
Fines	-	-	-	5,355	-
Charges for services	609,939	1,037,887	58,045	82,471	35,345
Reimbursements	406,780	20,575	-	-	-
Net investment income	8,866	-	3,359	5,068	1,180
Miscellaneous	-	870	-	-	-
Total Revenues	<u>1,025,585</u>	<u>1,059,332</u>	<u>61,404</u>	<u>479,626</u>	<u>36,525</u>
<b>EXPENDITURES</b>					
Current					
General Government	-	-	-	-	-
Public Safety	1,892,130	411,635	28,351	1,113,358	83,888
Highways and Streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment & Conservation	-	-	-	-	-
Development Housing and Economic Development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>1,892,130</u>	<u>411,635</u>	<u>28,351</u>	<u>1,113,358</u>	<u>83,888</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(866,545)</u>	<u>647,697</u>	<u>33,053</u>	<u>(633,732)</u>	<u>(47,363)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance recovery	-	-	-	-	-
Transfers in	722,417	-	-	516,029	20,455
Transfers out	(29,983)	-	-	-	-
Total Other Financing Sources (Uses)	<u>692,434</u>	<u>-</u>	<u>-</u>	<u>516,029</u>	<u>20,455</u>
Net Change in Fund Balances	(174,111)	647,697	33,053	(117,703)	(26,908)
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	<u>787,975</u>	<u>2,137,623</u>	<u>358,943</u>	<u>196,298</u>	<u>121,783</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 613,864</u>	<u>\$ 2,785,320</u>	<u>\$ 391,996</u>	<u>\$ 78,595</u>	<u>\$ 94,875</u>

Probation Victim Services Fund	D.U.I. Victim Impact Panel Fund	Juvenile Justice Donation Fund	Coroner Administration Fund	Animal Control Fund	County Highway Fund	County Bridge Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,992,683	\$ 311,494
-	-	-	-	-	-	-
-	-	-	-	-	336,090	-
-	-	-	-	-	-	-
-	-	-	-	1,624	-	-
13,610	23,990	-	141,629	876,692	30,362	-
-	-	-	-	13,804	286,187	-
110	4	46	1,830	3,871	97,148	4,966
106	-	5,951	3,096	2,106	20,152	-
<u>13,826</u>	<u>23,994</u>	<u>5,997</u>	<u>146,555</u>	<u>898,097</u>	<u>5,762,622</u>	<u>316,460</u>
-	-	-	-	-	-	-
16,000	-	46	58,950	704,830	-	-
-	15,950	-	-	-	4,905,326	342,583
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	28,043	43,718	897,759	-
<u>16,000</u>	<u>15,950</u>	<u>46</u>	<u>86,993</u>	<u>748,548</u>	<u>5,803,085</u>	<u>342,583</u>
<u>(2,174)</u>	<u>8,044</u>	<u>5,951</u>	<u>59,562</u>	<u>149,549</u>	<u>(40,463)</u>	<u>(26,123)</u>
-	-	-	-	-	-	-
-	-	-	-	-	109,064	-
-	-	-	-	-	-	-
-	-	-	-	-	109,064	-
(2,174)	8,044	5,951	59,562	149,549	68,601	(26,123)
<u>14,520</u>	<u>6,856</u>	<u>-</u>	<u>224,832</u>	<u>190,875</u>	<u>11,247,251</u>	<u>521,784</u>
<u>\$ 12,346</u>	<u>\$ 14,900</u>	<u>\$ 5,951</u>	<u>\$ 284,394</u>	<u>\$ 340,424</u>	<u>\$ 11,315,852</u>	<u>\$ 495,661</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2017

### Special Revenue Funds (Continued)

	Motor Fuel Tax Fund	County Highway Matching Fund	County Health Fund	Kane Kares Fund	Veterans' Commission Fund
<b>REVENUES</b>					
Property taxes	\$ -	\$ 64,822	\$ 1,965,252	\$ -	\$ 304,238
Other taxes	7,463,018	-	-	-	-
Licenses and permits	-	-	1,231,025	-	-
Grants	-	-	1,433,448	382,924	-
Fines	-	-	-	-	-
Charges for services	-	-	72,567	-	-
Reimbursements	775,655	-	34,784	-	-
Net investment income	107,104	1,198	35,410	4,562	5,698
Miscellaneous	1,150	-	3,334	-	910
Total Revenues	<u>8,346,927</u>	<u>66,020</u>	<u>4,775,820</u>	<u>387,486</u>	<u>310,846</u>
<b>EXPENDITURES</b>					
Current					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	3,194,864	-	-	-	-
Judicial	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Health and Welfare	-	-	4,604,165	553,269	302,727
Environment & Conservation	-	-	-	-	-
Development Housing and Economic Development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	523,412	-	-	-	1,239
Total Expenditures	<u>3,718,276</u>	<u>-</u>	<u>4,604,165</u>	<u>553,269</u>	<u>303,966</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>4,628,651</u>	<u>66,020</u>	<u>171,655</u>	<u>(165,783)</u>	<u>6,880</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance recovery	-	-	-	-	-
Transfers in	-	-	78,000	188,145	-
Transfers out	(3,496,800)	-	(5,000)	-	-
Total Other Financing Sources (Uses)	<u>(3,496,800)</u>	<u>-</u>	<u>73,000</u>	<u>188,145</u>	<u>-</u>
Net Change in Fund Balances	1,131,851	66,020	244,655	22,362	6,880
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	<u>14,842,036</u>	<u>130,545</u>	<u>3,767,465</u>	<u>453,701</u>	<u>671,965</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 15,973,887</u>	<u>\$ 196,565</u>	<u>\$ 4,012,120</u>	<u>\$ 476,063</u>	<u>\$ 678,845</u>

Illinois Counties Information Management Fund	Web Technical Services Fund	Community Development Block Grant Fund	HOME Program Fund	Unincorporated Stormwater Management Fund	Homeless Management Information Systems Fund	OCR & Recovery Act Programs Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,140,828	112,978	-	116,905	3,594
-	-	-	-	-	-	-
2,400	-	-	-	-	-	-
40	-	156,210	-	-	-	-
-	-	-	376,690	608	-	-
-	-	-	-	-	638	10,000
<u>2,440</u>	<u>-</u>	<u>1,297,038</u>	<u>489,668</u>	<u>608</u>	<u>117,543</u>	<u>13,594</u>
4,657	201,925	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,275,187	399,743	-	134,970	19,886
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	323	-	-	1,025	-
<u>4,657</u>	<u>201,925</u>	<u>1,275,510</u>	<u>399,743</u>	<u>-</u>	<u>135,995</u>	<u>19,886</u>
<u>(2,217)</u>	<u>(201,925)</u>	<u>21,528</u>	<u>89,925</u>	<u>608</u>	<u>(18,452)</u>	<u>(6,292)</u>
-	-	-	-	-	-	-
-	252,546	-	-	-	21,800	-
-	-	(21,800)	-	-	-	-
-	252,546	(21,800)	-	-	21,800	-
(2,217)	50,621	(272)	89,925	608	3,348	(6,292)
<u>5,669</u>	<u>-</u>	<u>648</u>	<u>65,109</u>	<u>66,654</u>	<u>2,772</u>	<u>52,128</u>
<u>\$ 3,452</u>	<u>\$ 50,621</u>	<u>\$ 376</u>	<u>\$ 155,034</u>	<u>\$ 67,262</u>	<u>\$ 6,120</u>	<u>\$ 45,836</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2017

### Special Revenue Funds (Continued)

	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
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	3,000
Grants	-	130,590	45,389	447,031	-
Fines	-	-	-	-	-
Charges for services	-	-	-	-	5,220
Reimbursements	-	199,105	-	-	6,750
Net investment income	188	-	-	-	11,692
Miscellaneous	-	-	36,452	-	-
Total Revenues	<u>188</u>	<u>329,695</u>	<u>81,841</u>	<u>447,031</u>	<u>26,662</u>
<b>EXPENDITURES</b>					
Current					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment & Conservation	-	-	-	-	173,465
Development Housing and Economic Development	-	299,763	68,018	447,030	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>299,763</u>	<u>68,018</u>	<u>447,030</u>	<u>173,465</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>188</u>	<u>29,932</u>	<u>13,823</u>	<u>1</u>	<u>(146,803)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance recovery	-	-	-	-	-
Transfers in	20,000	-	-	-	97,159
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,159</u>
Net Change in Fund Balances	20,188	29,932	13,823	1	(49,644)
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	<u>7,441</u>	<u>163,332</u>	<u>(6,812)</u>	<u>(1)</u>	<u>1,189,122</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 27,629</u>	<u>\$ 193,264</u>	<u>\$ 7,011</u>	<u>\$ -</u>	<u>\$ 1,139,478</u>



Blighted Structure Demolition Fund	Farmland Preservation Fund	Growing for Kane Fund	Workforce Development Fund	Kane County Law Enforcement Fund	Marriage Fees Fund	Mill Creek Special Service Area Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 678,777
-	-	-	-	-	-	-
-	-	-	-	-	-	-
113,963	-	-	6,338,423	-	-	-
-	-	-	-	104,899	-	-
-	-	-	-	-	16,216	-
-	-	-	-	-	-	-
94	24,857	129	-	2,014	-	11,665
-	-	-	-	-	-	-
<u>114,057</u>	<u>24,857</u>	<u>129</u>	<u>6,338,423</u>	<u>106,913</u>	<u>16,216</u>	<u>690,442</u>
-	-	-	-	-	-	902,247
-	-	-	-	87,541	-	-
-	-	-	-	-	-	-
-	-	-	6,233,158	-	15,534	-
-	-	-	-	-	-	-
-	107,328	-	-	-	-	-
51,837	-	2,673	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>51,837</u>	<u>107,328</u>	<u>2,673</u>	<u>6,233,158</u>	<u>87,541</u>	<u>15,534</u>	<u>902,247</u>
<u>62,220</u>	<u>(82,471)</u>	<u>(2,544)</u>	<u>105,265</u>	<u>19,372</u>	<u>682</u>	<u>(211,805)</u>
-	-	-	-	-	-	-
142,498	300,000	5,000	-	-	-	-
-	-	-	-	-	-	(2,400)
<u>142,498</u>	<u>300,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,400)</u>
204,718	217,529	2,456	105,265	19,372	682	(214,205)
-	2,602,614	16,078	(75,104)	194,116	10,942	1,216,288
<u>\$ 204,718</u>	<u>\$ 2,820,143</u>	<u>\$ 18,534</u>	<u>\$ 30,161</u>	<u>\$ 213,488</u>	<u>\$ 11,624</u>	<u>\$ 1,002,083</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2017

	<b>Special Revenue Funds (Continued)</b>		<b>Debt Service Funds</b>		
	<b>Transportation Safety Highway HB Fund</b>	<b>Total Nonmajor Special Revenue Funds</b>	<b>Motor Fuel Tax Debt Service Fund</b>	<b>Transit Sales Tax Debt Service Fund</b>	<b>Recovery Zone Bond Debt Service Fund</b>
<b>REVENUES</b>					
Property taxes	\$ -	\$ 14,822,040	\$ -	\$ -	\$ -
Other taxes	-	20,024,563	-	-	-
Licenses and permits	-	1,570,115	-	-	-
Grants	-	11,546,399	-	-	-
Fines	656	1,850,484	-	-	-
Charges for services	-	13,052,409	-	-	-
Reimbursements	-	2,450,969	-	-	224,836
Net investment income	22	739,877	30,785	1,488	8,634
Miscellaneous	-	4,551,666	-	-	-
Total Revenues	<u>678</u>	<u>70,608,522</u>	<u>30,785</u>	<u>1,488</u>	<u>233,470</u>
<b>EXPENDITURES</b>					
Current					
General Government	-	10,310,225	-	-	-
Public Safety	-	8,143,372	-	-	-
Highways and Streets	-	16,457,249	-	-	-
Judicial	-	8,015,584	-	-	-
Public Service and Records	-	6,983,225	-	-	-
Health and Welfare	-	5,460,161	-	-	-
Environment & Conservation	-	280,793	-	-	-
Development Housing and Economic Development	-	2,699,107	-	-	-
Debt service					
Principal	-	-	2,705,000	-	680,000
Interest and fiscal charges	-	-	717,806	-	197,858
Capital outlay	-	3,766,916	-	-	-
Total Expenditures	<u>-</u>	<u>62,116,632</u>	<u>3,422,806</u>	<u>-</u>	<u>877,858</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>678</u>	<u>8,491,890</u>	<u>(3,392,021)</u>	<u>1,488</u>	<u>(644,388)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance recovery	-	730,088	-	-	-
Transfers in	-	6,095,041	3,496,800	-	68,364
Transfers out	-	(9,585,817)	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(2,760,688)</u>	<u>3,496,800</u>	<u>-</u>	<u>68,364</u>
Net Change in Fund Balances	678	5,731,202	104,779	1,488	(576,024)
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	<u>2,257</u>	<u>87,013,007</u>	<u>3,166,057</u>	<u>163,142</u>	<u>4,023,805</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 2,935</u>	<u>\$ 92,744,209</u>	<u>\$ 3,270,836</u>	<u>\$ 164,630</u>	<u>\$ 3,447,781</u>

**Capital Projects Funds**

<b>JJC/AJC Refunding Debt Service Fund</b>	<b>Total Nonmajor Debt Service Funds</b>	<b>Capital Projects Fund</b>	<b>SBA / SSA Projects Fund</b>	<b>Transportation Capital Fund</b>	<b>Aurora Area Impact Fees Fund</b>	<b>Campton Hills Impact Fees Fund</b>
\$ -	\$ -	\$ -	\$ 16,975	\$ -	\$ -	\$ -
-	-	267,391	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	224,836	-	-	319,371	53,627	27,225
24,450	65,357	64,575	438	44,553	5,904	9,029
-	-	15,540	-	-	-	-
<u>24,450</u>	<u>290,193</u>	<u>347,506</u>	<u>17,413</u>	<u>363,924</u>	<u>59,531</u>	<u>36,254</u>
-	-	205,496	-	-	-	-
-	-	-	-	1,497,853	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,840,000	5,225,000	-	-	-	-	-
642,350	1,558,014	-	-	-	-	-
-	-	1,724,484	-	-	-	-
<u>2,482,350</u>	<u>6,783,014</u>	<u>1,929,980</u>	<u>-</u>	<u>1,497,853</u>	<u>-</u>	<u>-</u>
<u>(2,457,900)</u>	<u>(6,492,821)</u>	<u>(1,582,474)</u>	<u>17,413</u>	<u>(1,133,929)</u>	<u>59,531</u>	<u>36,254</u>
-	-	-	-	-	-	-
2,594,400	6,159,564	1,000,000	-	-	-	-
-	-	(40,853)	(14,030)	-	(2,681)	(1,361)
<u>2,594,400</u>	<u>6,159,564</u>	<u>959,147</u>	<u>(14,030)</u>	<u>-</u>	<u>(2,681)</u>	<u>(1,361)</u>
136,500	(333,257)	(623,327)	3,383	(1,133,929)	56,850	34,893
<u>2,485,188</u>	<u>9,838,192</u>	<u>6,552,957</u>	<u>37,818</u>	<u>5,085,541</u>	<u>633,261</u>	<u>978,167</u>
<u>\$ 2,621,688</u>	<u>\$ 9,504,935</u>	<u>\$ 5,929,630</u>	<u>\$ 41,201</u>	<u>\$ 3,951,612</u>	<u>\$ 690,111</u>	<u>\$ 1,013,060</u>

(Continued)

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended November 30, 2017

### Capital Projects Funds (Continued)

	Greater Elgin Impact Fees Fund	Northwest Impact Fees Fund	Southwest Impact Fees Fund	Tri-Cities Impact Fees Fund	Upper Fox Impact Fees Fund
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	129,122	36,358	87,106	48,332	36,649
Reimbursements	-	-	-	27,474	-
Net investment income	9,594	2,750	6,439	13,075	18,156
Miscellaneous	-	-	-	-	-
Total Revenues	<u>138,716</u>	<u>39,108</u>	<u>93,545</u>	<u>88,881</u>	<u>54,805</u>
<b>EXPENDITURES</b>					
Current					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	44,705	-	-	120,125	139,829
Judicial	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment & Conservation	-	-	-	-	-
Development Housing and Economic Development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	14,553	804,462
Total Expenditures	<u>44,705</u>	<u>-</u>	<u>-</u>	<u>134,678</u>	<u>944,291</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>94,011</u>	<u>39,108</u>	<u>93,545</u>	<u>(45,797)</u>	<u>(889,486)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance recovery	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(3,606)	(1,818)	(4,355)	(2,417)	(1,832)
Total Other Financing Sources (Uses)	<u>(3,606)</u>	<u>(1,818)</u>	<u>(4,355)</u>	<u>(2,417)</u>	<u>(1,832)</u>
Net Change in Fund Balances	90,405	37,290	89,190	(48,214)	(891,318)
<b>FUND BALANCES (DEFICITS), BEGINNING OF YEAR</b>	<u>1,037,702</u>	<u>292,242</u>	<u>686,870</u>	<u>1,497,401</u>	<u>1,952,067</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 1,128,107</u>	<u>\$ 329,532</u>	<u>\$ 776,060</u>	<u>\$ 1,449,187</u>	<u>\$ 1,060,749</u>

					Permanent Fund	
West Central Impact Fees Fund	North Impact Fees Fund	Central Impact Fees Fund	South Impact Fees Fund	Total Nonmajor Capital Projects Funds	Working Cash Fund	Total Nonmajor Funds
\$ -	\$ -	\$ -	\$ -	\$ 16,975	\$ -	\$ 14,839,015
-	-	-	-	267,391	-	20,291,954
-	-	-	-	-	-	1,570,115
-	-	-	-	-	-	11,546,399
-	-	-	-	-	-	1,850,484
18,931	733,652	827,187	240,109	2,238,298	-	15,290,707
-	-	-	-	346,845	-	3,022,650
465	21,939	14,877	29,246	241,040	28,370	1,074,644
853	-	-	-	16,393	-	4,568,059
<u>20,249</u>	<u>755,591</u>	<u>842,064</u>	<u>269,355</u>	<u>3,126,942</u>	<u>28,370</u>	<u>74,054,027</u>
-	-	-	-	205,496	-	10,515,721
-	-	-	-	-	-	8,143,372
-	10,238	-	96,027	1,908,777	-	18,366,026
-	-	-	-	-	-	8,015,584
-	-	-	-	-	-	6,983,225
-	-	-	-	-	-	5,460,161
-	-	-	-	-	-	280,793
-	-	-	-	-	-	2,699,107
-	-	-	-	-	-	5,225,000
-	-	-	-	-	-	1,558,014
-	252,949	-	-	2,796,448	-	6,563,364
-	<u>263,187</u>	-	<u>96,027</u>	<u>4,910,721</u>	-	<u>73,810,367</u>
<u>20,249</u>	<u>492,404</u>	<u>842,064</u>	<u>173,328</u>	<u>(1,783,779)</u>	<u>28,370</u>	<u>243,660</u>
-	-	-	-	-	-	730,088
-	-	-	-	1,000,000	-	13,254,605
<u>(947)</u>	<u>(36,683)</u>	<u>(41,359)</u>	<u>(12,005)</u>	<u>(163,947)</u>	-	<u>(9,749,764)</u>
<u>(947)</u>	<u>(36,683)</u>	<u>(41,359)</u>	<u>(12,005)</u>	<u>836,053</u>	-	<u>4,234,929</u>
19,302	455,721	800,705	161,323	(947,726)	28,370	4,478,589
<u>45,592</u>	<u>1,835,009</u>	<u>1,444,042</u>	<u>3,171,459</u>	<u>25,250,128</u>	<u>3,134,096</u>	<u>125,235,423</u>
<u>\$ 64,894</u>	<u>\$ 2,290,730</u>	<u>\$ 2,244,747</u>	<u>\$ 3,332,782</u>	<u>\$ 24,302,402</u>	<u>\$ 3,162,466</u>	<u>\$ 129,714,012</u>

(Concluded)

# KANE COUNTY, ILLINOIS

Insurance Liability Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Property taxes	\$ 2,982,462	\$ 2,982,462	\$ 2,971,598	\$ (10,864)
Reimbursements	20,000	20,000	45,714	25,714
Net investment income	<u>51,750</u>	<u>51,750</u>	<u>45,144</u>	<u>(6,606)</u>
Total Revenues	<u>3,054,212</u>	<u>3,054,212</u>	<u>3,062,456</u>	<u>8,244</u>
<b>EXPENDITURES</b>				
<b>General Government</b>				
Personnel Services				
Salaries and wages	<u>147,639</u>	<u>147,639</u>	<u>168,189</u>	<u>(20,550)</u>
Benefits				
Healthcare contribution	16,422	16,422	17,301	(879)
Dental contribution	717	717	546	171
FICA/SS contribution	11,294	11,294	12,146	(852)
IMRF contribution	<u>14,719</u>	<u>14,719</u>	<u>16,219</u>	<u>(1,500)</u>
Total Benefits	<u>43,152</u>	<u>43,152</u>	<u>46,212</u>	<u>(3,060)</u>
Contractual Services				
Project administration services	128,904	128,904	110,110	18,794
Contractual/consulting services	250,000	250,000	166,977	83,023
Liability insurance	416,310	419,721	1,386,958	(967,237)
Workers compensation	1,018,781	1,023,138	1,450,625	(427,487)
Unemployment claims	74,657	74,986	5,560	69,426
Employee training	<u>3,500</u>	<u>3,500</u>	<u>1,925</u>	<u>1,575</u>
Total Contractual Services	<u>1,892,152</u>	<u>1,900,249</u>	<u>3,122,155</u>	<u>(1,221,906)</u>
Commodities				
Office supplies	-	-	221	(221)
Total General Government	<u>2,082,943</u>	<u>2,091,040</u>	<u>3,336,777</u>	<u>(1,245,737)</u>
<b>Judicial</b>				
Personnel Services				
Salaries and wages	<u>652,232</u>	<u>652,232</u>	<u>649,384</u>	<u>2,848</u>
Benefits				
Healthcare contribution	100,591	100,591	101,190	(599)
Dental contribution	3,000	3,000	3,049	(49)
FICA/SS contribution	49,896	49,896	45,580	4,316
IMRF contribution	<u>65,028</u>	<u>65,028</u>	<u>60,599</u>	<u>4,429</u>
Total Benefits	<u>218,515</u>	<u>218,515</u>	<u>210,418</u>	<u>8,097</u>

## KANE COUNTY, ILLINOIS

Insurance Liability Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Contractual Services				
Legal services	\$ 192,785	\$ 192,785	\$ 399,364	\$ (206,579)
Trials and costs of hearing	25,000	25,000	5,769	19,231
Repairs and maintenance - copiers	2,600	2,600	3,100	(500)
Liability insurance	10,828	10,828	10,828	-
Workers compensation	13,828	13,828	13,828	-
Unemployment claims	1,044	1,044	1,044	-
Conferences and meetings	9,000	9,000	5,496	3,504
Employee training	6,500	6,500	3,696	2,804
Employee mileage expense	1,500	1,500	1,008	492
General association dues	3,500	3,500	3,795	(295)
Total Contractual Services	266,585	266,585	447,928	(181,343)
Commodities				
Office supplies	500	500	676	(176)
Books and subscriptions	4,900	4,900	3,840	1,060
Telephone	1,400	1,400	-	1,400
Total Commodities	6,800	6,800	4,516	2,284
Total Judicial	1,144,132	1,144,132	1,312,246	(168,114)
Total Expenditures	3,227,075	3,235,172	4,649,023	(1,413,851)
Excess (Deficiency) of Revenues Over Expenditures	(172,863)	(180,960)	(1,586,567)	(1,405,607)
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance recovery	172,851	172,851	730,088	557,237
Transfers in	-	2,422,575	2,422,575	-
Total Other Financing Sources (Uses)	172,851	2,595,426	3,152,663	557,237
Net Change in Fund Balances	\$ (12)	\$ 2,414,466	1,566,096	\$ (848,370)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			6,012,937	
<b>FUND BALANCE, END OF YEAR</b>			\$ 7,579,033	

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## KANE COUNTY, ILLINOIS

County Automation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 7,046	\$ 7,046	\$ 7,046	\$ -
Net investment income	<u>274</u>	<u>274</u>	<u>575</u>	<u>301</u>
 Total Revenues	 <u>7,320</u>	 <u>7,320</u>	 <u>7,621</u>	 <u>301</u>
<b>EXPENDITURES</b>				
<b>Capital Outlay</b>				
Computer software - capital	<u>60,000</u>	<u>60,000</u>	<u>8,981</u>	<u>51,019</u>
Total Capital Outlay	<u>60,000</u>	<u>60,000</u>	<u>8,981</u>	<u>51,019</u>
 Total Expenditures	 <u>60,000</u>	 <u>60,000</u>	 <u>8,981</u>	 <u>51,019</u>
 Net Change in Fund Balances	 <u>\$ (52,680)</u>	 <u>\$ (52,680)</u>	 (1,360)	 <u>\$ 51,320</u>
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 <u>58,589</u>	
 <b>FUND BALANCE, END OF YEAR</b>			 <u>\$ 57,229</u>	

# KANE COUNTY, ILLINOIS

Geographic Information Systems Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 1,311,500	\$ 1,311,500	\$ 1,270,733	\$ (40,767)
Net investment income	<u>13,000</u>	<u>13,000</u>	<u>21,298</u>	<u>8,298</u>
 Total Revenues	 <u>1,324,500</u>	 <u>1,324,500</u>	 <u>1,292,031</u>	 <u>(32,469)</u>
<b>EXPENDITURES</b>				
<b>General Government</b>				
Personnel Services				
Salaries and wages	600,520	600,520	603,922	(3,402)
Part-time salaries	7,226	7,226	-	7,226
Overtime salaries	<u>5,286</u>	<u>5,286</u>	<u>22</u>	<u>5,264</u>
Total Personnel Services	<u>613,032</u>	<u>613,032</u>	<u>603,944</u>	<u>9,088</u>
Benefits				
Healthcare contribution	99,216	99,216	81,993	17,223
Dental contribution	3,728	3,728	3,022	706
FICA/SS contribution	46,897	46,897	44,512	2,385
IMRF contribution	<u>60,399</u>	<u>60,399</u>	<u>57,616</u>	<u>2,783</u>
Total Benefits	<u>210,240</u>	<u>210,240</u>	<u>187,143</u>	<u>23,097</u>
Contractual Services				
Contractual/consulting services	638,616	668,616	312,494	356,122
Repairs and maintenance - computers	232,430	232,430	206,987	25,443
Liability insurance	9,969	9,969	9,969	-
Workers compensation	12,731	12,731	12,731	-
Unemployment claims	961	961	961	-
Conferences and meetings	12,000	12,000	6,593	5,407
Employee training	10,000	10,000	2,517	7,483
Employee mileage expense	500	500	63	437
General association dues	<u>1,990</u>	<u>1,990</u>	<u>1,615</u>	<u>375</u>
Total Contractual Services	<u>919,197</u>	<u>949,197</u>	<u>553,930</u>	<u>395,267</u>
Commodities				
Office supplies	1,500	1,500	1,032	468
Computer related supplies	13,500	13,500	4,968	8,532
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	643	1,857
Telephone	3,700	3,700	2,576	1,124
Cellular phone	<u>1,500</u>	<u>1,500</u>	<u>1,020</u>	<u>480</u>
Total Commodities	<u>30,200</u>	<u>30,200</u>	<u>10,239</u>	<u>19,961</u>
Total General Government	<u>1,772,669</u>	<u>1,802,669</u>	<u>1,355,256</u>	<u>447,413</u>

## KANE COUNTY, ILLINOIS

Geographic Information Systems Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Capital Outlay</b>				
Computers	\$ 82,338	\$ 82,338	\$ 77,831	\$ 4,507
Computer software - capital	34,000	34,000	18,129	15,871
Printers	6,000	6,000	-	6,000
Office furniture	3,000	3,000	-	3,000
Total Capital Outlay	125,338	125,338	95,960	29,378
 Total Expenditures	 1,898,007	 1,928,007	 1,451,216	 476,791
 Excess (Deficiency) of Revenues Over Expenditures	 (573,507)	 (603,507)	 (159,185)	 444,322
 <b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(14,281)	(14,281)	(14,281)	-
Total Other Financing Sources (Uses)	(14,281)	(14,281)	(14,281)	-
 Net Change in Fund Balances	 \$ (587,788)	 \$ (617,788)	 (173,466)	 \$ 444,322
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 2,386,004	
 <b>FUND BALANCE, END OF YEAR</b>			 \$ 2,212,538	

## KANE COUNTY, ILLINOIS

Motor Fuel Local Option Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Other taxes	\$ 9,000,000	\$ 9,000,000	\$ 9,925,640	\$ 925,640
Reimbursements	88,000	88,000	104,130	16,130
Net investment income	<u>75,000</u>	<u>75,000</u>	<u>165,873</u>	<u>90,873</u>
 Total Revenues	 <u>9,163,000</u>	 <u>9,163,000</u>	 <u>10,195,643</u>	 <u>1,032,643</u>
<b>EXPENDITURES</b>				
<b>Highways and Streets - Transportation Department</b>				
Contractual Services				
Engineering services	345,000	345,000	211,379	133,621
Repairs and maintenance - roads	28,000	28,000	81,650	(53,650)
Repairs and maintenance - bridges	675,000	675,000	-	675,000
Repairs and maintenance - cracksealing	625,000	625,000	95,437	529,563
Repairs and maintenance - pavement mark	1,150,000	1,150,000	603,606	546,394
Repairs and maintenance - resurfacing	6,500,000	6,500,000	5,226,740	1,273,260
Pavement preservation	<u>750,000</u>	<u>750,000</u>	<u>625,013</u>	<u>124,987</u>
Total Contractual Services	<u>10,073,000</u>	<u>10,073,000</u>	<u>6,843,825</u>	<u>3,229,175</u>
Commodities				
Uniform supplies	20,000	20,000	15,565	4,435
Vehicle parts/supplies	120,000	120,000	88,803	31,197
Equipment parts/supplies	80,000	80,000	68,120	11,880
Tools	12,000	12,000	7,421	4,579
Rock salt	892,730	892,730	520,370	372,360
Culverts	12,000	12,000	10,379	1,621
Road material	50,000	50,000	23,413	26,587
Traffic markers and barricades	10,000	10,000	2,185	7,815
Utilities - intersection lighting	<u>547,000</u>	<u>547,000</u>	<u>434,395</u>	<u>112,605</u>
Total Commodities	<u>1,743,730</u>	<u>1,743,730</u>	<u>1,170,651</u>	<u>573,079</u>
Total Highways and Streets	<u>11,816,730</u>	<u>11,816,730</u>	<u>8,014,476</u>	<u>3,802,254</u>
<b>Capital Outlay</b>				
Machinery and equipment	-	-	18,160	(18,160)
Road construction	375,000	375,000	-	375,000
Bridge construction	100,000	100,000	-	100,000
Highway right of way	<u>-</u>	<u>-</u>	<u>15,602</u>	<u>(15,602)</u>
Total Capital Outlay	<u>475,000</u>	<u>475,000</u>	<u>33,762</u>	<u>441,238</u>
 Total Expenditures	 <u>12,291,730</u>	 <u>12,291,730</u>	 <u>8,048,238</u>	 <u>4,243,492</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>(3,128,730)</u>	 <u>(3,128,730)</u>	 <u>2,147,405</u>	 <u>5,276,135</u>

## KANE COUNTY, ILLINOIS

Motor Fuel Local Option Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	\$ (54,334)	\$ (54,334)	\$ (54,334)	\$ -
Total Other Financing Sources (Uses)	(54,334)	(54,334)	(54,334)	-
Net Change in Fund Balances	<u>\$ (3,183,064)</u>	<u>\$ (3,183,064)</u>	2,093,071	<u>\$ 5,276,135</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			17,981,008	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 20,074,079</u>	

## KANE COUNTY, ILLINOIS

FICA/Social Security Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ 3,546,024	\$ 3,546,024	\$ 3,533,176	\$ (12,848)
Net investment income	25,680	25,680	24,611	(1,069)
Miscellaneous	-	-	1,369	1,369
	<u>3,571,704</u>	<u>3,571,704</u>	<u>3,559,156</u>	<u>(12,548)</u>
<b>EXPENDITURES</b>				
<b>General Government</b>				
Benefits				
FICA/SS contribution	3,821,704	3,846,209	3,759,347	86,862
Total General Government	<u>3,821,704</u>	<u>3,846,209</u>	<u>3,759,347</u>	<u>86,862</u>
Total Expenditures	<u>3,821,704</u>	<u>3,846,209</u>	<u>3,759,347</u>	<u>86,862</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(250,000)</u>	<u>(274,505)</u>	<u>(200,191)</u>	<u>86,862</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	24,505	24,505	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>24,505</u>	<u>24,505</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (250,000)</u>	<u>\$ (250,000)</u>	<u>(175,686)</u>	<u>\$ 86,862</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>3,336,420</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 3,160,734</u>	

## KANE COUNTY, ILLINOIS

Grand Victoria Casino Elgin Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Reimbursements	\$ -	\$ -	\$ 1,900	\$ 1,900
Net investment income	25,300	25,300	56,992	31,692
Miscellaneous	<u>3,150,000</u>	<u>3,150,000</u>	<u>2,679,135</u>	<u>(470,865)</u>
Total Revenues	<u>3,175,300</u>	<u>3,175,300</u>	<u>2,738,027</u>	<u>(437,273)</u>
<b>EXPENDITURES</b>				
<b>General Government</b>				
Personnel Services				
Salaries and wages	<u>63,640</u>	<u>63,640</u>	<u>61,993</u>	<u>1,647</u>
Benefits				
Healthcare contribution	17,634	17,634	17,294	340
Dental contribution	83	83	72	11
FICA/SS contribution	4,869	4,869	4,129	740
IMRF contribution	6,345	6,345	5,382	963
Tuition reimbursement	<u>43,200</u>	<u>43,200</u>	<u>8,118</u>	<u>35,082</u>
Total Benefits	<u>72,131</u>	<u>72,131</u>	<u>34,995</u>	<u>37,136</u>
Contractual Services				
Contractual/consulting services	100,000	100,000	36,357	63,643
Liability insurance	1,057	1,057	1,057	-
Workers compensation	1,350	1,350	1,350	-
Unemployment claims	102	102	102	-
Conferences and meetings	-	-	17	(17)
External grants	<u>775,307</u>	<u>775,307</u>	<u>608,344</u>	<u>166,963</u>
Total Contractual Services	<u>877,816</u>	<u>877,816</u>	<u>647,227</u>	<u>230,589</u>
Commodities				
Office supplies	200	200	91	109
Postage	100	100	-	100
Books and subscriptions	<u>2,800</u>	<u>2,800</u>	<u>3,990</u>	<u>(1,190)</u>
Total Commodities	<u>3,100</u>	<u>3,100</u>	<u>4,081</u>	<u>(981)</u>
Total Expenditures	<u>1,016,687</u>	<u>1,016,687</u>	<u>748,296</u>	<u>268,391</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,158,613</u>	<u>2,158,613</u>	<u>1,989,731</u>	<u>(168,882)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(2,158,613)</u>	<u>(2,198,159)</u>	<u>(2,198,159)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(2,158,613)</u>	<u>(2,198,159)</u>	<u>(2,198,159)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (39,546)</u>	<u>(208,428)</u>	<u>\$ (168,882)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>7,745,126</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 7,536,698</u>	

## KANE COUNTY, ILLINOIS

Public Safety Sales Tax Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Other taxes	\$ 1,564,000	\$ 1,564,000	\$ 1,581,543	\$ 17,543
Net investment income	<u>2,250</u>	<u>2,250</u>	<u>12,960</u>	<u>10,710</u>
Total Revenues	<u>1,566,250</u>	<u>1,566,250</u>	<u>1,594,503</u>	<u>28,253</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Software licensing cost	-	142,067	585,371	(443,304)
Repairs and maintenance - computers	<u>547,840</u>	<u>547,840</u>	<u>30,756</u>	<u>517,084</u>
Total Contractual Services	<u>547,840</u>	<u>689,907</u>	<u>616,127</u>	<u>73,780</u>
<b>Capital Outlay</b>				
Communications equipment	738,000	976,914	707,731	269,183
Automotive equipment	<u>-</u>	<u>500,000</u>	<u>294,280</u>	<u>205,720</u>
Total Capital Outlay	<u>738,000</u>	<u>1,476,914</u>	<u>1,002,011</u>	<u>474,903</u>
Total Expenditures	<u>1,285,840</u>	<u>2,166,821</u>	<u>1,618,138</u>	<u>548,683</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>280,410</u>	<u>(600,571)</u>	<u>(23,635)</u>	<u>576,936</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	228,000	228,000	228,000	-
Transfers out	<u>(508,410)</u>	<u>(508,410)</u>	<u>(508,410)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(280,410)</u>	<u>(280,410)</u>	<u>(280,410)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (880,981)</u>	<u>(304,045)</u>	<u>\$ 576,936</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>1,869,052</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 1,565,007</u>	



## KANE COUNTY, ILLINOIS

Transit Sales Tax Contingency Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Net investment income	\$ 9,000	\$ 9,000	\$ -	\$ (9,000)
Total Revenues	9,000	9,000	-	(9,000)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(228,000)	(228,000)	(228,000)	-
Total Other Financing Sources (Uses)	(228,000)	(228,000)	(228,000)	-
Net Change in Fund Balances	\$ (219,000)	\$ (219,000)	(228,000)	\$ (9,000)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			228,000	
<b>FUND BALANCE, END OF YEAR</b>			\$ -	

## KANE COUNTY, ILLINOIS

Judicial Technology Sales Tax Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Other taxes	\$ 1,043,000	\$ 1,043,000	\$ 1,054,362	\$ 11,362
Net investment income	<u>1,875</u>	<u>1,875</u>	<u>7,245</u>	<u>5,370</u>
Total Revenues	<u>1,044,875</u>	<u>1,044,875</u>	<u>1,061,607</u>	<u>16,732</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Personnel Services				
Salaries and wages	<u>329,693</u>	<u>329,693</u>	<u>328,457</u>	<u>1,236</u>
Benefits				
Healthcare contribution	49,820	49,820	33,243	16,577
Dental contribution	2,212	2,212	1,590	622
FICA/SS contribution	25,222	25,222	24,779	443
IMRF contribution	<u>32,871</u>	<u>32,871</u>	<u>32,300</u>	<u>571</u>
Total Benefits	<u>110,125</u>	<u>110,125</u>	<u>91,912</u>	<u>18,213</u>
Contractual Services				
Contractual/consulting services	280,000	280,000	283,700	(3,700)
Software licensing cost	205,000	205,000	207,915	(2,915)
Liability insurance	5,473	5,473	5,473	-
Workers compensation	6,990	6,990	6,990	-
Unemployment claims	528	528	528	-
Conferences and meetings	50,000	50,000	41,276	8,724
Employee training	50,000	50,000	294	49,706
Employee mileage expense	<u>1,000</u>	<u>1,000</u>	<u>50</u>	<u>950</u>
Total Contractual Services	<u>598,991</u>	<u>598,991</u>	<u>546,226</u>	<u>52,765</u>
Commodities				
Office supplies	1,500	1,500	1	1,499
Computer related supplies	3,100	3,100	-	3,100
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>1</u>	<u>11,679</u>
Total Judicial	<u>1,050,489</u>	<u>1,050,489</u>	<u>966,596</u>	<u>83,893</u>
<b>Capital Outlay</b>				
Computers	150,000	72,742	9,472	63,270
Computer software - capital	<u>1,221,457</u>	<u>1,221,457</u>	<u>957,273</u>	<u>264,184</u>
Total Capital Outlay	<u>1,371,457</u>	<u>1,294,199</u>	<u>966,745</u>	<u>327,454</u>
Total Expenditures	<u>2,421,946</u>	<u>2,344,688</u>	<u>1,933,341</u>	<u>411,347</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,377,071)</u>	<u>(1,299,813)</u>	<u>(871,734)</u>	<u>428,079</u>

## KANE COUNTY, ILLINOIS

Judicial Technology Sales Tax Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	\$ (256,400)	\$ (333,658)	\$ (333,658)	\$ -
Total Other Financing Sources (Uses)	(256,400)	(333,658)	(333,658)	-
Net Change in Fund Balances	\$ (1,633,471)	\$ (1,633,471)	(1,205,392)	\$ 428,079
<b>FUND BALANCE, BEGINNING OF YEAR</b>			1,232,817	
<b>FUND BALANCE, END OF YEAR</b>			\$ 27,425	

## KANE COUNTY, ILLINOIS

Tax Sale Automation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 54,500	\$ 54,500	\$ 25,904	\$ (28,596)
Net investment income	2,000	2,000	4,850	2,850
Miscellaneous	5,000	5,000	4,157	(843)
<b>Total Revenues</b>	<u>61,500</u>	<u>61,500</u>	<u>34,911</u>	<u>(26,589)</u>
<b>EXPENDITURES</b>				
<b>Public Service and Records</b>				
Personnel Services				
Salaries and wages	-	-	27,319	(27,319)
Salaries/temporary salaries	30,000	30,000	-	30,000
<b>Total Personnel Services</b>	<u>30,000</u>	<u>30,000</u>	<u>27,319</u>	<u>2,681</u>
Benefits				
FICA/SS contribution	2,341	2,341	2,090	251
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	431	2,069
Repairs and maintenance - office equipment	2,000	2,000	-	2,000
Liability insurance	627	627	627	-
Workers compensation	582	582	582	-
Unemployment claims	81	81	81	-
General printing	5,000	5,000	2,040	2,960
Legal printing	3,022	3,022	-	3,022
Conferences and meetings	4,000	4,000	489	3,511
Employee training	2,500	2,500	1,438	1,062
Employee mileage expense	5,000	5,000	14	4,986
General association dues	4,000	4,000	1,993	2,007
Miscellaneous contractual expenses	3,832	3,832	250	3,582
<b>Total Contractual Services</b>	<u>46,354</u>	<u>46,354</u>	<u>7,945</u>	<u>38,409</u>
Commodities				
Office supplies	3,000	3,000	1,274	1,726
Operating supplies	2,500	2,500	-	2,500
Computer related supplies	2,500	2,500	400	2,100
Books and subscriptions	2,000	2,000	-	2,000
<b>Total Commodities</b>	<u>10,000</u>	<u>10,000</u>	<u>1,674</u>	<u>8,326</u>
<b>Total Public Service and Records</b>	<u>88,695</u>	<u>88,695</u>	<u>39,028</u>	<u>49,667</u>

# KANE COUNTY, ILLINOIS

Tax Sale Automation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Capital Outlay</b>				
Computers	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Printers	24,000	24,000	-	24,000
Office furniture	7,500	7,500	-	7,500
Office equipment	9,000	9,000	3,063	5,937
Copiers	9,000	9,000	-	9,000
Total Capital Outlay	<u>59,500</u>	<u>59,500</u>	<u>3,063</u>	<u>56,437</u>
 Total Expenditures	 <u>148,195</u>	 <u>148,195</u>	 <u>42,091</u>	 <u>106,104</u>
 Net Change in Fund Balances	 <u>\$ (86,695)</u>	 <u>\$ (86,695)</u>	 <u>(7,180)</u>	 <u>\$ 79,515</u>
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 <u>550,507</u>	
 <b>FUND BALANCE, END OF YEAR</b>			 <u>\$ 543,327</u>	

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## KANE COUNTY, ILLINOIS

Vital Records Automation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 171,000	\$ 171,000	\$ 177,861	\$ 6,861
Net investment income	<u>1,200</u>	<u>1,200</u>	<u>1,292</u>	<u>92</u>
Total Revenues	<u>172,200</u>	<u>172,200</u>	<u>179,153</u>	<u>6,953</u>
<b>EXPENDITURES</b>				
<b>Public Service and Records</b>				
Personnel Services				
Salaries and wages	79,460	79,460	83,891	(4,431)
Overtime salaries	<u>-</u>	<u>-</u>	<u>311</u>	<u>(311)</u>
Total Personnel Services	<u>79,460</u>	<u>79,460</u>	<u>84,202</u>	<u>(4,742)</u>
Benefits				
Healthcare contribution	10,528	10,528	9,012	1,516
Dental contribution	392	392	426	(34)
FICA/SS contribution	6,079	6,079	6,296	(217)
IMRF contribution	<u>7,923</u>	<u>7,923</u>	<u>8,135</u>	<u>(212)</u>
Total Benefits	<u>24,922</u>	<u>24,922</u>	<u>23,869</u>	<u>1,053</u>
Contractual Services				
Contractual/consulting services	30,000	30,000	2,640	27,360
Repairs and maintenance - computers	1,000	1,000	63	937
Repairs and maintenance - copiers	6,000	6,000	152	5,848
Repairs and maintenance - office equipment	4,000	4,000	474	3,526
Liability insurance	1,320	1,320	1,320	-
Workers compensation	1,685	1,685	1,685	-
Unemployment claims	124	124	124	-
General printing	18,000	18,000	27,975	(9,975)
Conferences and meetings	4,000	4,000	258	3,742
Employee training	2,000	2,000	-	2,000
Miscellaneous contractual expenses	<u>1,500</u>	<u>1,500</u>	<u>613</u>	<u>887</u>
Total Contractual Services	<u>69,629</u>	<u>69,629</u>	<u>35,304</u>	<u>34,325</u>
Commodities				
Operating supplies	8,000	8,000	1,539	6,461
Computer related supplies	<u>8,000</u>	<u>8,000</u>	<u>3,133</u>	<u>4,867</u>
Total Commodities	<u>16,000</u>	<u>16,000</u>	<u>4,672</u>	<u>11,328</u>
Total Public Service and Records	<u>190,011</u>	<u>190,011</u>	<u>148,047</u>	<u>41,964</u>
<b>Capital Outlay</b>				
Computer software - capital	<u>30,000</u>	<u>30,000</u>	<u>29,454</u>	<u>546</u>
Total Capital Outlay	<u>30,000</u>	<u>30,000</u>	<u>29,454</u>	<u>546</u>
Total Expenditures	<u>220,011</u>	<u>220,011</u>	<u>177,501</u>	<u>42,510</u>
Net Change in Fund Balances	<u>\$ (47,811)</u>	<u>\$ (47,811)</u>	1,652	<u>\$ 49,463</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>134,399</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 136,051</u>	

## KANE COUNTY, ILLINOIS

Recorder's Automation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 749,000	\$ 749,000	\$ 773,008	\$ 24,008
Net investment income	-	-	6,903	6,903
	<u>749,000</u>	<u>749,000</u>	<u>779,911</u>	<u>30,911</u>
<b>EXPENDITURES</b>				
<b>Public Service and Records</b>				
Personnel Services				
Salaries and wages	206,181	206,181	163,330	42,851
Benefits				
Healthcare contribution	59,479	59,479	34,643	24,836
Dental contribution	2,005	2,005	1,229	776
FICA/SS contribution	15,773	15,773	11,915	3,858
IMRF contribution	20,557	20,557	15,532	5,025
Total Benefits	<u>97,814</u>	<u>97,814</u>	<u>63,319</u>	<u>34,495</u>
Contractual Services				
Contractual/consulting services	311,000	311,000	296,500	14,500
Repairs and maintenance - computers	4,500	4,500	194	4,306
Repairs and maintenance - copiers	6,650	6,650	2,224	4,426
Liability insurance	3,423	3,423	3,423	-
Workers compensation	4,372	4,372	4,372	-
Unemployment claims	330	330	330	-
Film conversion/book binding	10,000	10,000	-	10,000
Conferences and meetings	500	500	114	386
Employee training	2,500	2,500	-	2,500
Total Contractual Services	<u>343,275</u>	<u>343,275</u>	<u>307,157</u>	<u>36,118</u>
Commodities				
Office supplies	5,000	5,000	-	5,000
Operating supplies	10,000	10,000	3,868	6,132
Computer related supplies	83,000	83,000	24,288	58,712
Books and subscriptions	800	800	650	150
Telephone	1,000	1,000	380	620
Total Commodities	<u>99,800</u>	<u>99,800</u>	<u>29,186</u>	<u>70,614</u>
Total Public Services and Records	<u>747,070</u>	<u>747,070</u>	<u>562,992</u>	<u>184,078</u>



## KANE COUNTY, ILLINOIS

Recorder's Automation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Capital Outlay</b>				
Computers	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Computer software - capital	397,000	397,000	-	397,000
Printers	18,000	18,000	-	18,000
Copiers	10,000	10,000	-	10,000
Total Capital Outlay	525,000	525,000	-	525,000
 Total Expenditures	 1,272,070	 1,272,070	 562,992	 709,078
 Net Change in Fund Balances	 \$ (523,070)	 \$ (523,070)	 216,919	 \$ 739,989
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 715,036	
 <b>FUND BALANCE, END OF YEAR</b>			 \$ 931,955	

## KANE COUNTY, ILLINOIS

Children's Waiting Room Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 117,000	\$ 117,000	\$ 150,802	\$ 33,802
Net investment income	650	650	292	(358)
	117,650	117,650	151,094	33,444
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Contractual Services				
Contractual/consulting services	100,650	100,650	131,404	(30,754)
Liability insurance	5,000	5,000	-	5,000
Total Contractual Services	105,650	105,650	131,404	(25,754)
Total Judicial	105,650	105,650	131,404	(25,754)
Total Expenditures	105,650	105,650	131,404	(25,754)
Excess (Deficiency) of Revenues Over Expenditures	12,000	12,000	19,690	7,690
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(12,000)	(12,000)	(12,000)	-
Total Other Financing Sources (Uses)	(12,000)	(12,000)	(12,000)	-
Net Change in Fund Balances	\$ -	\$ -	7,690	\$ 7,690
<b>FUND BALANCE, BEGINNING OF YEAR</b>			29,654	
<b>FUND BALANCE, END OF YEAR</b>			\$ 37,344	

## KANE COUNTY, ILLINOIS

D.U.I. Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Fines	\$ 8,500	\$ 8,500	\$ 19,459	\$ 10,959
Net investment income	<u>500</u>	<u>500</u>	<u>589</u>	<u>89</u>
Total Revenues	<u>9,000</u>	<u>9,000</u>	<u>20,048</u>	<u>11,048</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Contractual Services				
Contractual/consulting services	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Judicial	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Net Change in Fund Balances	<u>\$ 4,000</u>	<u>\$ 4,000</u>	20,048	<u>\$ 16,048</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>60,765</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u><u>\$ 80,813</u></u>	

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## KANE COUNTY, ILLINOIS

Foreclosure Mediation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 62,000	\$ 62,000	\$ 52,850	\$ (9,150)
Net investment income	<u>500</u>	<u>500</u>	<u>758</u>	<u>258</u>
Total Revenues	<u>62,500</u>	<u>62,500</u>	<u>53,608</u>	<u>(8,892)</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Personnel Services				
Salaries and wages	<u>39,020</u>	<u>39,020</u>	<u>35,619</u>	<u>3,401</u>
Benefits				
Healthcare contribution	6,064	6,064	-	6,064
Dental contribution	560	560	558	2
FICA/SS contribution	2,986	2,986	2,695	291
IMRF contribution	<u>3,890</u>	<u>3,890</u>	<u>3,513</u>	<u>377</u>
Total Benefits	<u>13,500</u>	<u>13,500</u>	<u>6,766</u>	<u>6,734</u>
Contractual Services				
Per diem expense	2,000	2,000	-	2,000
Contractual/consulting services	2,500	2,500	-	2,500
Liability insurance	647	647	647	-
Workers compensation	828	828	828	-
Unemployment claims	<u>63</u>	<u>63</u>	<u>63</u>	<u>-</u>
Total Contractual Services	<u>6,038</u>	<u>6,038</u>	<u>1,538</u>	<u>4,500</u>
Commodities				
Office supplies	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total Commodities	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total Expenditures	<u>60,558</u>	<u>60,558</u>	<u>43,923</u>	<u>16,635</u>
Net Change in Fund Balances	<u>\$ 1,942</u>	<u>\$ 1,942</u>	9,685	<u>\$ 7,743</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>77,977</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 87,662</u>	

# KANE COUNTY, ILLINOIS

Court Automation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 1,569,000	\$ 1,569,000	\$ 1,426,050	\$ (142,950)
Net investment income	<u>2,500</u>	<u>2,500</u>	<u>3,359</u>	<u>859</u>
Total Revenues	<u>1,571,500</u>	<u>1,571,500</u>	<u>1,429,409</u>	<u>(142,091)</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Circuit Clerk				
Personnel Services				
Salaries and wages	<u>922,970</u>	<u>741,480</u>	<u>392,613</u>	<u>348,867</u>
Benefits				
Healthcare contribution	203,918	174,285	87,403	86,882
Dental contribution	6,808	5,799	2,916	2,883
FICA/SS contribution	70,609	56,725	28,081	28,644
IMRF contribution	<u>92,021</u>	<u>73,926</u>	<u>36,606</u>	<u>37,320</u>
Total Benefits	<u>373,356</u>	<u>310,735</u>	<u>155,006</u>	<u>155,729</u>
Contractual Services				
Contractual/consulting services	102,500	102,500	64,000	38,500
Repairs and maintenance - computers	366,404	366,404	306,656	59,748
Repairs and maintenance - equipment	6,028	6,028	1,518	4,510
Liability insurance	15,322	12,309	11,716	593
Workers compensation	19,566	15,718	14,961	757
Unemployment claims	1,476	1,186	1,128	58
General printing	27,500	27,500	5,588	21,912
Conferences and meetings	25,800	25,800	-	25,800
Employee training	23,000	23,000	3,162	19,838
Employee mileage expense	3,000	3,000	672	2,328
Miscellaneous contractual expenses	<u>8,373</u>	<u>8,373</u>	<u>-</u>	<u>8,373</u>
Total Contractual Services	<u>598,969</u>	<u>591,818</u>	<u>409,401</u>	<u>182,417</u>
Commodities				
Computer related supplies	24,400	24,400	4,839	19,561
Cellular phone	<u>3,000</u>	<u>3,000</u>	<u>1,708</u>	<u>1,292</u>
Total Commodities	<u>27,400</u>	<u>27,400</u>	<u>6,547</u>	<u>20,853</u>
Total Circuit Clerk	<u>1,922,695</u>	<u>1,671,433</u>	<u>963,567</u>	<u>707,866</u>
Circuit Clerk Projects				
Personnel Services				
Salaries and wages	-	-	91,881	(91,881)
Benefits				
Healthcare contribution	-	-	28,547	(28,547)
Dental contribution	-	-	1,116	(1,116)
FICA/SS contribution	-	-	6,376	(6,376)
IMRF contribution	<u>-</u>	<u>-</u>	<u>8,311</u>	<u>(8,311)</u>
Total Benefits	<u>-</u>	<u>-</u>	<u>44,350</u>	<u>(44,350)</u>
Total Circuit Clerk Projects	<u>-</u>	<u>-</u>	<u>136,231</u>	<u>(136,231)</u>
Chief Judge				
Personnel Services				
Salaries and wages	<u>68,992</u>	<u>68,992</u>	<u>68,941</u>	<u>51</u>

# KANE COUNTY, ILLINOIS

Court Automation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Benefits				
Healthcare contribution	\$ 11,743	\$ 11,743	\$ 11,673	\$ 70
Dental contribution	552	552	523	29
FICA/SS contribution	5,278	5,278	5,134	144
IMRF contribution	6,879	6,879	6,692	187
Total Benefits	<u>24,452</u>	<u>24,452</u>	<u>24,022</u>	<u>430</u>
Contractual Services				
Liability insurance	1,146	1,146	1,146	-
Workers compensation	1,463	1,463	1,463	-
Unemployment claims	111	111	111	-
Conferences and meetings	3,500	3,500	-	3,500
Employee mileage expense	500	500	-	500
Total Contractual Services	<u>6,720</u>	<u>6,720</u>	<u>2,720</u>	<u>4,000</u>
Commodities				
Computer related supplies	10,000	10,000	10,014	(14)
Total Commodities	<u>10,000</u>	<u>10,000</u>	<u>10,014</u>	<u>(14)</u>
Total Chief Judge	<u>110,164</u>	<u>110,164</u>	<u>105,697</u>	<u>4,467</u>
Total Judicial	<u>2,032,859</u>	<u>1,781,597</u>	<u>1,205,495</u>	<u>576,102</u>
<b>Capital Outlay</b>				
Circuit Clerk				
Computers	41,850	41,850	-	41,850
Computer software - capital	6,450	6,450	-	6,450
Printers	30,000	30,000	-	30,000
Total Circuit Clerk	<u>78,300</u>	<u>78,300</u>	<u>-</u>	<u>78,300</u>
Chief Judge				
Computers	2,000	2,000	-	2,000
Computer software - capital	1,500	1,500	696	804
Printers	1,000	1,000	-	1,000
Total Chief Judge	<u>4,500</u>	<u>4,500</u>	<u>696</u>	<u>3,804</u>
Total Capital Outlay	<u>82,800</u>	<u>82,800</u>	<u>696</u>	<u>82,104</u>
Total Expenditures	<u>2,115,659</u>	<u>1,864,397</u>	<u>1,206,191</u>	<u>658,206</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(544,159)</u>	<u>(292,897)</u>	<u>223,218</u>	<u>516,115</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	(251,262)	(251,262)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(251,262)</u>	<u>(251,262)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (544,159)</u>	<u>\$ (544,159)</u>	<u>(28,044)</u>	<u>\$ 516,115</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>245,183</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 217,139</u>	

## KANE COUNTY, ILLINOIS

Court Document Storage Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Fines	\$ 1,426,000	\$ 1,426,000	\$ 1,375,141	\$ (50,859)
Net investment income	<u>2,500</u>	<u>2,500</u>	<u>1,757</u>	<u>(743)</u>
Total Revenues	<u>1,428,500</u>	<u>1,428,500</u>	<u>1,376,898</u>	<u>(51,602)</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Circuit Clerk				
Personnel Services				
Salaries and wages	858,518	858,518	803,441	55,077
Overtime salaries	<u>1,506</u>	<u>1,506</u>	<u>3,329</u>	<u>(1,823)</u>
Total Personnel Services	<u>860,024</u>	<u>860,024</u>	<u>806,770</u>	<u>53,254</u>
Benefits				
Healthcare contribution	250,459	250,459	226,642	23,817
Dental contribution	8,688	8,688	8,102	586
FICA/SS contribution	65,793	65,793	57,931	7,862
IMRF contribution	<u>85,744</u>	<u>85,744</u>	<u>75,515</u>	<u>10,229</u>
Total Benefits	<u>410,684</u>	<u>410,684</u>	<u>368,190</u>	<u>42,494</u>
Contractual Services				
Destruction of records services	8,000	8,000	1,547	6,453
Repairs and maintenance - computers	215,635	215,635	138,176	77,459
Repairs and maintenance - copiers	16,110	16,110	8,104	8,006
Repairs and maintenance - equipment	92,410	92,410	20,060	72,350
Liability insurance	14,251	14,251	14,251	-
Workers compensation	18,201	18,201	18,201	-
Unemployment claims	1,374	1,374	1,374	-
Employee training	2,600	2,600	-	2,600
Employee mileage expense	-	-	105	(105)
Miscellaneous contractual expenses	<u>11,160</u>	<u>11,160</u>	<u>-</u>	<u>11,160</u>
Total Contractual Services	<u>379,741</u>	<u>379,741</u>	<u>201,818</u>	<u>177,923</u>
Commodities				
Office supplies	12,750	12,750	2,203	10,547
Computer related supplies	40,600	40,600	32,880	7,720
Cellular phone	<u>2,500</u>	<u>2,500</u>	<u>1,190</u>	<u>1,310</u>
Total Commodities	<u>55,850</u>	<u>55,850</u>	<u>36,273</u>	<u>19,577</u>
Total Circuit Clerk	<u>1,706,299</u>	<u>1,706,299</u>	<u>1,413,051</u>	<u>293,248</u>
Circuit Clerk Projects				
Personnel Services				
Part-time salaries	74,997	74,997	-	74,997
Contractual Services				
Film conversion/book binding	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>75,000</u>
Total Circuit Clerk Projects	<u>149,997</u>	<u>149,997</u>	<u>-</u>	<u>149,997</u>
Total Judicial	<u>1,856,296</u>	<u>1,856,296</u>	<u>1,413,051</u>	<u>443,245</u>



## KANE COUNTY, ILLINOIS

Court Document Storage Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Capital Outlay</b>				
Office furniture	\$ 22,000	\$ 22,000	\$ -	\$ 22,000
Total Capital Outlay	22,000	22,000	-	22,000
Total Expenditures	1,878,296	1,878,296	1,413,051	465,245
Net Change in Fund Balances	\$ (449,796)	\$ (449,796)	(36,153)	\$ 413,643
<b>FUND BALANCE, BEGINNING OF YEAR</b>			135,509	
<b>FUND BALANCE, END OF YEAR</b>			\$ 99,356	

## KANE COUNTY, ILLINOIS

Child Support Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 38,062	\$ 38,062	\$ 42,924	\$ 4,862
Charges for services	120,000	120,000	79,158	(40,842)
Net investment income	<u>500</u>	<u>500</u>	<u>2,313</u>	<u>1,813</u>
Total Revenues	<u>158,562</u>	<u>158,562</u>	<u>124,395</u>	<u>(34,167)</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Personnel Services				
Salaries and wages	55,816	55,816	64,699	(8,883)
Overtime salaries	<u>1,004</u>	<u>1,004</u>	<u>1,105</u>	<u>(101)</u>
Total Personnel Services	<u>56,820</u>	<u>56,820</u>	<u>65,804</u>	<u>(8,984)</u>
Benefits				
Healthcare contribution	12,372	12,372	14,272	(1,900)
Dental contribution	424	424	477	(53)
FICA/SS contribution	4,347	4,347	4,880	(533)
IMRF contribution	<u>5,665</u>	<u>5,665</u>	<u>6,361</u>	<u>(696)</u>
Total Benefits	<u>22,808</u>	<u>22,808</u>	<u>25,990</u>	<u>(3,182)</u>
Contractual Services				
Contractual/consulting services	38,062	38,062	-	38,062
Liability insurance	927	927	927	-
Workers compensation	1,184	1,184	1,184	-
Unemployment claims	90	90	90	-
General printing	34,651	34,651	-	34,651
Conferences and meetings	1,900	1,900	-	1,900
Employee mileage expense	500	500	-	500
General association dues	<u>120</u>	<u>120</u>	<u>-</u>	<u>120</u>
Total Contractual Services	<u>77,434</u>	<u>77,434</u>	<u>2,201</u>	<u>75,233</u>
Commodities				
Office supplies	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total Commodities	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total Expenditures	<u>158,562</u>	<u>158,562</u>	<u>93,995</u>	<u>64,567</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	30,400	<u>\$ 30,400</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>259,666</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 290,066</u>	

## KANE COUNTY, ILLINOIS

Circuit Clerk Administrative Services Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 385,000	\$ 385,000	\$ 348,239	\$ (36,761)
Net investment income	<u>2,000</u>	<u>2,000</u>	<u>3,320</u>	<u>1,320</u>
 Total Revenues	 <u>387,000</u>	 <u>387,000</u>	 <u>351,559</u>	 <u>(35,441)</u>
 <b>EXPENDITURES</b>				
<b>Judicial</b>				
Personnel Services				
Salaries and wages	234,979	234,979	259,268	(24,289)
Overtime salaries	<u>1,205</u>	<u>1,205</u>	<u>3,069</u>	<u>(1,864)</u>
Total Personnel Services	<u>236,184</u>	<u>236,184</u>	<u>262,337</u>	<u>(26,153)</u>
Benefits				
Healthcare contribution	43,396	43,396	44,793	(1,397)
Dental contribution	1,532	1,532	1,536	(4)
FICA/SS contribution	18,068	18,068	19,050	(982)
IMRF contribution	<u>23,548</u>	<u>23,548</u>	<u>24,832</u>	<u>(1,284)</u>
Total Benefits	<u>86,544</u>	<u>86,544</u>	<u>90,211</u>	<u>(3,667)</u>
Contractual Services				
Repairs and maintenance - equipment	2,695	2,695	2,402	293
Liability insurance	3,901	3,901	3,901	-
Workers compensation	4,982	4,982	4,982	-
Unemployment claims	376	376	376	-
General printing	4,500	4,500	1,914	2,586
Legal printing	2,500	2,500	500	2,000
Conferences and meetings	2,600	2,600	-	2,600
Employee mileage expense	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total Contractual Services	<u>22,054</u>	<u>22,054</u>	<u>14,075</u>	<u>7,979</u>
Commodities				
Office supplies	66,512	66,512	9,720	56,792
Cellular phone	<u>750</u>	<u>750</u>	<u>341</u>	<u>409</u>
Total Commodities	<u>67,262</u>	<u>67,262</u>	<u>10,061</u>	<u>57,201</u>
 Total Expenditures	 <u>412,044</u>	 <u>412,044</u>	 <u>376,684</u>	 <u>35,360</u>
 Net Change in Fund Balances	 <u>\$ (25,044)</u>	 <u>\$ (25,044)</u>	 <u>(25,125)</u>	 <u>\$ (81)</u>
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 <u>360,818</u>	
 <b>FUND BALANCE, END OF YEAR</b>			 <u>\$ 335,693</u>	

## KANE COUNTY, ILLINOIS

Circuit Clerk Electronic Citation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 115,000	\$ 115,000	\$ 117,664	\$ 2,664
Net investment income	<u>500</u>	<u>500</u>	<u>886</u>	<u>386</u>
 Total Revenues	 <u>115,500</u>	 <u>115,500</u>	 <u>118,550</u>	 <u>3,050</u>
 <b>EXPENDITURES</b>				
Judicial				
Personnel Services				
Salaries and wages	<u>38,148</u>	<u>38,148</u>	<u>38,272</u>	<u>(124)</u>
Benefits				
Healthcare contribution	9,794	9,794	10,143	(349)
Dental contribution	280	280	290	(10)
FICA/SS contribution	2,919	2,919	2,648	271
IMRF contribution	<u>3,804</u>	<u>3,804</u>	<u>3,452</u>	<u>352</u>
Total Benefits	<u>16,797</u>	<u>16,797</u>	<u>16,533</u>	<u>264</u>
Contractual Services				
Liability insurance	634	634	634	-
Workers compensation	809	809	809	-
Unemployment claims	62	62	62	-
Conferences and meetings	9,200	9,200	176	9,024
Employee training	500	500	75	425
Employee mileage expense	2,359	2,359	70	2,289
General association dues	<u>40</u>	<u>40</u>	<u>80</u>	<u>(40)</u>
Total Contractual Services	<u>13,604</u>	<u>13,604</u>	<u>1,906</u>	<u>11,698</u>
Commodities				
Office supplies	480	480	539	(59)
Cellular phone	<u>1,200</u>	<u>1,200</u>	<u>1,224</u>	<u>(24)</u>
Total Commodities	<u>1,680</u>	<u>1,680</u>	<u>1,763</u>	<u>(83)</u>
 Total Expenditures	 <u>70,229</u>	 <u>70,229</u>	 <u>58,474</u>	 <u>11,755</u>
 Net Change in Fund Balances	 <u>\$ 45,271</u>	 <u>\$ 45,271</u>	 60,076	 <u>\$ 14,805</u>
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 <u>82,502</u>	
 <b>FUND BALANCE, END OF YEAR</b>			 <u>\$ 142,578</u>	

## KANE COUNTY, ILLINOIS

Title IV-D Child Support Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 665,000	\$ 665,000	\$ 549,947	\$ (115,053)
Total Revenues	<u>665,000</u>	<u>665,000</u>	<u>549,947</u>	<u>(115,053)</u>
<b>EXPENDITURES</b>				
Judicial				
Personnel Services				
Salaries and wages	454,383	454,383	380,967	73,416
Benefits				
Healthcare contribution	118,714	118,714	77,981	40,733
Dental contribution	4,064	4,064	2,960	1,104
FICA/SS contribution	34,761	34,761	28,115	6,646
IMRF contribution	45,302	45,302	36,672	8,630
Total Benefits	<u>202,841</u>	<u>202,841</u>	<u>145,728</u>	<u>57,113</u>
Contractual Services				
Trials and costs of hearing	300	300	901	(601)
Legal process server costs	1,000	1,000	486	514
Liability insurance	7,544	7,544	7,544	-
Workers compensation	9,633	9,633	9,633	-
Unemployment claims	728	728	728	-
Conferences and meetings	500	500	-	500
General association dues	2,096	2,096	1,830	266
Total Contractual Services	<u>21,801</u>	<u>21,801</u>	<u>21,122</u>	<u>679</u>
Commodities				
Office supplies	1,000	1,000	131	869
Books and subscriptions	1,200	1,200	1,208	(8)
Computer software - non capital	1,700	1,700	234	1,466
Telephone	2,400	2,400	-	2,400
Total Commodities	<u>6,300</u>	<u>6,300</u>	<u>1,573</u>	<u>4,727</u>
Total Expenditures	<u>685,325</u>	<u>685,325</u>	<u>549,390</u>	<u>135,935</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(20,325)</u>	<u>(20,325)</u>	<u>557</u>	<u>20,882</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	20,325	20,325	20,325	-
Total Other Financing Sources (Uses)	<u>20,325</u>	<u>20,325</u>	<u>20,325</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>20,882</u>	<u>\$ 20,882</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>198,149</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 219,031</u>	

## KANE COUNTY, ILLINOIS

Drug Prosecution Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 115,174	\$ 115,174	\$ 86,424	\$ (28,750)
Fines	<u>30,000</u>	<u>30,000</u>	<u>73,010</u>	<u>43,010</u>
Total Revenues	<u>145,174</u>	<u>145,174</u>	<u>159,434</u>	<u>14,260</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Personnel Services				
Salaries and wages	<u>273,206</u>	<u>273,206</u>	<u>258,186</u>	<u>15,020</u>
Benefits				
Healthcare contribution	29,101	29,101	28,242	859
Dental contribution	992	992	944	48
FICA/SS contribution	20,901	20,901	19,432	1,469
IMRF contribution	<u>27,239</u>	<u>27,239</u>	<u>25,920</u>	<u>1,319</u>
Total Benefits	<u>78,233</u>	<u>78,233</u>	<u>74,538</u>	<u>3,695</u>
Contractual Services				
Liability insurance	4,536	4,536	4,536	-
Workers compensation	5,792	5,792	5,792	-
Unemployment claims	<u>438</u>	<u>438</u>	<u>438</u>	<u>-</u>
Total Contractual Services	<u>10,766</u>	<u>10,766</u>	<u>10,766</u>	<u>-</u>
Commodities				
Telephone	<u>795</u>	<u>795</u>	<u>-</u>	<u>795</u>
Total Commodities	<u>795</u>	<u>795</u>	<u>-</u>	<u>795</u>
Total Expenditures	<u>363,000</u>	<u>363,000</u>	<u>343,490</u>	<u>19,510</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(217,826)</u>	<u>(217,826)</u>	<u>(184,056)</u>	<u>33,770</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>38,391</u>	<u>38,391</u>	<u>38,391</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>38,391</u>	<u>38,391</u>	<u>38,391</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (179,435)</u>	<u>\$ (179,435)</u>	(145,665)	<u>\$ 33,770</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>532,068</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 386,403</u>	

## KANE COUNTY, ILLINOIS

Victim Coordinator Services Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 130,261	\$ 130,261	\$ 104,910	\$ (25,351)
Total Revenues	<u>130,261</u>	<u>130,261</u>	<u>104,910</u>	<u>(25,351)</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Personnel Services				
Salaries and wages	<u>138,117</u>	<u>138,117</u>	<u>137,951</u>	<u>166</u>
Benefits				
Healthcare contribution	20,914	20,914	20,466	448
Dental contribution	863	863	872	(9)
FICA/SS contribution	10,567	10,567	10,317	250
IMRF contribution	<u>13,771</u>	<u>13,771</u>	<u>13,612</u>	<u>159</u>
Total Benefits	<u>46,115</u>	<u>46,115</u>	<u>45,267</u>	<u>848</u>
Contractual Services				
Contractual/consulting services	1,050	1,050	875	175
Liability insurance	2,294	2,294	2,294	-
Workers compensation	2,929	2,929	2,929	-
Unemployment claims	<u>222</u>	<u>222</u>	<u>222</u>	<u>-</u>
Total Contractual Services	<u>6,495</u>	<u>6,495</u>	<u>6,320</u>	<u>175</u>
Commodities				
Telephone	<u>795</u>	<u>795</u>	<u>-</u>	<u>795</u>
Total Commodities	<u>795</u>	<u>795</u>	<u>-</u>	<u>795</u>
Total Expenditures	<u>191,522</u>	<u>191,522</u>	<u>189,538</u>	<u>1,984</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(61,261)</u>	<u>(61,261)</u>	<u>(84,628)</u>	<u>(23,367)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>25,350</u>	<u>25,350</u>	<u>25,350</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>25,350</u>	<u>25,350</u>	<u>25,350</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (35,911)</u>	<u>\$ (35,911)</u>	<u>(59,278)</u>	<u>\$ (23,367)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>170,138</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 110,860</u>	

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## KANE COUNTY, ILLINOIS

Auto Theft Task Force Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Net investment income	\$ 281	\$ 281	\$ 342	\$ 61
Total Revenues	281	281	342	61
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Total Expenditures	-	-	-	-
Net Change in Fund Balances	\$ 281	\$ 281	342	\$ 61
<b>FUND BALANCE, BEGINNING OF YEAR</b>			37,455	
<b>FUND BALANCE, END OF YEAR</b>			\$ 37,797	

## KANE COUNTY, ILLINOIS

Child Advocacy Center Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 100,206	\$ 100,206	\$ 103,448	\$ 3,242
Charges for services	378,000	378,000	375,069	(2,931)
Reimbursements	35,000	35,000	37,916	2,916
Net investment income	5,000	5,000	6,572	1,572
Miscellaneous	-	-	550	550
	<u>518,206</u>	<u>518,206</u>	<u>523,555</u>	<u>5,349</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Personnel Services				
Salaries and wages	623,997	623,997	651,845	(27,848)
Employee per diem	15,600	15,600	15,643	(43)
Total Personnel Services	<u>639,597</u>	<u>639,597</u>	<u>667,488</u>	<u>(27,891)</u>
Benefits				
Healthcare contribution	100,927	100,927	95,918	5,009
Dental contribution	3,448	3,448	3,339	109
FICA/SS contribution	48,930	48,930	47,910	1,020
IMRF contribution	63,768	63,768	61,734	2,034
Total Benefits	<u>217,073</u>	<u>217,073</u>	<u>208,901</u>	<u>8,172</u>
Contractual Services				
Contractual/consulting services	29,704	29,704	1,243	28,461
Trials and costs of hearing	15,000	15,000	7,868	7,132
Witness costs	10,000	10,000	3,148	6,852
Court reporter costs	1,500	1,500	1,358	142
Investigations	9,000	9,000	7,800	1,200
Counseling services	27,818	27,818	30,367	(2,549)
Repairs and Maintenance - copiers	2,500	2,500	2,480	20
Liability insurance	10,359	10,359	10,359	-
Workers compensation	13,229	13,229	13,229	-
Unemployment claims	999	999	999	-
Conferences and meetings	6,875	6,875	3,957	2,918
Employee training	6,875	6,875	8,940	(2,065)
Employee mileage expense	1,500	1,500	131	1,369
General association dues	3,250	3,250	3,430	(180)
Total Contractual Services	<u>138,609</u>	<u>138,609</u>	<u>95,309</u>	<u>43,300</u>
Commodities				
Office supplies	1,500	1,500	833	667
Operating supplies	7,538	7,538	7,274	264
Computer related supplies	10,000	10,000	5,517	4,483
Books and subscriptions	300	300	360	(60)
Photography supplies	3,000	3,000	-	3,000
Fuel - vehicles	4,000	4,000	752	3,248
Telephone	4,000	4,000	-	4,000
Total Commodities	<u>30,338</u>	<u>30,338</u>	<u>14,736</u>	<u>15,602</u>
Total Expenditures	<u>1,025,617</u>	<u>1,025,617</u>	<u>986,434</u>	<u>39,183</u>

## KANE COUNTY, ILLINOIS

Child Advocacy Center Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (507,411)	\$ (507,411)	\$ (462,879)	\$ 44,532
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>246,546</u>	<u>246,546</u>	<u>246,546</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>246,546</u>	<u>246,546</u>	<u>246,546</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (260,865)</u>	<u>\$ (260,865)</u>	(216,333)	<u>\$ 44,532</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>635,345</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 419,012</u>	

## KANE COUNTY, ILLINOIS

Equitable Sharing Program Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ -	\$ -	\$ 879	\$ 879
Miscellaneous	<u>100,000</u>	<u>100,000</u>	<u>3,049</u>	<u>(96,951)</u>
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>3,928</u>	<u>(96,072)</u>
<b>EXPENDITURES</b>				
Judicial				
Contractual Services				
Employee training	<u>20,000</u>	<u>20,000</u>	<u>142</u>	<u>19,858</u>
Total Contractual Services	<u>20,000</u>	<u>20,000</u>	<u>142</u>	<u>19,858</u>
Commodities				
Operating supplies	<u>80,000</u>	<u>80,000</u>	<u>49,437</u>	<u>30,563</u>
Total Commodities	<u>80,000</u>	<u>80,000</u>	<u>49,437</u>	<u>30,563</u>
Total Expenditures	<u>100,000</u>	<u>100,000</u>	<u>49,579</u>	<u>50,421</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	(45,651)	<u>\$ (45,651)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>101,248</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 55,597</u>	

## KANE COUNTY, ILLINOIS

State's Attorney Records Automation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Charges for services	\$ -	\$ -	\$ 31,823	\$ 31,823
Net investment income	<u>1,084</u>	<u>1,084</u>	<u>-</u>	<u>(1,084)</u>
 Total Revenues	 <u>1,084</u>	 <u>1,084</u>	 <u>31,823</u>	 <u>30,739</u>
 Net Change in Fund Balances	 <u>\$ 1,084</u>	 <u>\$ 1,084</u>	 31,823	 <u>\$ 30,739</u>
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 <u>151,693</u>	
 <b>FUND BALANCE, END OF YEAR</b>			 <u>\$ 183,516</u>	

## KANE COUNTY, ILLINOIS

Law Library Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Fines	\$ 125	\$ 125	\$ 87	\$ (38)
Charges for services	308,431	308,431	323,751	15,320
Reimbursements	175	175	70	(105)
Net investment income	325	325	713	388
Miscellaneous	400	400	-	(400)
	<u>309,456</u>	<u>309,456</u>	<u>324,621</u>	<u>15,165</u>
<b>EXPENDITURES</b>				
<b>Judicial</b>				
Personnel Services				
Salaries and wages	114,174	114,174	114,295	(121)
Benefits				
Healthcare contribution	12,809	12,809	12,748	61
Dental contribution	432	432	431	1
FICA/SS contribution	8,734	8,734	8,446	288
IMRF contribution	11,382	11,382	11,010	372
Total Benefits	33,357	33,357	32,635	722
Contractual Services				
Repairs and maintenance - copiers	808	808	1,196	(388)
Liability insurance	1,895	1,895	1,895	-
Workers compensation	2,420	2,420	2,420	-
Unemployment claims	183	183	183	-
Conferences and meetings	325	325	1,284	(959)
Employee mileage expense	700	700	452	248
General association dues	905	905	935	(30)
Miscellaneous contractual expenses	9,916	9,916	10,961	(1,045)
Total Contractual Services	17,152	17,152	19,326	(1,129)
Commodities				
Office supplies	1,000	1,000	422	578
Computer related supplies	2,209	2,209	1,139	1,070
Postage	200	200	11	189
Books and subscriptions	122,726	122,726	76,410	46,316
Telephone	1,238	1,238	1,101	137
Total Commodities	127,373	127,373	79,083	48,290
Total Judicial	292,056	292,056	245,339	47,762

# KANE COUNTY, ILLINOIS

Law Library Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Capital Outlay</b>				
Computer	\$ 2,400	\$ 2,400	\$ -	\$ 2,400
Printers	2,000	2,000	-	2,000
Copiers	<u>13,000</u>	<u>13,000</u>	<u>5,582</u>	<u>7,418</u>
Total capital outlay	<u>17,400</u>	<u>17,400</u>	<u>5,582</u>	<u>11,818</u>
 Total Expenditures	 <u>309,456</u>	 <u>309,456</u>	 <u>250,921</u>	 <u>59,580</u>
 Net Change in Fund Balances	 <u>\$ -</u>	 <u>\$ -</u>	 73,700	 <u>\$ 73,700</u>
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 <u>41,746</u>	
 <b>FUND BALANCE, END OF YEAR</b>			 <u>\$ 115,446</u>	

## KANE COUNTY, ILLINOIS

Court Security Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 2,100,000	\$ 2,100,000	\$ 1,833,780	\$ (266,220)
Net investment income	-	-	5,345	5,345
<b>Total Revenues</b>	<u>2,100,000</u>	<u>2,100,000</u>	<u>1,839,125</u>	<u>(260,875)</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Personnel Services				
Salaries and wages	1,695,568	1,695,568	1,487,815	207,753
Overtime salaries	35,123	35,123	99,621	(64,498)
Bond call	10,000	10,000	16,158	(6,158)
<b>Total Personnel Services</b>	<u>1,740,691</u>	<u>1,740,691</u>	<u>1,603,594</u>	<u>143,255</u>
Benefits				
Healthcare contribution	420,516	420,516	260,464	160,052
Dental contribution	14,100	14,100	10,702	3,398
FICA/SS contribution	133,163	133,163	120,251	12,912
IMRF contribution	173,547	173,547	149,748	23,799
Uniform allowance	50,000	50,000	49,747	253
<b>Total Benefits</b>	<u>791,326</u>	<u>791,326</u>	<u>590,912</u>	<u>200,414</u>
Contractual Services				
Contractual/consulting services	10,170	10,170	13,746	(3,576)
Repairs and maintenance - communication eq	10,000	10,000	10,179	(179)
Repairs and maintenance - equipment	25,000	25,000	24,890	110
Liability insurance	28,147	28,147	28,147	-
Workers compensation	35,947	35,947	35,947	-
Unemployment claims	2,713	2,713	2,713	-
Conferences and meetings	500	500	666	(166)
Employee training	25,000	25,000	21,507	3,493
Employee mileage expense	1,000	1,000	36	964
Pre-employment drug testing and labs	2,500	2,500	-	2,500
Pre-employment physicals	3,000	3,000	-	3,000
<b>Total Contractual Services</b>	<u>143,977</u>	<u>143,977</u>	<u>137,831</u>	<u>646</u>
Commodities				
Office supplies	2,500	2,500	2,586	(86)
Operating supplies	3,790	3,790	4,542	(752)
Employee recognition supplies	1,500	1,500	-	1,500
Weapons and ammunition	12,000	12,000	11,274	726
Medical supplies and drugs	1,200	1,200	377	823
Telephone	4,000	4,000	-	4,000
<b>Total Commodities</b>	<u>24,990</u>	<u>24,990</u>	<u>18,779</u>	<u>6,211</u>
<b>Total Expenditures</b>	<u>2,700,984</u>	<u>2,700,984</u>	<u>2,351,116</u>	<u>350,526</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(600,984)</u>	<u>(600,984)</u>	<u>(511,991)</u>	<u>350,526</u>



## KANE COUNTY, ILLINOIS

Court Security Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 600,984	\$ 600,984	\$ 600,984	\$ -
Total Other Financing Sources (Uses)	<u>600,984</u>	<u>600,984</u>	<u>600,984</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	88,993	<u>\$ 88,993</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>342,820</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 431,813</u>	

## KANE COUNTY, ILLINOIS

Arrestees' Medical Cost Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 25,425	\$ 25,425	\$ 21,257	\$ (4,168)
Net investment income	-	-	257	257
	25,425	25,425	21,514	(3,911)
<b>EXPENDITURES</b>				
Public Safety				
Contractual Services				
Medical/dental/hospital services	25,425	25,425	25,425	-
Total Expenditures	25,425	25,425	25,425	-
Net Change in Fund Balances	\$ -	\$ -	(3,911)	\$ (3,911)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			14,893	
<b>FUND BALANCE, END OF YEAR</b>			\$ 10,982	

## KANE COUNTY, ILLINOIS

### Sale & Error Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ -	\$ 2,894,432	\$ 2,960,132	\$ 65,700
Net investment income	-	20,046	29,842	9,796
	-	2,914,478	2,989,974	75,496
<b>EXPENDITURES</b>				
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	2,914,478	2,989,974	75,496
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (out)	-	(2,414,478)	(2,414,478)	-
Total Other Financing Sources (Uses)	-	(2,414,478)	(2,414,478)	-
Net Change in Fund Balances	\$ -	\$ 500,000	575,496	\$ 75,496
<b>FUND BALANCE, BEGINNING OF YEAR</b>			-	
<b>FUND BALANCE, END OF YEAR</b>			\$ 575,496	

## KANE COUNTY, ILLINOIS

Kane Comm Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 826,943	\$ 826,943	\$ 609,939	\$ (217,004)
Reimbursements	495,000	495,000	406,780	(88,220)
Net investment income	-	-	8,866	8,866
Total Revenues	<u>1,321,943</u>	<u>1,321,943</u>	<u>1,025,585</u>	<u>(296,358)</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Personnel Services				
Salaries and wages	1,336,903	1,336,903	1,264,610	72,293
Overtime salaries	39,518	39,518	68,400	(28,882)
Total Personnel Services	<u>1,376,421</u>	<u>1,376,421</u>	<u>1,333,010</u>	<u>43,411</u>
Benefits				
Healthcare contribution	237,093	237,093	202,424	34,669
Dental contribution	7,917	7,917	6,832	1,085
FICA/SS contribution	105,297	105,297	98,513	6,784
IMRF contribution	137,230	137,230	128,414	8,816
Total Benefits	<u>487,537</u>	<u>487,537</u>	<u>436,183</u>	<u>51,354</u>
Contractual Services				
Contractual/consulting services	33,882	33,882	23,820	10,062
Repairs and maintenance - computers	5,670	5,670	788	4,882
Repairs and maintenance - copiers	500	500	272	228
Repairs and maintenance - communication e	9,650	9,650	3,720	5,930
Equipment rental	24,540	24,540	23,731	809
Liability insurance	22,193	22,193	22,193	-
Workers compensation	28,343	28,343	28,343	-
Unemployment claims	2,140	2,140	2,140	-
Conferences and meetings	7,500	7,500	5,739	1,761
Employee training	3,500	3,500	4,650	(1,150)
Employee mileage expense	2,500	2,500	1,988	512
General association dues	1,200	1,200	1,166	34
Pre-employment drug testing and labs	750	750	-	750
Pre-employment physicals	750	750	504	246
Total Contractual Services	<u>143,118</u>	<u>143,118</u>	<u>119,054</u>	<u>23,068</u>
Commodities				
Office supplies	2,200	2,200	1,798	402
Operating supplies	2,200	2,200	311	1,889
Computer related supplies	2,400	2,400	1,272	1,128
Employee recognition supplies	500	500	502	(2)
Total Commodities	<u>7,300</u>	<u>7,300</u>	<u>3,883</u>	<u>3,417</u>
Total Expenditures	<u>2,014,376</u>	<u>2,014,376</u>	<u>1,892,130</u>	<u>121,250</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(692,433)</u>	<u>(692,433)</u>	<u>(866,545)</u>	<u>121,250</u>

## KANE COUNTY, ILLINOIS

Kane Comm Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 722,417	\$ 722,417	\$ 722,417	\$ -
Transfers out	<u>(29,983)</u>	<u>(29,983)</u>	<u>(29,983)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>692,434</u>	<u>692,434</u>	<u>692,434</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 1</u>	<u>\$ 1</u>	(174,111)	<u>\$ (174,112)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>787,975</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 613,864</u>	

## KANE COUNTY, ILLINOIS

Probation Services Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 1,078,000	\$ 1,078,000	\$ 1,037,887	\$ (40,113)
Reimbursements	36,000	36,000	20,575	(15,425)
Miscellaneous	-	-	870	870
	<u>1,114,000</u>	<u>1,114,000</u>	<u>1,059,332</u>	<u>(54,668)</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Contractual/consulting services	200,000	200,000	48,841	151,159
Legal service	25,000	25,000	21,612	3,388
Psychological/psychiatric services	200,000	200,000	164,191	35,809
Polygraph testing	15,000	15,000	14,475	525
Software licensing cost	347,500	347,500	75,377	272,123
Security services	60,000	60,000	65,113	(5,113)
Juvenile board and care	400,000	400,000	-	400,000
Testing services	3,000	3,000	-	3,000
Building space rental	-	-	485	(485)
Conferences and meetings	10,000	10,000	3,317	6,683
Employee training	8,000	8,000	13,720	(5,720)
Employee mileage expense	1,500	1,500	-	1,500
General association dues	1,000	1,000	-	1,000
Miscellaneous contractual expenses	25,000	25,000	-	25,000
Total Contractual Services	<u>1,296,000</u>	<u>1,296,000</u>	<u>407,131</u>	<u>888,869</u>
Commodities				
Office supplies	1,000	1,000	88	912
Operating supplies	500	500	-	500
Computer related supplies	1,000	1,000	-	1,000
Books and subscriptions	1,000	1,000	682	318
Computer software - non capital	500	500	-	500
Computer hardware - non capital	5,000	5,000	-	5,000
Uniform supplies	2,500	2,500	-	2,500
Weapons and ammunition	500	500	-	500
Medical supplies and drugs	250	250	74	176
Incentives	2,500	2,500	3,660	(1,160)
Total Commodities	<u>14,750</u>	<u>14,750</u>	<u>4,504</u>	<u>10,246</u>
Total Expenditures	<u>1,310,750</u>	<u>1,310,750</u>	<u>411,635</u>	<u>899,115</u>
Net Change in Fund Balances	<u>\$ (196,750)</u>	<u>\$ (196,750)</u>	647,697	<u>\$ 844,447</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>2,137,623</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 2,785,320</u>	

## KANE COUNTY, ILLINOIS

Substance Abuse Screening Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 80,000	\$ 80,000	\$ 58,045	\$ (21,955)
Net investment income	<u>-</u>	<u>-</u>	<u>3,359</u>	<u>3,359</u>
Total Revenues	<u>80,000</u>	<u>80,000</u>	<u>61,404</u>	<u>(18,596)</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Lab services	75,000	75,000	27,845	47,155
Commodities				
Medical supplies and drugs	<u>5,000</u>	<u>5,000</u>	<u>506</u>	<u>4,494</u>
Total Expenditures	<u>80,000</u>	<u>80,000</u>	<u>28,351</u>	<u>51,649</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	33,053	<u>\$ 33,053</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>358,943</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 391,996</u>	

## KANE COUNTY, ILLINOIS

Drug Court Special Resources Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 398,222	\$ 398,222	\$ 386,732	\$ (11,490)
Fines	-	-	5,355	5,355
Charges for services	100,000	100,000	82,471	(17,529)
Net investment income	-	-	5,068	5,068
	<u>498,222</u>	<u>498,222</u>	<u>479,626</u>	<u>(18,596)</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Personnel Services				
Salaries and wages	403,998	403,998	371,958	32,040
Overtime salaries	-	-	11	(11)
Total Personnel Services	<u>403,998</u>	<u>403,998</u>	<u>371,969</u>	<u>32,029</u>
Benefits				
Healthcare contribution	92,612	92,612	86,791	5,821
Dental contribution	3,200	3,200	2,652	548
FICA/SS contribution	30,906	30,906	26,900	4,006
IMRF contribution	40,279	40,279	34,864	5,415
Total Benefits	<u>166,997</u>	<u>166,997</u>	<u>151,207</u>	<u>15,790</u>
Contractual Services				
Contractual/consulting services	125,000	125,000	295,187	(170,187)
Lab services	35,000	35,000	73,605	(38,605)
Halfway house	8,000	8,000	1,140	6,860
Residential treatment	300,000	300,000	141,918	158,082
Repairs and maintenance - vehicles	3,500	3,500	273	3,227
Liability insurance	6,707	6,707	6,707	-
Workers compensation	8,565	8,565	8,565	-
Unemployment claims	647	647	647	-
General advertising	100	100	-	100
Conferences and meetings	25,000	25,000	29,232	(4,232)
Employee training	500	500	-	500
Employee mileage expense	500	500	540	(40)
General association dues	1,200	1,200	550	650
Grant expense	51,000	51,000	3,018	47,982
Total Contractual Services	<u>565,719</u>	<u>565,719</u>	<u>561,382</u>	<u>4,337</u>
Commodities				
Office supplies	1,500	1,500	1,981	(481)
Operating supplies	500	500	-	500
Postage	200	200	-	200
Drug court graduation supplies	2,000	2,000	5,477	(3,477)
Sanction incentives	10,000	10,000	17,515	(7,515)
Peer group activities supplies	2,000	2,000	2,338	(338)
Fuel - vehicles	2,500	2,500	1,489	1,011
Total Commodities	<u>18,700</u>	<u>18,700</u>	<u>28,800</u>	<u>(10,100)</u>
Total Expenditures	<u>1,155,414</u>	<u>1,155,414</u>	<u>1,113,358</u>	<u>42,056</u>



## KANE COUNTY, ILLINOIS

Drug Court Special Resources Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (657,192)	\$ (657,192)	\$ (633,732)	\$ 23,460
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	516,029	516,029	516,029	-
Total Other Financing Sources (Uses)	516,029	516,029	516,029	-
Net Change in Fund Balances	<u>\$ (141,163)</u>	<u>\$ (141,163)</u>	(117,703)	<u>\$ 23,460</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>196,298</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 78,595</u>	

## KANE COUNTY, ILLINOIS

Juvenile Drug Court Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 45,000	\$ 45,000	\$ 35,345	\$ (9,655)
Net investment income	-	-	1,180	1,180
	<u>45,000</u>	<u>45,000</u>	<u>36,525</u>	<u>(8,475)</u>
<b>Total Revenues</b>				
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Personnel Services				
Salaries and wages	47,605	47,605	47,568	37
Benefits				
Healthcare contribution	5,465	5,465	13,130	(7,665)
Dental contribution	212	212	537	(325)
FICA/SS contribution	3,642	3,642	3,639	3
IMRF contribution	4,747	4,747	4,743	4
<b>Total Benefits</b>	<u>14,066</u>	<u>14,066</u>	<u>22,049</u>	<u>(7,983)</u>
Contractual Services				
Psychological/psychiatric services	45,000	45,000	7,590	37,410
Lab services	22,500	22,500	2,296	20,204
Liability insurance	791	791	791	-
Workers compensation	1,010	1,010	1,010	-
Unemployment claims	77	77	77	-
Conferences and meetings	5,000	5,000	2,277	2,723
Employee training	1,500	1,500	-	1,500
Employee mileage expense	500	500	-	500
General association dues	200	200	230	(30)
<b>Total Contractual Services</b>	<u>76,578</u>	<u>76,578</u>	<u>14,271</u>	<u>62,307</u>
Commodities				
Office supplies	500	500	-	500
Operating supplies	500	500	-	500
Books and subscriptions	500	500	-	500
Incentives	500	500	-	500
<b>Total Commodities</b>	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
<b>Total Expenditures</b>	<u>140,249</u>	<u>140,249</u>	<u>83,888</u>	<u>56,361</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(95,249)</u>	<u>(95,249)</u>	<u>(47,363)</u>	<u>47,886</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	20,455	20,455	20,455	-
<b>Total Other Financing Sources (Uses)</b>	<u>20,455</u>	<u>20,455</u>	<u>20,455</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>\$ (74,794)</u>	<u>\$ (74,794)</u>	<u>(26,908)</u>	<u>\$ 47,886</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>121,783</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 94,875</u>	

## KANE COUNTY, ILLINOIS

Probation Victim Services Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 10,000	\$ 10,000	\$ 13,610	\$ 3,610
Net investment income	-	-	110	110
Miscellaneous	-	-	106	106
	10,000	10,000	13,826	3,826
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Professional services	10,000	10,000	16,000	(6,000)
	10,000	10,000	16,000	(6,000)
Net Change in Fund Balances	\$ -	\$ -	(2,174)	\$ (2,174)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			14,520	
<b>FUND BALANCE, END OF YEAR</b>			\$ 12,346	

## KANE COUNTY, ILLINOIS

D.U.I. Victim Impact Panel Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 25,000	\$ 25,000	\$ 23,990	\$ (1,010)
Net investment income	-	-	4	4
	25,000	25,000	23,994	(1,006)
<b>EXPENDITURES</b>				
Judicial				
Contractual Services				
Contractual/consulting services	25,000	25,000	15,950	9,050
	25,000	25,000	15,950	9,050
Net Change in Fund Balances	\$ -	\$ -	8,044	\$ 8,044
<b>FUND BALANCE, BEGINNING OF YEAR</b>			6,856	
<b>FUND BALANCE, END OF YEAR</b>			\$ 14,900	

## KANE COUNTY, ILLINOIS

Coroner Administration Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Charges for services	\$ 94,000	\$ 94,000	\$ 141,629	\$ 47,629
Net investment income	-	-	1,830	1,830
Miscellaneous	-	-	3,096	3,096
	<u>94,000</u>	<u>94,000</u>	<u>146,555</u>	<u>52,555</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Contractual Services				
Direct Cremation	1,600	1,600	770	830
General association dues	1,000	1,000	-	1,000
Miscellaneous contractual expenses	15,000	15,000	14,261	739
Conferences and meeting	8,000	8,000	5,162	2,838
Employee training	3,200	3,200	-	3,200
Total Contractual Services	<u>28,800</u>	<u>28,800</u>	<u>20,193</u>	<u>8,607</u>
Commodities				
Office supplies	3,000	3,000	2,253	747
Operating supplies	28,400	28,400	17,069	11,331
Uniform supplies	-	-	1,060	(1,060)
Medical supplies and drugs	20,000	20,000	13,486	6,514
Body bags	6,250	6,250	4,790	1,460
Photography supplies	2,000	2,000	99	1,901
Total Commodities	<u>59,650</u>	<u>59,650</u>	<u>38,757</u>	<u>20,893</u>
Total Public Safety	<u>88,450</u>	<u>88,450</u>	<u>58,950</u>	<u>29,500</u>
<b>Capital Outlay</b>				
Automotive equipment	30,000	30,000	28,043	1,957
Total Capital Outlay	<u>30,000</u>	<u>30,000</u>	<u>28,043</u>	<u>1,957</u>
Total Expenditures	<u>118,450</u>	<u>118,450</u>	<u>86,993</u>	<u>31,457</u>
Net Change in Fund Balances	<u>\$ (24,450)</u>	<u>\$ (24,450)</u>	59,562	<u>\$ 84,012</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>224,832</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 284,394</u>	

## KANE COUNTY, ILLINOIS

Animal Control Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Fines	1,000	1,000	1,624	624
Charges for services	874,400	874,400	876,692	2,292
Reimbursements	20,000	20,000	13,804	(6,196)
Net investment income	2,000	2,000	3,871	1,871
Miscellaneous	<u>2,000</u>	<u>2,000</u>	<u>2,106</u>	<u>106</u>
 Total Revenues	 <u>909,400</u>	 <u>909,400</u>	 <u>898,097</u>	 <u>(11,303)</u>
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Personnel Services				
Salaries and wages	420,765	420,765	398,009	22,756
Overtime salaries	<u>12,042</u>	<u>12,042</u>	<u>20,734</u>	<u>(8,692)</u>
Total Personnel Services	<u>432,807</u>	<u>432,807</u>	<u>418,743</u>	<u>14,064</u>
Benefits				
Healthcare contribution	103,853	103,853	66,743	37,110
Dental contribution	3,440	3,440	2,296	1,144
FICA/SS contribution	33,107	33,107	30,986	2,121
IMRF contribution	<u>43,147</u>	<u>43,147</u>	<u>39,556</u>	<u>3,591</u>
Total Benefits	<u>183,547</u>	<u>183,547</u>	<u>139,581</u>	<u>43,966</u>
Contractual Services				
Contractual/consulting services	25,050	25,050	24,674	376
Veterinarian services	9,500	9,500	8,947	553
Software licensing cost	9,600	9,600	-	9,600
Cremation services	550	550	300	250
Disposal and water softner services	1,100	1,100	1,440	(340)
Janitorial services	2,500	2,500	2,634	(134)
Repairs and maintenance - roads	2,200	2,200	550	1,650
Repairs and maintenance - buildings	5,000	9,955	9,042	913
Repairs and maintenance - grounds	3,000	3,000	2,397	603
Repairs and maintenance - copiers	450	450	389	61
Repairs and maintenance - communication equipment	200	200	75	125
Repairs and maintenance - equipment	2,000	2,000	7,611	(5,611)
Repairs and maintenance - vehicles	4,000	4,000	1,797	2,203
Liability insurance	6,985	6,985	6,985	-
Workers compensation	8,921	8,921	8,921	-
Unemployment claims	674	674	674	-
General advertising	100	100	-	100
General printing	100	100	137	(37)
Conferences and meetings	50	50	70	(20)
Employee training	500	500	6,211	(5,711)
Employee mileage expense	500	500	434	66
General association dues	325	325	857	(532)
Employee medical expense	<u>1,800</u>	<u>1,800</u>	<u>4,800</u>	<u>(3,000)</u>
Total Contractual Services	<u>85,105</u>	<u>90,060</u>	<u>88,945</u>	<u>1,115</u>

## KANE COUNTY, ILLINOIS

Animal Control Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
Commodities				
Office supplies	\$ 1,750	\$ 1,750	\$ 2,445	\$ (695)
Operating supplies	7,000	7,000	12,943	(5,943)
Utilities - water	2,400	2,400	2,868	(468)
Animal care supplies	9,000	9,049	3,401	5,648
Cleaning supplies	1,000	1,000	1,171	(171)
Uniform supplies	500	500	286	214
Medical supplies and drugs	5,000	5,000	6,792	(1,792)
Utilities - natural gas	7,800	7,800	5,430	2,370
Utilities - electric	9,000	9,000	10,046	(1,046)
Fuel - vehicles	7,000	7,000	5,711	1,289
Telephone	8,500	8,500	6,468	2,032
Total Commodities	58,950	58,999	57,561	1,438
Total Public Safety	760,409	765,413	704,830	60,583
<b>Capital Outlay</b>				
Automotive equipment	-	43,718	43,718	-
Total Capital Outlay	-	43,718	43,718	-
 Total Expenditures	 760,409	 809,131	 748,548	 60,583
 Excess (Deficiency) of Revenues Over Expenditures	 148,991	 100,269	 149,549	 49,280
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(153,273)	(153,273)	-	153,273
Total Other Financing Sources (Uses)	(153,273)	(153,273)	-	153,273
 Net Change in Fund Balances	 \$ (4,282)	 \$ (53,004)	 149,549	 \$ 202,553
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 190,875	
 <b>FUND BALANCE, END OF YEAR</b>			 \$ 340,424	

## KANE COUNTY, ILLINOIS

County Highway Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Property taxes	\$ 5,010,909	\$ 5,010,909	\$ 4,992,683	\$ (18,226)
Licenses and permits	345,000	345,000	336,090	(8,910)
Charges for services	30,750	30,750	30,362	(388)
Reimbursements	210,000	210,000	286,187	76,187
Net investment income	50,000	50,000	97,148	47,148
Miscellaneous	19,200	19,200	20,152	952
Total Revenues	<u>5,665,859</u>	<u>5,665,859</u>	<u>5,762,622</u>	<u>96,763</u>
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Personnel Services				
Salaries and wages	2,634,497	2,634,497	2,284,142	350,355
Overtime salaries	51,430	51,430	69,448	(18,018)
Total Personnel Services	<u>2,685,927</u>	<u>2,685,927</u>	<u>2,353,590</u>	<u>332,337</u>
Benefits				
Healthcare contribution	485,334	485,334	386,274	99,060
Dental contribution	16,192	16,192	13,874	2,318
FICA/SS contribution	205,474	205,474	172,215	33,259
IMRF contribution	267,787	267,787	224,184	43,603
Total Benefits	<u>974,787</u>	<u>974,787</u>	<u>796,547</u>	<u>178,240</u>
Contractual Services				
Engineering services	1,235,187	1,235,187	430,016	805,171
Contractual/consulting services	155,750	155,750	295,847	(140,097)
Legal service	101,000	101,000	87,961	13,039
Medical/dental/hospital services	5,100	5,100	3,720	1,380
Northeast IL plan and metro services	91,276	91,276	27,143	64,133
Software licensing cost	158,364	158,364	48,231	110,133
Security services	6,000	6,000	4,986	1,014
Disposal and water softner services	10,000	10,000	21,966	(11,966)
Janitorial services	20,000	20,000	18,651	1,349
Repairs and maintenance - roads	120	120	48	72
Repairs and maintenance - buildings	15,000	15,000	31,762	(16,762)
Repairs and maintenance - grounds	7,000	7,000	5,100	1,900
Repairs and maintenance - copiers	8,540	8,540	4,493	4,047
Repairs and maintenance - communication equipment	1,000	1,000	275	725
Repairs and maintenance - equipment	20,000	20,000	11,498	8,502
Repairs and maintenance - vehicles	36,000	36,000	13,280	22,720
Repairs and maintenance - office equipment	2,000	2,000	273	1,727
Liability insurance	82,762	82,762	82,762	-
Workers compensation	105,696	105,696	105,696	-
Unemployment claims	7,978	7,978	7,978	-
General printing	1,500	1,500	894	606
Legal printing	3,000	3,000	2,866	134



## KANE COUNTY, ILLINOIS

County Highway Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Mapping	13,000	13,000	7,858	5,142
Conferences and meetings	28,100	28,100	24,467	3,633
Employee training	18,000	18,000	15,387	2,613
Employee mileage expense	4,000	4,000	5,878	(1,878)
General association dues	24,000	24,000	21,204	2,796
Miscellaneous contractual expenses	6,500	6,500	541	5,959
Total Contractual Services	<u>2,166,873</u>	<u>2,166,873</u>	<u>1,280,781</u>	<u>886,092</u>
Commodities				
Office supplies	20,000	20,000	20,970	(970)
Operating supplies	15,000	15,000	15,111	(111)
Postage	2,000	2,000	1,384	616
Books and subscriptions	2,200	2,200	1,189	1,011
Computer hardware - non capital	13,000	13,000	1,369	11,631
Buildings and grounds supplies	10,300	10,300	6,267	4,033
Liquid salt	15,300	15,300	3,870	11,430
Crushed stone	10,000	10,000	9,272	728
Sign material	50,000	50,000	45,113	4,887
Utilities - natural gas	45,000	45,000	26,497	18,503
Utilities - electric	36,000	36,000	35,353	647
Utilities - intersection lighting	145,000	145,000	122,221	22,779
Fuel - vehicles	325,000	325,000	139,298	185,702
Telephone	40,000	40,000	30,061	9,939
Cellular phone	20,000	20,000	16,433	3,567
Total Commodities	<u>748,800</u>	<u>748,800</u>	<u>474,408</u>	<u>274,392</u>
Total Highways and Streets	<u>6,576,387</u>	<u>6,576,387</u>	<u>4,905,326</u>	<u>1,671,061</u>
<b>Capital Outlay</b>				
Computers	30,300	30,300	34,373	(4,073)
Computer software - capital	55,500	55,500	74,913	(19,413)
Communications equipment	3,000	3,000	855	2,145
Automotive equipment	460,000	460,000	355,079	104,921
Office furniture	42,400	42,400	4,029	38,371
Office equipment	2,500	2,500	-	2,500
Copiers	-	-	5,129	(5,129)
Machinery and equipment	535,000	535,000	239,593	295,407
Special purpose equipment	6,000	6,000	-	6,000
Building improvements	250,000	250,000	139,475	110,525
Road construction	-	-	(17,052)	17,052
Highway right of way	200,000	200,000	61,365	138,635
Total Capital Outlay	<u>1,584,700</u>	<u>1,584,700</u>	<u>897,759</u>	<u>686,941</u>
Total Expenditures	<u>8,161,087</u>	<u>8,161,087</u>	<u>5,803,085</u>	<u>2,358,002</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,495,228)</u>	<u>(2,495,228)</u>	<u>(40,463)</u>	<u>2,454,765</u>

# KANE COUNTY, ILLINOIS

County Highway Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	82,750	82,750	109,064	26,314
Total Other Financing Sources (Uses)	<u>82,750</u>	<u>82,750</u>	<u>109,064</u>	<u>26,314</u>
Net Change in Fund Balances	<u>\$ (2,412,478)</u>	<u>\$ (2,412,478)</u>	68,601	<u>\$ 2,481,079</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>11,247,251</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 11,315,852</u>	

# KANE COUNTY, ILLINOIS

County Bridge Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ 312,695	\$ 312,695	\$ 311,494	\$ (1,201)
Reimbursements	15,000	15,000	-	(15,000)
Net investment income	2,000	2,000	4,966	2,966
Total Revenues	329,695	329,695	316,460	(13,235)
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Contractual Services				
Bridge inspection	350,000	350,000	342,583	7,417
Total Expenditures	350,000	350,000	342,583	7,417
Net Change in Fund Balances	\$ (20,305)	\$ (20,305)	(26,123)	\$ (5,818)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			521,784	
<b>FUND BALANCE, END OF YEAR</b>			\$ 495,661	

## KANE COUNTY, ILLINOIS

Motor Fuel Tax Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Other taxes	\$ 6,250,000	\$ 6,250,000	\$ 7,463,018	\$ 1,213,018
Reimbursements	82,192	82,192	775,655	693,463
Net investment income	40,000	40,000	107,104	67,104
Miscellaneous	-	-	1,150	1,150
	<u>6,372,192</u>	<u>6,372,192</u>	<u>8,346,927</u>	<u>1,974,735</u>
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Personnel Services				
Salaries and wages	2,351,140	2,351,140	2,184,758	166,382
Overtime salaries	236,576	236,576	139,783	96,793
Total Personnel Services	<u>2,587,716</u>	<u>2,587,716</u>	<u>2,324,541</u>	<u>263,175</u>
Benefits				
Healthcare contribution	64,400	64,400	64,044	356
Dental contribution	2,240	2,240	2,232	8
FICA/SS contribution	197,961	197,961	170,219	27,742
IMRF contribution	257,996	257,996	224,544	33,452
Teamsters contribution	518,520	518,520	408,834	109,686
Total Benefits	<u>1,041,117</u>	<u>1,041,117</u>	<u>869,873</u>	<u>171,244</u>
Contractual Services				
Debt administration cost	450	450	450	-
Total Contractual Services	<u>450</u>	<u>450</u>	<u>450</u>	<u>-</u>
Total Highway and Streets	<u>3,629,283</u>	<u>3,629,283</u>	<u>3,194,864</u>	<u>434,419</u>
<b>Capital Outlay</b>				
Road construction	1,250,000	1,250,000	-	1,250,000
Highway right of way	-	-	523,412	(523,412)
Total Capital Outlay	<u>1,250,000</u>	<u>1,250,000</u>	<u>523,412</u>	<u>726,588</u>
	<u>4,879,283</u>	<u>4,879,283</u>	<u>3,718,276</u>	<u>1,161,007</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,492,909</u>	<u>1,492,909</u>	<u>4,628,651</u>	<u>1,161,007</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(3,496,800)	(3,496,800)	(3,496,800)	-
Total Other Financing Sources (Uses)	<u>(3,496,800)</u>	<u>(3,496,800)</u>	<u>(3,496,800)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (2,003,891)</u>	<u>\$ (2,003,891)</u>	1,131,851	<u>\$ 1,161,007</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>14,842,036</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 15,973,887</u>	

## KANE COUNTY, ILLINOIS

County Highway Matching Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ 65,125	\$ 65,125	\$ 64,822	\$ (303)
Net investment income	<u>200</u>	<u>200</u>	<u>1,198</u>	<u>998</u>
Total Revenues	<u>65,325</u>	<u>65,325</u>	<u>66,020</u>	<u>695</u>
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Commodities				
Rock salt	<u>67,270</u>	<u>67,270</u>	<u>-</u>	<u>67,270</u>
Total Expenditures	<u>67,270</u>	<u>67,270</u>	<u>-</u>	<u>67,270</u>
Net Change in Fund Balances	<u>\$ (1,945)</u>	<u>\$ (1,945)</u>	66,020	<u>\$ 67,270</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>130,545</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 196,565</u>	

## KANE COUNTY, ILLINOIS

County Health Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Property taxes	\$ 1,972,455	\$ 1,972,455	\$ 1,965,252	\$ (7,203)
Licenses and permits	1,181,650	1,181,650	1,231,025	49,375
Grants	1,914,794	2,096,313	1,433,448	(662,865)
Charges for services	101,845	101,845	72,567	(29,278)
Reimbursements	37,975	37,975	34,784	(3,191)
Net investment income	12,000	12,000	35,410	23,410
Miscellaneous	-	-	3,334	3,334
	<u>5,220,719</u>	<u>5,402,238</u>	<u>4,775,820</u>	<u>(626,418)</u>
<b>EXPENDITURES</b>				
<b>Health and Welfare</b>				
Personnel Services				
Salaries and wages	3,163,664	3,208,664	2,688,752	519,912
Overtime salaries	-	-	5,011	(5,011)
Total Personnel Services	<u>3,163,664</u>	<u>3,208,664</u>	<u>2,693,763</u>	<u>514,901</u>
Benefits				
Healthcare contribution	680,737	699,104	481,492	217,612
Dental contribution	22,931	22,931	17,799	5,132
FICA/SS contribution	242,031	245,474	197,704	47,770
IMRF contribution	315,428	319,915	256,787	63,128
Total Benefits	<u>1,261,127</u>	<u>1,287,424</u>	<u>953,782</u>	<u>333,642</u>
Contractual Services				
Contractual/consulting services	462,881	474,159	409,644	64,515
Lab services	16,170	16,170	3,138	13,032
X-rays	1,000	1,000	432	568
Software licensing cost	68,154	68,154	25,363	42,791
Disposal and water softner services	13,100	13,100	3,069	10,031
Janitorial services	7,720	7,720	2,758	4,962
Repairs and maintenance - buildings	11,764	11,764	16,110	(4,346)
Repairs and maintenance - grounds	500	500	324	176
Repairs and maintenance - vehicles	7,000	7,000	963	6,037
Repairs and maintenance - office equipment	17,100	17,100	9,054	8,046
Building space rental	18,019	18,019	16,561	1,458
Liability insurance	52,527	53,274	52,527	747
Workers compensation	67,081	67,153	67,081	72
Unemployment claims	5,072	5,144	5,072	72
General advertising	500	500	3,944	(3,444)
Conferences and meetings	6,200	6,200	9,557	(3,357)
Employee training	17,200	17,200	9,101	8,099
Employee mileage expense	38,527	39,062	28,036	11,026
General association dues	64,525	64,525	19,679	44,846
Total Contractual Services	<u>875,040</u>	<u>887,744</u>	<u>682,413</u>	<u>205,331</u>

# KANE COUNTY, ILLINOIS

County Health Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
Commodities				
Office supplies	\$ 10,500	\$ 10,500	\$ 1,690	\$ 8,810
Operating supplies	98,000	194,298	138,952	55,346
Postage	100	100	-	100
Books and subscriptions	3,181	3,181	2,824	357
Computer software - non - capital	688	688	288	400
Computer hardware - non - capital	4,000	5,220	10,009	(4,789)
Printing supplies	801	801	2,000	(1,199)
Cleaning supplies	500	500	-	500
Medical supplies and drugs	41,948	41,948	27,963	13,985
Utilities - natural gas	-	-	500	(500)
Utilities - electric	7,766	7,766	5,383	2,383
Fuel - vehicles	9,850	9,850	3,323	6,527
Telephone	97,294	97,294	81,275	16,019
Total Commodities	274,628	372,146	274,207	97,939
 Total Expenditures	 5,574,459	 5,755,978	 4,604,165	 1,151,813
 Excess (Deficiency) of Revenues Over Expenditures	 (353,740)	 (353,740)	 171,655	 525,395
 <b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	78,000	78,000	78,000	-
Transfer out	-	-	(5,000)	(5,000)
Total Other Financing Sources (Uses)	78,000	78,000	73,000	(5,000)
 Net Change in Fund Balances	 \$ (275,740)	 \$ (275,740)	 244,655	 \$ 520,395
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 3,767,465	
 <b>FUND BALANCE, END OF YEAR</b>			 \$ 4,012,120	

## KANE COUNTY, ILLINOIS

Kane Kares Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 364,560	\$ 364,560	\$ 382,924	\$ 18,364
Net investment income	1,000	1,000	4,562	3,562
Total Revenues	<u>365,560</u>	<u>365,560</u>	<u>387,486</u>	<u>21,926</u>
<b>EXPENDITURES</b>				
<b>Health and Welfare</b>				
Personnel Services				
Salaries and wages	318,594	318,594	311,957	6,637
Overtime salaries	-	-	308	(308)
Total Personnel Services	<u>318,594</u>	<u>318,594</u>	<u>312,265</u>	<u>6,329</u>
Benefits				
Healthcare contribution	89,737	89,737	103,753	(14,016)
Dental contribution	2,390	2,390	2,527	(137)
FICA/SS contribution	24,373	24,373	22,371	2,002
IMRF contribution	31,765	31,765	28,400	3,365
Total Benefits	<u>148,265</u>	<u>148,265</u>	<u>157,051</u>	<u>(8,786)</u>
Contractual Services				
Contractual/consulting services	35,078	35,078	22,979	12,099
Building space rental	19,843	19,843	14,978	4,865
Liability insurance	5,290	5,290	5,290	-
Workers compensation	6,756	6,756	6,756	-
Unemployment claims	511	511	511	-
Conferences and meetings	1,000	1,000	407	593
Employee training	2,500	2,500	3,182	(682)
Employee mileage expense	7,232	7,232	6,727	505
General association dues	180	180	-	180
Total Contractual Services	<u>78,390</u>	<u>78,390</u>	<u>60,830</u>	<u>17,560</u>
Commodities				
Office supplies	1,151	1,151	-	1,151
Operating supplies	4,784	4,784	20,602	(15,818)
Telephone	2,521	2,521	2,521	-
Total Commodities	<u>8,456</u>	<u>8,456</u>	<u>23,123</u>	<u>(14,667)</u>
Total Expenditures	<u>553,705</u>	<u>553,705</u>	<u>553,269</u>	<u>436</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(188,145)</u>	<u>(188,145)</u>	<u>(165,783)</u>	<u>22,362</u>



## KANE COUNTY, ILLINOIS

Kane Kares Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 188,145	\$ 188,145	\$ 188,145	\$ -
Total Other Financing Sources (Uses)	<u>188,145</u>	<u>188,145</u>	<u>188,145</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	22,362	<u>\$ 22,362</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>453,701</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 476,063</u>	

## KANE COUNTY, ILLINOIS

Veterans' Commission Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Property taxes	\$ 305,400	\$ 305,400	\$ 304,238	\$ (1,162)
Net investment income	4,000	4,000	5,698	1,698
Miscellaneous	910	910	910	-
<b>Total Revenues</b>	<u>310,310</u>	<u>310,310</u>	<u>310,846</u>	<u>536</u>
<b>EXPENDITURES</b>				
<b>Health and Welfare</b>				
Personnel Services				
Salaries and wages	188,634	188,634	188,526	108
Benefits				
Healthcare contribution	57,664	57,664	57,339	325
Dental contribution	1,896	1,896	1,889	7
FICA/SS contribution	14,431	14,431	13,101	1,330
IMRF contribution	18,807	18,807	17,078	1,729
<b>Total Benefits</b>	<u>92,798</u>	<u>92,798</u>	<u>89,407</u>	<u>3,391</u>
Contractual Services				
Repairs and maintenance - copiers	421	421	403	18
Repairs and maintenance - vehicles	1,000	1,000	-	1,000
Liability insurance	3,132	3,132	3,132	-
Workers compensation	4,000	4,000	4,000	-
Unemployment claims	302	302	302	-
Conferences and meetings	797	797	647	150
Employee training	6,484	6,484	8,813	(2,329)
Employee mileage expense	458	458	511	(53)
General association dues	445	445	510	(65)
Miscellaneous contractual expense	29,453	29,453	3,314	26,139
<b>Total Contractual Services</b>	<u>46,492</u>	<u>46,492</u>	<u>21,632</u>	<u>24,860</u>
Commodities				
Office supplies	500	500	387	113
Books and subscriptions	302	302	210	92
Computer hardware - non capital	-	-	1,314	(1,314)
Fuel - vehicles	500	500	-	500
Telephone	1,700	1,700	1,251	449
<b>Total Commodities</b>	<u>3,002</u>	<u>3,002</u>	<u>3,162</u>	<u>(160)</u>
<b>Total Health and Welfare</b>	<u>330,926</u>	<u>330,926</u>	<u>302,727</u>	<u>28,199</u>

## KANE COUNTY, ILLINOIS

Veterans' Commission Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Capital Outlay</b>				
Computers	\$ -	\$ -	\$ 1,094	\$ (1,094)
Computer software license cost	145	145	145	-
Total Capital Outlay	145	145	1,239	(1,094)
 Total Expenditures	 331,071	 331,071	 303,966	 27,105
 Net Change in Fund Balances	 <u>\$ (20,761)</u>	 <u>\$ (20,761)</u>	 6,880	 <u>\$ 27,641</u>
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 671,965	
 <b>FUND BALANCE, END OF YEAR</b>			 <u>\$ 678,845</u>	

## KANE COUNTY, ILLINOIS

Illinois Counties Information Management Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ -	\$ 7,000	\$ 2,400	\$ (4,600)
Net investment income	-	-	40	40
	-	7,000	2,440	(4,560)
Total Revenues	-	7,000	2,440	(4,560)
<b>EXPENDITURES</b>				
<b>General Government</b>				
Contractual Services				
Conferences and meetings	-	7,000	4,657	2,343
	-	7,000	4,657	2,343
Total Expenditures	-	7,000	4,657	2,343
Net Change in Fund Balances	\$ -	\$ -	(2,217)	\$ (2,217)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			5,669	
<b>FUND BALANCE, END OF YEAR</b>			\$ 3,452	

## KANE COUNTY, ILLINOIS

Web Technical Services Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Revenues	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
<b>EXPENDITURES</b>				
<b>General Government</b>				
Contractual Services				
Contractual/consulting services	76,000	76,000	41,208	34,792
Software licensing cost	134,000	173,546	158,100	15,446
Repairs and maintenance - computers	1,000	1,000	-	1,000
Total Contractual Services	211,000	250,546	199,308	51,238
Commodities				
Books and subscriptions	2,000	2,000	2,617	(617)
Total Commodities	2,000	2,000	2,617	(617)
Total General Government	213,000	252,546	201,925	50,621
Total Expenditures	213,000	252,546	201,925	50,621
Excess (Deficiency) of Revenues Over Expenditures	(213,000)	(252,546)	(201,925)	50,621
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	213,000	252,546	252,546	-
Total Other Financing Sources (Uses)	213,000	252,546	252,546	-
Net Change in Fund Balances	\$ -	\$ -	50,621	\$ 50,621
<b>FUND BALANCE, BEGINNING OF YEAR</b>			-	
<b>FUND BALANCE, END OF YEAR</b>			\$ 50,621	

## KANE COUNTY, ILLINOIS

Community Development Block Grant Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 1,129,885	\$ 1,129,885	\$ 1,140,828	\$ 10,943
Reimbursements	<u>50,000</u>	<u>50,000</u>	<u>156,210</u>	<u>106,210</u>
Total Revenues	<u>1,179,885</u>	<u>1,179,885</u>	<u>1,297,038</u>	<u>117,153</u>
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Personnel Services				
Salaries and wages	<u>118,003</u>	<u>118,003</u>	<u>94,355</u>	<u>23,648</u>
Benefits				
Healthcare contribution	20,348	20,348	10,502	9,846
Dental contribution	784	784	407	377
FICA/SS contribution	9,027	9,027	6,896	2,131
IMRF contribution	<u>11,765</u>	<u>11,765</u>	<u>9,022</u>	<u>2,743</u>
Total Benefits	<u>41,924</u>	<u>41,924</u>	<u>26,827</u>	<u>15,097</u>
Contractual Services				
Repairs and maintenance - copiers	200	200	313	(113)
Repairs and maintenance - vehicles	500	500	180	320
Liability insurance	1,959	1,959	1,959	-
Workers compensation	2,502	2,502	2,502	-
Unemployment claims	189	189	189	-
General printing	1,000	1,000	-	1,000
Legal printing	300	300	97	203
Conferences and meetings	500	500	389	111
Employee training	1,200	1,200	1,052	148
Employee mileage expense	-	-	13	(13)
Miscellaneous contractual expense	<u>983,428</u>	<u>983,428</u>	<u>1,146,965</u>	<u>(163,537)</u>
Total Contractual Services	<u>991,778</u>	<u>991,778</u>	<u>1,153,659</u>	<u>(161,881)</u>
Commodities				
Office supplies	400	400	76	324
Postage	85	85	-	85
Books and subscriptions	2,800	2,800	-	2,800
Printing supplies	170	170	-	170
Fuel - vehicles	425	425	270	155
Telephone	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total Commodities	<u>5,380</u>	<u>5,380</u>	<u>346</u>	<u>5,034</u>
Total Development Housing and Economic Development	<u>1,157,085</u>	<u>1,157,085</u>	<u>1,275,187</u>	<u>(118,102)</u>

## KANE COUNTY, ILLINOIS

Community Development Block Grant Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Capital Outlay</b>				
Office equipment	\$ 1,000	\$ 1,000	\$ 323	\$ 677
Total Capital Outlay	1,000	1,000	323	677
Total Expenditures	1,158,085	1,158,085	1,275,510	(117,425)
Excess (Deficiency) of Revenues Over Expenditures	21,800	21,800	21,528	(117,425)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(21,800)	(21,800)	(21,800)	-
Total Other Financing Sources (Uses)	(21,800)	(21,800)	(21,800)	-
Net Change in Fund Balances	\$ -	\$ -	(272)	\$ (272)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			648	
<b>FUND BALANCE, END OF YEAR</b>			\$ 376	

## KANE COUNTY, ILLINOIS

HOME Program Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Grants	\$ 624,671	\$ 624,671	\$ 112,978	\$ (511,693)
Miscellaneous	<u>280,000</u>	<u>280,000</u>	<u>376,690</u>	<u>96,690</u>
Total Revenues	<u>904,671</u>	<u>904,671</u>	<u>489,668</u>	<u>(415,003)</u>
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Personnel Services				
Salaries and wages	<u>46,860</u>	<u>46,860</u>	<u>36,710</u>	<u>10,150</u>
Benefits				
Healthcare contribution	6,805	6,805	3,142	3,663
Dental contribution	342	342	204	138
FICA/SS contribution	3,585	3,585	2,714	871
IMRF contribution	<u>4,672</u>	<u>4,672</u>	<u>3,540</u>	<u>1,132</u>
Total Benefits	<u>15,404</u>	<u>15,404</u>	<u>9,600</u>	<u>5,804</u>
Contractual Services				
Liability insurance	778	778	778	-
Workers compensation	994	994	994	-
Unemployment claims	75	75	75	-
General printing	500	500	-	500
Legal printing	300	300	-	300
Conferences and meetings	750	750	390	360
Employee training	750	750	-	750
Miscellaneous contractual expense	<u>837,275</u>	<u>837,275</u>	<u>351,130</u>	<u>486,145</u>
Total Contractual Services	<u>841,422</u>	<u>841,422</u>	<u>353,367</u>	<u>488,055</u>
Commodities				
Office supplies	150	150	66	84
Postage	<u>85</u>	<u>85</u>	<u>-</u>	<u>85</u>
Total Commodities	<u>235</u>	<u>235</u>	<u>66</u>	<u>(169)</u>
Total Development Housing and Economic Development	<u>903,921</u>	<u>903,921</u>	<u>399,743</u>	<u>503,840</u>
<b>Capital Outlay</b>				
Office equipment	<u>750</u>	<u>750</u>	<u>-</u>	<u>750</u>
Total Capital Outlay	<u>750</u>	<u>750</u>	<u>-</u>	<u>750</u>
Total Expenditures	<u>904,671</u>	<u>904,671</u>	<u>399,743</u>	<u>504,928</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	89,925	<u>\$ 89,925</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>65,109</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 155,034</u>	



## KANE COUNTY, ILLINOIS

Unincorporated Stormwater Management Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Net investment income	\$ 499	\$ 499	\$ 608	\$ 109
Total Revenues	<u>499</u>	<u>499</u>	<u>608</u>	<u>109</u>
Net Change in Fund Balances	<u>\$ 499</u>	<u>\$ 499</u>	608	<u>\$ 109</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>66,654</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 67,262</u>	

## KANE COUNTY, ILLINOIS

Homeless Management Information Systems Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 111,945	\$ 111,945	\$ 116,905	\$ 4,960
Miscellaneous	<u>1,500</u>	<u>1,500</u>	<u>638</u>	<u>(862)</u>
Total Revenues	<u>113,445</u>	<u>113,445</u>	<u>117,543</u>	<u>4,098</u>
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Personnel Services				
Salaries and wages	<u>33,986</u>	<u>42,854</u>	<u>50,498</u>	<u>(7,644)</u>
Benefits				
Healthcare contribution	3,946	6,190	5,602	588
Dental contribution	241	368	355	13
FICA/SS contribution	2,600	3,141	3,797	(656)
IMRF contribution	<u>3,389</u>	<u>4,093</u>	<u>4,950</u>	<u>(857)</u>
Total Benefits	<u>10,176</u>	<u>13,792</u>	<u>14,704</u>	<u>(912)</u>
Contractual Services				
Contractual/Consulting services	72,295	56,539	48,658	7,881
Software licensing cost	-	785	487	298
Liability insurance	565	603	565	38
Workers compensation	721	770	721	49
Unemployment claims	55	59	55	4
Conferences and meetings	-	62	63	(1)
Total Contractual Services	<u>73,636</u>	<u>58,818</u>	<u>50,549</u>	<u>8,269</u>
Commodities				
Computer hardware - non-capital	-	2,462	2,255	207
Subscription databases	-	16,294	16,964	(670)
Total Commodities	<u>-</u>	<u>18,756</u>	<u>19,219</u>	<u>(463)</u>
Total Development Housing and Economic Development	<u>117,798</u>	<u>134,220</u>	<u>134,970</u>	<u>(750)</u>
<b>Capital Outlay</b>				
Computers	2,120	-	-	-
Computer software - capital	15,327	-	-	-
Office equipment	-	1,025	1,025	-
Total Capital Outlay	<u>17,447</u>	<u>1,025</u>	<u>1,025</u>	<u>-</u>
Total Expenditures	<u>135,245</u>	<u>135,245</u>	<u>135,995</u>	<u>(750)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(21,800)</u>	<u>(21,800)</u>	<u>(18,452)</u>	<u>3,348</u>

## KANE COUNTY, ILLINOIS

Homeless Management Information Systems Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 21,800	\$ 21,800	\$ 21,800	\$ -
Total Other Financing Sources (Uses)	21,800	21,800	21,800	-
Net Change in Fund Balances	\$ -	\$ -	3,348	\$ 3,348
<b>FUND BALANCE, BEGINNING OF YEAR</b>			2,772	
<b>FUND BALANCE, END OF YEAR</b>			\$ 6,120	

## KANE COUNTY, ILLINOIS

OCR & Recovery Act Programs Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 176,817	\$ 176,817	\$ 3,594	\$ (173,223)
Miscellaneous	-	-	10,000	10,000
Total Revenues	<u>176,817</u>	<u>176,817</u>	<u>13,594</u>	<u>(163,223)</u>
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Lead Hazard Control Program				
Contractual Services				
Grant expenditures	-	-	10,000	(10,000)
Total Contractual Services	-	-	10,000	(10,000)
Total Lead Hazard Control Program	-	-	10,000	(10,000)
Neighborhood Stabilization Program				
Personnel Services				
Salaries and wages	12,035	12,035	4,596	7,439
Benefits				
Dental contribution	-	-	28	(28)
FICA/SS contribution	921	921	352	569
IMRF contribution	1,200	1,200	458	742
Total Benefits	<u>2,121</u>	<u>2,121</u>	<u>838</u>	<u>1,283</u>
Contractual Services				
Liability insurance	200	200	200	-
Workers compensation	256	256	256	-
Unemployment claims	20	20	20	-
Legal printing	-	-	382	(382)
Grant expenditures	144,055	144,055	-	144,055
Total Contractual Services	<u>144,531</u>	<u>144,531</u>	<u>858</u>	<u>143,673</u>
Total Neighborhood Stabilization Program	<u>158,687</u>	<u>158,687</u>	<u>6,292</u>	<u>152,395</u>
National Foreclosure Settlement				
Personnel Services				
Salaries and wages	14,709	14,709	2,483	12,226
Benefits				
Healthcare contribution	-	-	-	-
Dental contribution	-	-	-	-
FICA/SS contribution	1,126	1,126	190	936
IMRF contribution	1,467	1,467	248	1,219
Total Benefits	<u>2,593</u>	<u>2,593</u>	<u>438</u>	<u>2,155</u>

## KANE COUNTY, ILLINOIS

OCR & Recovery Act Programs Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Contractual Services				
Liability insurance	\$ 245	\$ 245	\$ 245	\$ -
Workers compensation	312	312	312	-
Unemployment claims	24	24	24	-
Legal printing	-	-	-	-
Grant expenditures	-	-	-	-
Total Contractual Services	581	581	581	-
Commodities				
Office supplies	150	150	92	58
Fuel - Vehicles	97	97	-	97
Total Commodities	247	247	92	155
Total National Foreclosure Settlement	18,130	18,130	3,594	14,536
 Total Expenditures	176,817	176,817	19,886	156,931
 Net Change in Fund Balances	\$ -	\$ -	(6,292)	\$ (6,292)
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			52,128	
 <b>FUND BALANCE, END OF YEAR</b>			\$ 45,836	

## KANE COUNTY, ILLINOIS

Quality of Kane Grants Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Grants	\$ 8,000	\$ 8,000	\$ -	\$ (8,000)
Net investment income	<u>10,000</u>	<u>10,000</u>	<u>188</u>	<u>(9,812)</u>
Total Revenues	<u>18,000</u>	<u>18,000</u>	<u>188</u>	<u>(17,812)</u>
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Contractual Services				
General printing	500	500	-	500
Conferences and meetings	<u>37,500</u>	<u>37,500</u>	<u>-</u>	<u>37,500</u>
Total Contractual Services	<u>38,000</u>	<u>38,000</u>	<u>-</u>	<u>38,000</u>
Total Expenditures	<u>38,000</u>	<u>38,000</u>	<u>-</u>	<u>38,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(20,000)</u>	<u>(20,000)</u>	<u>188</u>	<u>20,188</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>20,188</u>	<u>\$ 20,188</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>7,441</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 27,629</u>	

## KANE COUNTY, ILLINOIS

Neighborhood Stabilization Program Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Grants	\$ 121,200	\$ 121,200	\$ 130,590	\$ 9,390
Reimbursements	-	-	199,105	199,105
	121,200	121,200	329,695	208,495
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Contractual Services				
Grant expenditures	256,400	256,400	299,763	(43,363)
	256,400	256,400	299,763	(43,363)
Net Change in Fund Balances	\$ (135,200)	\$ (135,200)	29,932	\$ 165,132
<b>FUND BALANCE, BEGINNING OF YEAR</b>			163,332	
<b>FUND BALANCE, END OF YEAR</b>			\$ 193,264	

## KANE COUNTY, ILLINOIS

Continuum of Care Planning Grant Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 45,389	\$ 45,389	\$ 45,389	\$ -
Miscellaneous	<u>24,300</u>	<u>24,300</u>	<u>36,452</u>	<u>12,152</u>
Total Revenues	<u>69,689</u>	<u>69,689</u>	<u>81,841</u>	<u>12,152</u>
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Personnel Services				
Salaries and wages	<u>28,547</u>	<u>28,547</u>	<u>30,446</u>	<u>(1,899)</u>
Benefits				
Healthcare contribution	5,983	5,983	4,854	1,129
Dental contribution	235	235	230	5
FICA/SS contribution	2,184	2,184	2,270	(86)
IMRF contribution	<u>2,846</u>	<u>2,846</u>	<u>2,959</u>	<u>(113)</u>
Total Benefits	<u>11,248</u>	<u>11,248</u>	<u>10,313</u>	<u>935</u>
Contractual Services				
Contractual/consulting services	28,400	28,400	26,090	2,310
Liability insurance	474	474	474	-
Workers compensation	606	606	606	-
Unemployment claims	46	46	46	-
Legal printing	-	-	32	(32)
Conferences and meetings	<u>368</u>	<u>368</u>	<u>11</u>	<u>357</u>
Total Contractual Services	<u>29,894</u>	<u>29,894</u>	<u>27,259</u>	<u>2,635</u>
Total Expenditures	<u>69,689</u>	<u>69,689</u>	<u>68,018</u>	<u>1,671</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	13,823	<u>\$ 13,823</u>
<b>FUND BALANCE (DEFICIT), BEGINNING OF YEAR</b>			<u>(6,812)</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 7,011</u>	



## KANE COUNTY, ILLINOIS

Elgin Community Development Block Grant Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Grants	\$ 446,816	\$ 446,816	\$ 447,031	\$ 215
Total Revenues	<u>446,816</u>	<u>446,816</u>	<u>447,031</u>	<u>215</u>
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Personnel Services				
Salaries and wages	<u>71,869</u>	<u>71,869</u>	<u>80,896</u>	<u>(9,027)</u>
Benefits				
Healthcare contribution	12,226	12,226	7,574	4,652
Dental contribution	526	526	388	138
FICA/SS contribution	5,498	5,498	6,210	(712)
IMRF contribution	<u>7,166</u>	<u>7,166</u>	<u>8,041</u>	<u>(875)</u>
Total Benefits	<u>25,416</u>	<u>25,416</u>	<u>22,213</u>	<u>3,203</u>
Contractual Services				
Liability insurance	1,194	1,194	1,194	-
Workers compensation	1,524	1,524	1,524	-
Unemployment claims	115	115	115	-
Legal printing	-	-	25	(25)
Miscellaneous contractual expense	<u>345,698</u>	<u>345,698</u>	<u>340,094</u>	<u>5,604</u>
Total Contractual Services	<u>348,531</u>	<u>348,531</u>	<u>342,952</u>	<u>5,579</u>
Commodities				
Office supplies	750	750	969	(219)
Fuel - vehicles	<u>250</u>	<u>250</u>	<u>-</u>	<u>250</u>
Total Commodities	<u>1,000</u>	<u>1,000</u>	<u>969</u>	<u>31</u>
Total Expenditures	<u>446,816</u>	<u>446,816</u>	<u>447,030</u>	<u>(214)</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>1</u>	<u>\$ 1</u>
<b>FUND BALANCE (DEFICIT), BEGINNING OF YEAR</b>			<u>(1)</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ -</u>	

## KANE COUNTY, ILLINOIS

Stormwater Management Planning Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Licenses and permits	\$ 3,500	\$ 3,500	\$ 3,000	\$ (500)
Charges for services	1,000	1,000	5,220	4,220
Reimbursements	6,500	6,500	6,750	250
Net investment income	<u>9,879</u>	<u>9,879</u>	<u>11,692</u>	<u>1,813</u>
Total Revenues	<u>20,879</u>	<u>20,879</u>	<u>26,662</u>	<u>5,783</u>
<b>EXPENDITURES</b>				
<b>Environment &amp; Conservation</b>				
Personnel Services				
Salaries and wages	<u>24,517</u>	<u>24,517</u>	<u>24,021</u>	<u>496</u>
Benefits				
Healthcare contribution	1,698	1,698	1,687	11
Dental contribution	56	56	56	-
FICA/SS contribution	1,876	1,876	1,817	59
IMRF contribution	<u>2,445</u>	<u>2,445</u>	<u>2,369</u>	<u>76</u>
Total Benefits	<u>6,075</u>	<u>6,075</u>	<u>5,929</u>	<u>146</u>
Contractual Services				
Contractual/Consulting services	61,800	61,800	61,822	(22)
Liability insurance	407	407	407	-
Workers compensation	520	520	520	-
Unemployment claims	40	40	40	-
Conferences and meetings	2,000	2,000	1,095	905
Employee mileage expense	400	400	237	163
General association dues	1,000	1,000	1,177	(177)
Miscellaneous contractual expense	15,000	15,000	7,990	7,010
Grant pass thru	<u>150,000</u>	<u>150,000</u>	<u>69,334</u>	<u>80,666</u>
Total Contractual Services	<u>231,167</u>	<u>231,167</u>	<u>142,622</u>	<u>88,545</u>
Commodities				
Operating supplies	1,000	1,000	827	173
Books and subscriptions	-	-	20	(20)
Fuel - vehicles	<u>200</u>	<u>200</u>	<u>46</u>	<u>154</u>
Total Commodities	<u>1,200</u>	<u>1,200</u>	<u>893</u>	<u>(307)</u>
Total Expenditures	<u>262,959</u>	<u>262,959</u>	<u>173,465</u>	<u>88,880</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(242,080)</u>	<u>(242,080)</u>	<u>(146,803)</u>	<u>94,663</u>

## KANE COUNTY, ILLINOIS

Stormwater Management Planning Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 97,159	\$ 97,159	\$ 97,159	\$ -
Total Other Financing Sources (Uses)	<u>97,159</u>	<u>97,159</u>	<u>97,159</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (144,921)</u>	<u>\$ (144,921)</u>	(49,644)	<u>\$ 94,663</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>1,189,122</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 1,139,478</u>	

## KANE COUNTY, ILLINOIS

Blighted Structure Demolition Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Grants	\$ -	\$ 250,000	\$ 113,963	\$ (136,037)
Net investment income	-	-	94	94
Total Revenues	-	250,000	114,057	(135,943)
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Contractual Services				
Blighted structure demolition	-	306,596	51,837	254,759
Total Development Housing and Economic Development	-	306,596	51,837	254,759
Total Expenditures	-	306,596	51,837	254,759
Excess (Deficiency) of Revenues Over Expenditures	-	(56,596)	62,220	118,816
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	56,596	142,498	85,902
Total Other Financing Sources (Uses)	-	56,596	142,498	85,902
Net Change in Fund Balances	\$ -	\$ -	204,718	\$ 204,718
<b>FUND BALANCE, BEGINNING OF YEAR</b>			-	
<b>FUND BALANCE, END OF YEAR</b>			\$ 204,718	

# KANE COUNTY, ILLINOIS

Farmland Preservation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Grants	\$ 580,000	\$ 580,000	\$ -	\$ (580,000)
Net investment income	<u>5,500</u>	<u>5,500</u>	<u>24,857</u>	<u>19,357</u>
Total Revenues	<u>585,500</u>	<u>585,500</u>	<u>24,857</u>	<u>(560,643)</u>
<b>EXPENDITURES</b>				
<b>Environment and Conservation</b>				
Personnel Services				
Salaries and wages	<u>30,341</u>	<u>30,341</u>	<u>31,793</u>	<u>(1,452)</u>
Benefits				
Healthcare contribution	3,092	3,092	3,187	(95)
Dental contribution	102	102	108	(6)
FICA/SS contribution	2,321	2,321	2,350	(29)
IMRF contribution	<u>3,025</u>	<u>3,025</u>	<u>3,064</u>	<u>(39)</u>
Total Benefits	<u>8,540</u>	<u>8,540</u>	<u>8,709</u>	<u>(169)</u>
Contractual Services				
Contractual/Consulting services	50,000	50,000	40,789	9,211
Legal services	30,000	30,000	2,738	27,262
Appraisal services	20,000	20,000	16,830	3,170
Liability insurance	504	504	504	-
Workers compensation	643	643	643	-
Unemployment claims	49	49	49	-
Conferences and meetings	<u>4,000</u>	<u>4,000</u>	<u>5,273</u>	<u>(1,273)</u>
Total Contractual Services	<u>105,196</u>	<u>105,196</u>	<u>66,826</u>	<u>38,370</u>
Total Environment and Conservation	<u>144,077</u>	<u>144,077</u>	<u>107,328</u>	<u>36,749</u>
<b>Capital Outlay</b>				
Farmland preservation rights	<u>1,160,000</u>	<u>1,160,000</u>	<u>-</u>	<u>1,160,000</u>
Total Capital Outlay	<u>1,160,000</u>	<u>1,160,000</u>	<u>-</u>	<u>1,160,000</u>
Total Expenditures	<u>1,304,077</u>	<u>1,304,077</u>	<u>107,328</u>	<u>1,196,749</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(718,577)</u>	<u>(718,577)</u>	<u>(82,471)</u>	<u>636,106</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>\$ (418,577)</u>	<u>\$ (418,577)</u>	<u>217,529</u>	<u>\$ 636,106</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>2,602,614</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 2,820,143</u>	

## KANE COUNTY, ILLINOIS

Growing for Kane Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ 121	\$ 121	\$ 129	\$ 8
Total Revenues	121	121	129	8
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Contractual Services				
Grant expense	-	-	2,673	(2,673)
Total Contractual Services	-	-	2,673	(2,673)
Total Expenditures	-	-	2,673	(2,673)
Excess (Deficiency) of Revenues Over Expenditures	121	121	(2,544)	(2,665)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	5,000	5,000
Total Other Financing Sources (Uses)	-	-	5,000	5,000
Net Change in Fund Balances	\$ 121	\$ 121	2,456	\$ 2,335
<b>FUND BALANCE, BEGINNING OF YEAR</b>			16,078	
<b>FUND BALANCE, END OF YEAR</b>			\$ 18,534	

# KANE COUNTY, ILLINOIS

Workforce Development Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
For the Year Ended November 30, 2017

	<u>Actual</u>
<b>REVENUES</b>	
Grants	
Workforce investment act title I grant 2015	\$ 378,067
Workforce investment act title I grant 2016	4,582,810
Workforce investment act title I grant 2017	434,872
Trade adjustment assistance program grant 2015	475,319
Trade adjustment assistance program grant 2016	135,858
Workforce investment act - local incentive 2014	30,161
Workforce investment act - local incentive 2015	9,433
WIA trade case management 2015	43,375
WIOA trade case management 2016	137,844
One-stop shared costs	<u>110,684</u>
Total Revenues	<u>6,338,423</u>
<b>EXPENDITURES</b>	
<b>Public Service and Records</b>	
Administration	963,214
Youth activities	1,545,631
Adult activities	1,680,195
Dislocated worker activities	1,399,832
Training	520,851
Other grants	<u>123,435</u>
Total Expenditures	<u>6,233,158</u>
Net Change in Fund Balances	105,265
<b>FUND BALANCE (DEFICIT), BEGINNING OF YEAR</b>	<u>(75,104)</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 30,161</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, 2017 has not been adopted by the County. A budget for each grant has been approved by the Illinois Department of Commerce and Economic Opportunity. Each grant budget is a project-length budget, generally extending for two grant years, ending June 30. The budgets overlap three County fiscal years, and if presented on an aggregated basis, would not provide meaningful data, therefore, the budgets are not reported in this schedule.

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## KANE COUNTY, ILLINOIS

Kane County Law Enforcement Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Fines	\$ -	\$ 200,000	\$ 104,899	\$ (95,101)
Net investment income	-	-	2,014	2,014
	-	-	-	-
Total Revenues	-	200,000	106,913	(93,087)
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Personnel Services				
Salaries and wages	-	-	4,291	(4,291)
Benefits				
FICA/SS contribution	-	-	319	(319)
Contractual Services				
Contractual/consulting services	-	200,000	82,931	117,069
Total Contractual Services	-	200,000	87,541	112,459
	-	-	-	-
Total Expenditures	-	200,000	87,541	112,459
	-	-	-	-
Net Change in Fund Balances	\$ -	\$ -	19,372	\$ 19,372
<b>FUND BALANCE, BEGINNING OF YEAR</b>			194,116	
<b>FUND BALANCE, END OF YEAR</b>			\$ 213,488	

# KANE COUNTY, ILLINOIS

Mill Creek Special Service Area Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Property taxes	\$ 679,500	\$ 679,500	\$ 678,777	\$ (723)
Net investment income	3,494	3,494	11,665	8,171
Miscellaneous	8,000	8,000	-	(8,000)
<b>Total Revenues</b>	<u>690,994</u>	<u>690,994</u>	<u>690,442</u>	<u>(552)</u>
<b>EXPENDITURES</b>				
<b>General Government</b>				
Personnel Services				
Salaries and wages	61,839	61,839	48,489	13,350
Benefits				
Healthcare contribution	4,481	4,481	1,020	3,461
Dental contribution	163	163	389	(226)
FICA/SS contribution	4,731	4,731	3,689	1,042
IMRF contribution	4,969	4,969	4,469	500
<b>Total Benefits</b>	<u>14,344</u>	<u>14,344</u>	<u>9,567</u>	<u>4,777</u>
Contractual Services				
Contractual/Consulting services	95,200	95,200	34,649	60,551
Legal services	8,000	8,000	9,230	(1,230)
Security services	17,500	17,500	10,380	7,120
Repairs and maintenance - roads	182,200	182,200	174,435	7,765
Repairs and maintenance - grounds	335,617	335,617	557,535	(221,918)
Building space rental	15,500	15,500	11,748	3,752
Intersection lighting services	26,000	26,000	26,235	(235)
Liability insurance	1,027	1,027	1,027	-
Workers compensation	1,311	1,311	1,311	-
Unemployment claims	99	99	99	-
General printing	2,000	2,000	260	1,740
Legal printing	500	500	169	331
Conferences and meetings	1,000	1,000	-	1,000
Employee meetings	1,000	1,000	-	1,000
Employee mileage expense	500	500	248	252
<b>Total Contractual Services</b>	<u>687,454</u>	<u>687,454</u>	<u>827,326</u>	<u>(139,872)</u>
Commodities				
Office supplies	2,000	2,000	200	1,800
Operating supplies	15,000	15,000	7,505	7,495
Postage	3,140	3,140	1,376	1,764
Utilities - intersection lighting	23,000	23,000	7,784	15,216
<b>Total Commodities</b>	<u>43,140</u>	<u>43,140</u>	<u>16,865</u>	<u>26,275</u>
<b>Total Expenditures</b>	<u>806,777</u>	<u>806,777</u>	<u>902,247</u>	<u>(95,470)</u>

## KANE COUNTY, ILLINOIS

Mill Creek Special Service Area Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (115,783)	\$ (115,783)	\$ (211,805)	\$ (96,022)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(2,400)	(2,400)	(2,400)	-
Total Other Financing Sources (Uses)	(2,400)	(2,400)	(2,400)	-
Net Change in Fund Balances	<u>\$ (118,183)</u>	<u>\$ (118,183)</u>	(214,205)	<u>\$ (96,022)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>1,216,288</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 1,002,083</u>	

## KANE COUNTY, ILLINOIS

Transportation Safety Highway HB Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Fines	\$ 5,000	\$ 5,000	\$ 656	\$ (4,344)
Net investment income	-	-	22	22
	5,000	5,000	678	(4,322)
<b>EXPENDITURES</b>				
<b>Public Safety</b>				
Personnel Services				
Salaries and wages	5,000	5,000	-	5,000
Total Public Safety	5,000	5,000	-	5,000
Total Expenditures	5,000	5,000	-	5,000
Net Change in Fund Balances	\$ -	\$ -	678	\$ 678
<b>FUND BALANCE, BEGINNING OF YEAR</b>			2,257	
<b>FUND BALANCE, END OF YEAR</b>			\$ 2,935	

## KANE COUNTY, ILLINOIS

Motor Fuel Tax Debt Service Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ 24,054	\$ 24,054	\$ 30,785	\$ 6,731
Total Revenues	24,054	24,054	30,785	6,731
<b>EXPENDITURES</b>				
<b>Debt Service</b>				
Principal	2,705,000	2,705,000	2,705,000	-
Interest and fiscal charges	717,807	717,807	717,806	1
Fiscal agent fees	98,047	98,047	-	98,047
Total Debt Service	3,520,854	3,520,854	3,422,806	98,048
Total Expenditures	3,520,854	3,520,854	3,422,806	98,048
Excess (Deficiency) of Revenues Over Expenditures	(3,496,800)	(3,496,800)	(3,392,021)	104,779
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	3,496,800	3,496,800	3,496,800	-
Total Other Financing Sources (Uses)	3,496,800	3,496,800	3,496,800	-
Net Change in Fund Balances	\$ -	\$ -	104,779	\$ 104,779
<b>FUND BALANCE, BEGINNING OF YEAR</b>			3,166,057	
<b>FUND BALANCE, END OF YEAR</b>			\$ 3,270,836	

## KANE COUNTY, ILLINOIS

Recovery Zone Bond Debt Service Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Reimbursements	\$ 813,655	\$ 813,655	\$ 224,836	\$ (588,819)
Net investment income	<u>7,714</u>	<u>7,714</u>	<u>8,634</u>	<u>920</u>
Total Revenues	<u>821,369</u>	<u>821,369</u>	<u>233,470</u>	<u>(587,899)</u>
<b>EXPENDITURES</b>				
<b>Debt Service</b>				
Principal	680,000	680,000	680,000	-
Interest and fiscal charges	197,408	197,408	197,408	-
Fiscal agent fees	<u>500</u>	<u>500</u>	<u>450</u>	<u>50</u>
Total Debt Service	<u>877,908</u>	<u>877,908</u>	<u>877,858</u>	<u>50</u>
Total Expenditures	<u>877,908</u>	<u>877,908</u>	<u>877,858</u>	<u>50</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(56,539)</u>	<u>(56,539)</u>	<u>(644,388)</u>	<u>(587,849)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>68,364</u>	<u>70,654</u>	<u>68,364</u>	<u>(2,290)</u>
Total Other Financing Sources (Uses)	<u>68,364</u>	<u>70,654</u>	<u>68,364</u>	<u>(2,290)</u>
Net Change in Fund Balances	<u>\$ 11,825</u>	<u>\$ 14,115</u>	<u>(576,024)</u>	<u>\$ (590,139)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>4,023,805</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 3,447,781</u>	

## KANE COUNTY, ILLINOIS

JJC/AJC Refunding Debt Service Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Net investment income	\$ 19,053	\$ 19,053	\$ 24,450	\$ 5,397
Total Revenues	19,053	19,053	24,450	5,397
<b>EXPENDITURES</b>				
<b>Debt Service</b>				
Principal	1,840,000	1,840,000	1,840,000	-
Interest and fiscal charges	773,103	773,103	642,000	131,103
Fiscal agent fees	350	350	350	-
Total Debt Service	2,613,453	2,613,453	2,482,350	131,103
Total Expenditures	2,613,453	2,613,453	2,482,350	131,103
Excess (Deficiency) of Revenues Over Expenditures	(2,594,400)	(2,594,400)	(2,457,900)	136,500
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,594,400	2,594,400	2,594,400	-
Total Other Financing Sources (Uses)	2,594,400	2,594,400	2,594,400	-
Net Change in Fund Balances	\$ -	\$ -	136,500	\$ 136,500
<b>FUND BALANCE, BEGINNING OF YEAR</b>			2,485,188	
<b>FUND BALANCE, END OF YEAR</b>			\$ 2,621,688	

## KANE COUNTY, ILLINOIS

Longmeadow Debt Service Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Reimbursements	\$ 5,175	\$ 5,175	\$ -	\$ (5,175)
Total Revenues	5,175	5,175	-	(5,175)
<b>EXPENDITURES</b>				
<b>Debt Service</b>				
Principal	695,175	695,175	-	695,175
Total Debt Service	695,175	695,175	-	695,175
Total Expenditures	695,175	695,175	-	695,175
Excess (Deficiency) of Revenues Over Expenditures	(690,000)	(690,000)	-	690,000
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	690,000	690,000	-	(690,000)
Total Other Financing Sources (Uses)	690,000	690,000	-	(690,000)
Net Change in Fund Balances	\$ -	\$ -	-	\$ -
<b>FUND BALANCE, BEGINNING OF YEAR</b>			-	
<b>FUND BALANCE, END OF YEAR</b>			\$ -	



# KANE COUNTY, ILLINOIS

Capital Projects Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Other taxes	\$ 125,000	\$ 125,000	\$ 267,391	\$ 142,391
Net investment income	27,000	27,000	64,575	37,575
Miscellaneous	<u>-</u>	<u>-</u>	<u>15,540</u>	<u>15,540</u>
Total Revenues	<u>152,000</u>	<u>152,000</u>	<u>347,506</u>	<u>195,506</u>
<b>EXPENDITURES</b>				
<b>General Government</b>				
Contractual Services				
Contractual/consulting services	<u>150,000</u>	<u>150,000</u>	<u>205,496</u>	<u>(55,496)</u>
Total General Government	<u>150,000</u>	<u>150,000</u>	<u>205,496</u>	<u>(55,496)</u>
<b>Capital Outlay</b>				
Computers	346,800	346,800	313,913	32,887
Computer software - capital	82,000	237,498	38,433	199,065
Printers	30,750	30,750	11,962	18,788
Communications equipment	102,500	102,500	119,580	(17,080)
Automotive equipment	238,216	228,574	117,940	110,634
Office furniture	10,000	10,000	5,383	4,617
Copiers	51,250	51,250	51,250	-
Special purpose equipment	-	29,026	29,120	(94)
Building improvements	<u>1,181,950</u>	<u>1,300,026</u>	<u>1,036,903</u>	<u>263,123</u>
Total Capital Outlay	<u>2,043,466</u>	<u>2,336,424</u>	<u>1,724,484</u>	<u>611,940</u>
Total Expenditures	<u>2,193,466</u>	<u>2,486,424</u>	<u>1,929,980</u>	<u>556,444</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,041,466)</u>	<u>(2,334,424)</u>	<u>(1,582,474)</u>	<u>556,444</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,093,458	1,093,458	1,000,000	(93,458)
Transfers out	<u>-</u>	<u>(40,853)</u>	<u>(40,853)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,093,458</u>	<u>1,052,605</u>	<u>959,147</u>	<u>(93,458)</u>
Net Change in Fund Balances	<u>\$ (948,008)</u>	<u>\$ (1,281,819)</u>	<u>(623,327)</u>	<u>\$ 462,986</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>6,552,957</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 5,929,630</u>	

## KANE COUNTY, ILLINOIS

SBA/SSA Project Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ 33,639	\$ 33,639	\$ 16,975	\$ (16,664)
Reimbursements	2,290	2,290	-	(2,290)
Net investment income	-	-	438	438
Total Revenues	35,929	35,929	17,413	(18,516)
<b>EXPENDITURES</b>				
<b>Development Housing and Economic Development</b>				
Contractual Services				
Repairs and maintenance - stormwater				
Middle Creek SBA	200	200	-	200
Wildwood West SBA	1,000	1,000	-	1,000
Cheval DeSelle Venetian SBA	48	48	-	48
Exposition View SBA	501	501	-	501
Pasadena Drive SBA	498	498	-	498
Total Development Housing and Economic Development	2,247	2,247	-	2,247
Total Expenditures	2,247	2,247	-	2,247
Excess (Deficiency) of Revenues Over Expenditures	33,682	33,682	17,413	(16,269)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(33,614)	(33,614)	(14,030)	19,584
Total Other Financing Sources (Uses)	(33,614)	(33,614)	(14,030)	19,584
Net Change in Fund Balances	\$ 68	\$ 68	3,383	\$ 3,315
<b>FUND BALANCE, BEGINNING OF YEAR</b>			37,818	
<b>FUND BALANCE, END OF YEAR</b>			\$ 41,201	

## KANE COUNTY, ILLINOIS

Longmeadow Bond Construction Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Revenues	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
<b>EXPENDITURES</b>				
<b>Capital Outlay</b>				
Road Construction	9,925,600	9,925,600	-	9,925,600
Total Capital Outlay	9,925,600	9,925,600	-	9,925,600
Total Expenditures	9,925,600	9,925,600	-	9,925,600
Excess (Deficiency) of Revenues Over Expenditures	(9,925,600)	(9,925,600)	-	9,925,600
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(690,000)	(690,000)	-	690,000
Bond Proceeds	30,000,000	30,000,000	-	(30,000,000)
Total Other Financing Sources (Uses)	29,310,000	29,310,000	-	(29,310,000)
Net Change in Fund Balances	\$ 19,384,400	\$ 19,384,400	-	\$ (19,384,400)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			-	
<b>FUND BALANCE, END OF YEAR</b>			\$ -	

## KANE COUNTY, ILLINOIS

Transportation Capital Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Reimbursements	\$ 565,794	\$ 565,794	\$ 319,371	\$ (246,423)
Net investment income	<u>25,000</u>	<u>25,000</u>	<u>44,553</u>	<u>19,553</u>
Total Revenues	<u>590,794</u>	<u>590,794</u>	<u>363,924</u>	<u>(226,870)</u>
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Contractual Services				
Engineering services	<u>921,185</u>	<u>921,185</u>	<u>1,497,853</u>	<u>(576,668)</u>
Total Highway and Streets	<u>921,185</u>	<u>921,185</u>	<u>1,497,853</u>	<u>(576,668)</u>
<b>Capital Outlay</b>				
Road construction	<u>2,416,731</u>	<u>2,416,731</u>	<u>-</u>	<u>2,416,731</u>
Total Capital Outlay	<u>2,416,731</u>	<u>2,416,731</u>	<u>-</u>	<u>2,416,731</u>
Total Expenditures	<u>3,337,916</u>	<u>3,337,916</u>	<u>1,497,853</u>	<u>1,840,063</u>
Net Change in Fund Balances	<u>\$ (2,747,122)</u>	<u>\$ (2,747,122)</u>	<u>(1,133,929)</u>	<u>\$ 1,840,063</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>5,085,541</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 3,951,612</u>	

## KANE COUNTY, ILLINOIS

Aurora Area Impact Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 10,000	\$ 10,000	\$ 53,627	\$ 43,627
Net investment income	<u>1,500</u>	<u>1,500</u>	<u>5,904</u>	<u>4,404</u>
Total Revenues	<u>11,500</u>	<u>11,500</u>	<u>59,531</u>	<u>48,031</u>
<b>EXPENDITURES</b>				
<b>Capital Outlay</b>				
Road construction	<u>51,059</u>	<u>51,059</u>	-	<u>51,059</u>
Total Capital Outlay	<u>51,059</u>	<u>51,059</u>	-	<u>51,059</u>
Total Expenditures	<u>51,059</u>	<u>51,059</u>	-	<u>51,059</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(39,559)</u>	<u>(39,559)</u>	<u>59,531</u>	<u>99,090</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(500)</u>	<u>(500)</u>	<u>(2,681)</u>	<u>(2,181)</u>
Total Other Financing Sources (Uses)	<u>(500)</u>	<u>(500)</u>	<u>(2,681)</u>	<u>(2,181)</u>
Net Change in Fund Balances	<u>\$ (40,059)</u>	<u>\$ (40,059)</u>	56,850	<u>\$ 96,909</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>633,261</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 690,111</u>	

## KANE COUNTY, ILLINOIS

Campton Hills Impact Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 90,000	\$ 90,000	\$ 27,225	\$ (62,775)
Net investment income	<u>2,500</u>	<u>2,500</u>	<u>9,029</u>	<u>6,529</u>
Total Revenues	<u>92,500</u>	<u>92,500</u>	<u>36,254</u>	<u>(56,246)</u>
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Contractual Services				
Engineering services	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
Total Highway and Streets	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
<b>Capital Outlay</b>				
Road Construction	<u>400,000</u>	<u>400,000</u>	<u>-</u>	<u>400,000</u>
Total Capital Outlay	<u>400,000</u>	<u>400,000</u>	<u>-</u>	<u>400,000</u>
Total Expenditures	<u>440,000</u>	<u>440,000</u>	<u>-</u>	<u>440,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(347,500)</u>	<u>(347,500)</u>	<u>36,254</u>	<u>440,000</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(4,500)</u>	<u>(4,500)</u>	<u>(1,361)</u>	<u>3,139</u>
Total Other Financing Sources (Uses)	<u>(4,500)</u>	<u>(4,500)</u>	<u>(1,361)</u>	<u>3,139</u>
Net Change in Fund Balances	<u>\$ (352,000)</u>	<u>\$ (352,000)</u>	<u>34,893</u>	<u>\$ 443,139</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>978,167</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 1,013,060</u>	

## KANE COUNTY, ILLINOIS

Greater Elgin Impact Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 58,071	\$ 58,071	\$ 129,122	\$ 71,051
Net investment income	<u>4,500</u>	<u>4,500</u>	<u>9,594</u>	<u>5,094</u>
Total Revenues	<u>62,571</u>	<u>62,571</u>	<u>138,716</u>	<u>76,145</u>
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Contractual Services				
Engineering services	<u>35,089</u>	<u>35,089</u>	<u>44,705</u>	<u>(9,616)</u>
Total Highway and Streets	<u>35,089</u>	<u>35,089</u>	<u>44,705</u>	<u>(9,616)</u>
<b>Capital Outlay</b>				
Highway right of way	<u>26,000</u>	<u>26,000</u>	<u>-</u>	<u>26,000</u>
Total Capital Outlay	<u>26,000</u>	<u>26,000</u>	<u>-</u>	<u>26,000</u>
Total Expenditures	<u>61,089</u>	<u>61,089</u>	<u>44,705</u>	<u>16,384</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,482</u>	<u>1,482</u>	<u>94,011</u>	<u>92,529</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(1,500)</u>	<u>(1,500)</u>	<u>(3,606)</u>	<u>(2,106)</u>
Total Other Financing Sources (Uses)	<u>(1,500)</u>	<u>(1,500)</u>	<u>(3,606)</u>	<u>(2,106)</u>
Net Change in Fund Balances	<u>\$ (18)</u>	<u>\$ (18)</u>	<u>90,405</u>	<u>\$ 90,423</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>1,037,702</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 1,128,107</u>	

## KANE COUNTY, ILLINOIS

Northwest Impact Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 25,000	\$ 25,000	\$ 36,358	\$ 11,358
Net investment income	<u>1,500</u>	<u>1,500</u>	<u>2,750</u>	<u>1,250</u>
Total Revenues	<u>26,500</u>	<u>26,500</u>	<u>39,108</u>	<u>12,608</u>
<b>EXPENDITURES</b>				
<b>Capital Outlay</b>				
Highway right of way	<u>25,250</u>	<u>25,250</u>	<u>-</u>	<u>25,250</u>
Total Capital Outlay	<u>25,250</u>	<u>25,250</u>	<u>-</u>	<u>25,250</u>
Total Expenditures	<u>25,250</u>	<u>25,250</u>	<u>-</u>	<u>25,250</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,250</u>	<u>1,250</u>	<u>39,108</u>	<u>37,858</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(1,250)</u>	<u>(1,250)</u>	<u>(1,818)</u>	<u>(568)</u>
Total Other Financing Sources (Uses)	<u>(1,250)</u>	<u>(1,250)</u>	<u>(1,818)</u>	<u>(568)</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>37,290</u>	<u>\$ 37,290</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>292,242</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 329,532</u>	



## KANE COUNTY, ILLINOIS

Southwest Impact Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 40,000	\$ 40,000	\$ 87,106	\$ 47,106
Net investment income	<u>2,250</u>	<u>2,250</u>	<u>6,439</u>	<u>4,189</u>
Total Revenues	<u>42,250</u>	<u>42,250</u>	<u>93,545</u>	<u>51,295</u>
<b>EXPENDITURES</b>				
<b>Capital Outlay</b>				
Highway right of way	<u>40,250</u>	<u>40,250</u>	<u>-</u>	<u>40,250</u>
Total Capital Outlay	<u>40,250</u>	<u>40,250</u>	<u>-</u>	<u>40,250</u>
Total Expenditures	<u>40,250</u>	<u>40,250</u>	<u>-</u>	<u>40,250</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,000</u>	<u>2,000</u>	<u>93,545</u>	<u>91,545</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(2,000)</u>	<u>(2,000)</u>	<u>(4,355)</u>	<u>(2,355)</u>
Total Other Financing Sources (Uses)	<u>(2,000)</u>	<u>(2,000)</u>	<u>(4,355)</u>	<u>(2,355)</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>89,190</u>	<u>\$ 89,190</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>686,870</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 776,060</u>	

# KANE COUNTY, ILLINOIS

Tri-Cities Impact Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 75,000	\$ 75,000	\$ 48,332	\$ (26,668)
Reimbursements	48,195	48,195	27,474	(20,721)
Net investment income	6,000	6,000	13,075	7,075
Total Revenues	129,195	129,195	88,881	(40,314)
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Contractual Services				
Engineering services	200,000	200,000	120,125	79,875
Total Highways and Streets	200,000	200,000	120,125	79,875
<b>Capital Outlay</b>				
Road construction	38,780	3,780	14,553	(10,773)
Bridge construction	609,442	609,442	-	609,442
Road construction	246,563	246,563	-	246,563
Total Capital Outlay	894,785	859,785	14,553	845,232
Total Expenditures	1,094,785	1,059,785	134,678	925,107
Excess (Deficiency) of Revenues Over Expenditures	(965,590)	(930,590)	(45,797)	925,107
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(3,750)	(3,750)	(2,417)	1,333
Total Other Financing Sources (Uses)	(3,750)	(3,750)	(2,417)	1,333
Net Change in Fund Balances	\$ (969,340)	\$ (934,340)	(48,214)	\$ 926,440
<b>FUND BALANCE, BEGINNING OF YEAR</b>			1,497,401	
<b>FUND BALANCE, END OF YEAR</b>			\$ 1,449,187	

## KANE COUNTY, ILLINOIS

Upper Fox Impact Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Charges for services	\$ 100,000	\$ 100,000	\$ 36,649	\$ (63,351)
Net investment income	<u>6,500</u>	<u>6,500</u>	<u>18,156</u>	<u>11,656</u>
 Total Revenues	 <u>106,500</u>	 <u>106,500</u>	 <u>54,805</u>	 <u>(51,695)</u>
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Contractual Service				
Engineering services	<u>49,312</u>	<u>49,312</u>	<u>139,829</u>	<u>(90,517)</u>
Total Highways and Streets	<u>49,312</u>	<u>49,312</u>	<u>139,829</u>	<u>(90,517)</u>
<b>Capital outlay</b>				
Highway right of way	<u>935,463</u>	<u>935,463</u>	<u>804,462</u>	<u>131,001</u>
Total Capital Outlay	<u>935,463</u>	<u>935,463</u>	<u>804,462</u>	<u>131,001</u>
 Total Expenditures	 <u>984,775</u>	 <u>984,775</u>	 <u>944,291</u>	 <u>40,484</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>(878,275)</u>	 <u>(878,275)</u>	 <u>(889,486)</u>	 <u>(11,211)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(1,832)</u>	<u>3,168</u>
Total Other Financing Sources (Uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>(1,832)</u>	<u>3,168</u>
 Net Change in Fund Balances	 <u>\$ (883,275)</u>	 <u>\$ (883,275)</u>	 <u>(891,318)</u>	 <u>\$ (8,043)</u>
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 <u>1,952,067</u>	
 <b>FUND BALANCE, END OF YEAR</b>			 <u>\$ 1,060,749</u>	

## KANE COUNTY, ILLINOIS

West Central Impact Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 10,000	\$ 10,000	\$ 18,931	\$ 8,931
Net investment income	100	100	465	365
Miscellaneous	-	-	853	853
	10,100	10,100	20,249	10,149
<b>EXPENDITURES</b>				
<b>Capital Outlay</b>				
Highway right of way	9,600	9,600	-	9,600
Total Capital Outlay	9,600	9,600	-	9,600
Total Expenditures	9,600	9,600	-	9,600
Excess (Deficiency) of Revenues Over Expenditures	500	500	20,249	19,749
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(500)	(500)	(947)	(447)
Total Other Financing Sources (Uses)	(500)	(500)	(947)	(447)
Net Change in Fund Balances	-	-	19,302	\$ 19,302
<b>FUND BALANCE, BEGINNING OF YEAR</b>			45,592	
<b>FUND BALANCE, END OF YEAR</b>			\$ 64,894	

## KANE COUNTY, ILLINOIS

North Impact Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 600,000	\$ 600,000	\$ 733,652	\$ 133,652
Net investment income	<u>6,000</u>	<u>6,000</u>	<u>21,939</u>	<u>15,939</u>
 Total Revenues	 <u>606,000</u>	 <u>606,000</u>	 <u>755,591</u>	 <u>149,591</u>
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Contractual Services				
Engineering services	<u>-</u>	<u>-</u>	<u>10,238</u>	<u>(10,238)</u>
Total Highway and Streets	<u>-</u>	<u>-</u>	<u>10,238</u>	<u>(10,238)</u>
<b>Capital Outlay</b>				
Road construction	<u>773,458</u>	<u>773,458</u>	<u>252,949</u>	<u>520,509</u>
Total Capital Outlay	<u>773,458</u>	<u>773,458</u>	<u>252,949</u>	<u>520,509</u>
 Total Expenditures	 <u>773,458</u>	 <u>773,458</u>	 <u>263,187</u>	 <u>510,271</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>(167,458)</u>	 <u>(167,458)</u>	 <u>492,404</u>	 <u>(360,680)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(36,683)</u>	<u>(6,683)</u>
Total Other Financing Sources (Uses)	<u>(30,000)</u>	<u>(30,000)</u>	<u>(36,683)</u>	<u>(6,683)</u>
 Net Change in Fund Balances	 <u>\$ (197,458)</u>	 <u>\$ (197,458)</u>	 455,721	 <u>\$ 503,588</u>
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 <u>1,835,009</u>	
 <b>FUND BALANCE, END OF YEAR</b>			 <u>\$ 2,290,730</u>	

## KANE COUNTY, ILLINOIS

Central Impact Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 175,000	\$ 175,000	\$ 827,187	\$ 652,187
Net investment income	<u>2,000</u>	<u>2,000</u>	<u>14,877</u>	<u>12,877</u>
Total Revenues	<u>177,000</u>	<u>177,000</u>	<u>842,064</u>	<u>665,064</u>
<b>EXPENDITURES</b>				
<b>Capital Outlay</b>				
Road construction	500,000	500,000	-	500,000
Highway right of way	<u>550,000</u>	<u>550,000</u>	<u>-</u>	<u>550,000</u>
Total Capital Outlay	<u>1,050,000</u>	<u>1,050,000</u>	<u>-</u>	<u>1,050,000</u>
Total Expenditures	<u>1,050,000</u>	<u>1,050,000</u>	<u>-</u>	<u>1,050,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(873,000)</u>	<u>(873,000)</u>	<u>842,064</u>	<u>1,715,064</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(8,750)</u>	<u>(8,750)</u>	<u>(41,359)</u>	<u>(32,609)</u>
Total Other Financing Sources (Uses)	<u>(8,750)</u>	<u>(8,750)</u>	<u>(41,359)</u>	<u>(32,609)</u>
Net Change in Fund Balances	<u>\$ (881,750)</u>	<u>\$ (881,750)</u>	800,705	<u>\$ 1,682,455</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>1,444,042</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 2,244,747</u>	

## KANE COUNTY, ILLINOIS

South Impact Fees  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 500,000	\$ 500,000	\$ 240,109	\$ (259,891)
Net investment income	<u>5,000</u>	<u>5,000</u>	<u>29,246</u>	<u>24,246</u>
 Total Revenues	 <u>505,000</u>	 <u>505,000</u>	 <u>269,355</u>	 <u>(235,645)</u>
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Contractual Services				
Engineering services	<u>100,000</u>	<u>100,000</u>	<u>96,027</u>	<u>3,973</u>
Total Highways and Streets	<u>100,000</u>	<u>100,000</u>	<u>96,027</u>	<u>3,973</u>
 <b>Capital outlay</b>				
Highway right of way	<u>450,000</u>	<u>450,000</u>	<u>-</u>	<u>450,000</u>
Total Capital Outlay	<u>450,000</u>	<u>450,000</u>	<u>-</u>	<u>450,000</u>
 Total Expenditures	 <u>550,000</u>	 <u>550,000</u>	 <u>96,027</u>	 <u>453,973</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>(45,000)</u>	 <u>(45,000)</u>	 <u>173,328</u>	 <u>218,328</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(25,000)</u>	<u>(25,000)</u>	<u>(12,005)</u>	<u>12,995</u>
Total Other Financing Sources (Uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>(12,005)</u>	<u>12,995</u>
 Net Change in Fund Balances	 <u>\$ (70,000)</u>	 <u>\$ (70,000)</u>	 161,323	 <u>\$ 231,323</u>
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 <u>3,171,459</u>	
 <b>FUND BALANCE, END OF YEAR</b>			 <u>\$ 3,332,782</u>	

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## KANE COUNTY, ILLINOIS

Working Cash Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
 For the Year Ended November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Net investment income	\$ 23,250	\$ 23,250	\$ 28,370	\$ 5,120
Total Revenues	<u>23,250</u>	<u>23,250</u>	<u>28,370</u>	<u>5,120</u>
Net Change in Fund Balances	<u>\$ 23,250</u>	<u>\$ 23,250</u>	28,370	<u>\$ 5,120</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>3,134,096</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 3,162,466</u>	

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## **KANE COUNTY, ILLINOIS**

As of and for the Year Ended November 30, 2017

### **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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>OPERATING REVENUES</b>				
Charges for services	\$ 33,000	\$ 33,000	\$ 37,396	\$ 4,396
Total Operating Revenues	<u>33,000</u>	<u>33,000</u>	<u>37,396</u>	<u>4,396</u>
<b>OPERATING EXPENSES</b>				
Personnel Services				
Salaries and wages	<u>166,034</u>	<u>166,034</u>	<u>167,326</u>	<u>(1,292)</u>
Benefits				
Healthcare contribution	16,109	16,109	16,616	(507)
Dental contribution	709	709	728	(19)
FICA/SS contribution	12,702	12,702	12,565	137
IMRF contribution	<u>16,554</u>	<u>16,554</u>	<u>16,379</u>	<u>175</u>
Total Benefits	<u>46,074</u>	<u>46,074</u>	<u>46,288</u>	<u>(214)</u>
Contractual Services				
Contractual/consulting services	2,252,000	2,333,145	177,275	2,155,870
Engineering services	15,000	15,000	4,916	10,084
Blighted Structure demolition	75,000	18,404	-	18,404
Repairs and Maintenance - vehicles	500	500	57	443
Liability insurance	2,757	2,757	2,757	-
Workers compensation	3,520	3,520	3,520	-
Unemployment claims	266	266	266	-
General printing	15,000	15,000	11,273	3,727
Conferences and meetings	1,800	1,800	511	1,289
Employee training	500	500	40	460
Employee mileage expenses	500	500	371	129
General ssociation dues	<u>1,900</u>	<u>1,900</u>	<u>1,712</u>	<u>188</u>
Total Contractual Services	<u>2,368,743</u>	<u>2,393,292</u>	<u>202,698</u>	<u>2,190,594</u>
Commodities				
Office supplies	2,000	2,000	1,756	244
Operating supplies	14,000	14,000	11,954	2,046
Postage	5,500	5,500	3,224	2,276
Books and subscriptions	300	300	186	114
Fuel - vehicles	500	500	43	457
Telephone	<u>2,300</u>	<u>2,300</u>	<u>1,875</u>	<u>425</u>
Total Commodities	<u>24,600</u>	<u>24,600</u>	<u>19,038</u>	<u>5,562</u>
Depreciation	<u>-</u>	<u>-</u>	<u>6,457</u>	<u>(6,457)</u>
Total Operating Expenses	<u>2,605,451</u>	<u>2,630,000</u>	<u>441,807</u>	<u>2,188,193</u>
Operating Income (Loss)	<u>(2,572,451)</u>	<u>(2,597,000)</u>	<u>(404,411)</u>	<u>2,188,193</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Net investment income	\$ 56,965	\$ 56,965	\$ 64,338	\$ 7,373
Total Nonoperating Revenues (Expenses)	56,965	56,965	64,338	7,373
Income (Loss) Before and Transfers	(2,515,486)	(2,540,035)	(340,073)	2,195,566
<b>TRANSFERS</b>				
Transfers in	124,324	124,324	124,324	-
Transfers out	(104,367)	(160,963)	(246,865)	(85,902)
Total Transfers	19,957	(36,639)	(122,541)	(85,902)
Change in Net Position	\$ (2,495,529)	\$ (2,576,674)	(462,614)	\$ 2,109,664
<b>NET POSITION, BEGINNING OF YEAR</b>			7,270,530	
<b>NET POSITION, END OF YEAR</b>			\$ 6,807,916	

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## KANE COUNTY, ILLINOIS

Enterprise General Fund  
 Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>OPERATING REVENUES</b>				
Operating revenues	\$ -	\$ -	\$ -	\$ -
Total Operating Revenues	-	-	-	-
<b>OPERATING EXPENSES</b>				
Contractual services	2,000,000	2,000,000	7,470	1,992,530
Total Operating Expenses	2,000,000	2,000,000	7,470	1,992,530
Operating Income (Loss)	(2,000,000)	(2,000,000)	(7,470)	1,992,530
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Net investment income	47,323	47,323	56,665	9,342
Total Nonoperating Revenues (Expenses)	47,323	47,323	56,665	9,342
Change in Net Position	\$ (1,952,677)	\$ (1,952,677)	49,195	\$ 2,001,872
<b>NET POSITION, BEGINNING OF YEAR</b>			9,144,006	
<b>NET POSITION, END OF YEAR</b>			\$ 9,193,201	

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## **KANE COUNTY, ILLINOIS**

As of and for the Year Ended November 30, 2017

### **INTERNAL SERVICE FUND**

**Health Insurance Fund** – To account for the collection of employer and employee contributions for the purpose of providing health insurance to eligible County employees and their dependents.

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# KANE COUNTY, ILLINOIS

Health Insurance Fund  
 Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual  
 For the Year Ended November 30, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>OPERATING REVENUES</b>				
Contributions - employer	\$ 14,074,985	\$ 14,074,985	\$ 12,445,603	\$ (1,629,382)
Contributions - employee	3,244,239	3,244,239	2,777,673	(466,566)
Contributions - retirees	596,297	596,297	516,107	(80,190)
Contributions - other	-	-	40,201	40,201
	<u>17,915,521</u>	<u>17,915,521</u>	<u>15,779,584</u>	<u>(2,135,937)</u>
<b>OPERATING EXPENSES</b>				
Healthcare claims	17,830,354	17,830,354	14,661,463	3,168,891
Dental insurance	812,529	812,529	766,513	46,016
Life insurance	41,280	41,280	30,762	10,518
Vision insurance	121,520	121,520	113,411	8,109
Contractual services	-	29,500	29,500	-
Total Operating Expenses	<u>18,805,683</u>	<u>18,835,183</u>	<u>15,601,649</u>	<u>3,233,534</u>
Operating Income (Loss)	<u>(890,162)</u>	<u>(919,662)</u>	<u>177,935</u>	<u>1,097,597</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Net investment income	5,250	5,250	14,726	9,476
Total Nonoperating Revenues (Expenses)	<u>5,250</u>	<u>5,250</u>	<u>14,726</u>	<u>9,476</u>
Income (Loss) Before Transfers	<u>(884,912)</u>	<u>(914,412)</u>	<u>192,661</u>	<u>1,107,073</u>
<b>TRANSFERS</b>				
Transfers in	-	511,893	511,893	-
Total Transfers	<u>-</u>	<u>511,893</u>	<u>511,893</u>	<u>-</u>
Change in Net Position	<u>\$ (884,912)</u>	<u>\$ (402,519)</u>	<u>704,554</u>	<u>\$ 1,107,073</u>
<b>NET POSITION, BEGINNING OF YEAR</b>			<u>3,496,523</u>	
<b>NET POSITION, END OF YEAR</b>			<u>\$ 4,201,077</u>	

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## **KANE COUNTY, ILLINOIS**

As of and for the Year Ended November 30, 2017

### **AGENCY FUNDS**

**Agency Funds** - To account for monies held by the County or County departments. The County has a fiduciary responsibility for these funds to third parties.

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# KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Assets and Liabilities  
As of November 30, 2017

Fund	Assets			Liabilities
	Cash and Investments	Interest Receivable	Accounts Receivable	Due to Others
Land/Cash Ordinance Fund	\$ 29,861	\$ -	\$ 5,810	\$ 35,671
Elder Fatality Review Team Fund	3,734	13	-	3,747
Sheriff's Detail Escrow Fund	166,221	-	-	166,221
Special Trust Fund	364,038	-	-	364,038
911 Emergency Surcharge Fund	1,811,170	6,000	270,061	2,087,231
Township Bridge Fund	52,526	191	-	52,717
Township Motor Fuel Fund	1,570,928	6,085	-	1,577,013
Wireless 911 Fund	377,987	1,390	630,143	1,009,520
Special Deposit Fund	303,711	-	-	303,711
School Office Reserve Fund	79,454	343	-	79,797
Recorder's Rental Surcharge Fund	22,704	75	26,955	49,734
Payroll Clearing Fund	30,374	-	-	30,374
Flexible Spending Account Fund	65,394	173	-	65,567
County Clerk Domestic Violence Fund	25	4	1,230	1,259
Death Certificates Fund	450	25	9,112	9,587
Subdivision Review Escrow Fund	13,628	49	-	13,677
Crane Road Estates SSA Fund	17,307	194	-	17,501
Junior Kane County Board	2,554	9	-	2,563
Forest Preserve Investments	371,773	2,279	-	374,052
State Real Estate Transfer Tax	181,575	-	188,696	370,271
Clerks Tax Redemption Fund	2,203,857	-	-	2,203,857
Clerks Vital Records Fund	122,941	-	-	122,941
Unclaimed Funds	610,167	-	-	610,167
County Collector	181,065	-	-	181,065
Restitution	50,816	-	-	50,816
Juvenile Court Restitution	14,476	1	-	14,477
Adoptions	1,336	-	-	1,336
Juvenile Court Services	9,856	-	-	9,856
Detainee Account	304,190	-	-	304,190
Chancery	899,418	-	-	899,418
Escrow Account	241,876	-	-	241,876
Money Laundering	90,994	-	-	90,994
Southwest Kane County Triad	2,271	-	-	2,271
Circuit Clerk	13,230,090	-	-	13,230,090
<b>Total Agency Funds</b>	<b>\$ 23,428,767</b>	<b>\$ 16,831</b>	<b>\$ 1,132,007</b>	<b>\$ 24,577,605</b>

## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2017

Fund	Beginning of Year	Additions	Reductions	End of Year
<b>Tax Sale Purchase Fund</b>				
Assets				
Cash and Investments	\$ 83,436	\$ 253,701	\$ 337,138	\$ -
Interest Receivable	312	2,930	3,241	-
Total Assets	<u>\$ 83,748</u>	<u>\$ 256,631</u>	<u>\$ 340,379</u>	<u>\$ -</u>
Liabilities				
Due to Others	<u>\$ 83,748</u>	<u>\$ 256,631</u>	<u>\$ 340,379</u>	<u>\$ -</u>
<b>Land/Cash Ordinance Fund</b>				
Assets				
Cash and Investments	\$ 36,481	\$ 11,890	\$ 18,510	\$ 29,861
Interest Receivable	-	-	-	-
Accounts Receivable	-	5,810	-	5,810
Total Assets	<u>\$ 36,481</u>	<u>\$ 17,700</u>	<u>\$ 18,510</u>	<u>\$ 35,671</u>
Liabilities				
Due to Others	<u>\$ 36,481</u>	<u>\$ 17,700</u>	<u>\$ 18,510</u>	<u>\$ 35,671</u>
<b>Elder Fatality Review Team Fund</b>				
Assets				
Cash and Investments	\$ 3,700	\$ 74	\$ 39	\$ 3,734
Interest Receivable	14	65	66	13
Total Assets	<u>\$ 3,713</u>	<u>\$ 139</u>	<u>\$ 105</u>	<u>\$ 3,747</u>
Liabilities				
Due to Others	<u>\$ 3,713</u>	<u>\$ 139</u>	<u>\$ 105</u>	<u>\$ 3,747</u>
<b>Sheriff's Detail Escrow Fund</b>				
Assets				
Cash and Investments	<u>\$ 136,998</u>	<u>\$ 111,142</u>	<u>\$ 81,919</u>	<u>\$ 166,221</u>
Liabilities				
Due to Others	<u>\$ 136,998</u>	<u>\$ 111,142</u>	<u>\$ 81,919</u>	<u>\$ 166,221</u>
<b>Special Trust Fund</b>				
Assets				
Cash and Investments	<u>\$ 853,209</u>	<u>\$ 4,794,214</u>	<u>\$ 5,283,385</u>	<u>\$ 364,038</u>
Liabilities				
Due to Others	<u>\$ 853,209</u>	<u>\$ 4,794,214</u>	<u>\$ 5,283,385</u>	<u>\$ 364,038</u>
<b>911 Emergency Surcharge Fund</b>				
Assets				
Cash and Investments	\$ 1,171,868	\$ 1,220,453	\$ 581,151	\$ 1,811,170
Interest Receivable	5,938	25,887	25,825	6,000
Accounts Receivable	219,322	270,062	219,323	270,061
Total Assets	<u>\$ 1,397,127</u>	<u>\$ 1,516,403</u>	<u>\$ 826,299</u>	<u>\$ 2,087,231</u>
Liabilities				
Due to Others	<u>\$ 1,397,127</u>	<u>\$ 1,516,403</u>	<u>\$ 826,299</u>	<u>\$ 2,087,231</u>



## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2017

Fund	Beginning of Year	Additions	Reductions	End of Year
Township Bridge Fund				
Assets				
Cash and Investments	\$ 51,991	\$ 1,089	\$ 554	\$ 52,526
Interest Receivable	253	912	974	191
Total Assets	<u>\$ 52,244</u>	<u>\$ 2,001</u>	<u>\$ 1,528</u>	<u>\$ 52,717</u>
Liabilities				
Due to Others	<u>\$ 52,244</u>	<u>\$ 2,001</u>	<u>\$ 1,528</u>	<u>\$ 52,717</u>
Township Motor Fuel Fund				
Assets				
Cash and Investments	\$ 1,584,092	\$ 840,568	\$ 853,732	\$ 1,570,928
Interest Receivable	6,084	29,441	29,440	6,085
Total Assets	<u>\$ 1,590,177</u>	<u>\$ 870,009</u>	<u>\$ 883,172</u>	<u>\$ 1,577,013</u>
Liabilities				
Due to Others	<u>\$ 1,590,177</u>	<u>\$ 870,009</u>	<u>\$ 883,172</u>	<u>\$ 1,577,013</u>
Wireless 911 Fund				
Assets				
Cash and Investments	\$ 12,523	\$ 2,540,032	\$ 2,174,568	\$ 377,987
Interest Receivable	1,172	6,242	6,024	1,390
Accounts Receivable	511,752	630,143	511,752	630,143
Total Assets	<u>\$ 525,447</u>	<u>\$ 3,176,417</u>	<u>\$ 2,692,345</u>	<u>\$ 1,009,520</u>
Liabilities				
Due to Others	<u>\$ 525,447</u>	<u>\$ 3,176,417</u>	<u>\$ 2,692,345</u>	<u>\$ 1,009,520</u>
Special Deposit Fund				
Assets				
Cash and Investments	<u>\$ 304,103</u>	<u>\$ 642</u>	<u>\$ 1,034</u>	<u>\$ 303,711</u>
Liabilities				
Due to Others	<u>\$ 304,103</u>	<u>\$ 642</u>	<u>\$ 1,034</u>	<u>\$ 303,711</u>
Inheritance Tax Fund				
Assets				
Cash and Investments	<u>\$ 5,548</u>	<u>\$ -</u>	<u>\$ 5,548</u>	<u>\$ -</u>
Liabilities				
Due to Others	<u>\$ 5,548</u>	<u>\$ -</u>	<u>\$ 5,548</u>	<u>\$ -</u>

## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2017

Fund	Beginning of Year	Additions	Reductions	End of Year
Powers Road Fund				
Assets				
Cash and Investments	\$ 6,247	\$ -	\$ 6,247	\$ -
Interest Receivable	23	-	23	-
Total Assets	<u>\$ 6,270</u>	<u>\$ -</u>	<u>\$ 6,270</u>	<u>\$ -</u>
Liabilities				
Due to Others	<u>\$ 6,270</u>	<u>\$ -</u>	<u>\$ 6,270</u>	<u>\$ -</u>
Kane County Emergency Planning				
Assets				
Cash and Investments	\$ 23,225	\$ -	\$ 23,225	\$ -
Interest Receivable	71	-	71	-
Accounts Receivable	530	-	530	-
Total Assets	<u>\$ 23,825</u>	<u>\$ -</u>	<u>\$ 23,825</u>	<u>\$ -</u>
Liabilities				
Due to Others	<u>\$ 23,825</u>	<u>\$ -</u>	<u>\$ 23,825</u>	<u>\$ -</u>
Coroner's Escrow Fund				
Assets				
Cash and Investments	\$ 3,084	\$ -	\$ 3,084	\$ -
Interest Receivable	12	-	12	-
Total Assets	<u>\$ 3,096</u>	<u>\$ -</u>	<u>\$ 3,096</u>	<u>\$ -</u>
Liabilities				
Due to Others	<u>\$ 3,096</u>	<u>\$ -</u>	<u>\$ 3,096</u>	<u>\$ -</u>
EMA Volunteers Fund				
Assets				
Cash and Investments	\$ 14,918	\$ -	\$ 14,918	\$ -
Interest Receivable	53	-	53	-
Total Assets	<u>\$ 14,972</u>	<u>\$ -</u>	<u>\$ 14,972</u>	<u>\$ -</u>
Liabilities				
Due to Others	<u>\$ 14,972</u>	<u>\$ -</u>	<u>\$ 14,972</u>	<u>\$ -</u>
Sale In Error Fund				
Assets				
Cash and Investments	\$ 2,883,711	\$ 2,533,899	\$ 5,417,610	\$ -
Interest Receivable	10,720	47,292	58,013	-
Total Assets	<u>\$ 2,894,432</u>	<u>\$ 2,581,191</u>	<u>\$ 5,475,623</u>	<u>\$ -</u>
Liabilities				
Due to Others	<u>\$ 2,894,432</u>	<u>\$ 2,581,191</u>	<u>\$ 5,475,623</u>	<u>\$ -</u>

(Continued)

## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2017

Fund	Beginning of Year	Additions	Reductions	End of Year
Juvenile Justice Donation Fund				
Assets				
Cash and Investments	\$ 4,945	\$ -	\$ 4,945	\$ -
Interest Receivable	19	-	19	-
Total Assets	<u>\$ 4,964</u>	<u>\$ -</u>	<u>\$ 4,964</u>	<u>\$ -</u>
Liabilities				
Due to Others	<u>\$ 4,964</u>	<u>\$ -</u>	<u>\$ 4,964</u>	<u>\$ -</u>
School Office Reserve Fund				
Assets				
Cash and Investments	\$ 102,920	\$ 2,093	\$ 25,559	\$ 79,454
Interest Receivable	478	1,729	1,863	343
Total Assets	<u>\$ 103,398</u>	<u>\$ 3,822</u>	<u>\$ 27,423</u>	<u>\$ 79,797</u>
Liabilities				
Due to Others	<u>\$ 103,398</u>	<u>\$ 3,822</u>	<u>\$ 27,423</u>	<u>\$ 79,797</u>
Child Abuse Prevention Fund				
Assets				
Cash and Investments	\$ 23	\$ -	\$ 23	\$ -
Interest Receivable	-	-	-	-
Total Assets	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ -</u>
Liabilities				
Due to Others	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ -</u>
Juvenile Female Program Fund				
Assets				
Cash and Investments	\$ 106	\$ -	\$ 106	\$ -
Interest Receivable	-	-	-	-
Total Assets	<u>\$ 106</u>	<u>\$ -</u>	<u>\$ 106</u>	<u>\$ -</u>
Liabilities				
Due to Others	<u>\$ 106</u>	<u>\$ -</u>	<u>\$ 106</u>	<u>\$ -</u>

# KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2017

Fund	Beginning of Year	Additions	Reductions	End of Year
<b>Performance Bond Trust Fund</b>				
Assets				
Cash and Investments	\$ 26,853	\$ -	\$ 26,853	\$ -
Liabilities				
Due to Others	\$ 26,853	\$ -	\$ 26,853	\$ -
<b>Bad Check Restitution Fund</b>				
Assets				
Cash and Investments	\$ 35,639	\$ -	\$ 35,639	\$ -
Interest Receivable	131	-	131	-
Accounts Receivable	180	-	180	-
Total Assets	<u>\$ 35,950</u>	<u>\$ -</u>	<u>\$ 35,950</u>	<u>\$ -</u>
Liabilities				
Due to Others	<u>\$ 35,950</u>	<u>\$ -</u>	<u>\$ 35,950</u>	<u>\$ -</u>
<b>Recorder's Rental Surcharge Fund</b>				
Assets				
Cash and Investments	\$ 25,456	\$ 1,976,595	\$ 1,979,347	\$ 22,704
Interest Receivable	212	532	669	75
Accounts Receivable	29,997	26,955	29,997	26,955
Total Assets	<u>\$ 55,665</u>	<u>\$ 2,004,082</u>	<u>\$ 2,010,013</u>	<u>\$ 49,734</u>
Liabilities				
Due to Others	<u>\$ 55,665</u>	<u>\$ 2,004,082</u>	<u>\$ 2,010,013</u>	<u>\$ 49,734</u>
<b>Employee Events Fund</b>				
Assets				
Cash and Investments	\$ 20,229	\$ -	\$ 20,229	\$ -
Interest Receivable	(1,245)	-	(1,245)	-
Total Assets	<u>\$ 18,984</u>	<u>\$ -</u>	<u>\$ 18,984</u>	<u>\$ -</u>
Liabilities				
Due to Others	<u>\$ 18,984</u>	<u>\$ -</u>	<u>\$ 18,984</u>	<u>\$ -</u>
<b>Health Care Services Fund</b>				
Assets				
Cash and Investments	\$ 19	\$ -	\$ 19	\$ -
Interest Receivable	-	-	-	-
Total Assets	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ -</u>
Liabilities				
Due to Others	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ -</u>
<b>Payroll Clearing Fund</b>				
Assets				
Cash and Investments	\$ 30,522	\$ -	\$ 148	\$ 30,374
Liabilities				
Due to Others	<u>\$ 30,522</u>	<u>\$ -</u>	<u>\$ 148</u>	<u>\$ 30,374</u>

## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2017

Fund	Beginning of Year	Additions	Reductions	End of Year
Flexible Spending Account Fund				
Assets				
Cash and Investments	\$ 78,452	\$ 335,018	\$ 348,075	\$ 65,394
Interest Receivable	239	792	858	173
Total Assets	<u>\$ 78,691</u>	<u>\$ 335,810</u>	<u>\$ 348,933</u>	<u>\$ 65,567</u>
Liabilities				
Due to Others	<u>\$ 78,691</u>	<u>\$ 335,810</u>	<u>\$ 348,933</u>	<u>\$ 65,567</u>
Drug Asset Forfeiture Fund				
Cash and Investments	\$ 260,420	\$ -	\$ 260,420	\$ -
Interest Receivable	931	-	931	-
Accounts Receivable	25,338	-	25,338	-
Total Assets	<u>\$ 286,689</u>	<u>\$ -</u>	<u>\$ 286,689</u>	<u>\$ -</u>
Liabilities				
Due to Others	<u>\$ 286,689</u>	<u>\$ -</u>	<u>\$ 286,689</u>	<u>\$ -</u>
County Clerk Domestic Violence Fund				
Cash and Investments	\$ 9	\$ 19,347	\$ 19,331	\$ 25
Interest Receivable	6	24	26	4
Accounts Receivable	1,450	1,230	1,450	1,230
Total Assets	<u>\$ 1,465</u>	<u>\$ 20,602</u>	<u>\$ 20,808</u>	<u>\$ 1,259</u>
Liabilities				
Due to Others	<u>\$ 1,465</u>	<u>\$ 20,602</u>	<u>\$ 20,808</u>	<u>\$ 1,259</u>
Death Certificates Fund				
Cash and Investments	\$ 352	\$ 120,862	\$ 120,763	\$ 450
Interest Receivable	33	156	164	25
Accounts Receivable	8,232	9,112	8,232	9,112
Total Assets	<u>\$ 8,617</u>	<u>\$ 130,130</u>	<u>\$ 129,159</u>	<u>\$ 9,587</u>
Liabilities				
Due to Others	<u>\$ 8,617</u>	<u>\$ 130,130</u>	<u>\$ 129,159</u>	<u>\$ 9,587</u>
State's Attorney Employee Events				
Cash and Investments	\$ 116	\$ -	\$ 116	\$ -
Interest Receivable	-	-	-	-
Accounts Receivable	-	-	-	-
Total Assets	<u>\$ 116</u>	<u>\$ -</u>	<u>\$ 116</u>	<u>\$ -</u>
Liabilities				
Due to Others	<u>\$ 116</u>	<u>\$ -</u>	<u>\$ 116</u>	<u>\$ -</u>

(Continued)

## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2017

Fund	Beginning of Year	Additions	Reductions	End of Year
<b>Child Advocacy Advisory Board</b>				
Cash and Investments	\$ 25,413	\$ -	\$ 25,413	\$ -
Interest Receivable	95	-	95	-
Accounts Receivable	550	-	550	-
Total Assets	<u>\$ 26,058</u>	<u>\$ -</u>	<u>\$ 26,058</u>	<u>\$ -</u>
<b>Liabilities</b>				
Due to Others	<u>\$ 26,058</u>	<u>\$ -</u>	<u>\$ 26,058</u>	<u>\$ -</u>
<b>Subdivision Review Escrow Fund</b>				
Cash and Investments	\$ 13,504	\$ 267	\$ 144	\$ 13,628
Interest Receivable	50	236	238	49
Accounts Receivable	-	-	-	-
Total Assets	<u>\$ 13,555</u>	<u>\$ 504</u>	<u>\$ 381</u>	<u>\$ 13,677</u>
<b>Liabilities</b>				
Due to Others	<u>\$ 13,555</u>	<u>\$ 504</u>	<u>\$ 381</u>	<u>\$ 13,677</u>
<b>Crane Road Estates SSA Fund</b>				
Cash and Investments	\$ 14,760	\$ 85,977	\$ 83,430	\$ 17,307
Interest Receivable	196	656	658	194
Total Assets	<u>\$ 14,956</u>	<u>\$ 86,633</u>	<u>\$ 84,088</u>	<u>\$ 17,501</u>
<b>Liabilities</b>				
Due to Others	<u>\$ 14,956</u>	<u>\$ 86,633</u>	<u>\$ 84,088</u>	<u>\$ 17,501</u>
<b>Junior Kane County Board</b>				
Cash and Investments	\$ 2,531	\$ 50	\$ 27	\$ 2,554
Interest Receivable	9	44	45	9
Total Assets	<u>\$ 2,540</u>	<u>\$ 94</u>	<u>\$ 72</u>	<u>\$ 2,563</u>
<b>Liabilities</b>				
Due to Others	<u>\$ 2,540</u>	<u>\$ 94</u>	<u>\$ 72</u>	<u>\$ 2,563</u>
<b>JJC Challenge Program</b>				
Cash and Investments	\$ 984	\$ -	\$ 984	\$ -
Interest Receivable	3	-	3	-
Total Assets	<u>\$ 987</u>	<u>\$ -</u>	<u>\$ 987</u>	<u>\$ -</u>
<b>Liabilities</b>				
Due to Others	<u>\$ 987</u>	<u>\$ -</u>	<u>\$ 987</u>	<u>\$ -</u>

(Continued)

## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2017

Fund	Beginning of Year	Additions	Reductions	End of Year
Forest Preserve Investments				
Cash and Investments	\$ 3,006,873	\$ 2,697,149	\$ 5,332,249	\$ 371,773
Interest Receivable	10,886	22,502	31,110	2,279
Total Assets	<u>\$ 3,017,759</u>	<u>\$ 2,719,651</u>	<u>\$ 5,363,359</u>	<u>\$ 374,052</u>
Liabilities				
Due to Others	<u>\$ 3,017,759</u>	<u>\$ 2,719,651</u>	<u>\$ 5,363,359</u>	<u>\$ 374,052</u>
State Real Estate Transfer Tax				
Cash and Investments	\$ 97,370	\$ 4,017,274	\$ 3,933,069	\$ 181,575
Accounts Receivable	107,508	188,696	107,508	188,696
Total Assets	<u>\$ 204,878</u>	<u>\$ 4,205,970</u>	<u>\$ 4,040,576</u>	<u>\$ 370,271</u>
Liabilities				
Due to Others	<u>\$ 204,878</u>	<u>\$ 4,205,970</u>	<u>\$ 4,040,576</u>	<u>\$ 370,271</u>
Clerk's Tax Redemption Fund				
Assets				
Cash and Investments	<u>\$ 1,823,310</u>	<u>\$ 10,614,455</u>	<u>\$ 10,233,908</u>	<u>\$ 2,203,857</u>
Liabilities				
Due to Others	<u>\$ 1,823,310</u>	<u>\$ 10,614,455</u>	<u>\$ 10,233,908</u>	<u>\$ 2,203,857</u>
Clerk's Vital Records Fund				
Assets				
Cash and Investments	<u>\$ 119,316</u>	<u>\$ 1,280,424</u>	<u>\$ 1,276,800</u>	<u>\$ 122,941</u>
Liabilities				
Due to Others	<u>\$ 119,316</u>	<u>\$ 1,280,424</u>	<u>\$ 1,276,800</u>	<u>\$ 122,941</u>
Unclaimed Funds				
Assets				
Cash and Investments	<u>\$ 587,528</u>	<u>\$ 229,791</u>	<u>\$ 207,152</u>	<u>\$ 610,167</u>
Liabilities				
Due to Others	<u>\$ 587,528</u>	<u>\$ 229,791</u>	<u>\$ 207,152</u>	<u>\$ 610,167</u>
County Collector				
Assets				
Cash and Investments	<u>\$ 242,437</u>	<u>\$ 1,540,784,168</u>	<u>\$ 1,540,845,540</u>	<u>\$ 181,065</u>
Liabilities				
Due to Others	<u>\$ 242,437</u>	<u>\$ 1,540,784,168</u>	<u>\$ 1,540,845,540</u>	<u>\$ 181,065</u>

(Continued)

## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2017

Fund	Beginning of Year	Additions	Reductions	End of Year
Restitution				
Assets				
Cash and Investments	\$ 50,797	\$ 19	\$ -	\$ 50,816
Liabilities				
Due to Others	\$ 50,797	\$ 19	\$ -	\$ 50,816
Juvenile Court Restitution				
Cash and Investments	\$ 14,468	\$ 7,213	\$ 7,205	\$ 14,476
Interest Receivable	1	5	4	1
Total Assets	<u>\$ 14,469</u>	<u>\$ 7,218</u>	<u>\$ 7,209</u>	<u>\$ 14,477</u>
Liabilities				
Due to Others	<u>\$ 14,469</u>	<u>\$ 7,218</u>	<u>\$ 7,209</u>	<u>\$ 14,477</u>
Adoptions				
Assets				
Cash and Investments	<u>\$ 1,336</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1,336</u>
Liabilities				
Due to Others	<u>\$ 1,336</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1,336</u>
Juvenile Court Services				
Assets				
Cash and Investments	<u>\$ 6,572</u>	<u>\$ 5,588</u>	<u>\$ 2,304</u>	<u>\$ 9,856</u>
Liabilities				
Due to Others	<u>\$ 6,572</u>	<u>\$ 5,588</u>	<u>\$ 2,304</u>	<u>\$ 9,856</u>
K-9 Unit				
Assets				
Cash and Investments	<u>\$ 3,908</u>	<u>\$ -</u>	<u>\$ 3,908</u>	<u>\$ -</u>
Liabilities				
Due to Others	<u>\$ 3,908</u>	<u>\$ -</u>	<u>\$ 3,908</u>	<u>\$ -</u>
DUI Fund				
Assets				
Cash and Investments	<u>\$ 29,669</u>	<u>\$ -</u>	<u>\$ 29,669</u>	<u>\$ -</u>
Liabilities				
Due to Others	<u>\$ 29,669</u>	<u>\$ -</u>	<u>\$ 29,669</u>	<u>\$ -</u>



## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2017

Fund	Beginning of Year	Additions	Reductions	End of Year
County Sheriff DEF Federal				
Assets				
Cash and Investments	\$ 53,644	\$ -	\$ 53,644	\$ -
Liabilities				
Due to Others	\$ 53,644	\$ -	\$ 53,644	\$ -
County Sheriff DEF Local				
Assets				
Cash and Investments	\$ 268,618	\$ -	\$ 268,618	\$ -
Due from Primary Government	-	-	-	-
Total Assets	<u>\$ 268,618</u>	<u>\$ -</u>	<u>\$ 268,618</u>	<u>\$ -</u>
Liabilities				
Due to Others	\$ 268,618	\$ -	\$ 268,618	\$ -
Canteen Commission				
Assets				
Cash and Investments	\$ 487,431	\$ -	\$ 487,431	\$ -
Liabilities				
Due to Others	\$ 487,431	\$ -	\$ 487,431	\$ -
Detainee Account				
Assets				
Cash and Investments	\$ 317,532	\$ 1,008,407	\$ 1,021,749	\$ 304,190
Liabilities				
Due to Others	\$ 317,532	\$ 1,008,407	\$ 1,021,749	\$ 304,190
Chancery				
Assets				
Cash and Investments	\$ 657,497	\$ 24,218,570	\$ 23,976,649	\$ 899,418
Liabilities				
Due to Others	\$ 657,497	\$ 24,218,570	\$ 23,976,649	\$ 899,418
FATS				
Assets				
Cash and Investments	\$ 5,370	\$ -	\$ 5,370	\$ -
Liabilities				
Due to Others	\$ 5,370	\$ -	\$ 5,370	\$ -

## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2017

Fund	Beginning of Year	Additions	Reductions	End of Year
Escrow Account				
Assets				
Cash and Investments	\$ -	\$ 635,766	\$ 393,890	\$ 241,876
Liabilities				
Due to Others	\$ -	\$ 635,766	\$ 393,890	\$ 241,876
SWAT				
Assets				
Cash and Investments	\$ 38,909	\$ -	\$ 38,909	\$ -
Liabilities				
Due to Others	\$ 38,909	\$ -	\$ 38,909	\$ -
Money Laundering-Sheriff				
Assets				
Cash and Investments	\$ 521	\$ 146,216	\$ 55,743	\$ 90,994
Liabilities				
Due to Others	\$ 521	\$ 146,216	\$ 55,743	\$ 90,994
Vehicle Maintenance/Purchase				
Assets				
Cash and Investments	\$ 61,762	\$ -	\$ 61,762	\$ -
Liabilities				
Due to Others	\$ 61,762	\$ -	\$ 61,762	\$ -
Southwest Kane County Triad				
Assets				
Cash and Investments	\$ 1,071	\$ 1,250	\$ 50	\$ 2,271
Liabilities				
Due to Others	\$ 1,071	\$ 1,250	\$ 50	\$ 2,271
Kane Comm 911 Telecomm				
Assets				
Cash and Investments	\$ 1,357	\$ -	\$ 1,357	\$ -
Liabilities				
Due to Others	\$ 1,357	\$ -	\$ 1,357	\$ -

## KANE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2017

Fund	Beginning of Year	Additions	Reductions	End of Year
Circuit Clerk				
Assets				
Cash and Investments	\$ 10,658,354	\$ 75,344,655	\$ 72,772,919	\$ 13,230,090
Liabilities				
Due to Others	\$ 10,658,354	\$ 75,344,655	\$ 72,772,919	\$ 13,230,090
 Total All Agency Funds				
Assets				
Cash and Investments	\$ 26,354,036	\$ 1,675,838,860	\$ 1,678,764,129	\$ 23,428,767
Interest Receivable	36,696	139,447	159,312	16,831
Accounts Receivable	904,859	1,132,008	904,860	1,132,007
Total Assets	<u>\$ 27,295,591</u>	<u>\$ 1,677,110,315</u>	<u>\$ 1,679,828,301</u>	<u>\$ 24,577,605</u>
Liabilities				
Due to Others	<u>\$ 27,295,591</u>	<u>\$ 1,677,110,315</u>	<u>\$ 1,679,828,301</u>	<u>\$ 24,577,605</u>

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# KANE COUNTY, ILLINOIS

Statistical Section (Unaudited)  
Table of Contents  
November 30, 2017

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

	2017	2016	2015*	2014
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$ 498,639,181	\$ 484,402,231	\$ 467,908,537	\$ 435,743,528
Restricted	88,118,662	81,238,772	84,697,093	89,449,212
Unrestricted	105,815,007	103,516,237	105,549,298	116,522,941
Total Governmental Activities				
Net Position	\$ 692,572,850	\$ 669,157,240	\$ 658,154,928	\$ 641,715,681
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	\$ 2,899,060	\$ 2,905,517	\$ 2,883,454	\$ 2,883,454
Restricted	6,792,310	7,248,467	7,768,546	8,219,303
Unrestricted	6,309,747	6,260,552	6,223,940	6,480,303
Total Business-Type Activities				
Net Position	\$ 16,001,117	\$ 16,414,536	\$ 16,875,940	\$ 17,583,060
<b>Primary Government</b>				
Net Investment in Capital Assets	\$ 501,538,241	\$ 487,307,748	\$ 470,791,991	\$ 438,626,982
Restricted	94,910,972	88,487,239	92,465,639	97,668,515
Unrestricted	112,124,754	109,776,789	111,773,238	123,003,244
Total Primary Government				
Net Position	\$ 708,573,967	\$ 685,571,776	\$ 675,030,868	\$ 659,298,741

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

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 422,451,478	\$ 405,187,161	\$ 385,399,473	\$ 369,557,332	\$ 342,593,546	\$ 297,224,681
86,739,637	90,424,511	87,805,781	46,039,069	31,498,151	34,975,098
<u>126,657,691</u>	<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>\$ 635,848,806</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>
\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454
9,322,891	9,660,312	10,528,167	10,975,167	8,558,526	9,198,731
<u>6,441,448</u>	<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>\$ 18,647,793</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>
\$ 425,334,932	\$ 408,070,615	\$ 388,282,927	\$ 372,440,786	\$ 345,477,000	\$ 300,108,135
96,062,528	100,084,823	98,333,948	57,014,236	40,056,677	44,173,829
<u>133,099,139</u>	<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>\$ 654,496,599</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>

## KANE COUNTY, ILLINOIS

### Changes in Net Position Last Ten Fiscal Years

	<u>2017</u>	<u>2016</u>	<u>2015*</u>	<u>2014</u>
<b>Expenses</b>				
Governmental Activities:				
General Government	\$ 36,146,551	\$ 39,029,843	\$ 33,269,779	\$ 30,142,562
Public Service and Records	12,885,917	13,210,814	12,398,880	12,050,914
Judicial	25,496,840	25,765,945	24,155,483	23,382,242
Public Safety	50,975,313	49,718,866	47,847,896	47,335,144
Highways and Streets	27,079,873	28,730,380	32,125,106	49,997,319
Health and Welfare	5,752,344	6,147,525	5,671,386	5,785,898
Environment and Conservation	297,910	281,981	152,222	196,998
Development, Housing and Economic Development	4,407,101	3,944,958	4,607,858	4,491,830
Interest on Long-Term Debt	1,414,716	1,636,515	1,877,558	2,357,096
Total Governmental Activities Expenses	<u>164,456,565</u>	<u>168,466,827</u>	<u>162,106,168</u>	<u>175,740,003</u>
Business-Type Activities:				
Solid Waste	449,277	533,268	693,967	1,070,503
Total Business-Type Activities Expenses	<u>449,277</u>	<u>533,268</u>	<u>693,967</u>	<u>1,070,503</u>
Total Primary Government Expenses	<u>\$ 164,905,842</u>	<u>\$ 169,000,095</u>	<u>\$ 162,800,135</u>	<u>\$ 176,810,506</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
General Government	\$ 4,298,449	\$ 4,445,124	\$ 5,280,649	\$ 5,106,911
Public Service and Records	8,123,676	5,025,676	5,029,921	3,712,341
Judicial	10,925,355	10,198,652	11,710,216	11,713,064
Public Safety	6,652,121	6,580,869	6,669,508	6,657,162
Highways and Streets	366,812	463,777	415,916	332,389
Health and Welfare	1,304,617	1,294,948	1,277,118	1,254,956
Environment and Conservation	8,220	90,900	2,000	1,000
Development, Housing and Economic Development	1,896,686	1,358,140	1,365,251	1,432,893
Interest on Long-Term Debt	107,218	117,059	133,778	504,648
Operating Grants and Contributions	39,570,461	38,766,630	38,801,333	43,186,121
Capital Grants and Contributions	10,475,665	8,255,696	10,710,342	9,886,119
Total Governmental Activities Program Revenues	<u>83,729,280</u>	<u>76,597,471</u>	<u>81,396,032</u>	<u>83,787,604</u>
Business-Type Activities:				
Charges for Services				
Solid Waste	37,396	36,352	52,258	92,788
Operating Grants and Contributions	-	-	2,000	2,000
Total Business-Type Activities Program Revenues	<u>37,396</u>	<u>36,352</u>	<u>54,258</u>	<u>94,788</u>
Total Primary Government	<u>\$ 83,766,676</u>	<u>\$ 76,633,823</u>	<u>\$ 81,450,290</u>	<u>\$ 83,882,392</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(80,727,285)	(91,869,356)	(80,710,136)	(91,952,399)
Business-Type Activities	(411,881)	(496,916)	(639,709)	(975,715)
Total Primary Government Net Expense	<u>\$ (81,139,166)</u>	<u>\$ (92,366,272)</u>	<u>\$ (81,349,845)</u>	<u>\$ (92,928,114)</u>

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



	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$	31,094,217	\$ 33,226,585	\$ 31,160,957	\$ 29,450,154	\$ 34,497,242	\$ 35,978,809
	10,500,273	13,774,832	14,220,839	15,850,443	13,096,494	13,416,180
	22,042,216	21,319,475	21,902,489	21,619,005	20,884,783	22,108,763
	46,268,014	44,419,200	44,000,288	43,655,351	40,416,360	49,334,607
	31,868,593	29,802,177	34,748,528	25,809,873	23,516,178	22,890,112
	5,766,653	5,675,765	6,608,026	9,830,295	10,200,965	10,817,205
	110,423	228,315	282,111	600,538	731,675	1,313,252
	5,137,500	7,656,563	7,097,351	7,652,849	5,744,222	4,968,520
	2,560,388	3,574,279	3,935,675	4,025,501	3,491,681	3,629,975
	<u>155,348,277</u>	<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>
	339,575	825,708	294,284	1,559,072	721,395	1,501,679
	<u>339,575</u>	<u>825,708</u>	<u>294,284</u>	<u>1,559,072</u>	<u>721,395</u>	<u>1,501,679</u>
\$	<u>155,687,852</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>
\$	4,676,012	\$ 4,597,152	\$ 6,042,547	\$ 4,471,126	\$ 4,458,940	\$ 4,014,114
	4,238,889	3,747,580	3,542,966	3,934,779	3,955,099	4,588,781
	12,267,065	12,444,416	11,799,939	12,963,401	13,694,443	13,339,730
	7,323,491	8,522,739	6,283,050	6,845,061	6,433,683	6,513,972
	289,759	322,959	236,252	1,671,499	1,485,684	2,882,122
	1,220,497	1,215,163	1,202,796	643,740	848,853	1,311,049
	-	-	-	1,000	-	658,650
	1,230,100	1,138,241	1,038,698	1,169,795	1,162,247	1,280,798
	183,922	102,820	89,664	-	-	-
	41,522,039	46,589,489	46,520,619	57,147,252	56,803,329	49,898,679
	<u>7,819,147</u>	<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>80,770,921</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>
	55,746	89,484	59,926	35,769	24,422	35,063
	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>57,746</u>	<u>89,484</u>	<u>59,926</u>	<u>35,769</u>	<u>24,422</u>	<u>35,063</u>
\$	<u>80,828,667</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>
	(74,577,356)	(74,685,034)	(58,961,076)	(39,411,006)	(28,311,873)	(59,728,498)
	<u>(281,829)</u>	<u>(736,224)</u>	<u>(234,358)</u>	<u>(1,523,303)</u>	<u>(696,973)</u>	<u>(1,466,616)</u>
\$	<u>(74,859,185)</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>

## KANE COUNTY, ILLINOIS

### Changes in Net Position Last Ten Fiscal Years

	<b>2017</b>	<b>2016</b>	<b>2015*</b>	<b>2014</b>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Taxes:				
Property Tax	\$ 54,154,098	\$ 53,725,850	\$ 53,638,759	\$ 53,667,151
RTA Sales Tax	17,546,540	17,280,280	16,829,846	16,136,593
Other Taxes	5,794,455	6,484,125	5,230,322	5,834,188
Intergovernmental:				
Income Tax	5,530,422	5,861,279	6,406,750	5,764,927
Sales Tax	16,240,120	15,723,131	15,407,868	14,867,445
Net Investment Income	1,758,411	1,099,342	1,361,694	1,284,378
Other General Revenues	2,996,308	2,652,337	1,025,750	59,135
Special Items				
Receipt from Public Building Commission	-	-	-	-
Loss on Prepaid Rent	-	-	-	-
Transfers	122,541	45,324	168,575	180,174
Total Governmental Activities	104,142,895	102,871,668	100,069,564	97,793,991
Business-Type Activities:				
Net Investment Income	\$ 121,003	\$ 80,836	\$ 101,164	\$ 91,156
Other General Revenues	-	-	-	-
Special Item	-	-	-	-
Lawsuit Recovery	-	-	-	-
Transfers	(122,541)	(45,324)	(168,575)	(180,174)
Total Business-Type Activities	(1,538)	35,512	(67,411)	(89,018)
General Revenues and Other	(1,538)	35,512	(67,411)	(89,018)
Total Primary Government	\$ 104,141,357	\$ 102,907,180	\$ 100,002,153	\$ 97,704,973
<b>Change in Net Position</b>				
Governmental Activities	\$ 23,415,610	\$ 11,002,312	\$ 19,359,428	\$ 5,841,592
Business-Type Activities	(413,419)	(461,404)	(707,120)	(1,064,733)
Total Primary Government Net Expense	\$ 23,002,191	\$ 10,540,908	\$ 18,652,308	\$ 4,776,859
Restatement of Prior Year Net Position				
Governmental Activities	\$ -	\$ -	\$ (2,920,181)	\$ -

**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>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$	53,548,688	\$ 53,701,545	\$ 54,175,120	\$ 52,495,899	\$ 51,720,100	\$ 48,981,238
	15,490,749	14,965,777	14,551,134	13,838,016	13,242,320	9,830,153
	4,366,101	3,624,182	2,929,104	2,355,930	2,668,832	2,943,683
	5,565,290	5,462,402	4,318,032	3,849,243	3,975,274	4,793,252
	14,267,096	13,713,226	13,368,744	12,538,555	12,065,118	14,002,709
	305,529	677,153	1,648,142	1,799,350	2,372,209	5,275,052
	1,434,538	1,019,677	844,344	309,707	390,865	213,560
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>70,770</u>	<u>160,205</u>	<u>301,608</u>	<u>6,705,806</u>	<u>317,689</u>	<u>263,472</u>
	<u>95,048,761</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>
\$	25,428	\$ 48,401	\$ 141,189	\$ 151,304	\$ 330,410	\$ 725,780
	-	-	415,600	-	-	-
	-	-	-	3,000,600	-	1,500,000
	<u>(70,770)</u>	<u>(160,205)</u>	<u>(301,608)</u>	<u>(6,705,806)</u>	<u>(317,689)</u>	<u>(263,472)</u>
	<u>(45,342)</u>	<u>(111,804)</u>	<u>255,181</u>	<u>(3,553,902)</u>	<u>12,721</u>	<u>1,962,308</u>
\$	<u>95,003,419</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>
\$	20,471,405	\$ 18,639,133	\$ 33,175,152	\$ 54,481,500	\$ 58,440,534	\$ 26,574,621
	<u>(327,171)</u>	<u>(848,028)</u>	<u>20,823</u>	<u>(5,077,205)</u>	<u>(684,252)</u>	<u>495,692</u>
\$	<u>20,144,234</u>	<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>(327,252)</u>	<u>-</u>	<u>(81,059)</u>	<u>-</u>	<u>-</u>	<u>-</u>

## KANE COUNTY, ILLINOIS

### Fund Balances, Governmental Funds Last Ten Fiscal Years

	2017	2016	2015	2014
<b>General Fund</b>				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Nonspendable	112,602	277,913	736,929	492,534
Committed	4,940,936	4,898,352	4,867,618	-
Assigned	5,093,256	4,213,567	3,795,654	6,481,523
Unassigned	52,735,703	52,548,471	52,073,469	52,297,166
 Total General Fund	\$ 62,882,497	\$ 61,938,303	\$ 61,473,670	\$ 59,271,223
 <b>All Other Governmental Funds</b>				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved, Reported in:				
Special Revenue Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Nonspendable	1,251,948	1,302,768	1,261,860	1,242,500
Restricted	94,355,127	87,773,144	85,058,485	83,807,659
Committed	38,981,645	33,763,118	32,958,856	43,108,454
Assigned	30,176,330	30,153,069	29,108,816	32,741,383
Unassigned	-	(92,598)	(31,174)	(590,509)
 Total All Other Governmental Funds	\$ 164,765,050	\$ 152,899,501	\$ 148,356,843	\$ 160,309,487
 Total All Governmental Funds	\$ 227,647,547	\$ 214,837,804	\$ 209,830,513	\$ 219,580,710

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>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ -	\$ -	\$ -	\$ 1,882,350	\$ 1,831,154	\$ 1,845,199
-	-	-	46,441,218	42,897,605	39,629,363
1,459,940	722,049	1,714,286	-	-	-
-	-	-	-	-	-
6,737,783	2,930,463	1,240,739	-	-	-
<u>51,314,870</u>	<u>52,042,594</u>	<u>50,691,045</u>	-	-	-
<u>\$ 59,512,593</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>
\$ -	\$ -	\$ -	\$ 67,415,248	\$ 70,121,509	\$ 43,066,900
-	-	-	99,489,310	88,169,891	75,557,556
-	-	-	6,838,364	5,497,948	5,492,827
1,242,500	1,255,800	1,345,300	-	-	-
86,881,285	91,472,172	94,796,018	-	-	-
56,589,537	54,682,249	50,057,579	-	-	-
34,353,071	29,827,268	29,418,546	-	-	-
<u>(477,323)</u>	<u>(656,877)</u>	<u>(585,052)</u>	-	-	-
<u>\$ 178,589,070</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>\$ 238,101,663</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>

## KANE COUNTY, ILLINOIS

### Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

<b>Revenues</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Property Tax	\$ 54,849,850	\$ 54,417,346	\$ 54,332,031	\$ 54,365,720
Other Taxes	36,754,733	35,621,044	34,127,443	32,830,555
Licenses and Permits	2,356,852	2,247,495	2,271,774	2,270,111
Grants	11,608,234	11,249,309	11,633,250	13,663,494
Intergovernmental	23,470,162	22,802,869	23,548,241	22,140,149
Charges for Services	28,043,453	25,745,551	25,236,217	24,247,038
Fines	4,066,053	3,656,799	4,423,858	4,450,637
Reimbursements	10,702,692	11,493,557	18,251,722	11,180,510
Net Investment Income	1,735,291	1,322,686	987,213	1,105,052
Miscellaneous	4,978,551	3,840,529	3,775,150	3,510,184
Total Revenues	178,565,871	172,397,185	178,586,899	169,763,450
<b>Expenditures</b>				
General Government	29,686,331	28,712,891	28,606,512	28,922,413
Public Service and Records	12,733,001	13,034,396	12,218,532	11,887,454
Judicial	24,510,280	24,318,320	23,189,620	22,501,188
Public Safety	48,007,557	46,584,311	45,284,610	45,133,170
Highways and Streets	20,779,463	20,324,901	25,540,188	26,168,324
Health and Welfare	5,460,161	5,613,640	5,508,587	5,702,208
Environment and Conservation	280,793	279,240	140,114	195,368
Development, Housing and Economic Development	4,342,626	3,880,805	4,564,517	4,480,446
Debt Service - Principal	5,225,000	5,750,000	13,720,000	14,500,000
Debt Service - Interest and Fees	1,558,014	1,784,409	2,138,255	2,598,562
Capital Outlay	13,513,638	18,675,309	24,893,268	23,986,006
Total Expenditures	166,096,864	168,958,222	185,804,203	186,075,139
Excess (Deficiency) of Revenues Over Expenditures	12,469,007	3,438,963	(7,217,304)	(16,311,689)
<b>Other Financing Sources (Uses)</b>				
Issuance of Debt	-	-	-	-
Premium on Debt Issued	-	-	-	-
Proceeds from Sale of Property	-	1,918,999	8,700	-
Transfer to Escrow Paying Agent	-	-	-	-
Insurance Recovery	730,088	131,942	323,832	80,279
Transfers In	16,771,080	14,887,550	17,663,765	24,238,172
Transfers Out	(17,160,432)	(15,370,163)	(20,529,190)	(26,552,998)
Total Other Financing Sources (Uses)	340,736	1,568,328	(2,532,893)	(2,234,547)
<b>Net Change in Fund Balances</b>	\$ 12,809,743	\$ 5,007,291	\$ (9,750,197)	\$ (18,546,236)
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	4.5%	5.0%	9.9%	9.9%
<b>Expenditures Capitalized as Assets</b>	\$ 14,695,665	\$ 19,306,152	\$ 26,224,794	\$ 13,858,192

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$	54,245,463	\$ 54,396,496	\$ 54,858,094	\$ 53,155,305	\$ 52,329,930	\$ 49,589,160
	54,056,730	52,315,565	49,842,019	47,578,614	46,441,278	45,899,772
	2,093,343	1,947,213	1,794,161	1,367,942	1,469,149	1,152,190
	13,103,306	16,801,473	18,493,796	22,637,065	19,338,212	16,626,174
	-	-	-	-	-	-
	24,938,237	25,026,721	21,452,629	23,987,161	23,715,612	27,000,261
	5,073,884	5,087,039	6,661,358	5,586,459	6,194,133	5,681,885
	12,822,231	13,594,555	18,989,401	21,220,649	20,480,886	15,597,395
	305,529	677,153	1,648,142	1,799,350	2,372,209	5,275,052
	5,186,752	6,580,890	6,904,789	6,656,879	8,512,497	8,834,395
	<u>171,825,475</u>	<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>
	27,933,292	27,744,534	26,520,275	26,049,450	27,204,959	28,411,201
	10,707,892	13,479,858	14,068,660	15,383,578	12,594,229	12,724,625
	21,242,246	20,792,033	21,241,207	20,701,581	20,081,359	21,065,381
	43,301,303	42,302,849	41,084,429	40,524,765	39,831,091	42,055,177
	21,374,771	22,640,246	26,598,595	27,650,279	24,719,571	27,239,527
	5,697,504	5,609,409	6,573,785	9,850,519	10,070,911	10,472,186
	127,790	227,733	255,562	601,714	727,775	1,308,512
	5,011,854	6,469,911	6,708,650	6,472,667	5,764,226	4,945,259
	14,816,100	14,875,000	13,750,000	5,725,000	5,465,000	5,255,000
	2,953,732	3,881,073	3,834,533	3,817,741	3,513,628	3,829,859
	13,834,769	16,930,317	21,287,271	14,041,253	28,278,674	28,417,337
	<u>167,001,253</u>	<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>
	4,824,222	1,474,142	(1,278,578)	13,170,877	2,602,483	(10,067,780)
	27,225,000	1,960,000	7,670,000	-	40,000,000	-
	1,812,684	2,910	-	-	6,090	-
	-	-	-	-	-	-
	(28,625,267)	-	-	-	-	-
	518,536	-	-	-	-	-
	25,273,997	27,355,890	23,799,718	19,827,940	17,449,670	9,907,336
	<u>(25,203,227)</u>	<u>(27,195,685)</u>	<u>(23,498,110)</u>	<u>(19,450,434)</u>	<u>(17,131,981)</u>	<u>(9,643,864)</u>
	<u>1,001,723</u>	<u>2,123,115</u>	<u>7,971,608</u>	<u>377,506</u>	<u>40,323,779</u>	<u>263,472</u>
\$	<u>5,825,945</u>	<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>
	11.3%	11.7%	10.8%	6.3%	6.2%	6.1%
\$	<u>9,793,263</u>	<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>

## 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
2016	\$ 9,816,445,191	\$ 21,937,710	\$ 3,006,556,115	\$ 250,638,832	\$ 13,095,577,848	0.4201
2015	9,088,292,297	20,041,173	2,828,020,570	241,472,681	12,177,826,721	0.4479
2014	8,683,462,757	18,291,649	2,696,389,795	237,504,210	11,635,648,411	0.4684
2013	8,815,204,324	17,468,815	2,715,464,142	238,144,836	11,786,282,117	0.4623
2012	9,493,140,070	16,021,810	2,922,755,971	243,744,234	12,675,662,085	0.4335
2011	10,500,653,170	13,809,034	3,002,142,531	253,294,432	13,769,899,167	0.3990
2010	11,458,223,572	12,429,644	3,113,576,239	258,244,853	14,842,474,308	0.3730
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

Source of Information: Office of Kane County Clerk



<b>Forest Preserve Direct Tax Rate</b>	<b>Total Estimated Actual Taxable Value</b>	<b>Equalized Assessed Value as a Percentage of Estimated Actual Taxable Value</b>
0.2253	\$ 39,286,733,544	33.33%
0.2944	36,533,480,163	33.33%
0.3126	34,906,945,233	33.33%
0.3038	35,358,846,351	33.33%
0.2710	38,026,986,255	33.33%
0.2609	41,309,697,501	33.33%
0.2201	44,527,422,924	33.33%
0.1997	47,377,888,062	33.33%
0.1932	47,635,786,740	33.33%
0.1974	45,152,015,811	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)

Year	Tax Levies						
	County	Townships and Roads	Cities and Villages	Unit Districts	Community Colleges	Fire Districts	Park Districts
2016	\$ 54,351	\$ 33,493	\$ 133,267	\$ 809,225	\$ 69,880	\$ 38,551	\$ 50,082
2015	53,891	32,489	128,944	796,095	68,555	37,408	49,518
2014	53,891	31,549	122,700	791,764	68,985	36,265	48,856
2013	53,891	30,852	118,002	743,228	66,601	35,757	48,180
2012	53,906	29,966	115,682	742,719	65,089	35,520	46,885
2011	53,909	29,684	119,178	716,962	61,339	34,747	46,363
2010	54,331	29,595	122,052	699,784	61,721	34,944	47,108
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

Year	Tax Rates per Hundred Dollars of Assessed Valuation (1)						
	County	Townships and Roads	Cities and Villages	Unit Districts	Community Colleges	Fire Districts	Park Districts
2016	0.4201	0.2589	1.0300	6.2543	0.5401	0.2979	0.3871
2015	0.4479	0.2700	1.0716	6.6163	0.5698	0.3109	0.4115
2014	0.4684	0.2742	1.0664	6.8811	0.5995	0.3152	0.4246
2013	0.4623	0.2647	1.0123	6.3757	0.5713	0.3067	0.4133
2012	0.4335	0.2410	0.9304	5.9736	0.5235	0.2857	0.3771
2011	0.3990	0.1693	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

Source: Kane County Clerk - Levy, Rate and Extension Reports for 2007 to 2016.

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

<b>Forest Preserve</b>	<b>Library Districts</b>	<b>Water Resources</b>	<b>Other Special Districts</b>	<b>Total</b>
\$ 29,154	\$ 40,367	\$ 888	\$ 19,362	\$ 1,278,620
35,418	39,452	874	18,681	1,261,325
36,009	38,770	886	17,637	1,247,312
35,423	37,160	819	16,764	1,186,677
33,696	36,775	842	27,688	1,188,768
35,255	36,006	830	26,848	1,161,121
32,062	36,077	808	26,511	1,144,993
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

0.2253	0.3120	0.0069	0.1496	9.8821
0.2944	0.3279	0.0073	0.1553	10.4828
0.3129	0.3369	0.0077	0.1533	10.8402
0.3039	0.3188	0.0070	0.1438	10.1797
0.2710	0.2958	0.0068	0.2227	9.5611
0.2609	0.1784	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

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## KANE COUNTY, ILLINOIS

### Principal Taxpayers in the County Current Year and Nine Years Ago

Taxpayer	Type of Business, Property	2016 Equalized Assessed Valuation	Percentage of Total 2016 Equalized Assessed Valuation	2016 Rank
Simon / Chelsea Chicago Development LLC	Commercial	\$ 57,499,545	0.44%	1
LPF Geneva Commons LLC	Commercial	36,198,125	0.28%	2
Liberty Illinois LP	Industrial	34,788,817	0.27%	3
Toyota Motor Sales USA Inc	Farmland/Industria	30,633,173	0.23%	4
Chicago Premium Outlets Expansion	Commercial	17,394,928	0.13%	5
Q Center LLC	Commercial	16,845,619	0.13%	6
John B. Sanfilippo & Son, Inc.	Industrial	16,494,085	0.13%	7
IN Retail Fund Algonquin Commons LLC	Commercial	16,333,921	0.12%	8
AMLI At St Charles LLC	Commercial/Land	13,986,705	0.11%	9
Canterfield Apartment Owner LLC	Commercial /Land	<u>13,408,927</u>	0.10%	10
		<u>\$ 253,583,845</u>	<u>1.94%</u>	
Total 2016 County assessed valuation		<u>\$ 13,095,577,848</u>		

Taxpayer	Type of Business, Property	2007 Equalized Assessed Valuation	Percentage of Total 2007 Equalized Assessed Valuation	2007 Rank
Spring Hill Mall LLC/General Growth Properties, Inc	Retail	\$ 33,205,342	0.22%	1
V V2/Geneva Commons, LP	Retail	31,473,247	0.21%	2
Simon/Chelsea Chicago Development LLC/CPG Partners	Retail	30,986,125	0.21%	3
IN Retail Rund Algonquin Commons LLC	Retail	30,140,007	0.20%	4
Liberty Illinois LP	Industrial	22,692,694	0.15%	5
Toyota Motor Sales USA Inc.	Industrial	17,199,520	0.11%	6
Arthur Anderson & Co	Institutional	17,145,629	0.11%	7
Aurora Industrial Holding Company LLC	Industrial	13,679,281	0.09%	8
John B. Sanfilippo & Son, Inc	Industrial	11,825,937	0.08%	9
KIR Batavia 051 LLC	Retail	<u>11,255,342</u>	0.07%	10
		<u>\$ 219,603,124</u>	<u>1.46%</u>	
Total 2007 County assessed valuation		<u>\$ 15,050,671,937</u>		

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

## KANE COUNTY, ILLINOIS

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b>Rates Extended</b>				
General (Corporate)	0.2578	0.2744	0.2869	0.2832
Health	0.0152	0.0164	0.0171	0.0169
Illinois Municipal Retirement Fund	0.0525	0.0565	0.0591	0.0583
County Highway	0.0387	0.0416	0.0435	0.0430
County Bridge	0.0024	0.0026	0.0027	0.0027
County Highway Matching	0.0005	0.0005	0.0006	0.0006
Insurance Liability	0.0231	0.0248	0.0259	0.0256
Social Security	0.0274	0.0285	0.0298	0.0294
Capital Improvement Debt Service	-	-	-	-
Veterans' Commission	0.0024	0.0025	0.0027	0.0026
<b>Total Rates Extended</b>	<u>0.4201</u>	<u>0.4479</u>	<u>0.4684</u>	<u>0.4623</u>
<b>Levies Extended</b>				
General (Corporate)	\$ 33,359,847	\$ 33,012,471	\$ 33,012,477	\$ 33,012,390
Health	1,972,391	1,972,345	1,972,416	1,972,413
Illinois Municipal Retirement Fund	6,796,492	6,796,480	6,796,561	6,796,432
County Highway	5,010,809	5,010,877	5,010,893	5,010,769
County Bridge	312,601	312,601	312,627	312,648
County Highway Matching	65,082	65,095	65,011	65,048
Insurance Liability	2,982,393	2,982,462	2,982,442	2,982,401
Social Security	3,546,007	3,433,314	3,433,260	3,433,304
Capital Improvement Debt Service	-	-	-	-
Veterans' Commission	305,356	305,381	305,378	305,304
<b>Total Levies Extended</b>	<u>\$ 54,350,979</u>	<u>\$ 53,891,026</u>	<u>\$ 53,891,065</u>	<u>\$ 53,890,709</u>
<b>Current Year Collections</b>	<u>\$ 54,152,101</u>	<u>\$ 53,725,629</u>	<u>\$ 53,643,845</u>	<u>\$ 53,661,617</u>
<b>Total Collections</b>	<u>\$ 54,152,101</u>	<u>\$ 53,725,629</u>	<u>\$ 53,643,845</u>	<u>\$ 53,661,617</u>
<b>Percentage of Extensions Collected</b>	<u>99.63%</u>	<u>99.69%</u>	<u>99.54%</u>	<u>99.57%</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>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
0.2531	0.2358	0.2188	0.1974	0.1966	0.1819
0.0159	0.0146	0.0135	0.0128	0.0129	0.0136
0.0569	0.0464	0.0404	0.0353	0.0337	0.0351
0.0403	0.0371	0.0344	0.0324	0.0326	0.0411
0.0025	0.0023	0.0022	0.0020	0.0020	0.0021
0.0005	0.0005	0.0004	0.0004	0.0004	0.0005
0.0266	0.0280	0.0216	0.0198	0.0157	0.0165
0.0272	0.0245	0.0221	0.0213	0.0214	0.0221
0.0082	0.0075	0.0175	0.0164	0.0163	0.0172
0.0025	0.0023	0.0021	0.0020	0.0020	0.0021
<u>0.4336</u>	<u>0.3990</u>	<u>0.3730</u>	<u>0.3398</u>	<u>0.3336</u>	<u>0.3322</u>
\$ 31,470,872	\$ 31,863,102	\$ 31,865,741	\$ 30,542,783	\$ 30,628,833	\$ 26,899,888
1,972,563	1,972,983	1,972,654	1,972,489	2,000,032	2,016,641
7,073,004	6,266,337	5,889,264	5,468,372	5,254,116	5,183,178
5,010,920	5,011,908	5,011,461	5,010,920	5,080,708	6,079,940
312,701	312,797	312,752	312,757	316,590	316,565
65,151	65,262	65,260	65,151	65,748	65,649
3,303,065	3,782,475	3,149,370	3,061,954	2,445,315	2,439,664
3,382,514	3,315,779	3,218,272	3,303,060	3,339,152	3,263,827
1,009,967	1,013,380	2,541,201	2,538,578	2,538,017	2,539,321
305,489	305,095	305,031	308,269	308,644	308,581
<u>\$ 53,906,248</u>	<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>\$ 53,548,215</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>\$ 53,548,215</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>99.34%</u>	<u>99.61%</u>	<u>99.68%</u>	<u>99.80%</u>	<u>99.51%</u>	<u>99.73%</u>

## KANE COUNTY, ILLINOIS

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b>Rates Extended</b>				
General	0.0432	0.0444	0.0466	0.0461
Illinois Municipal Retirement Fund	0.0036	0.0038	0.0040	0.0037
Insurance Liability	0.0002	0.0012	0.0013	0.0017
Debt Service	0.1751	0.2412	0.2572	0.2491
Construction & Development	0.0009	0.0009	0.0008	0.0006
Social Security	0.0025	0.0027	0.0027	0.0027
Total Rates Extended	<u>0.2253</u>	<u>0.2944</u>	<u>0.3126</u>	<u>0.3039</u>
<b>Levies Extended</b>				
General	\$ 5,587,879	\$ 5,347,543	\$ 5,372,631	\$ 5,372,611
Illinois Municipal Retirement	460,104	460,118	460,034	425,025
Insurance Liability	20,055	150,044	150,081	200,039
Debt Service	22,653,120	29,027,352	29,619,097	29,032,942
Construction & Development	112,697	112,623	95,255	74,723
Social Security	320,106	320,061	312,026	317,428
Total Levies Extended	<u>\$ 29,153,961</u>	<u>\$ 35,417,740</u>	<u>\$ 36,009,124</u>	<u>\$ 35,422,768</u>
Current Year Collections	\$ 14,322,283	\$ 17,688,270	\$ 18,132,465	\$ 17,484,822
Subsequent Collections	<u>14,712,841</u>	<u>17,619,939</u>	<u>17,678,728</u>	<u>17,788,031</u>
Total Collections	<u>\$ 29,035,124</u>	<u>\$ 35,308,209</u>	<u>\$ 35,811,194</u>	<u>\$ 35,272,853</u>
<b>Percentage of Extensions Collected</b>				
Current Year Collections	<u>49.13%</u>	<u>49.94%</u>	<u>50.36%</u>	<u>49.36%</u>
Total Collections	<u>99.59%</u>	<u>99.69%</u>	<u>99.45%</u>	<u>99.58%</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>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
0.0422	0.0374	0.0342	0.0312	0.0305	0.0220
0.0033	0.0027	0.0024	0.0022	0.0016	0.0017
0.0021	0.0019	0.0015	0.0013	0.0021	0.0032
0.2196	0.2153	0.1787	0.1620	0.1562	0.1604
0.0014	0.0013	0.0012	0.0011	0.0013	0.0086
<u>0.0025</u>	<u>0.0023</u>	<u>0.0021</u>	<u>0.0019</u>	<u>0.0015</u>	<u>0.0015</u>
<u>0.2710</u>	<u>0.2609</u>	<u>0.2201</u>	<u>0.1997</u>	<u>0.1932</u>	<u>0.1974</u>
\$ 5,242,555	\$ 5,050,551	\$ 4,982,327	\$ 4,819,800	\$ 4,752,277	\$ 3,256,730
405,081	365,763	347,130	343,089	250,063	250,029
259,859	259,831	224,622	205,048	325,003	474,034
27,306,917	29,089,818	26,025,859	25,076,577	24,341,126	23,725,219
174,565	171,599	169,122	164,658	200,050	1,264,929
<u>307,479</u>	<u>317,661</u>	<u>313,335</u>	<u>300,067</u>	<u>235,105</u>	<u>220,605</u>
<u>\$ 33,696,456</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>
\$ 16,698,242	\$ 17,650,163	\$ 15,703,107	\$ 12,987,245	\$ 13,902,909	\$ 14,057,634
<u>16,773,749</u>	<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>\$ 33,471,991</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>49.55%</u>	<u>50.06%</u>	<u>48.98%</u>	<u>42.02%</u>	<u>46.18%</u>	<u>48.16%</u>
<u>99.33%</u>	<u>99.61%</u>	<u>99.68%</u>	<u>99.86%</u>	<u>99.53%</u>	<u>99.71%</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
2017	\$ -	\$ -	\$ -	0.000%	\$ -
2016	-	-	-	0.000%	-
2015	-	-	-	0.000%	-
2014	-	-	-	0.000%	-
2013	985,000	985,000	-	0.000%	-
2012	1,960,000	1,237,036	722,964	0.002%	1.39
2011	2,425,000	2,425,000	-	0.000%	-
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

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
2017	\$ 38,604,692	\$ -	\$ 4,497,132	\$ 43,101,824	0.17%	80.61
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

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 331-332.  
 Population and Personal Income data can be found on page 346.

## KANE COUNTY, ILLINOIS

### Computation of Direct and Overlapping Bonded Debt November 30, 2017

<u>Governmental Unit</u>	<u>Total Debt Outstanding</u>	<u>Percentage Applicable To County (1)</u>	<u>Debt Applicable To County</u>
<b><i>Direct Debt</i></b>			
County	\$ 43,101,824	100.00%	\$ 43,101,824
Total Direct Debt	<u>43,101,824</u>		<u>43,101,824</u>
<b><i>Overlapping Debt</i></b>			
Kane County Forest Preserve	172,205,000	100.00%	172,205,000
Townships	35,655,000	100.00%	35,655,000
Cities and Villages	684,740,000	77.54%	530,916,418
Parks	116,295,000	60.78%	70,681,179
Library	38,170,000	66.17%	25,255,559
Special Service Areas & TIF Districts	213,995,000	99.88%	213,735,888
School Districts (incl. Community Colleges)	2,252,885,991	54.35%	1,224,465,393
Miscellaneous Districts	<u>-</u>	100.00%	<u>-</u>
Total Overlapping Debt	<u>3,513,945,991</u>		<u>2,272,914,437</u>
Total Direct Debt and Overlapping Debt	<u>\$ 3,557,047,815</u>		<u>\$ 2,316,016,261</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

	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Debt Limit	\$ 752,995,726	\$ 700,225,036	\$ 669,049,784	\$ 677,711,044
Total Debt Applicable to Limit	-	-	-	-
Legal Debt Margin	<u>\$ 752,995,726</u>	<u>\$ 700,225,036</u>	<u>\$ 669,049,784</u>	<u>\$ 677,711,044</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.0%	0.0%	0.0%	0.0%

#### **Legal Debt Margin Calculation for Fiscal Year 2017**

Assessed Valuation (2016 tax year)	\$ 13,095,577,848
Debt Limit (5.75%) of Assessed Value	752,995,726
Debt Outstanding Applicable to the Limit	-
Total Debt Applicable to the Limit	<u>-</u>
Total Legal Debt Margin	<u>\$ 752,995,726</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>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 728,850,569	\$ 791,769,202	\$ 853,442,273	\$ 908,076,188	\$ 456,509,623	\$432,706,818
<u>985,000</u>	<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>\$ 727,865,569</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>
0.1%	0.2%	0.3%	0.5%	2.1%	2.9%

## KANE COUNTY, ILLINOIS

### Schedule of Pledged Revenue Coverage Last Ten Fiscal Years

#### Juvenile Justice Facility Bonds - Series 2002 Refunding Bonds and 2013 Refunding Bonds

Fiscal Year	Gross		Less:		Net		Debt Service		Coverage
	Income Tax Revenues		Operating Expenditures		Available Revenue	Principal	Interest		
2017	\$ 5,530,422		\$ -		\$ 5,530,422	\$ 1,840,000	\$ 642,000	2.23	
2016	5,861,279		-		5,861,279	2,515,000	707,325	1.82	
2015	6,406,750		-		6,406,750	1,345,000	765,225	3.04	
2014	5,764,927		-		5,764,927	1,045,000	795,850	3.13	
2013	6,427,471		-		6,427,471	1,746,100	221,938	3.27	
2012	5,401,829		-		5,401,829	685,000	134,199	6.59	
2011	4,431,344		-		4,431,344	660,000	158,923	5.41	
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	

The Series 2002 Refunding Bonds were issued in Fiscal Year 2002 to advance refund the outstanding JJF Series 1995 bonds. Payments began in Fiscal Year 2003 from Income Tax revenues collected from the state of Illinois. Income Tax revenues are recorded in the County's General Fund and the portion required for the Series 2002 debt services was transferred to the County's Juvenile Bonds Pledge Revenues Fund. The Series 2013 Refunding Bonds were issued in Fiscal Year 2013 to advance refund the remaining General Obligation Refunding Bonds Series 2002 and to partially refund the General Obligation Debt Certificates Series 2005 and Series 2006. Payments began in Fiscal Year 2014 from Income Tax revenues transferred to the JJC/AJC Refunding Debt Service Fund.

#### Motor Fuel Tax Revenue Bonds - Series 2001 and 2004 Refunding Bonds

Fiscal Year	Gross		Less:		Net		Debt Service		Coverage
	MFT Revenues		Operating Expenditures		Available Revenue	Principal	Interest		
2017	\$ 7,463,018		\$ 3,112,672		\$ 4,350,346	\$ 2,705,000	\$ 717,806	1.27	
2016	7,341,961		2,828,287		4,513,674	2,575,000	856,406	1.32	
2015	6,723,761		2,982,556		3,741,205	2,445,000	988,181	1.09	
2014	6,636,173		3,287,829		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	

The Series 2001 Bonds were issued in Fiscal Year 2001 to fund various road construction projects. Payments began in Fiscal Year 2002 from Motor Fuel Tax (MFT) revenues received from the state of Illinois. The MFT revenues are recorded in the County's Motor Fuel Tax Fund and the portion required for debt service is transferred to the County's Motor Fuel Tax Debt Service Fund. The Series 2004 Bonds were issued in Fiscal Year 2004 to advance refund a portion of the Series 2001 Bonds. The remaining portion of Series 2001 Bonds was fully retired in Fiscal Year 2011. Payments on the Series 2004 Bonds began in Fiscal Year 2005 from Motor Fuel Tax (MFT) revenues received from the state of Illinois. Note: Coverage in certain years may be less than 1.00 due to the use of surpluses from prior years.

## KANE COUNTY, ILLINOIS

### Schedule of Pledged Revenue Coverage Last Ten Fiscal Years

#### Taxable General Obligation Alternative Bonds, Series 2010

Fiscal Year	Gross Receipts	Less: Operating Expenditures	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2016	\$ 890,649	\$ 450	\$ 890,199	\$ 680,000	\$ 197,408	1.01
2016	889,223	450	888,773	660,000	219,878	1.01
2015	897,387	450	896,937	645,000	238,493	1.02
2014	902,936	450	902,486	630,000	253,650	1.02
2013	905,547	450	905,097	615,000	265,035	1.03
2012	899,197	450	898,747	610,000	400,727	0.89

The Series 2010 Bonds were issued in Fiscal Year 2010 as recovery zone economic development bonds. Payments began in fiscal year 2012 from amounts received from local governments participating in certain loan programs related to improving and equipping various water and/or sewer public works projects undertaken jointly by the County and the other units of local government, an annual Build America Bond subsidy, and a transfer from the County Highway Fund. Additionally, amounts were loaned by the County Riverboat Fund. Principal and interest payments are made by the Recovery Zone Bond Debt Service Fund. Coverage in certain years may be less than 1.00 due to the use of surpluses from prior years.

Details about the county's outstanding debt can be found in the notes to the financial statements. Operating expenses do not include interest or depreciation expenses.

## KANE COUNTY, ILLINOIS

### Demographic and Economic Statistics Last Ten Years

Year	(a) Population	(b) Per Capita Income	(a) x (b) Personal Income	School Enrollment	Unemployment Rate
2017	534,667	\$ 46,202	\$ 24,702,684,734	119,472	4.7%
2016	531,715	45,259	24,064,889,185	120,365	4.8%
2015	530,847	43,736	23,217,124,392	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%

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	2017 Number of Employees	Percentage of Total 2017 County Employment	2017 Rank
School District U-46	Public School District	4,170	1.64%	1
Peacock Foods, LLC	Food Packaging	3,000	1.18%	2
Chase	Credit Card Processing	2,500	0.98%	3
Caterpillar, Inc.	Construction Machinery	2,300	0.90%	4
Advocate Sherman Hospital	General Hospital	2,200	0.86%	5
Rush-Copley Medical Center	Hospital & Medical Center	2,000	0.78%	6
Fermi Research Alliance	High Energy Physics Research Laboratory	1,700	0.67%	7
School District Number 129	Public School District	1,650	0.65%	8
Delnor-Community Hospital	General Hospital	1,650	0.65%	9
Waubonsee Community College	Comprehensive Community College	1,460	0.57%	10

Employer	Type of Business or Property	2008 Number of Employees	Percentage of Total 2008 County Employment	2008 Rank
School District U-46	Public School District	4,800	1.88%	1
Caterpillar, Inc.	Construction Machinery	3,000	1.17%	2
Sherman Hospital	General Hospital	2,200	0.86%	3
Fermi National Accelerator Lab	High Energy Physics Research Laboratory	2,000	0.78%	4
Delnor-Community Hospital	General Hospital	1,650	0.65%	5
Waubonsee Community College	Comprehensive Community College	1,460	0.57%	6
Rush-Copley Medical Center	Hospital & Medical Center	1,400	0.55%	7
Kane County	County Government	1,355	0.53%	8
Provena St. Joseph Hospital	General Hospital	1,300	0.51%	9
Provena Mercy Medical Center	Medical & Psychiatric Hospital	1,300	0.51%	10

Source of Information: 2017 Illinois Manufacturers Directory, 2017 Illinois Services Directory & a selective telephone survey.

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## KANE COUNTY, ILLINOIS

### County Employment Statistics Last Ten Fiscal Years

Function/Department	Number of Employees									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Government										
County Board/Liquor	30	30	29	30	28	29	31	32	32	30
Finance Administration	7	7	7	7	6	5	6	6	6	6
County Auditor	4	4	5	3	3	3	3	3	3	3
Data Processing	35	37	38	38	36	35	33	31	31	36
Central Services	28	28	27	29	26	26	26	26	25	21
Human Resources	4	7	6	5	7	7	7	5	6	7
Geographic Information Systems	10	10	9	8	8	8	8	10	10	10
Public Service and Records										
County Treasurer	13	13	11	12	11	12	13	11	11	11
County Assessor	32	32	35	42	43	39	42	36	41	26
County Clerk	691	79	30	31	31	33	29	27	28	29
Recorder of Deeds	14	16	16	17	18	19	19	19	19	19
Regional Office of Education	28	29	32	34	31	34	34	34	38	35
Employment and Education	21	21	20	18	16	21	25	33	27	27
Judicial										
Judicial Services**	236	246	247	238	238	207	202	202	201	198
States Attorney	120	117	124	122	121	121	126	128	133	136
Public Safety										
County Sheriff	306	293	293	304	303	306	300	298	306	320
Merit Commission	4	4	4	4	4	4	4	4	4	4
Court Services	185	179	185	180	170	168	165	162	153	164
County Coroner	14	9	8	9	9	9	9	9	10	11
Emergency Management	3	3	3	3	3	3	3	3	3	3
Animal Control	12	12	14	12	12	11	12	10	10	12
Highways and Streets										
	67	67	67	69	67	62	62	63	64	66
Health and Welfare										
County Health	59	57	64	63	65	64	64	67	121	141
Veterans Commission	4	4	3	4	4	4	4	4	4	4
Environment and Conservation										
Stormwater Management/Landfill	3	4	4	4	3	5	5	5	5	7
Development, Housing and Economic Development										
Development Water Resources	4	4	4	4	4	5	5	4	4	5
Development Mill Creek SSA	1	1	1	1	1	1	1	-	-	-
County Development	36	29	28	25	25	23	24	24	28	24
<b>Total*</b>	<u>1,971</u>	<u>1,342</u>	<u>1,314</u>	<u>1,316</u>	<u>1,293</u>	<u>1,264</u>	<u>1,262</u>	<u>1,256</u>	<u>1,323</u>	<u>1,355</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.

## KANE COUNTY, ILLINOIS

### Operating Indicators by Function Last Ten Fiscal Years

Function	2017	2016	2015	2014	2013
<b>General Government</b>					
Payroll checks issued	38,888	39,704	38,041	38,265	38,384
Accounts Payable checks issued	11,659	11,878	12,772	12,418	12,528
Purchase Orders processed	3,194	3,096	3,022	2,850	3,038
<b>Maintenance</b>					
District square footage maintained by staff	832,513	832,513	950,974	950,974	950,974
<b>Information Technology Services</b>					
Work orders completed	7,866	14,467	14,878	7,618	7,719
<b>Public Service and Records</b>					
Tax bills collected	193,629	193,048	192,498	185,491	192,050
Election ballots counted	40,752	172,104	95,153	146,537	29,428
<b>Judicial</b>					
Felony cases authorized	2,413	2,629	1,955	2,297	2,342
Child Advocacy investigations	388	330	282	294	328
Diversion program completions	239	258	451	593	545
Domestic violence cases	1,145	1,139	1,130	1,408	1,370
Felony DUI cases filed	124	172	163	169	98
<b>Public Safety-Sheriff</b>					
Physical arrests made	1,793	1,770	1,790	1,781	1,646
Traffic violations	14,346	11,770	9,730	7,180	7,124
Year end inmate population	542	499	532	626	634
<b>Highways and Streets</b>					
Lane miles of road resurfaced	40.9	50.0	32.0	70.1	47.9
New signs installed	309	265	433	361	327
Signs repaired	1,483	1,219	1,707	2,081	2,428
Trees cut down/removed from right-of-way	58	80	44	11	30
<b>Health and Welfare</b>					
Clients Served	16,026	20,394	19,394	25,752	21,579
Immunizations administered	897	803	1,269	887	825
Influenza shots provided	632	83	723	905	908
Tuberculosis tests given	575	746	1,192	1,517	1,265

Source of Information: Various County Offices

<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>
38,980	38,241	40,917	41,358	28,231
13,362	13,970	14,544	13,573	15,762
3,474	2,684	2,440	1,277	1,501
883,920	887,257	887,257	887,257	834,220
10,884	11,966	8,618	10,594	11,495
185,261	185,184	180,369	180,184	172,840
152,662	28,320	141,555	47,204	219,739
2,781	2,909	3,158	3,588	3,611
285	247	300	335	348
550	528	575	568	456
1,221	1,265	1,356	1,694	1,556
195	130	219	308	202
1,427	1,563	1,396	1,087	1,452
5,959	6,988	6,825	3,152	5,016
660	637	632	630	635
48.9	79.9	97.5	41.3	66.3
362	400	445	471	580
1,964	1,785	2,048	1,937	2,500
36	48	107	74	84
23,319	23,381	131,123	64,790	48,481
617	764	1,343	3,248	7,113
839	1,013	9,317	17,589	1,423
679	1,839	3,363	1,263	1,672

## KANE COUNTY, ILLINOIS

### Capital Asset Statistics by Function Last Ten Fiscal Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General Government				
Land acreage	770	770	770	770
County buildings	24	24	26	26
Maintenance vehicles	15	16	14	11
Judicial				
Court houses	2	2	2	2
Public Safety				
Sheriff				
Main Stations	1	1	1	1
Substations	1	0	1	1
Sheriff vehicles	129	132	132	133
Correction facilities	1	1	1	1
Highways and Streets				
Miles of streets				
Rural	231.18	230.5	232.0	250.5
Urban	71.75	74	74	74
Bridges/Culverts	66	66	66	66
Street Lights	1,127	1,120	1,104	1,070
Traffic signals	118	116	116	113
Warning flashers	62	56	56	43
Forest Preserve				
Land acreage	21,270	20,770	20,675	20,586
Bicycle path miles	172	172	172	172

Source of Information: Various County Offices

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
770	770	770	770	770	770
26	26	21	21	21	21
9	9	9	9	9	7
2	2	2	2	2	2
1	1	1	1	1	1
2	2	2	3	5	5
128	124	124	132	132	133
1	2	2	2	2	2
250.5	250.0	250.0	250.0	250.0	248.0
74	74	73	69	65	63
65	64	63	56	54	53
1,059	872	774	774	774	714
113	113	113	125	125	121
45	40	28	28	17	15
20,212	19,934	19,600	18,700	17,130	17,130
172	172	172	168	128	125

## 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: 2013 Land Use Survey, Kane County Development Department



# KANE COUNTY, ILLINOIS

## Miscellaneous Statistics

November 30, 2017

Date of Organization:	January 16, 1836
Form of Government:	Township
Governing Body:	County Board
Land Area:	Approximately 524 square miles
Population:	534,667
Number of Housing Units:	184,075
Number of Registered Voters:	255,243
Number of Townships:	16
Number of Municipalities:	30
Number of School Districts:	9 districts are based in Kane County (6 other districts have a portion of their equalized assessed valuation (EAV) in Kane County)
Number of Community College Districts:	2 community colleges, Elgin and Waubonsee, are based in Kane County (3 others have a portion of their EAV in Kane County)

Source: Various County Offices and U.S. Census Bureau

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