

KANE COUNTY, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

**FOR THE YEAR ENDED
NOVEMBER 30, 2022**

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

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August 30, 2023

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

Formal Transmittal of the Annual Comprehensive Financial Report

The Annual Comprehensive Financial Report for Kane County, Illinois for the Fiscal Year ended November 30, 2022 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 4-28 in the financial section of the Annual Comprehensive Financial Report. 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 US, 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 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 statutory real estate functions including recording land title, title transfer, property tax assessment, tax levy extension, issuance of tax bills, tax collection and tax 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. 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 custodial funds and accounts for which the County is responsible.

KANE COUNTY GOVERNMENT STRUCTURE AND BACKGROUND

Located approximately 40 miles west of downtown Chicago, Kane County operates under the township form of government. The County is comprised of 16 townships covering a total of approximately 524 square miles. The County Board is the designated governing body, and is composed of 24 members. The County Board's 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. The County is apportioned into 24 County Board districts. 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 to a four-year term and is not required to be a County Board member. The Chairman's duties are defined by state statute and the Kane County Code.

The County Board is comprised of 13 standing committees and the Committee of the Whole that meet regularly during the year. Each Board member normally 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. State statutes require elected officials not to exceed the total appropriation for their offices in the General Fund in each of the following classifications of expenditures: Services, 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 to the extent practicable. 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 General Fund budget for Fiscal Year 2023 is \$123,162,000 the required 25% minimum cash reserve for Fiscal Year 2023 is \$30,790,500. At November 30, 2022, the General Fund – General Account cash and cash equivalents balance was \$49,252,717, which is sufficient to maintain the required minimum cash reserve throughout the projected cash flow of Fiscal Year 2023.

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 last estimated population of 516,822 represents a slight increase of 0.3% since the 2010 Census of 515,269. The County's relatively stable population despite the overall decline in state population can be attributed to the gradual expansion of the Chicago metropolitan area that 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 expected increase in population accompanied by the rise in residential housing construction requires ongoing infrastructure enhancements to accommodate this growth.

Beginning with the budget for Fiscal Year 2012, the County Board froze the aggregate property tax levy slightly below the Fiscal Year 2011 level of \$54 million. The aggregate property tax levy remained frozen through Fiscal Year 2016, and then beginning in Fiscal Year 2017, the County began increasing the property tax levy by an amount limited to that generated by new construction. In Fiscal Year 2023, the amount of the property tax increase generated by new construction was \$516,000.

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 and then rose significantly in 2022 to \$9.8 million. Sales tax revenue had also been recovering. It surpassed its \$15.4 million peak established in 2006 when it reached \$15.6 million in Fiscal Year 2016, and gradually increased to \$16.6 million in Fiscal Year 2019. However, sales tax revenue briefly dipped down to its \$15.6 million level in Fiscal Year 2020 as a result of the economic impact of the COVID-19 pandemic. In Fiscal Year 2022 it rebounded to an all-time high of \$24.2 million in part due to the rising costs of merchandise caused by inflation. Also, the increase in sales tax revenue is the impact of the "Level the Playing Field for Illinois Retail Act" that went into effect as a result of which sales tax on internet sales is now based on the destination of the purchased goods, whereas before it was based on the distribution site. Year-to-date sales tax revenue collections through August of 2023 indicate that the sales tax revenue is beginning to taper off and is comparable to 2021 revenue.

In March of 2020, the Congress of the United States enacted the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"), to provide economic relief to State, Local, and Tribal governments responding to the Coronavirus pandemic. As a result of the CARES Act, the County received \$93 million from the United States Department of the Treasury to defray the cost associated with mitigating and responding to the impact of the Coronavirus pandemic. The County distributed approximately 50% of the funds to municipalities, townships, fire protection districts, forest preserves, park districts, library districts, historical societies, museums, performing arts, visual arts, small businesses and non-profits to reimburse them for such costs. The County used the remaining 50% to reimburse itself for the additional expenses incurred that were associated with mitigating or responding to the COVID-19 public health emergency. This reimbursement included \$23 million of payroll costs for public health and safety personnel who were deemed to be substantially dedicated to mitigating or responding to the emergency. These payroll reimbursements generated budgetary savings for the County, \$3.5 million of which was used to offset revenue losses in Fiscal Year 2020 resulting from the economic impact of the pandemic. \$18 million of the remaining of the budgetary savings was placed in reserve to offset future revenue losses and expenses related to the ongoing impact of the COVID-19 pandemic.

In March of 2021, the Congress of the United States enacted the American Rescue Plan Act ("ARPA") to provide additional economic relief to State, Local and Tribal governments responding to the Coronavirus Pandemic. As a result of ARPA, the County was allocated \$103 million from the United States Department of the Treasury to defray the cost associated with continuing to mitigate and respond to the impact of the Coronavirus pandemic, including lost revenue recoupment. The County determined that its share of revenue recoupment for Fiscal Year 2020 was \$7.4 million, for which it was reimbursed in Fiscal Year 2021. ARPA funds of \$10.5 million in 2022 and \$14.6 million in 2021 were netted against General Fund salaries and wages.

Economic forecasts for 2024 are uncertain with a possibility of increasing unemployment but a decreasing consumer price index. The Illinois Municipal League's July 2023 revenue forecast for 2024 indicates unemployment up to 4.1% - 4.4% from 3.8%-4.0% in 2023 and the consumer price index dropping to 2.8% from 4.4% in 2023. The impact of the SAFE-T Act on County Judicial and Public Safety operations is yet to be seen. The law goes into effect in September 2023 and it is expected to change staffing needs, hours of operation, workflow and people movement, and

use of space. Existing staff will be required to increase the amount of documentation and reporting necessary as well as provide these new services within a specific timeframe. The increased costs associated with providing these new services may require the County to increase property taxes.

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, temporary revenue shortfalls, capital improvements and special projects.

In November of 2018, Standard & Poor's affirmed Kane County's AA+ bond rating on the County's general obligation bonds. Their rationale for the AA+ rating was that "the county's general creditworthiness is underpinned by strong management and a stable, predictable operating budget that has been in surplus, more or less, since after the Great Recession, which, in turn, have allowed it to sustain a very healthy general fund balance, approximately 75% of expenditures, however due to the reimbursement of General Fund expenses from both the CARES and ARPA funds, the County ends FY 2022 with a General Fund fund balance that is 115% of FY 2022 General Fund expenditures. In addition, the county has a favorable debt profile that has been strengthened by a recent history of debt restraint and paying down most of its direct debt burden over approximately the past 10 years."

In November of 2020, Moody's Investors Service issued its annual comment on Kane County. Moody's stated that the credit position for Kane County is very good, and its Aa1 rating slightly exceeds the US counties median rating. Criteria cited by Moody's include a robust financial position, an extensive tax base with a strong wealth and income profile, a negligible debt burden, a somewhat inflated 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 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. This access has been further enhanced by the ability for many residents to work remotely since the onset of the pandemic. 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 1.81% of equalized assessed value (EAV); the fair market value of the tax base is an estimated \$49.9 billion, or \$96,552 per capita; and the County's median household income is 123% of the state level and 126% of the national level.

The 1991 imposition of the Property Tax Limitation Act 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 beginning 2017 to an amount sufficient to capture property tax on new property added to the tax roll only.

In 2022, Kane County collected \$188.3 million from sources other than property taxes and direct charges. \$15.6 million was earned revenue received directly from the Federal government as a result of CARES and ARPA. Much of the remaining 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.

Health insurance continues to be a challenging cost to control. For Fiscal Year 2023, the rates for PPO were increased by 3.2%, and the rates for HMO were increased by 13% so as to more closely align the rates with actual cost. The rate for dental insurance was held flat. The County anticipates an overall increase of 2% for Fiscal Year 2024.

Given that the General Fund contractual and commodities budgets have already been reduced to the minimum required for operations as a result of disciplined effort in previous years, the focus for Fiscal Year 2023 year was to limit any increases to those which were absolutely essential. Salaries and Wages were increased according to collective bargaining agreements for union employees and by 3% for non-union employees. The gap between the General Fund budgeted revenues and expenditures was closed by budgeting \$16 million of the fund balance. This one-time strategy of budgeting reserves was chosen so as to avoid cutting programs, laying off staff, and/or raising taxes in the midst of a pandemic that was already adversely affecting the local economy.

MAJOR INITIATIVES FOR KANE COUNTY

In 2022, the County received approximately \$5.4 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, Economic Development, 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 conditions, substance abuse, criminal records, etc. Other items funded by casino revenue in 2022 included the employee tuition reimbursement program, as well as \$0.4 million in grants to outside agencies.

Major transportation initiatives for the Kane County Division of Transportation in 2022 included the completion of the construction project to build new roadway for Longmeadow Parkway from Sandbloom/Williams Road to the Bolz Road Connection (Section C-2A & C-2B), the Longmeadow Parkway Fox River Bridge toll collection facility and implementation of the back office system, additional tree plantings along the Longmeadow Parkway Corridor, the realignment and construction of a roundabout at Bliss/Fabyan/Main, the extension of Bunker Road from the LaFox Metra station at Keslinger Road north to LaFox Road, Orchard Road at US 30 intersection reconstruction, and various bridge rehabilitation/maintenance projects. Design engineering continues on the extension of Dauberman Road from Granart Road to US 30, Kirk Road over the UPRR Bridge widening and replacement, Randall Road at Big Timber Road, Randall Road at Hopps Road, Randall Road at IL 72 intersection reconstruction, Randall Road at Huntley Road, Randall Road Multi-Modal Corridor Study, Galligan Road from Freeman Road to Binnie Road, Plank Road from Romke Road to Brier Hill Road, Plank Road from Engel to Waughon, Dauberman Road/Meredith Road intersection realignment, and Fabyan Parkway at Settler's Hill Road/Kingsland Drive. Preliminary & Environmental Linkage studies (feasibility studies) continue for the interchange at Randall Road at US 20, the Randall Road over I-90 interchange, and the intersection of Fabyan Parkway and IL 31. The annual pavement maintenance program is anticipated to improve approximately 16.75 miles of roadway through resurfacing, 11.20 miles through asphalt rejuvenator, 48.10 miles through cracksealing, 235.90 miles through paint pavement markings, and 12.70 miles through urethane pavement markings.

In 2022, the Building Management Department was reorganized by the Kane County Board under the newly created Information Technologies and Building Management Department. The Department was restructured to focus on hiring of management and staff, preventative maintenance schedules, customer service, maintenance request system, building automation systems, and project management.

The Department in cooperation with the Sheriff's Office transferred seven building maintenance positions and related salaries and benefits to the Sheriff's Department for the maintenance of the Adult Correction Center. The Sheriff's Office assumed the staff and supervision of maintenance at the Adult Corrections Center. The Department and the Environmental and Water Resources Department conducted testing and remediation for the Adult Justice Center including the creation of a water management plan for the Adult and Juvenile Justice Centers to include ongoing testing and response to improve water quality. The Department in cooperation with the Environmental and Water Resources Department initiated the Geneva Creek stabilization project to study erosion and recommendations to protect and improve the creek at the Government Center property. The Department made repairs to the sanitary sewer line at the Government Center in Geneva including a new liner in the sewer.

The Department worked with the Judiciary to complete the construction of a new abuse and neglect courtroom at the Juvenile Justice Center. The Department completed a space needs assessment of offices and departments to determine the current utilization of existing space and forecast the space requirements and needs through 2050 for future planning. The Department completed the update of the buildings' condition assessments to identify short-term and long-term capital needs for building improvements. The study identified \$25 million in immediate and short-term capital projects that will be planned over the next five years. The Department initiated a Judicial Center courtroom renovation project with the Judiciary to convert the lower-level multipurpose meeting room into a new courtroom. The Department initiated the upgrade of the main electrical switch system for the Kane County Courthouse in Geneva.

The Department initiated the demolition of remaining buildings at Fabyan Parkway campus in Geneva including the former Sheriff's maintenance garage, fuel center, underground storage tanks, storage building, and Diagnostic Center.

In 2022, the Information Technologies Department was reorganized by the Kane County Board under the newly created Information Technologies and Building Management Department. The Department restructured the management team and staff to provide an administration group for both Information Technologies and Building Management with common policies and procedures for accounts payable, payroll, human resources, procurement, budget, project services, and contract management.

The Department continued lifecycle replacement of computers, printers, copiers, storage, server, network, and telephone infrastructure. The Department deployed equipment and provided services to all county offices and departments in support of remote work and work from home initiatives. The Department replaced the scheduled 300 desktops and laptops that are on a five-year annual cycle. The Department maintained and updated cyber security and remote access services via virtual private networks. The Department improved cyber security policies and procedures in response to a cyber-security review and insurance requirements for cyber liability.

The Department completed the implementation of a new county-wide phone system to replace the legacy phone system. The Department upgraded the County Board agenda and meeting management software from IQM2 MinuteTraq to a new product, Legistar. The Department continued to expand the use of electronic signature capabilities in 2022 to include more offices and departments. The electronic signature technology allows secure signing of documents remotely and online improving efficiency. The department continues to build new processes and workflows.

The Tyler Odyssey Court Case Management system was maintained for the Judiciary, State's Attorney, Court Clerk, and Public Defender to the latest product releases and testing and infrastructure improvements were made in preparation for an upgrade to Odyssey in 2023. The Tyler New World Enterprise Resource Planning (ERP) system was upgraded and maintained to the latest product release. The Tyler New World Public Safety systems were maintained to the latest product releases. The Devnet Tax Administration system was upgraded and maintained to the latest product release.

RELEVANT FINANCIAL POLICIES

The County maintains a comprehensive set of financial policies governing such topics as a structurally balanced budget, investing, purchasing, capital improvements, restrictions governing the use of reserve funds, and a post issuance debt compliance policy.

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 will endeavor to include 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. 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 somewhat conservatively so as to be less vulnerable to economic downturns. Any resulting excess revenue over expenditures will be assigned for future capital improvements. At the end of Fiscal Year 2022, the General Fund COVID Payroll Reimbursement Account had a balance of \$30.8 million of savings created by payroll reimbursements from the CARES Act and ARPA Funds. The General Fund Property Tax Freeze Protection Account (which had a balance of \$10.5 million at the end of Fiscal Year 2022) serves as a source of funding that may be used to temporarily bridge a gap between operating revenue and expenditures until a sustainable funding source can be determined, thus avoiding or delaying an increase in property tax. The County also has the General Fund Emergency Reserve Account with a balance of \$5.2 million at the end of Fiscal Year 2022 that 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.

Major Transportation projects in Fiscal Year 2023 include the continued construction of a roundabout at Bliss/Fabyan/Main, the Dauberman Road Extension from US 30 to Granart Road, Harmony Road culvert replacement,

Orchard Road at Countryside Road intersection improvement, Longmeadow Parkway Soil Remediation and Disposal (Section C-2A), continued development of the Longmeadow Parkway Fox River Bridge toll collection system and back office system, Montgomery Road at Virgil Gilman Trail HSIP, Orchard Road at US 30 intersection reconstruction, annual resurfacing, pavement preservation, cracksealing, paint and urethane pavement marking contracts, and the countywide guardrail project.

In 2023, the Building Management division of the Information Technologies and Building Management Department will complete the Facilities Master Plan based on the space needs assessment, condition assessment, and input from offices and departments. The Facilities Master Plan will be adopted by the County Board and the plan will be a policy guide for future county government facilities over the next thirty years. The Department will complete the demolition of the former Sheriff's maintenance garage, fuel center, underground storage tanks, storage building, and Diagnostic Center at the Fabyan Parkway site. The Department with the Environmental and Water Resources Department will complete the solar project at the Judicial Center. The Department with the Judiciary will complete the renovation of a new courtroom, a new Court Reporters Office, and Order of Projection waiting area at the Judicial Center. The Department will initiate the replacement of the thirty year old Judicial Center chiller system to be completed in 2024. The Department will initiate plans for pavement management throughout the county facilities and a plan to modernize and replace indoor and outdoor Judicial Center lighting with energy efficient lighting. The Department will initiate plans for the upgrade of the fire suppression systems and control panels at the Judicial Center. The Department will initiate the planning process for the replacement of heating and air conditioning systems at the Sheriff's Office and Adult Justice Center. The Department will continue to improve the preventative maintenance plans and the maintenance request system.

In 2023, the Information Technologies division of the Information Technologies and Building Management Department will continue lifecycle replacement of computers, printers, copiers, storage, server, network, and telephone infrastructure. The Department will continue to upgrade and maintain all software and systems to the latest product releases, including the Tyler Odyssey Court Case Management systems, the Tyler New World Enterprise Resource Planning (ERP) system, the Tyler New World Public Safety Systems and the Devnet Tax Administration system. The Department will be working extensively in the Judiciary and Public Safety to complete courtroom and office improvements to accommodate the requirements of the SAFE-T Act. The construction of a new courtroom and the technology needed for operations will be a primary focus. The Department will continue to perform network security scans and vulnerability assessments including remediation of findings, implementation of additional security measures for electronic mail, Internet security, patch management, and Security Information and Event Management (SIEM). The Department will implement a new mass storage system for countywide data storage providing additional capacity for servers and file systems. The Department will work with the County Clerk's Office to implement a new election and voting system for the 2024 General Election.

The County received approximately \$5.4 million in revenue from the Grand Victoria Casino Elgin in 2022, which will continue to fund similar educational, environmental and economic development programs as funded in 2021.

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, again in 2013 and again in 2021.

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 in 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.

The County issued \$27,060,000 of Toll Bridge Revenue Bonds (Sales Tax Supported) in December of 2018 for the purpose of constructing the Longmeadow Parkway Bridge over the Fox River in the north end of the County. The debt service is expected to be funded by toll revenue with RTA Sales Tax pledged as an alternate funding source; however during 2022 the County received notice that the State included \$17.5 million in grant funds from the Illinois Department of Commerce and Economic Opportunity (DCEO) as part of the State's FY 2023 Budget which can be used to reimburse the County for the Longmeadow bridge costs and thus allow the County to defease a portion of the debt. In early 2023, the County received notice that the State included an additional \$12.5 million in grant funds from DCEO as part of the State's FY 2024 Budget.

The County issued approximately \$13,130,000 of General Obligation (Alternate Revenue Source) bonds in 2020 for the purpose of financing the construction of the multi-use facility on the Judicial Campus.

The County issued approximately \$9,045,000 of General Obligation (Alternate Revenue Source) Bonds in 2021 for the purpose of refunding the remaining outstanding General Obligation Refunding Bonds, Series 2013.

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 Annual Comprehensive Financial Report for the Fiscal Year ended November 30, 2021. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Annual Comprehensive 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 24 consecutive years (Fiscal Years 1997-2021). We believe our current report conforms 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, 2023. 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 has earned the Distinguished Budget presentation Award for the 8 consecutive years (Fiscal Years 2016-2023).

ACKNOWLEDGMENTS

The preparation of the Annual Comprehensive Financial Report was made possible by the full cooperation of all Departments and Offices within the County as well as our external auditors Baker Tilly US, LLP. I would especially like to thank the Finance Department staff, Amy Ramer-Holmes, Juliet Gaber, Bernadette Wierzbiak and Nicole Daccardo for their excellent work and dedication.

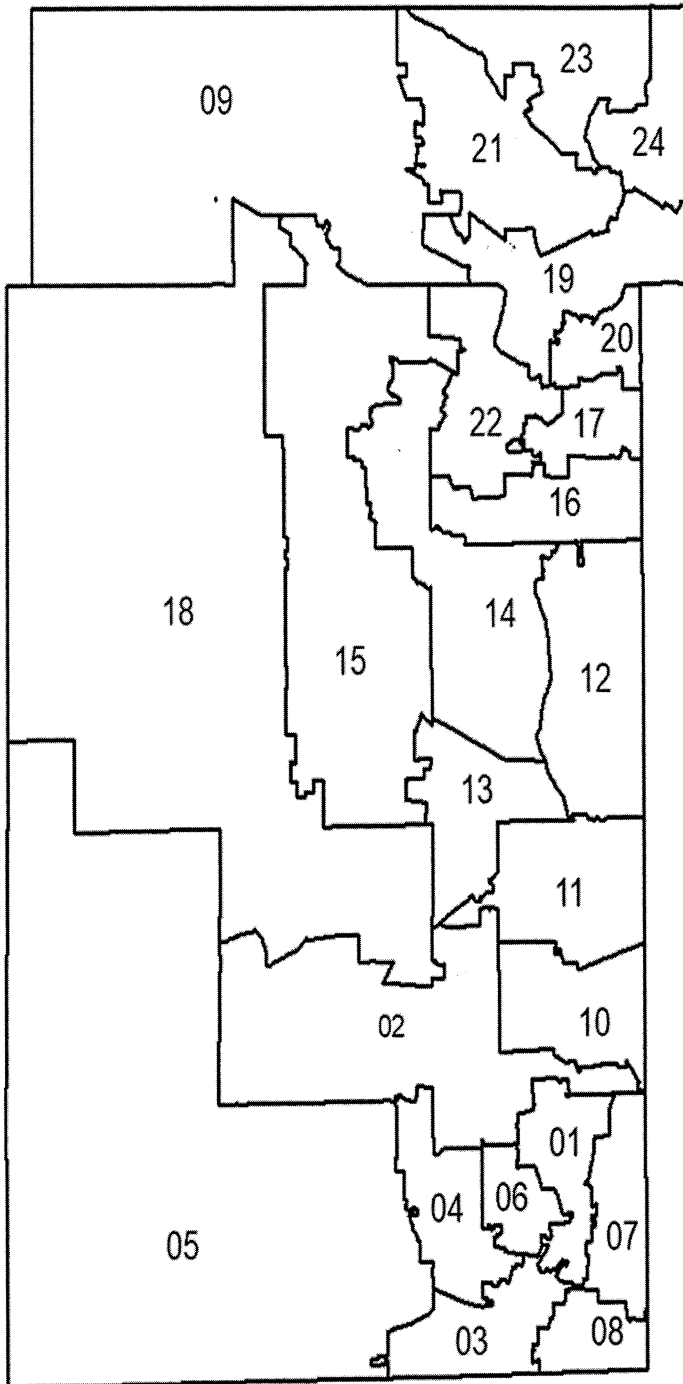
Thank you also to Madam Chairman Corinne Pierog and members of the County Board for their leadership and support in preserving the County's financial strength.

Sincerely,



Kathleen T. Hopkinson
Executive Director of Finance

KANE COUNTY BOARD MEMBERS BY DISTRICT



KANE COUNTY BOARD MEMBERS

**Corinne Pierog, Madam Chair
County Board Chairman**

<u>District:</u>	<u>Board Member:</u>
1	Myrna Molina
2	Dale Berman
3	Anita Lewis
4	Mavis Bates
5	Bill Lenert
6	Ron Ford
7	Monica Silva
8	Michelle Gumz
9	Gary Daugherty
10	Bill Tarver
11	Leslie Juby
12	Bill Roth
13	Michael Linder
14	Mark Davoust
15	David Young
16	Michael Kenyon
17	Deborah Allan
18	Rick Williams
19	Mohammad "Mo" Iqbal
20	Cherryl F. Strathmann
21	Clifford Surges
22	Vern Tepe
23	Chris Kious
24	Jarett Sanchez

On November 30, 2021, the Kane County Board approved the above re-districted map. The new districts became effective at the beginning of fiscal year 2023.

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Court Services



Emily Saylor, Director

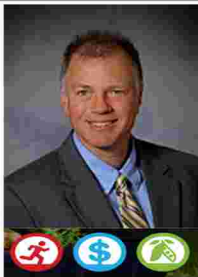
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Latanya Hill, Director

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Carpentersville Branch Ct.
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 Todd Zies, Vice Chairman
 Jody Kanikula, Secretary



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Fax: 630-232-5403

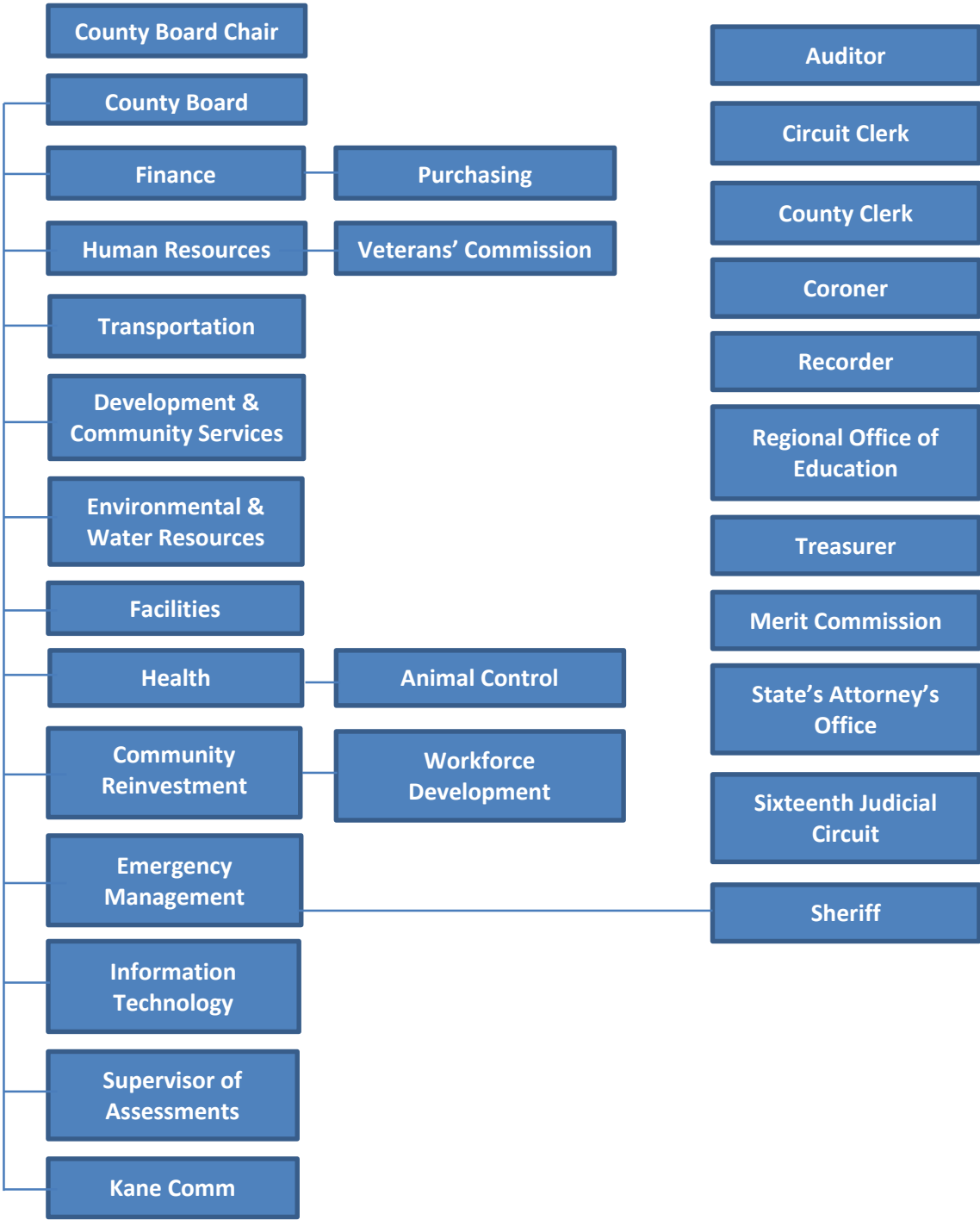
Email: zimmermanjacob@co.kane.il.us



➤ You can access Kane County's Department & Office individual websites by clicking here:

<https://www.countyofkane.org/Pages/OrgChart.aspx>

Kane County Citizens





Government Finance Officers Association

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**Kane County
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

November 30, 2021

Christopher P. Morill

Executive Director/CEO

Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinions

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 (the County), as of and for the year ended November 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County as of November 30, 2022 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.

We did not audit the financial statements of the Forest Preserve District of Kane County, the discretely presented component unit of the County, as of and for the year ended June 30, 2022. Those statements were audited by other auditors, whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the Forest Preserve District of Kane County are based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of the Forest Preserve District of Kane County were not audited in accordance with *Government Auditing Standards*.

Emphasis of Matter

As discussed in Note I, the County adopted the provisions of GASB Statement No. 87, *Leases*, effective December 1, 2021. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

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

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 30, 2023 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Baker Tilly US, LLP

Oak Brook, Illinois
August 30, 2023

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2022 (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, 2022. 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 2022 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, 2022, by \$929.2 million (net position). Of this amount, \$134.0 million (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors, \$206.6 million (restricted net position) is restricted for specific purposes and \$588.6 million represents the net investment in capital assets.
- The County's total net position this fiscal year increased \$69.8 million over the previous year, which represents a 8.12% increase in net position from 2021. Total net position for governmental activities increased by \$69.9 million, while the total net position for business-type activities decreased by \$0.1 million.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$339.7 million.
- At the end of the current fiscal year, unassigned fund balance of the General Fund was \$51.9 million, or 60.5% of total General Fund expenditures, which is available for spending on behalf of its citizens.
- The County's total long-term debt (including amounts due within one year) decreased by \$26.9 million or 24.13% in comparison with the prior year. This decrease resulted from a \$10.4 million decrease in net pension liability, the retirement of \$6.3 million of bonds, a \$11.1 million decrease in long term construction payable, a \$0.93 million decrease in accrued claims and judgements, and a \$1.3 million decrease in other post-employment benefits liability. These reductions were offset by a \$3.3 million increase in lease liability and a \$0.03 million increase in compensated absences.
- The County's existing investment portfolio consisting mainly of multi-year government securities was negatively impacted by the year-end market adjustments resulting in a net investment income loss of \$3.5 million compared to \$80,335 in Fiscal Year 2021.

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

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2022 (Unaudited)

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 29-32 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.

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 seventy-six 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, American Rescue Plan Fund, Motor Fuel Tax 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.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2022 (Unaudited)

The governmental funds financial statements can be found on pages 33-38 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, dental, vision and life 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 39-41 of this report.

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

The fiduciary fund financial statements can be found on pages 42-43 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 44-104 of this report.

Required Supplementary Information is presented concerning the County's General Fund and major special revenue funds; the County's IMRF (Illinois Municipal Retirement Fund - non-Sheriff's Law Enforcement Personnel) and SLEP (Sheriff's Law Enforcement Personnel) pension plans; and the County's retiree healthcare insurance plan. The General Fund consists of the following nine account groups: General Account, Special Reserve Account, Emergency Reserve Account, Property Tax Freeze Protection Account, Domestic Violence Account, Economic Development Account, Cost Share Drainage Account, COVID Payroll Reimbursement Account, and Public Building Commission Account. A budgetary comparison schedule has been provided for the remaining account groups included in the General Fund and for each of the major special revenue funds (American Rescue Plan Fund, Motor Fuel Tax 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 105-120 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 fiduciary funds, and is presented immediately following the required supplementary information. Other supplementary information can be found on pages 121-386 of this report.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2022 (Unaudited)

COUNTYWIDE FINANCIAL STATEMENT ANALYSIS

Statement of Net Position - The County's overall financial position improved during Fiscal Year 2022. 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 \$929.2 million, which represents an increase of \$69.8 million over the previous year. Cash and restricted cash increased \$74.1 million, net pension asset increased \$42.9 million, while accounts payable increased \$8.8 million, and the County's net pension liability decreased by \$10.4 million. Deferred outflows related to pensions decreased by \$5.2 million and deferred inflows related to pensions increased by \$28.4 million. Deferred outflows related to OPEB decreased by \$0.25 million and deferred inflows related to OPEB increased by \$0.78 million. The County's net investment in capital assets increased \$6.05 million, due to the addition of new capital assets, including several County infrastructure projects, construction-in-progress, and roads and bridges.

Condensed Statement of Net Position, as of November 30, 2022 and 2021 (In Millions - Rounded)

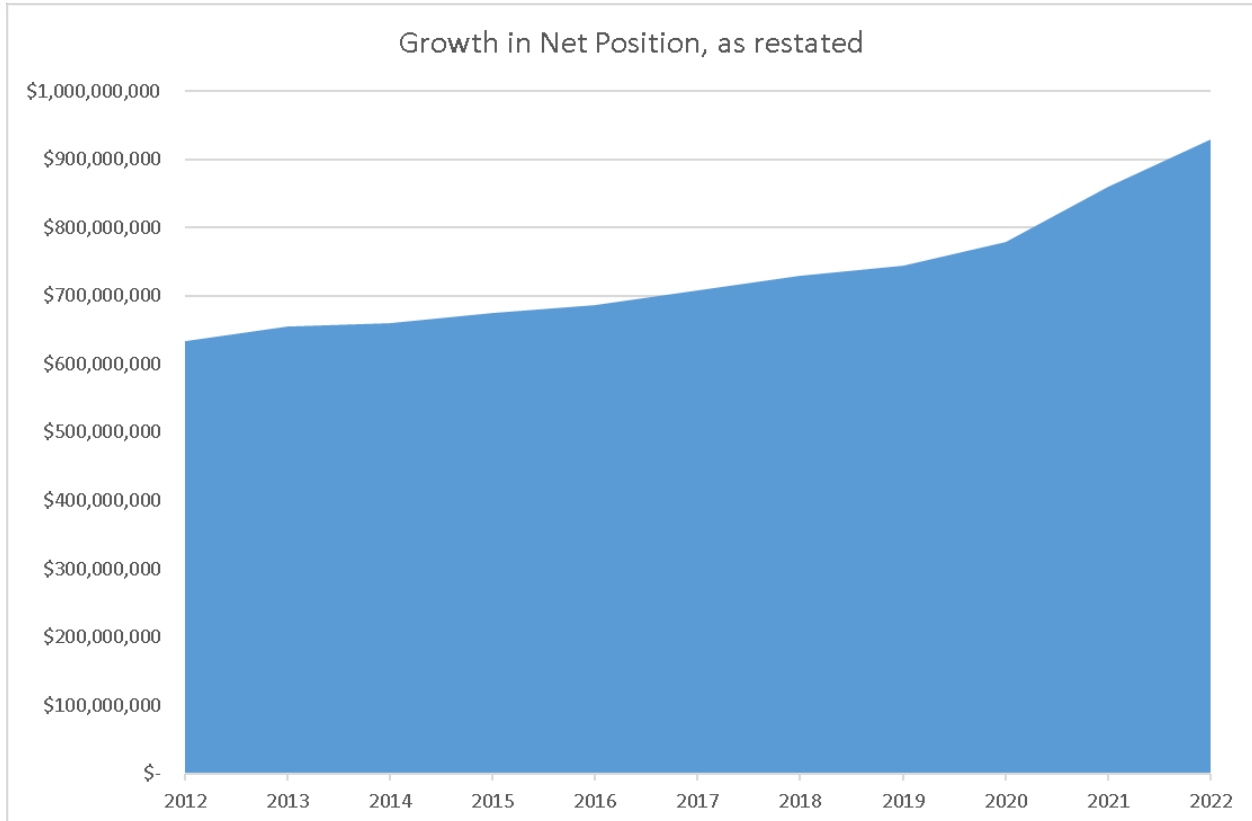
	Governmental Activities		Business-Type Activities		Total Primary Government		
	2022	2021 *	2022	2021 *	2022	2021 *	Change %
Assets							
Current and							
Other Assets	\$ 578.3	\$ 454.6	\$ 5.1	\$ 5.2	\$ 583.4	\$ 459.8	27%
Capital Assets	648.0	652.1	2.9	2.9	650.9	655.0	-1%
Total Assets	1,226.3	1,106.7	8.0	8.5	1,234.3	1,114.8	11%
Deferred Outflows of Resources	21.5	27.6	-	-	21.5	27.6	-22%
Liabilities							
Current and							
Other Liabilities	104.9	65.4	-	-	104.9	65.4	60%
Long-Term Liabilities	84.3	111.2	-	-	84.3	111.2	-24%
Total Liabilities	189.2	176.6	-	-	189.2	176.6	7%
Deferred Inflows of Resources	137.4	106.4	-	-	137.4	106.4	29%
Net Position							
Net Investment in Capital Assets	585.7	579.7	2.9	2.9	588.6	582.6	1%
Restricted	201.5	112.9	5.1	5.2	206.6	118.1	75%
Unrestricted	134.0	158.7	-	-	134.0	158.7	-16%
Total Net Position	\$ 921.2	\$ 851.3	\$ 8.0	\$ 8.5	\$ 929.2	\$ 859.4	8%

* The fiscal year 2021 information has not been updated for the implementation of GASB Statement No. 87, *Leases*.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2022 (Unaudited)

The chart shown below reflects the County's annual growth in net position, which averages 3.9% per year since 2012.



Current and other assets consist mainly of cash & investments, restricted cash, property tax receivable, intergovernmental receivables (sales tax, RTA sales tax, income tax, grants, etc.), interest receivable, loans receivable, lease receivable, other receivable, prepaid items, deposits and net pension asset. Current and other assets for Governmental Activities were higher by \$123.7 million over the prior year. Current and other assets for Business-type Activities were lower by \$0.1 million compared to the prior year.

Capital assets include land and land improvements; buildings and building improvements; fixtures and equipment; and highway infrastructure such as roads, bridges, traffic signals, and streetlights. Changes in capital assets will be discussed later in the Capital Asset 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 \$39.5 million.

Long-term liabilities consist mainly of bonds, leases, accrued claims and judgments, compensated absences, long-term construction, net pension liability, and other postemployment benefits. Long-term liabilities will be discussed in the Long-term Debt section.

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

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2022 (Unaudited)

Change in Net Position - The table shown below reflects the County's change in net position. The source of information for this table is the Statement of Activities, which can be found on pages 31-32 of this report. As can be seen, total revenues decreased \$21.2 million or 7.9%, and expenses decreased \$18.9 million or 9.6% compared to prior year.

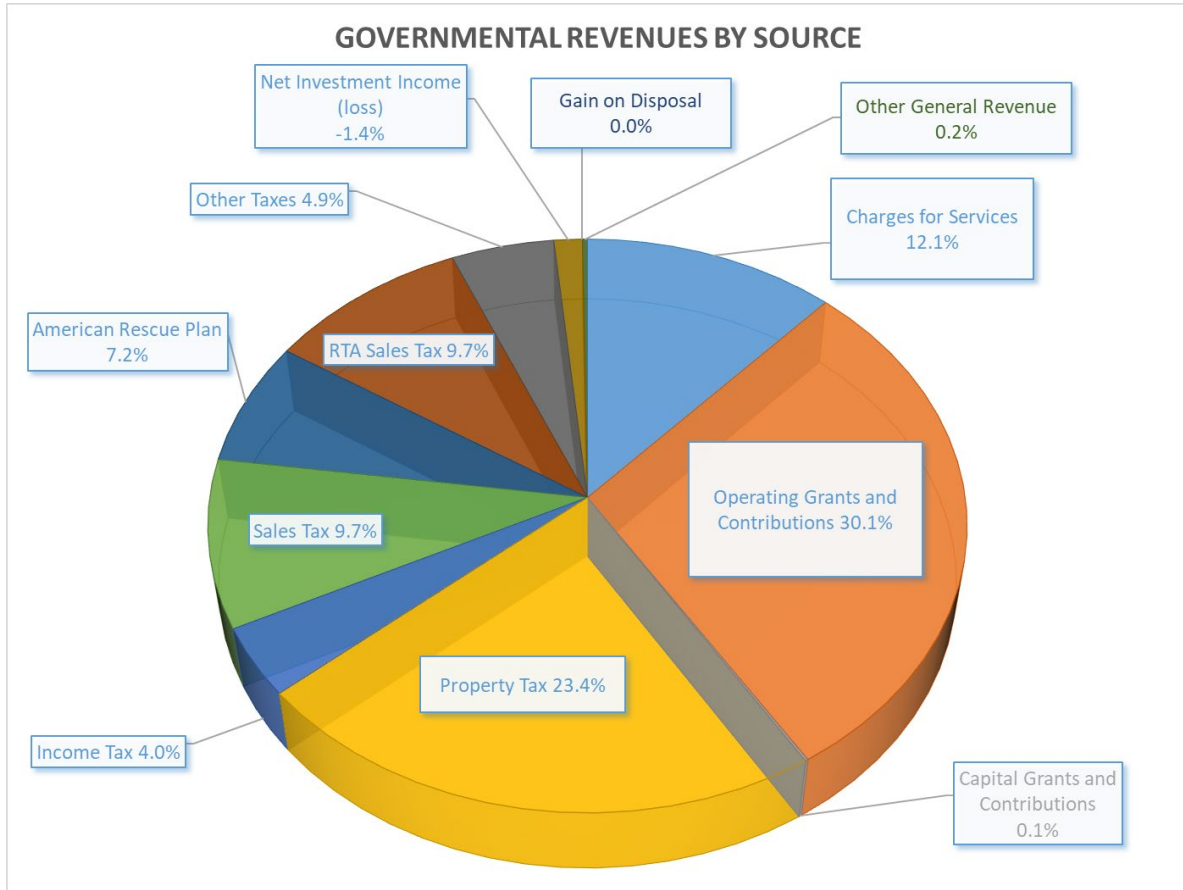
Condensed Statement of Activities for the Years ended November 30, 2022 and 2021 (In Millions - Rounded)

Revenues	Governmental Activities		Business-Type Activities		Total Primary Government		
	2022	2021*	2022	2021*	2022	2021*	Change %
Program Revenues							
Charges for Service	\$ 30.2	\$ 32.0	\$ 0.1	\$ 0.1	\$ 30.3	\$ 32.1	-6%
Operating Grants and Contributions	74.7	73.8	-	-	74.7	73.8	1%
Capital Grants and Contributions	0.2	24.3	-	-	0.2	24.3	-99%
General Revenues							
Property Tax	58.0	56.7	-	-	58.0	56.7	2%
Income Tax	9.9	8.0	-	-	9.9	8.0	24%
Sales Tax	24.2	21.3	-	-	24.2	21.3	14%
American Rescue Plan	17.8	22.0	-	-	17.8	22.0	N/A
RTA Sales Tax	24.2	21.8	-	-	24.2	21.8	11%
Other Taxes	12.3	9.0	-	-	12.3	9.0	37%
Net Investment Income (loss)	(3.4)	(0.1)	(0.1)	-	(3.5)	(0.1)	3400%
Other General Revenues	0.6	1.0	-	-	0.6	1.0	-40%
Total Revenues	248.7	269.8	-	0.1	248.7	269.9	-8%
Expenses							
General Government	35.9	40.9	-	-	35.9	40.9	-12%
Public Safety	49.8	47.2	-	-	49.8	47.2	6%
Highways and Streets	23.9	32.7	-	-	23.9	32.7	-27%
Judicial	27.6	24.9	-	-	27.6	24.9	11%
Public Service and Records	16.1	15.0	-	-	16.1	15.0	7%
Health and Welfare	10.5	14.9	-	-	10.5	14.9	-30%
Environment and Conservation	0.7	0.6	-	-	0.7	0.6	17%
Development	12.5	19.2	-	-	12.5	19.2	-35%
Interest on Long-Term Debt	1.7	1.8	-	-	1.7	1.8	-6%
Solid Waste	-	-	0.2	0.6	0.2	0.6	-67%
Total Expenses	178.7	197.2	0.2	0.6	178.9	197.8	-10%
Excess before Transfers	70.0	72.6	(0.2)	(0.5)	69.8	72.1	-3%
Transfers	(0.1)	(0.1)	0.1	0.1	-	-	n/a
Change in Net Position	69.9	72.5	(0.1)	(0.4)	69.8	72.1	-3%
Net Position Beginning of Year	851.3	778.8	8.1	8.5	859.4	787.3	9%
Net Position End of Year	\$ 921.2	\$ 851.3	\$ 8.0	\$ 8.1	\$ 929.2	\$ 859.4	8%

* The fiscal year 2021 information has not been updated for the implementation of GASB Statement No. 87, *Leases*.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2022
(Unaudited)

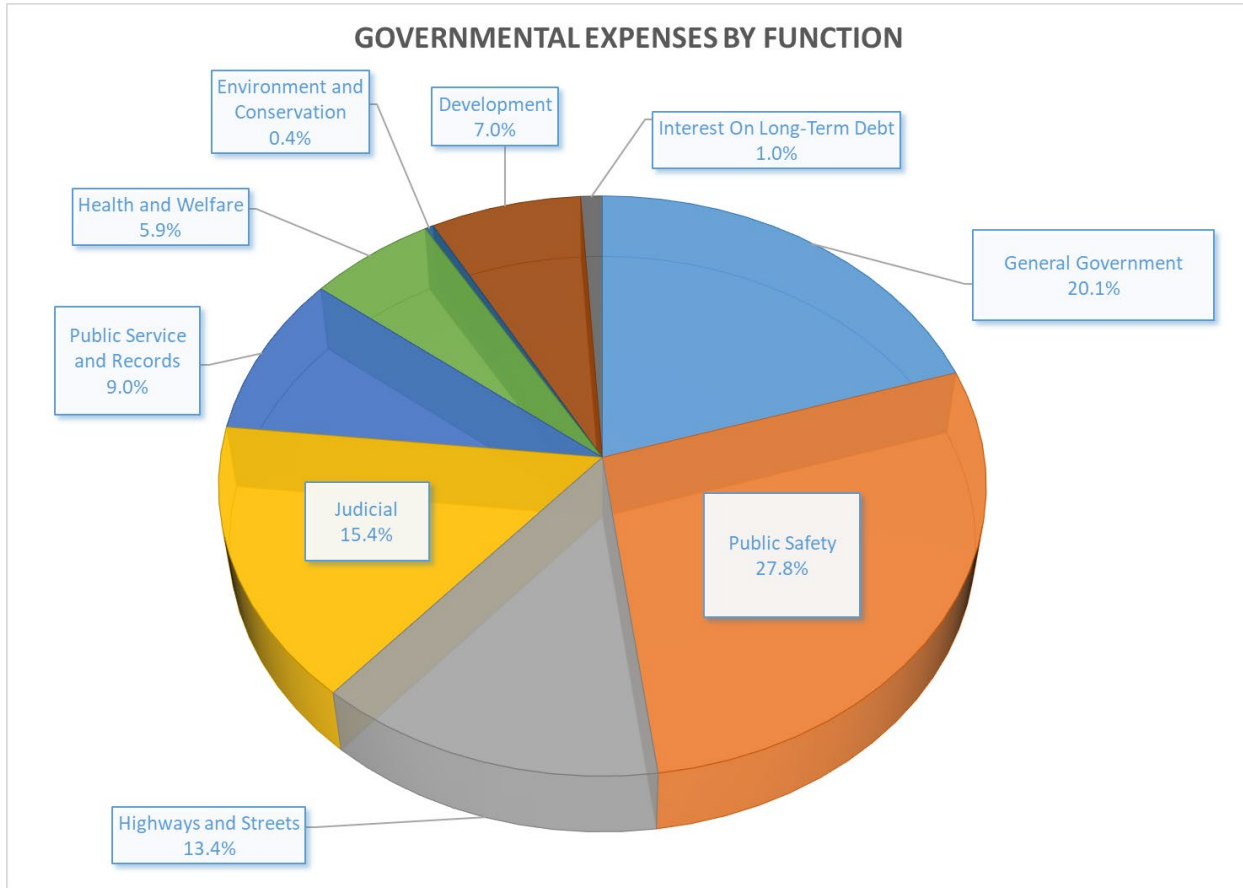


Revenues - Charges for Services, as a whole, decreased \$1.8 million compared to the prior year mainly as a result of a decrease in Recording and GIS Fees. Property taxes increased slightly as a result of the addition of new construction. Sales taxes increased \$2.9 million and RTA Sales Taxes increased \$2.4 million from Fiscal Year 2021 to Fiscal Year 2022 as a result of inflation's impact on the cost of merchandise. American Rescue Plan revenues decreased from \$22 million to \$17.8 million as a result of the decrease in pandemic related general government activities subsidized. The County recorded a net investment loss of \$3.5 million as the County's existing investment portfolio, consisting mainly of multi-year government securities, was negatively impacted by year-end market adjustments.

Expenses - General Government expense decreased \$5.0 million compared to Fiscal Year 2021 primarily as a result of a reduction in building improvements. The \$2.6 million increase in Public Safety expense, the \$2.7 million increase in Judicial expense, and \$1.1 million increase in Public Service and Records expense is primarily due to an increase in personnel service costs. Highways and Streets expense decreased by \$8.8 million, which was primarily due to the timing of road and bridge capital projects. The \$4.4 million decrease in Health and Welfare expense is primarily the result of a decrease in contractual and consulting services. Environment and Conservation expense increased \$0.09 million as a result of a Farmland Preservation program land acquisition. The decrease of \$6.7 million in Development expense is primarily the result of a decrease in the amount of Financial Assistance and Housing Stability Services funding provided to eligible households as part of the U.S. Treasury's Emergency Rental Assistance Grant. There was \$0.1 million less interest expense on long term debt as expected per the debt service schedules.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2022
(Unaudited)



GOVERNMENTAL FUNDS FINANCIAL STATEMENT ANALYSIS

Governmental Funds - The revenues and expenditures of the County's General Fund and the nonmajor governmental funds are analyzed below. The activities of the American Rescue Plan Fund, the Motor Fuel Tax Fund and Transportation Sales Tax Fund will be described briefly following these analyses.

Revenues - The property tax levy was held flat for existing property, with the slight increase of \$0.60 million due to the addition of new construction to the tax extension. Tax revenue within the fund financial statements includes the special service area and special billing area non ad valorem assessments, whereas non ad valorem assessments on the countywide statements are included in Charges for Services rather than Property Tax.

The \$3.3 million increase in Other Tax revenue is the net result of the following: RTA Sales Tax revenue increased \$2.5 million, Local Use Tax revenue was flat, Motor Fuel Tax revenue increased \$0.34 million, Local Option Motor Fuel Tax increased \$0.27 million. The State Cannabis Regulation Tax increased by \$0.02 million, Video Gaming Tax revenue increased by \$0.07 million and TIF Distribution Tax increased by \$0.06 million.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2022 (Unaudited)

Comparative Summary of Revenues For the Governmental Funds

	2022	2021	Increase	%
	Governmental	Governmental	(Decrease)	%
	Funds	Funds	2021 to 2022	Change
Revenues				
Property taxes	\$ 58,017,425	\$ 57,415,599	\$ 601,826	1%
Other taxes	48,330,959	45,028,705	3,302,254	7%
Intergovernmental	39,693,162	31,419,722	8,273,440	26%
Grants	50,543,262	63,345,591	(12,802,329)	-20%
Licenses and permits	3,522,673	3,101,163	421,510	14%
Fines	3,832,487	4,590,783	(758,296)	-17%
Charges for services	25,291,799	26,303,981	(1,012,182)	-4%
Reimbursements	16,568,028	14,427,903	2,140,125	15%
Net investment income (loss)	(3,444,003)	(97,940)	(3,346,063)	3416%
Miscellaneous	6,496,598	2,957,702	3,538,896	120%
Total Revenues	\$ 248,852,390	\$ 248,493,209	\$ 359,181	0%

Intergovernmental revenues include the County's share of State Income Tax, State Sales Tax and Personal Property Replacement Tax. Funding from State Income tax increased by \$1.9 million in Fiscal Year 2022. As of August 1, 2022 the State increased the percentage of State Income tax distributed to the Local Government Distributive Fund (LGDF) from 6.06% to 6.16% for individuals, trusts, and estates as well as electing pass-through entities. The percentage of State Income tax from corporations distributed to the LGDF remained the same at 6.85%. The County's share of revenue from the LGDF is based on population. The County's share of State Sales Tax increased by \$3.4 million compared to 2021 primarily as a result of inflation's impact on the cost of merchandise. The County's share of Personal Property Replacement Tax increased by \$2.9 million.

Grant revenue decreased \$12.8 million in Fiscal Year 2022 primarily as a result of reduced funding from the U.S. Treasury Emergency Rental Assistance and CARES Act grants.

License and Permit revenue is up by \$0.42 million due to increases in revenue from food permits and roadway access permits.

The \$1.01 million decrease in Charges for Services revenue is primarily the result of significant decreases in revenues from Recording and GIS Fees.

The \$2.14 million increase in reimbursement revenue is primarily the result of the State reimbursing the County \$1.1 million for housing Illinois Department of Correction prisoners during the pandemic.

Net investment revenue is down \$3.35 million as the County's existing investment portfolio, consisting mainly of multi-year government securities, was negatively impacted by year-end market adjustments.

The \$3.54 million increase in Miscellaneous Revenue is primarily attributable to a increase in proceeds from the Grand Victoria Riverboat Casino.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2022 (Unaudited)

Comparative Summary of Revenues General Fund

	2022	2021	Increase	%
	General	General	(Decrease)	%
	Fund	Fund	2021 to 2022	Change
Revenues				
Property taxes	\$ 32,452,890	\$ 32,171,910	\$ 280,980	1%
Other taxes	4,897,389	4,601,566	295,823	6%
Intergovernmental	39,693,162	31,419,722	8,273,440	26%
Grants	1,065,864	626,818	439,046	70%
Licenses and permits	1,397,304	1,340,134	57,170	4%
Fines	2,492,127	3,532,677	(1,040,550)	-29%
Charges for services	12,699,888	13,260,551	(560,663)	-4%
Reimbursements	9,765,217	8,039,247	1,725,970	21%
Net investment income (loss)	(1,179,135)	(52,103)	(1,127,032)	2163%
Miscellaneous	275,431	279,868	(4,437)	-2%
Total Revenues	\$ 103,560,137	\$ 95,220,390	\$ 8,339,747	9%

The General Fund's share of Property Tax revenue increased \$0.28 million as the property tax levy was held flat for existing property, with a slight increase due to the addition of new construction to the tax extension. The \$0.29 million increase in Other Taxes revenue is due to an increase in RTA Sales Tax revenue of \$0.37 million, combined with the \$0.07 million decrease in Local Use Tax revenue and a \$0.03 million decrease in TIF Distribution Tax revenue.

Intergovernmental revenue increased \$8.3 million as a result of the County's share of State Sales Tax revenue increasing by \$3.5 million, State Income Tax revenue increasing by \$1.9 million and Personal Property Replacement Tax revenue increasing by \$2.9 million. Fines decreased primarily as a result of a \$0.93 million decrease in back taxes – interest and penalty. The most significant decrease in Charges for Services revenue was as a result of decrease in Recording Fees. Reimbursement revenue increased primarily due to the State reimbursing the County \$1.1 million for housing Illinois Department of Correction prisoners during the pandemic.

Net investment revenue is down \$1.1 million as the County's existing investment portfolio, consisting mainly of multi-year government securities, was negatively impacted by year-end market adjustments. The difference in investment income reported on the countywide financial statements (full accrual basis) and fund financial statements (modified accrual basis) is the change in amount of interest classified as unavailable revenue on the fund financial statements. The decline in investment revenue is attributable to the falling interest rates during the year combined with a market value reduction due to rising interest rates at year-end.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2022 (Unaudited)

Comparative Summary of Revenues For the Total Nonmajor Governmental Funds

	2022		2021		Increase	
	Nonmajor		Nonmajor		(Decrease)	%
	Governmental		Governmental		2021 to 2022	Change
	Funds		Funds			
Revenues						
Property taxes	\$ 25,564,535	\$	25,243,689	\$	320,846	1%
Other taxes	13,114,309		12,351,251		763,058	6%
Grants	25,694,545		40,775,173		(15,080,628)	-37%
Licenses and permits	2,125,369		1,761,029		364,340	21%
Fines	1,340,360		1,058,106		282,254	27%
Charges for services	12,591,911		13,043,430		(451,519)	-3%
Reimbursements	3,540,932		3,460,198		80,734	2%
Net investment income (loss)	(1,627,449)		(46,717)		(1,580,732)	3384%
Miscellaneous	6,220,983		2,677,834		3,543,149	132%
Total Revenues	\$ 88,565,495	\$	100,323,993	\$	(11,758,498)	-12%

The share of Property Tax revenue for the Nonmajor Governmental Funds increased by 1% resulting from increases in the allocations of Property Tax revenue to the FICA and Insurance Liability Funds offset by a decrease in allocation to the IMRF Fund. The decrease to the IMRF Fund was related to contribution rate decreases. The increase to the FICA Fund was related to wage increases. The increase to the Insurance Liability Fund was related to increasing liability expenditures.

The \$0.76 million increase in Other Taxes revenue is the result of increases in RTA Sales Tax, Video Gaming Tax, Cannabis Regulation Tax, and County Local Option Motor Fuel Tax. The \$15.1 million decrease in Grant revenue is primarily the result of reduced funding from the U.S. Treasury Emergency Rental Assistance and CARES Act grants.

Licenses and Permits revenue is up \$0.36 million as a result of increases in food permit and roadway access permit revenues. Fine Revenue increased \$0.28 million due to increased revenue from drug fines. The \$0.45 million decrease in Charges for Services revenue is primarily due to decreased GIS fees. Net investment revenue is down \$1.58 million as the County's existing investment portfolio, consisting mainly of multi-year government securities, was negatively impacted by year-end market adjustments. The \$3.54 million increase in Miscellaneous revenues is almost entirely due to the increase in the Grand Victoria Casino Elgin riverboat contribution. The proceeds from the casino are based on a contractual percentage of adjusted revenue.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2022 (Unaudited)

Comparative Summary of Expenditures by Classification For the Total Governmental Funds

	2022	2021	Increase	%
	Governmental	Governmental	(Decrease)	%
	Funds	Funds	2021 to 2022	Change
Expenditures				
Personnel Wages & Salaries	\$ 83,308,363	\$ 77,485,407	\$ 5,822,956	8%
Personnel Benefits	29,926,848	28,660,769	1,266,079	4%
Contractual Services	65,517,350	71,994,088	(6,476,738)	-9%
Commodities	11,350,565	12,472,838	(1,122,273)	-9%
Capital Outlay	18,412,425	24,029,830	(5,617,405)	-23%
Debt Service	4,898,631	8,567,796	(3,669,165)	-43%
Contingency and Other	206,813	(276,818)	483,631	175%
Total Expenditures	<u>\$ 213,620,995</u>	<u>\$ 222,933,910</u>	<u>\$ (9,312,915)</u>	<u>-4%</u>

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 increased \$5.8 million from 2021 levels due to wage increases. FICA and IMRF expenditures were affected accordingly. In addition, the contribution rate for regular IMRF was lowered from 8.80% to 6.73%, and the contribution rate for SLEP was lowered from 22.54% to 21.26%.

The County has been contributing on an aggregate basis 83% of the total cost of health insurance. Based on an analysis of the County's health insurance costs provided by the County's health insurance broker, health insurance contribution rates for Fiscal Year 2022 were increased by 7.2% for PPO and increased by 6.9% for HMO. Dental insurance and vision insurance rates were held flat per 3-year contractual agreements.

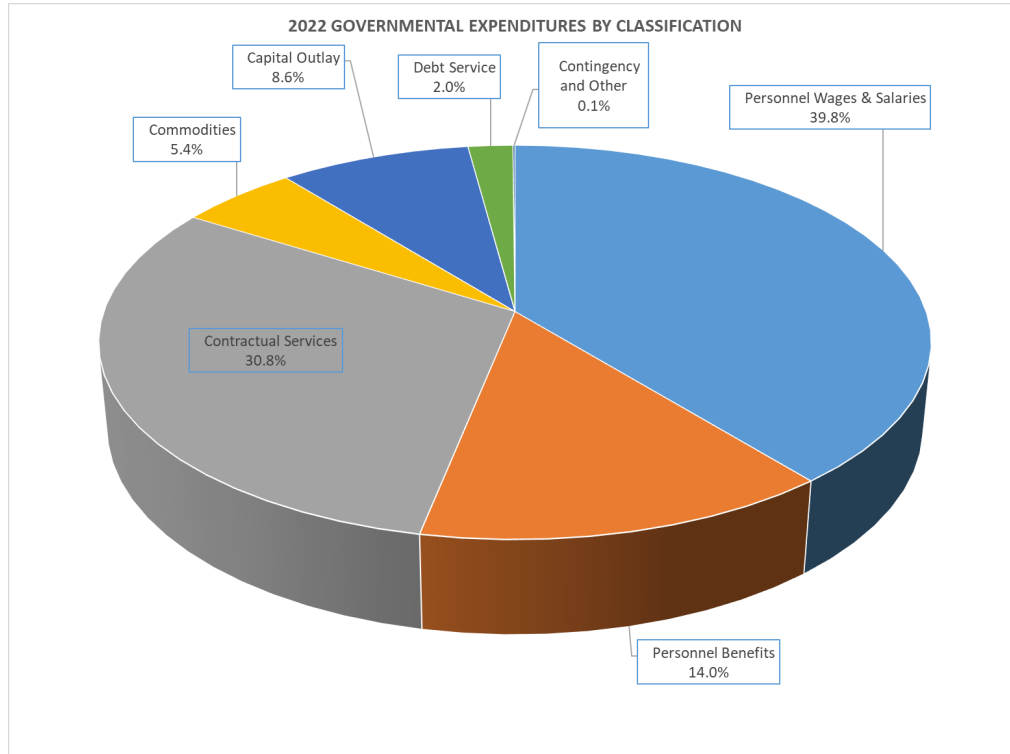
Contractual Services decreased 9% or \$6.5 million in 2022 primarily as a result of the decrease in the amount of Financial Assistance and Housing Stability Services provided to eligible households as part of the U.S. Treasury's Emergency Rental Assistance Grant.

Commodity expenditures decreased about 9% or \$1.1 million in 2022. The largest impact on this decrease was due to certain pandemic related supplies purchased in 2021 that were not required in 2022.

The \$5.6 million decrease in Capital Outlay is as a result of the multi-year nature of various road, bridge, and traffic signal capital projects as well as County-wide building improvements. The change in debt service expenditures is as expected according to the debt amortization schedules. The change in Contingency and other expenditures primarily reflects the change in year-end expenditures.

KANE COUNTY, ILLINOIS

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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

	2022 General Fund	2021 General Fund	Increase (Decrease) 2021 to 2022	% Change
Expenditures				
General Government	\$ 15,288,479	\$ 14,641,429	\$ 647,050	4%
Public Safety	39,157,437	38,343,856	813,581	2%
Judicial	19,957,749	17,342,000	2,615,749	15%
Public Service and Records	7,180,352	6,256,004	924,348	15%
Environment and Conservation	549,659	494,965	54,694	11%
Development, Housing and Economic Development	1,321,766	1,304,041	17,725	1%
Debt Service	298,966	-	298,966	N/A
Capital Outlay	2,023,467	472,856	1,550,611	328%
Total Expenditures	\$ 85,777,875	\$ 78,855,151	\$ 6,922,724	9%

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Expenditures in the General Fund increased in total by \$6.9 million or about 9% in 2022. The overall increase can be attributed to an increase in personnel services, both salaries and wages and employee benefits across all functions, however it should be noted that General Fund expenses for both personnel services and employee benefits in 2021 and 2022 are presented net of reimbursement from CARES and ARPA funds. ARPA funds of \$14.6 million in 2022 and \$1.5 million in 2021 were netted against General Fund salaries and wages. Capital Outlay expenditures increased by \$1.5 million (328%), primarily the result of implementing GASB Statement No. 87 and the resulting reporting of capital outlay related to leases and recognition of lease obligations.

Comparative Summary of Expenditures For the Total Nonmajor Government Funds

	2022	2021	Increase	%
	Nonmajor	Nonmajor	(Decrease)	
	Governmental	Governmental	2021 to 2022	Change
	Funds	Funds		
Expenditures				
General Government	\$ 16,272,799	\$ 19,616,464	\$ (3,343,665)	-17%
Public Safety	6,916,397	6,427,086	489,311	8%
Highway and streets	17,926,121	16,611,405	1,314,716	8%
Judicial	7,706,383	7,578,552	127,831	2%
Public Service and Records	8,729,015	8,625,425	103,590	1%
Health and welfare	11,024,252	15,518,758	(4,494,506)	-29%
Environment and Conservation	140,052	101,934	38,118	37%
Development, Housing and				
Economic Development	11,330,093	17,883,585	(6,553,492)	-37%
Debt Service	4,599,665	8,568,796	(3,969,131)	-46%
Capital Outlay	11,198,035	15,044,334	(3,846,299)	-26%
Total Expenditures	\$ 95,842,812	\$ 115,976,339	\$ (20,133,527)	-17%

Expenditures in the Nonmajor Governmental funds decreased in total by 17% or \$20.1 million in 2022.

General Government expenditures decreased \$3.3 million primarily the result of a decrease in external grants from the Grand Victoria Elgin Casino Riverboat Fund. Expenditures for Highways & Streets increased \$1.31 million as a result of the multi-year nature of the capital projects. Health & Welfare expenditures decreased \$4.5 million as a result of a decrease in contractual services related to the pandemic. Expenditures for Development, Housing and Economic Development decreased \$6.6 million primarily as a result of the decrease in the amount of Financial Assistance and Housing Stability Services provided to eligible households as part of the U.S. Treasury's Emergency Rental Assistance Grant. The \$4 million decrease in debt service is as expected according to the debt service schedules. Capital Outlay decreased \$3.8 million as a result of a decrease in communications and automotive equipment purchases as well as a decrease in building construction and building improvement costs.

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Major Special Revenue Funds – The major special revenue funds are the American Rescue Plan Fund, the Motor Fuel Tax Fund, and the Transportation Sales Tax Fund.

American Rescue Plan Fund – On June 9, 2022 the County received its second tranche of \$51,706,521 of American Rescue Plan Act (ARPA) funding from the United States Department of the Treasury. The first tranche of \$51,706,521 was received on May 19, 2021. ARPA funds are to be used in response to and mitigation of the COVID-19 public health emergency.

The following table summarizes the expenditures (including transfers out) of the American Rescue Plan Fund by category:

Allocation Category	Fiscal Year 2021	Fiscal Year 2022	Total
Mass Vaccination	\$ 1,199,502	\$ 117,678	\$ 1,317,180
Mental Health Services	-	2,228,876	2,228,876
COVID Testing	32,437	-	32,437
Contact Tracing	486,436	3,730,107	4,216,543
Prevention in Congregate Settings	194,923	-	194,923
PPE	11,340	-	11,340
Capital Investment in Physical Plant	20,096	-	20,096
Other COVID Related Expenditures	127,614	-	127,614
County Personnel	10,469,379	14,647,740	25,117,119
County Revenue Recoupment	3,566,515	3,829,764	7,396,279
Administration	75,723	946,602	1,022,325
Total	<u>\$ 16,183,965</u>	<u>\$ 25,500,767</u>	<u>\$ 41,684,732</u>

Motor Fuel Tax Fund - The \$0.34 million slight increase in Motor Fuel Tax revenue is the result of annual increases in the tax, beginning July 1, 2020, and on July 1 of each subsequent year by an amount equal to the percentage increase, if any, in the Consumer Price Index. However the annual increase was temporarily suspended for the period July 1, 2022 through December 31, 2022.

Transportation Sales Tax Fund – The \$1.9 million increase in the RTA Transportation Sales Tax Fund revenue is due to inflationary cost increases in general merchandise and qualifying food, drugs, and medical appliances upon which the tax is imposed.

Business-type Activities - Combined operating revenues for the Enterprise Surcharge Fund and the Enterprise General Fund increased \$0.04 million in Fiscal Year 2022 as a result of an increase in hauling fees and a franchise fee.

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The following is an analysis of expenses for the past two years for the Proprietary Enterprise Funds.

Comparative Summary of Expenses For the Total Proprietary Enterprise Funds

	2022	2021	Increase	%
	Proprietary	Proprietary	(Decrease)	
	Enterprise	Enterprise	(Decrease)	%
	Funds	Funds	2021 to 2022	Change
Expenses				
Personnel Services	\$ 51,899	\$ 82,559	\$ (30,660)	-37%
Benefits	17,680	26,458	(8,778)	-33%
Contractual Services	116,079	437,858	(321,779)	-73%
Commodities	12,210	22,396	(10,186)	-45%
Total Expenses	\$ 197,868	\$ 569,271	\$ (371,403)	-65%

Personnel Services decreased by \$0.03 million and Benefits decreased by \$0.01 million due to a change in staffing levels. Contractual Services decreased by \$0.32 million as a result of FY 2021 amounts including final payments to the Kane County Forest Preserve District related to the construction of the cross-country course on Settler's Hill.

FINANCIAL ANALYSIS OF KANE COUNTY'S FUND FINANCIAL STATEMENTS

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, unassigned 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, 2022, the County's governmental funds reported combined ending fund balances of \$339.7 million, an increase of \$38.8 million in comparison with the prior year. The Transportation Sales Tax Fund experienced an \$11.1 million increase in fund balance, the Motor Fuel Tax Fund experienced a \$12.2 million increase in fund balance due to the timing of road and bridge construction projects, and the American Rescue Plan Fund experienced a \$2.6 million decrease in fund balance as a result of the expenditure of the grant funds.

Approximately 14.4% (\$48.8 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 (\$4.5 million), restricted (\$135.7 million), committed (\$66.0 million) or assigned (\$84.7 million).

KANE COUNTY, ILLINOIS

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The General Fund is the chief operating fund of the County. At November 30, 2022, unassigned fund balance of the General Fund was \$51.8 million, while total fund balance reached \$98.9 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 60% of total fund expenditures, while total fund balance represents 115% of that same amount. During 2022, revenues exceeded expenditures by \$17.8 million. However, it should be noted that General Fund expenses for both personnel services and employee benefits in 2021 and 2022 are presented net of reimbursement from CARES and ARPA funds. ARPA funds of \$10 million in 2022 and \$7.3 million in 2021 were netted against General Fund salaries and wages. After taking into account interfund transfers, the General Fund's fund balance increased by \$9.7 million during the current fiscal year.

The General Fund is comprised of nine accounts - the General Account, or "General Corporate Account", which is the main operating account of the County, and eight other minor accounts. Total General Account revenues were \$8.7 million more than Fiscal Year 2021. 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, the Enterprise General Fund and the Internal Service Health Insurance Fund.

Unrestricted net position of the Proprietary Funds totaled \$6.4 million at November 30, 2022, of which 100% relates to the Internal Service Health Insurance Fund. The unrestricted net position for the Internal Service Health Insurance Fund increased \$1.2 million as a result of more contributions than claims expense. The Enterprise Surcharge Fund experienced a slight decrease in restricted net position of \$0.1 million, due to increase contractual services. 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 Annual Comprehensive Financial Report. Budget columns are provided for both the original budget adopted for Fiscal Year 2022 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. Budget amendments are sometimes required and approved throughout the year. A comparison of original budget to final budget for the General Account of the General Fund expenditures shows a \$3,639,639 increase. The major reasons for the increases were related to staffing levels and wage increases.

Significant General Fund - General Account expenditure budget amendments are presented in the following table.

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General Fund Department	Budget Amendments Increase/(Decrease)	Reason for Variance
State's Attorney - Criminal Division	\$ 784,426	Two additional Assistant State's Attorney positions were created to prosecute elder abuse/financial abuse and drug cases. Further, seven new positions were added in response to mandated services regarding child physical abuse cases and cybercrimes. The State's Attorney's Office has modified the prosecution structure of the office resulting in some budget consolidations amongst its sub-departments.
Sheriff - Sheriff	\$ 868,556	New positions were held in contingency and adjusted to the salary and wages and benefit accounts on a quarterly basis. The Sheriff's Office Civilian collective bargaining agreement was authorized for execution in Fiscal Year 2022 resulting in a budget adjustment to the adopted budget for Fiscal Year 2022. Further, the Sheriff's Office Peace Officer's collective bargaining agreement was authorized for execution; also resulting in a budget adjustment to the adopted budget for Fiscal Year 2022.
Sheriff - Sheriff	\$ 715,920	The Sheriff received reimbursement in September of 2022 for the expenses related to the housing of individuals in custody pending transfer to the department of corrections during the COVID pandemic in Fiscal Year 2021. The Sheriff's Office established a Vehicle and Equipment Fund to reserve funds for future replacement of Sheriff's vehicles and equipment.
Sheriff Adult Corrections	\$ 1,076,338	In an effort to streamline maintenance operations and to promote efficiency and security at the Kane County Adult Justice Center, the Sheriff and the County agreed for the Sheriff to assume exclusive supervisory responsibility, and other employment responsibilities consistent with the Sheriff's internal control authority, for the janitorial and maintenance staff employees assigned to the Adult Justice Center. The collective bargaining agreement for the Sheriff's Office Corrections Officers was authorized for execution.
Sheriff Adult Corrections	\$ 324,188	The collective bargaining agreement for the Sheriff's Office Corrections Officers was amended to include longevity and holiday pay.
Internal Services - Operational Support	\$ 5,644,407	\$5,644,407 of excess revenues over expenses in the General Fund was allocated to the Property Tax Freeze Protection Fund in order to help fund future years' budgets and to mitigate the amount of potential property tax increase.
Internal Services - Operational Support	\$ 500,000	\$500,000 of excess revenues over expenses in the General Fund was allocated to the Sheriff's Vehicle & Equipment Fund in order to help fund future purchases of Sheriff's Office vehicles.
Internal Services - Operational Support	\$ 11,721,664	General Fund budgetary savings generated by the reimbursement of public health and safety personnel reserved in the COVID Payroll Reimbursement Fund for future use.
Internal Services - Operational Support	5,112,500.00	\$5,112,500 of excess revenues over expenses in the General Fund was allocated to the Capital Fund in order to help fund future capital projects and deferred maintenance.
Contingency-Contingency	(1,140,944.00)	New positions were held in contingency and adjusted to the salary and wages and benefit accounts on a quarterly basis.

KANE COUNTY, ILLINOIS

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

Revenues	Variance with Final Budget Positive/(Negative)	Reason for Variance
State Sales Tax	\$ 6,184,209	Budgets are based on IML forecast and are difficult to project since there are so many variables.
State Income Tax	\$ 2,517,761	
Personal Property Replacement Tax	\$ 3,760,192	
Board and Care Reimbursement	\$ (1,233,605)	Program on hold in FY22 as pandemic continued.

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

General Fund Sub-Department	Variance with Final Budget Positive/(Negative)	Reason for Variance
Information Technologies	\$ 658,708	Savings from reimbursement of personnel expense of staff for COVID-19 related paid time off. There was also savings in contractual/consulting services, and from health insurance coverage chosen by employees different than budgeted.
Building Management - Judicial Center	\$ 527,609	Savings in personnel related costs different than budgeted. Savings in jointorial contractual services and savings in electric utilities, less than budgeted.
Sheriff - Adult Corrections	\$ 11,286,764	Savings from reimbursement of personnel expense of staff for COVID-19 related paid time off.
Internal Services - Other Contingency	\$ 1,420,487	\$860,422 of allowance for budget expense was not utilized in FY22. An allowance for employee expense of \$353,141 was not used in FY22. An allowance for healthcare expense of \$845,671 was not utilized in FY22. An allowance for adult board and care of \$50,000 was not utilized in FY22 and an allowance for autopsy expense was not utilized in FY22.

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, 2022, totals \$650.8 million, compared to \$655.0 million at November 30, 2021. The investment in capital assets includes land; buildings and building improvements; machinery and equipment; roads; bridges; traffic signals and street lights; and a fiber optic network.

Capital assets of governmental activities, net of accumulated depreciation, decreased from \$652.1 million

KANE COUNTY, ILLINOIS

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in 2021 to \$648 million in 2022, a 1% or \$4 million decrease. Total new additions (net of transfers from construction-in-progress) were \$16.7 million. The new assets can be attributed to transportation projects, building improvements and equipment. Transportation projects account for nearly \$9.4 million of the total and include expenditures for roads, bridges, street lights, traffic signals, and construction-in-progress.

Current commitments for which the County has entered into contracts for future construction total approximately \$82.5 million for road and bridge projects, including construction of the Longmeadow Parkway Bridge. The work is expected to be completed by the end of 2024.

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 66-67 of this report.

Long-Term Debt – A comparative summary of long-term debt appears below. At November 30, 2022, the County had total long-term debt outstanding of \$84 million for governmental activities. 24% (\$20.3 million) was comprised of General Obligation Bonds along with related premium amounts. The total debt for governmental activities decreased \$6.8 million (8%) during the current fiscal year.

	2022	2021 *	Increase (Decrease) 2021 to 2022	% Change
Governmental Activities				
General Obligation Bonds	\$ 20,294,811	\$ 26,245,288	\$ (5,950,477)	-23%
Revenue Bonds	27,388,282	27,706,170	(317,888)	-1%
Lease Liability	3,279,502	-	3,279,502	N/A
Accrued Claims and Judgments	4,247,724	5,174,955	(927,231)	-18%
Compensated Absences	5,630,719	5,597,505	33,214	1%
Other Postemployment Benefits	9,296,332	10,645,485	(1,349,153)	-13%
Net Pension Liability **	-	10,466,223	(10,466,223)	-100%
Long-Term Construction Payable	14,208,203	25,331,448	(11,123,245)	-44%
Total Governmental Activities	\$ 84,345,573	\$ 111,167,074	\$ (26,821,501)	-24%

* The fiscal year 2021 information has not been updated for the implementation of GASB Statement No. 87, *Leases*.

The decrease in General Obligation Bonds was due to the timely payment of principal and interest and the amortization of premium. The slight decrease in revenue bonds reflects the amortization of premium only, since principal payments will not begin until December 2022.

A liability for leases is recorded in accordance with Governmental Accounting Standards Board Statement No. 87, *Leases*, which requires the recognition of certain lease assets and liabilities that may previously have been recorded as operating leases. The lease liability includes lessee arrangements for office space, body cameras, in-car camera systems, copiers, and a solar photovoltaic system.

KANE COUNTY, ILLINOIS

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The liability relating to probable claims and judgments for general liability and worker's compensation decreased approximately \$0.93 million from the prior year due to a decrease in liability 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 Total Other Postemployment Benefits (OPEB) liability represents the year-end estimated postemployment healthcare benefits to be provided for retirees. Although the County finances these benefits on a pay-as-you-go basis, the liability is being accrued as the associated benefits are earned. The OPEB balance decreased from 2021 to 2022 by \$1.3 million as a result of expected future service costs decreasing due to a change in the discount rate from 2.23% to 4.19% (based on the S&P Municipal Bond 20-Year High-Grade Rate Index as of November 30, 2022).

As of November 30, 2022, the County's net pension liability for the IMRF SLEP Plan became a net pension asset totaling \$14,039,875. The IMRF Regular Plan continues as a net pension asset of \$48,856,920. The \$53.4 million improvement from 2021 (December 31, 2020 measurement date) to 2022 (December 31, 2021 measurement date) is the result of extraordinary market returns on IMRF's investments during calendar year 2021.

The Long Term Construction Payable is a liability arising from road construction projects and decreased by \$11 million. The decrease is primarily the result of major components of the Longmeadow Parkway project being completed during fiscal year 2022, which resulted in \$12.2 million in payments being made to the Illinois Department of Transportation on amounts previously reported in the liability in fiscal year 2021.

The County's most recent general obligation bond rating is AA+, a rating that was affirmed by Standard and Poor's Rating Group in November of 2018. Moody's reaffirmed its Aa1 rating in November of 2020. Additional information on the County's long-term debt can be found in Note III E. on pages 70-75 of this report.

ECONOMIC FACTORS AND FISCAL YEAR 2023 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 516,822. The unemployment rate for Kane County in November 2022 was 4.3%, which is the same as the prior year.

The County's share of State Sales Tax and RTA Transportation Sales Tax increased in FY 2022 as a result of rising inflation and its related impact on the cost of merchandise. The County has allocated 75% of the RTA Transportation Sales Tax to Transportation, 10% to General Fund Public Safety operational support, 9% to Public Safety capital projects and 6% to Judicial Technology capital projects. 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 funded the implementation of the Court Case Management system, which was purchased in 2014, was substantially implemented in 2016, and has continued to be refined, enhanced and optimized. Beginning July 2017, the state imposed a 2% administrative fee for collecting and distributing the tax. As of July 2018, the administrative fee was lowered to 1.5%, and continues to remain in place.

Net investment revenue declined significantly in FY 2022 as the County's existing investment portfolio, consisting mainly of multi-year government securities, was negatively impacted by year-end market adjustments caused by rising interest rates.

KANE COUNTY, ILLINOIS

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\$550,000 of the property tax increase from FY 2021 to FY 2022 was an estimate of the amount of additional property tax revenue that would be generated by new construction. An additional \$200,000 was also authorized by the County Board in the proposed levy to fully capture the maximum aggregate amount allowable without exceeding the increase in equalized assessed value attributable to new construction and expiring TIF districts.

Five union contracts expired at the end of Fiscal Year 2022 and one union contract which expired at June 30, 2021 remains expired. Three union contracts will expire at the end of FY 2023. All wage increases governed by current contracts were built into the Fiscal Year 2023 budget, along with a 3% wage increase for non-union employees. Funding for wage increases for expired contracts yet to be negotiated was not included in the budget.

Based on an analysis of the County's health insurance costs provided by the County's health insurance broker, health insurance contribution rates for Fiscal Year 2023 were increased by 3.2% for PPO and 13.0% for HMO. Dental insurance and vision insurance rates were held flat.

In July 2023, the Illinois Supreme Court ruled that the Illinois Safety, Accountability, Fairness, and Equity-Today (SAFE-T) Act was constitutional after various parties challenged this new law. The SAFE-T Act changes will impact the criminal justice system, including pre-arrest diversion, policing, pretrial sentencing, and corrections. The requirements of the Safe-T-Act will go into effect in September 2023 requiring a change in staffing needs, hours of operation, workflow and people movement at the County's Judicial Center campus, and use of space in the jail in order to provide these new services and meet new documentation and reporting requirements. The SAFE-T impacts the operations of the largest portion of the County's overall operations and budget including the States Attorney, Public Defender, Court Services, Judiciary, Clerk of the Circuit Court, and Sheriff's Offices, including the creation of new positions to provide the new services.

In April of Fiscal Year 2020 The County received \$92.9 million of CARES Act funding from the United States Department of the Treasury to be used in response to and mitigation of the COVID-19 public health emergency. Most of the funds were expended in Fiscal Year 2020 since the original deadline for spending the funds was December 30, 2020. However, the deadline was extended until December 31, 2021, which allowed the County to spend the remainder of the grant plus most of the interest it earned in the 1st Quarter of 2021. The following table summarizes the expenditures by category:

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	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Total
Allocation Category				
External Allocations				
Municipalities	\$ 27,469,648	\$ 29,557	\$ -	\$ 27,499,205
Small Businesses	8,872,007	444,261	-	9,316,268
Fire Protection Districts	4,647,334	317,223	-	4,964,557
Non-Profits	1,680,936	1,281,167	-	2,962,103
Townships, Park Districts, Forest Preserves, Library Districts	1,392,119	194,779	-	1,586,898
Performing & Visual Arts Venues and Amusement Parks	573,402	109,984	-	683,386
Historical Societies and Museums	59,337	3,586	-	62,923
Subtotal external allocations	44,694,783	2,380,557	-	47,075,340
Internal Allocations				
County Personnel	22,966,859			22,966,859
County Contractual Services	1,859,663	151,981	-	2,011,644
County Commodities	2,524,535	424,584	-	2,949,119
County Capital	5,626,625	2,496,567	-	8,123,192
Health Department	9,198,899	-	-	9,198,899
Administration	257,496	373,195	1,564	632,255
Subtotal internal allocations	42,434,077	3,446,327	1,564	45,881,968
Total	\$ 87,128,860	\$ 5,826,884	\$ 1,564	92,957,308

As mentioned above, in May of 2021 the County received its first tranche of \$51.7 million of American Rescue Plan Act (ARPA) funding from the United States Department of the Treasury to be used in response to and mitigation of the COVID-19 public health emergency. The second tranche of \$51.7 million was received June of 2022. The eligible uses of ARPA spending include supporting public health expenditures, addressing the negative economic impacts caused by the public health emergency, replacing lost public sector revenue, and investing in water, sewer, and broadband infrastructure. The County Special Revenue funds have recouped \$7.4 million in lost public sector revenue. In Fiscal Year 2021, \$10.5 million was recognized and, in Fiscal Year 2022, \$14.6 million was recognized to reimburse personnel salaries and benefits of County employees for supporting eligible public health needs, the most significant of which was Sheriff's Office employees who were substantially dedicated to the response to and the mitigation of the COVID-19 pandemic, particularly in the Adult Correctional Facility. The County also expects that it will continue to be reimbursed for any contractual, commodities and capital expenditures incurred in response to the pandemic. The County has authorized over \$35 million of the ARPA funds for external agencies including not-for-profits. The County continues to look at using the ARPA funds for the County Health Department.

As mentioned in the Transmittal Letter, the inflationary impact of high interest rates is starting to level off. The evidence of this is seen in the chart below, where the year-to-date level of shared revenue collected from the State of Illinois as of August 2023 compared to the prior year and to the budget remained flat.

KANE COUNTY, ILLINOIS

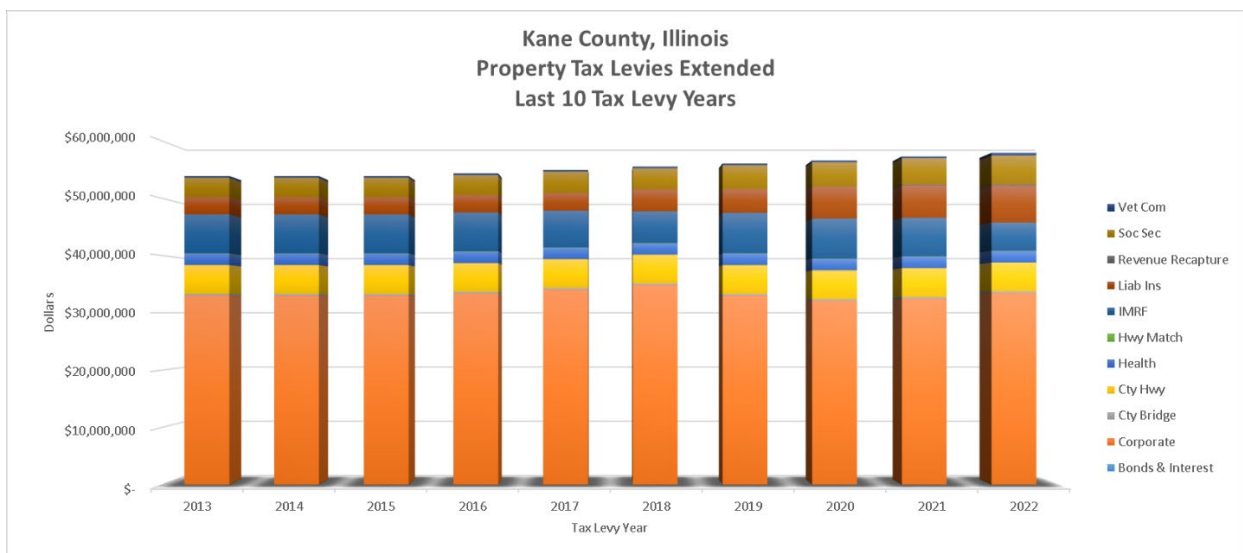
Management's Discussion and Analysis
As of and for the year ended November 30, 2022
(Unaudited)

Shared and Direct State Taxes Collection YTD August 2023

		Change from		Variance from		
	Prior Year YTD	Prior Year	Current Year	Budget	Budget	
Sales Tax	\$ 13,389,013	\$ 524,133	\$ 13,913,146	\$ (495,187)	\$ 14,408,333	
Local Use Tax	\$ 1,413,134	\$ 57,187	\$ 1,470,321	\$ 48,154	\$ 1,422,167	
RTA Sales Tax	\$ 1,366,623	\$ 28,663	\$ 1,395,286	\$ (53,714)	\$ 1,449,000	
State Income Tax	\$ 7,183,760	\$ (366,051)	\$ 6,817,709	\$ (162,291)	\$ 6,980,000	
Personal Property Replacement Tax	\$ 4,262,338	\$ (384,016)	\$ 3,878,322	\$ 913,322	\$ 2,965,000	
Total	\$ 27,614,867	\$ (140,083)	\$ 27,474,784	\$ 250,284	\$ 27,224,500	

The County is committed to maintaining a structurally balanced budget, and will take whatever action is necessary to sustain its strong financial position while providing vital services and infrastructure for its residents. It is imperative for the County to balance revenues and expenses and this is increasingly challenging with the most recent and significant impacts of high inflation. Complicating the challenge of balancing revenues and expenses for the future is that the recent reimbursements from the CARES and ARPA funds have significantly increased the County's General Fund fund balance from approximately \$60 to \$65 million from 2013 through 2019 to now \$98 million as of November 30, 2022. While the County has this increased fund balance, it does not represent new revenues for purposes of balancing the budget for general operations. Discussions are underway to determine if this higher than normal fund balance could fund various long overdue capital improvements.

Despite these rising costs of wages, benefits, contractual services, commodities, and capital the County has committed to maintaining a property tax levy freeze for existing property by limiting the property tax levy increase to capturing the increase on new construction only. The following historical chart reflects this.



KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2022 (Unaudited)

It is uncertain whether the County will be able to maintain the property tax freeze for the FY 2024 budget, as inflation and high interest rates has substantially increased all costs. The SAFE-T Act changes will also impact operations, however, it will probably take a year or more to see the direct cost impact. The County will continue to explore all viable alternatives for funding these increases.

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 Kathleen T. Hopkinson, Executive Director of Finance, 719 S. Batavia Avenue, Geneva, IL 60134, (630) 208-5132. Email requests should be sent to hopkinsonkathleen@KaneCountyIL.gov.

BASIC FINANCIAL STATEMENTS

KANE COUNTY, ILLINOIS

Statement of Net Position
As of November 30, 2022

	Governmental Activities	Business-Type Activities	Total	Component Unit Kane County Forest Preserve
Assets and Deferred Outflows of Resources				
Assets				
Cash and investments	\$ 423,318,964	\$ 5,050,894	\$ 428,369,858	\$ 57,231,046
Restricted cash and investments	1,125,803	-	1,125,803	-
Property tax receivable	58,626,258	-	58,626,258	11,132,742
Intergovernmental receivable	25,174,517	-	25,174,517	-
Interest receivable	1,015,217	15,629	1,030,846	14,822
Loans receivable	845,866	-	845,866	-
Lease receivable	1,403,715	-	1,403,715	-
Other receivable	3,597,005	43,786	3,640,791	3,067,493
Prepaid items	342,835	-	342,835	9,024
Deposits	20,000	-	20,000	-
Net pension asset - IMRF	48,856,920	-	48,856,920	1,764,979
Net pension asset - SLEP	14,039,875	-	14,039,875	-
Capital assets not being depreciated	127,957,486	2,883,454	130,840,940	429,628,266
Capital assets, being depreciated, net	519,992,697	-	519,992,697	34,195,767
Total Assets	<u>1,226,317,158</u>	<u>7,993,763</u>	<u>1,234,310,921</u>	<u>537,044,139</u>
Deferred Outflows of Resources				
Deferred outflows related to pensions	19,030,787	-	19,030,787	360,266
Deferred charge on refunding	-	-	-	1,610,560
Deferred outflows related to OPEB	2,490,115	-	2,490,115	97,574
Total Deferred Outflows of Resources	<u>21,520,902</u>	<u>-</u>	<u>21,520,902</u>	<u>2,068,400</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 1,247,838,060</u>	<u>\$ 7,993,763</u>	<u>\$1,255,831,823</u>	<u>\$ 539,112,539</u>

See accompanying notes to basic financial statements.

	Governmental Activities	Business-Type Activities	Total	Component Unit Kane County Forest Preserve
Liabilities, Deferred Inflows of Resources, and Net Position				
Liabilities				
Accounts payable	\$ 21,100,206	\$ 33,372	\$ 21,133,578	\$ 1,084,498
Health claims payable	1,050,585	-	1,050,585	-
Accrued payroll	6,760,410	2,921	6,763,331	312,403
Interest payable	651,278	-	651,278	157,668
Other payables	-	-	-	818,479
Unearned revenue	74,564,883	-	74,564,883	-
Deposits	727,947	-	727,947	-
Long-Term Obligations, due within one year:				
Bonds	510,000	-	510,000	13,460,467
Lease liability	454,774	-	454,774	-
Accrued claims and judgments	2,122,000	-	2,122,000	-
Compensated absences	4,606,334	-	4,606,334	78,307
Long-Term Obligations, due in more than one year:				
Bonds	47,173,093	-	47,173,093	100,425,875
Lease liability	2,824,728	-	2,824,728	-
Accrued claims and judgments	2,125,724	-	2,125,724	-
Compensated absences	1,024,385	-	1,024,385	313,230
Long-term construction payable	14,208,203	-	14,208,203	-
Total OPEB liability	9,296,332	-	9,296,332	201,462
Total Liabilities	<u>189,200,882</u>	<u>36,293</u>	<u>189,237,175</u>	<u>116,852,389</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	58,626,258	-	58,626,258	23,354,611
Deferred inflows related to pensions	71,101,681	-	71,101,681	2,554,273
Deferred inflows related to OPEB	6,301,168	-	6,301,168	275,069
Deferred inflows related to leases	1,403,715	-	1,403,715	-
Total Deferred Inflows of Resources	<u>137,432,822</u>	<u>-</u>	<u>137,432,822</u>	<u>26,183,953</u>
Net Position				
Net investment in capital assets	585,756,224	2,883,454	588,639,678	367,213,982
Restricted for:				
Tort immunity	8,803,592	-	8,803,592	138,612
Environment and conservation	14,054	-	14,054	-
Employee benefits	71,383,558	-	71,383,558	408,076
Public service and record maintenance	3,278,024	-	3,278,024	-
Judicial purposes	3,327,849	-	3,327,849	-
Public safety	8,231,778	-	8,231,778	-
Highway projects	86,812,658	-	86,812,658	-
Health and welfare	13,036,887	-	13,036,887	-
County development	936,784	-	936,784	-
Debt service	2,316,985	-	2,316,985	4,479,348
Capital projects	1,151,980	5,074,016	6,225,996	543,042
Other purposes	1,033,070	-	1,033,070	-
Permanent fund - nonspendable	1,150,000	-	1,150,000	-
Unrestricted	133,970,913	-	133,970,913	23,293,137
Total Net Position	<u>921,204,356</u>	<u>7,957,470</u>	<u>929,161,826</u>	<u>396,076,197</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 1,247,838,060</u>	<u>\$ 7,993,763</u>	<u>\$ 1,255,831,823</u>	<u>\$ 539,112,539</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Activities
For the Year Ended November 30, 2022

Functions/Programs	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities				
General government	\$ 35,851,988	\$ 4,708,430	\$ 5,841,920	\$ -
Public safety	49,782,245	5,988,526	10,896,055	-
Highway and streets	23,908,294	733,565	28,026,138	186,148
Judicial	27,592,477	8,755,489	2,719,523	-
Public services and records	16,123,593	6,200,136	8,068,966	58,267
Health and welfare	10,502,135	1,534,489	7,393,591	-
Environment and conservation	691,277	336,674	560,960	-
Development, housing and economic development	12,533,444	1,933,438	11,137,189	-
Interest and fiscal charges	<u>1,691,869</u>	<u>20,576</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>178,677,322</u>	<u>30,211,323</u>	<u>74,644,342</u>	<u>244,415</u>
Business Type Activities				
Solid waste	<u>197,868</u>	<u>103,746</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>197,868</u>	<u>103,746</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 178,875,190</u>	<u>\$ 30,315,069</u>	<u>\$ 74,644,342</u>	<u>\$ 244,415</u>
Component Unit:				
Forest Preserve District	\$ 14,385,933	\$ 3,423,406	\$ 742,620	\$ 2,500

General revenues:

Taxes

Property tax

RTA sales tax

Other taxes

Intergovernmental - unrestricted

State income tax

State sales tax

American Rescue Plan

Net investment income (loss)

Miscellaneous

Transfers

Total general revenues and transfers

Change in net position

Net position - beginning

Net position - ending

See accompanying notes to basic financial statements.

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

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Kane County Forest Preserve
\$ (25,301,638)	\$ -	\$ (25,301,638)	\$ -
(32,897,664)	-	(32,897,664)	-
5,037,557	-	5,037,557	-
(16,117,465)	-	(16,117,465)	-
(1,796,224)	-	(1,796,224)	-
(1,574,055)	-	(1,574,055)	-
206,357	-	206,357	-
537,183	-	537,183	-
(1,671,293)	-	(1,671,293)	-
(73,577,242)	-	(73,577,242)	-
-	(94,122)	(94,122)	-
-	(94,122)	(94,122)	-
(73,577,242)	(94,122)	(73,671,364)	-
-	-	-	(10,217,407)
58,000,897	-	58,000,897	23,059,293
24,201,725	-	24,201,725	-
12,315,404	-	12,315,404	849,965
9,867,761	-	9,867,761	-
24,177,477	-	24,177,477	-
17,823,218	-	17,823,218	-
(3,448,386)	(62,613)	(3,510,999)	(44,887)
538,910	-	538,910	1,802,052
(59,212)	59,212	-	-
143,417,794	(3,401)	143,414,393	25,666,423
69,840,552	(97,523)	69,743,029	15,449,016
851,363,804	8,054,993	859,418,797	380,627,181
<u>\$ 921,204,356</u>	<u>\$ 7,957,470</u>	<u>\$ 929,161,826</u>	<u>\$ 396,076,197</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Governmental Funds
Balance Sheet
As of November 30, 2022

	Major Funds			
	General Fund	American Rescue Plan Fund	Motor Fuel Tax Fund	Transportation Sales Tax Fund
Assets				
Cash and investments	\$ 97,353,619	\$ 67,870,500	\$ 53,096,373	\$ 51,411,577
Restricted cash and investments	-	-	-	-
Property tax receivable	33,453,014	-	-	-
Intergovernmental receivable	9,567,781	-	2,239,905	4,874,413
Interest receivable	266,889	8,433	156,419	153,699
Lease receivable	379,258	-	-	-
Loans receivable	-	-	-	-
Other receivables	1,108,681	-	1,633	240,343
Prepaid items	17,532	-	-	-
Deposits	20,000	-	-	-
Due from other funds	425,410	-	-	-
Total Assets	<u>\$ 142,592,184</u>	<u>\$ 67,878,933</u>	<u>\$ 55,494,330</u>	<u>\$ 56,680,032</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	\$ 2,865,539	\$ 1,026,114	\$ 714,196	\$ 2,983,946
Accrued payroll	3,503,529	7,771	168,525	-
Due to other funds	755,058	-	-	-
Unearned revenue	-	69,405,858	-	-
Deposits payable	-	-	-	-
Total Liabilities	<u>7,124,126</u>	<u>70,439,743</u>	<u>882,721</u>	<u>2,983,946</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	33,453,014	-	-	-
Deferred inflows related to leases	379,258	-	-	-
Unavailable revenue	2,721,549	8,437	67,415	1,637,672
Total Deferred Inflows of Resources	<u>36,553,821</u>	<u>8,437</u>	<u>67,415</u>	<u>1,637,672</u>
Fund Balances				
Nonspendable	17,532	-	-	-
Restricted	-	-	54,544,194	-
Committed	5,171,070	-	-	49,734,948
Assigned	41,875,052	-	-	2,323,466
Unassigned	51,850,583	(2,569,247)	-	-
Total Fund Balances	<u>98,914,237</u>	<u>(2,569,247)</u>	<u>54,544,194</u>	<u>52,058,414</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 142,592,184</u>	<u>\$ 67,878,933</u>	<u>\$ 55,494,330</u>	<u>\$ 56,680,032</u>

See accompanying notes to basic financial statements.

Nonmajor Governmental Funds	Total Governmental Funds
\$ 146,381,298	\$ 416,113,367
1,125,803	1,125,803
25,173,244	58,626,258
8,492,418	25,174,517
407,677	993,117
1,024,457	1,403,715
845,866	845,866
2,242,791	3,593,448
3,343,684	3,361,216
-	20,000
968,010	1,393,420
<u>\$ 190,005,248</u>	<u>\$ 512,650,727</u>

\$ 12,993,279	\$ 20,583,074
3,078,859	6,758,684
1,393,420	2,148,478
5,159,025	74,564,883
727,947	727,947
<u>23,352,530</u>	<u>104,783,066</u>

25,173,244	58,626,258
1,024,457	1,403,715
3,705,643	8,140,716
<u>29,903,344</u>	<u>68,170,689</u>

4,493,684	4,511,216
81,213,550	135,757,744
11,050,426	65,956,444
40,483,318	84,681,836
(491,604)	48,789,732
<u>136,749,374</u>	<u>339,696,972</u>

<u>\$ 190,005,248</u>	<u>\$ 512,650,727</u>
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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, 2022

Total fund balances - governmental funds \$ 339,696,972

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

Capital assets used in governmental activities are not current financial resources
and therefore are not reported in the governmental funds:

Capital assets	\$ 925,546,877	
Accumulated depreciation	<u>(277,596,694)</u>	
		647,950,183

The net pension asset does not require the use of current financial resources
and therefore is not reported in the governmental funds. 62,896,795

Some liabilities reported in the Statement of Net Position do not require the use of
current financial resources and therefore are not reported as liabilities in
governmental funds. These activities consist of:

Interest payable on debt	(651,278)	
General obligation bonds and debt certificates	(47,683,093)	
Accrued claims and judgments	(4,247,724)	
Lease liability	(3,279,502)	
Total other postemployment benefits liability	(9,296,332)	
Long-term construction payable	(14,208,203)	
Compensated absences	<u>(5,630,719)</u>	
		(84,996,851)

Advance payment of principal and interest on long-term liabilities reported as a
prepaid item in governmental funds, but reported as a reduction in long-term
liabilities on the Statement of Net Position. (3,018,381)

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. 8,140,716

Deferred outflows of resources related to pensions do not relate to current
financial resources and are not reported in the governmental funds. 19,030,787

Deferred outflows of resources related to other postemployment benefits do not
relate to current financial resources and are not reported in the governmental funds. 2,490,115

Deferred inflows of resources related to pensions do not relate to current
financial resources and are not reported in the governmental funds. (71,101,681)

Deferred inflows of resources related to other postemployment benefits do not
relate to current financial resources and are not reported in the governmental funds. (6,301,168)

Internal services funds are reported in the Statement of Net Position as
governmental activities. 6,416,869

Net position of governmental activities \$ 921,204,356

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, 2022

	Major Funds			
	General Fund	American Rescue Plan Fund	Motor Fuel Tax Fund	Transportation Sales Tax Fund
Revenues				
Property taxes	\$ 32,452,890	\$ -	\$ -	\$ -
Other taxes	4,897,389	-	12,254,990	18,064,271
Licenses and permits	1,397,304	-	-	-
Grants	1,065,864	17,823,218	5,759,635	200,000
Intergovernmental	39,693,162	-	-	-
Fines	2,492,127	-	-	-
Charges for services	12,699,888	-	-	-
Reimbursements	9,765,217	-	948,083	2,313,796
Net investment income (loss)	(1,179,135)	862,733	(766,740)	(733,412)
Miscellaneous	275,431	-	184	-
Total Revenues	<u>103,560,137</u>	<u>18,685,951</u>	<u>18,196,152</u>	<u>19,844,655</u>
Expenditures				
Current:				
General government	15,288,479	17,823,217	-	-
Public safety	39,157,437	-	-	-
Highways and streets	-	-	4,887,013	4,099,155
Judicial	19,957,749	-	-	-
Public services and records	7,180,352	-	-	-
Health and welfare	-	-	-	-
Environment and conservation	549,659	-	-	-
Development, housing and economic development	1,321,766	-	-	-
Debt Service				
Principal	243,490	-	-	-
Interest and fiscal charges	55,476	-	-	-
Capital outlay	2,023,467	-	1,344,895	3,846,028
Total Expenditures	<u>85,777,875</u>	<u>17,823,217</u>	<u>6,231,908</u>	<u>7,945,183</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>17,782,262</u>	<u>862,734</u>	<u>11,964,244</u>	<u>11,899,472</u>
Other Financing Sources (Uses)				
Transfers in	4,358,397	1,199,502	302,699	174,715
Lease proceeds	1,988,019	-	-	-
Transfers out	(14,389,436)	(4,652,529)	(92,169)	(963,995)
Total Other Financing Sources (Uses)	<u>(8,043,020)</u>	<u>(3,453,027)</u>	<u>210,530</u>	<u>(789,280)</u>
Net Change in Fund Balances	9,739,242	(2,590,293)	12,174,774	11,110,192
Fund Balances, Beginning of Year	<u>89,174,995</u>	<u>21,046</u>	<u>42,369,420</u>	<u>40,948,222</u>
Fund Balances, End of Year	<u>\$ 98,914,237</u>	<u>\$ (2,569,247)</u>	<u>\$ 54,544,194</u>	<u>\$ 52,058,414</u>

See accompanying notes to basic financial statements.

Nonmajor Governmental Funds	Total Governmental Funds
\$ 25,564,535	\$ 58,017,425
13,114,309	48,330,959
2,125,369	3,522,673
25,694,545	50,543,262
-	39,693,162
1,340,360	3,832,487
12,591,911	25,291,799
3,540,932	16,568,028
(1,627,449)	(3,444,003)
6,220,983	6,496,598
<u>88,565,495</u>	<u>248,852,390</u>
16,272,799	49,384,495
6,916,397	46,073,834
17,926,121	26,912,289
7,706,383	27,664,132
8,729,015	15,909,367
11,024,252	11,024,252
140,052	689,711
11,330,093	12,651,859
2,808,883	3,052,373
1,790,782	1,846,258
11,198,035	18,412,425
<u>95,842,812</u>	<u>213,620,995</u>
<u>(7,277,317)</u>	<u>35,231,395</u>
22,957,449	28,992,762
1,653,856	3,641,875
(8,953,845)	(29,051,974)
<u>15,657,460</u>	<u>3,582,663</u>
8,380,143	38,814,058
<u>128,369,231</u>	<u>300,882,914</u>
<u>\$ 136,749,374</u>	<u>\$ 339,696,972</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, 2022

Net change in total governmental fund balances		\$ 38,814,058
Amounts reported for governmental activities in the Statement of Activities are different because:		
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.		
Capital expenditures	\$ 16,026,578	
Depreciation	(20,000,894)	
Net book value of assets retired and transferred	(890,796)	
Capital expenditures in excess of depreciation		(4,865,112)
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.		692,754
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.		2,391,696
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.		
Decrease in accrued interest on debt	187,134	
Decrease in long-term construction payable	11,123,246	
Decrease in accrued claims and judgments	927,231	
Increase in lease liability	(3,279,502)	
Increase in net pension asset	42,943,794	
Decrease in net pension liability	10,466,223	
Decrease in total other postemployment liability	1,349,153	
Decrease in deferred outflows of resources related to pensions	(5,233,874)	
Decrease in deferred outflows of resources related to OPEB	(247,766)	
Increase in deferred inflows of resources related to pensions	(28,438,976)	
Increase in deferred inflows of resources related to OPEB	(782,562)	
Increase in compensated absences	(33,214)	
Amortization of bond premium	603,365	
Amortization of deferred amount on refunding	(592,729)	
		28,991,523
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Bond principal repaid	5,665,000	
		5,665,000
Principal and interest expense paid and incurred by the County and recognized in the Statement of Activities is not due and payable in the current period, and accordingly is not recognized as an expenditure in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances.		(3,018,381)
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.		1,169,014
Change in net position of governmental activities		<u>\$ 69,840,552</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Net Position
Proprietary Funds
As of November 30, 2022

	Enterprise Funds			
	Enterprise Surcharge Fund	Enterprise General Fund	Total	Internal Service Fund
Assets				
Current Assets:				
Cash and investments	\$ 5,050,894	\$ -	\$ 5,050,894	\$ 7,205,597
Accounts receivable	-	-	-	3,557
Interest receivable	15,629	-	15,629	22,100
Other receivables	43,786	-	43,786	-
Due from other funds	-	-	-	755,058
Total Current Assets	<u>5,110,309</u>	<u>-</u>	<u>5,110,309</u>	<u>7,986,312</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>(32,287)</u>	<u>-</u>	<u>(32,287)</u>	<u>-</u>
Total Noncurrent Assets	<u>-</u>	<u>2,883,454</u>	<u>2,883,454</u>	<u>-</u>
Total Assets	<u>\$ 5,110,309</u>	<u>\$ 2,883,454</u>	<u>\$ 7,993,763</u>	<u>\$ 7,986,312</u>
Liabilities and Net Position				
Liabilities				
Current Liabilities:				
Accounts payable	\$ 33,372	\$ -	\$ 33,372	\$ 1,524,303
Health claims payable	-	-	-	43,414
Accrued payroll	<u>2,921</u>	<u>-</u>	<u>2,921</u>	<u>1,726</u>
Total Liabilities	<u>36,293</u>	<u>-</u>	<u>36,293</u>	<u>1,569,443</u>
Net Position				
Net investment in capital assets	-	2,883,454	2,883,454	-
Restricted for capital projects	5,074,016	-	5,074,016	-
Unrestricted net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,416,869</u>
Total Net Position	<u>5,074,016</u>	<u>2,883,454</u>	<u>7,957,470</u>	<u>6,416,869</u>
Total Liabilities and Net Position	<u>\$ 5,110,309</u>	<u>\$ 2,883,454</u>	<u>\$ 7,993,763</u>	<u>\$ 7,986,312</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, 2022

	Enterprise Funds			
	Enterprise Surcharge Fund	Enterprise General Fund	Total	Internal Service Fund
Operating Revenues				
Contributions - employer	\$ -	\$ -	\$ -	\$ 14,540,387
Contributions - employee	-	-	-	3,478,884
Contributions - retirees	-	-	-	611,974
Contributions - other	-	-	-	50,380
Waste disposal fees	20,575	-	20,575	-
Miscellaneous	83,171	-	83,171	17,880
Total Operating Revenues	<u>103,746</u>	<u>-</u>	<u>103,746</u>	<u>18,699,505</u>
Operating Expenses				
Healthcare claims	-	-	-	13,016,086
Dental insurance	-	-	-	732,083
Life insurance	-	-	-	42,029
Vision insurance	-	-	-	74,975
Personnel services	51,899	-	51,899	-
Benefits	17,680	-	17,680	-
Contractual services	116,079	-	116,079	3,575,673
Commodities	12,210	-	12,210	-
Total Operating Expenses	<u>197,868</u>	<u>-</u>	<u>197,868</u>	<u>17,440,846</u>
Operating Income (Loss)	<u>(94,122)</u>	<u>-</u>	<u>(94,122)</u>	<u>1,258,659</u>
Nonoperating Revenues				
Net investment income (loss)	<u>(62,613)</u>	<u>-</u>	<u>(62,613)</u>	<u>(89,645)</u>
Total Nonoperating Revenues	<u>(62,613)</u>	<u>-</u>	<u>(62,613)</u>	<u>(89,645)</u>
Income (Loss) Before Transfers	<u>(156,735)</u>	<u>-</u>	<u>(156,735)</u>	<u>1,169,014</u>
Transfers				
Transfers in	61,000	-	61,000	-
Transfers out	<u>(1,788)</u>	<u>-</u>	<u>(1,788)</u>	<u>-</u>
Total Transfers	<u>59,212</u>	<u>-</u>	<u>59,212</u>	<u>-</u>
Change in Net Position	<u>(97,523)</u>	<u>-</u>	<u>(97,523)</u>	<u>1,169,014</u>
Net Position at Beginning of Year	<u>5,171,539</u>	<u>2,883,454</u>	<u>8,054,993</u>	<u>5,247,855</u>
Net Position at End of Year	<u>\$ 5,074,016</u>	<u>\$ 2,883,454</u>	<u>\$ 7,957,470</u>	<u>\$ 6,416,869</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Cash Flows Proprietary Funds For the Year Ended November 30, 2022

	Enterprise Funds			Internal Service Fund
	Enterprise Surcharge Fund	Enterprise General Fund	Total	
Cash Flows From Operating Activities				
Cash received from customers	\$ 59,960	\$ -	\$ 59,960	\$ 18,617,793
Cash payments for goods and services	(134,004)	-	(134,004)	(18,740,768)
Cash payments to employees	(71,748)	-	(71,748)	-
Net cash provided by (used in) operating activities	(145,792)	-	(145,792)	(122,975)
Cash Flows from Noncapital Financing Activities				
Transfers in	61,000	-	61,000	-
Transfers out	(1,788)	-	(1,788)	-
Net cash provided by (used in) noncapital financing activities	59,212	-	59,212	-
Cash Flows from Investing Activities				
Income received on investments	(62,227)	-	(62,227)	(88,544)
Net cash provided by investing activities	(62,227)	-	(62,227)	(88,544)
Net increase (decrease) in cash	(148,807)	-	(148,807)	(211,519)
Cash and cash equivalents, beginning of the year	5,199,701	-	5,199,701	7,417,116
Cash and cash equivalents, end of year	\$ 5,050,894	\$ -	\$ 5,050,894	\$ 7,205,597
Reconciliation of Operating Income (Loss) to Net Cash (Used in) Operating Activities:				
Operating income (loss)	\$ (94,122)	\$ -	\$ (94,122)	\$ 1,258,659
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Change in operating assets and liabilities:				
Accounts receivable	(43,786)	-	(43,786)	(3,557)
Due from other funds	-	-	-	(78,155)
Prepaid items	-	-	-	72,173
Accounts payable	(5,715)	-	(5,715)	(165,873)
Claims payable	-	-	-	(1,206,801)
Accrued payroll	(2,169)	-	(2,169)	579
Total adjustments	(51,670)	-	(51,670)	(1,381,634)
Net Cash Provided by (Used in) Operating Activities	<u>\$ (145,792)</u>	<u>\$ -</u>	<u>\$ (145,792)</u>	<u>\$ (122,975)</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Fiduciary Net Position Fiduciary Funds As of November 30, 2022

	Custodial Funds
Assets	
Cash and investments	\$ 23,715,202
Property tax receivable	162,904,294
Accounts receivable	1,557,209
Interest receivable	<u>24,185</u>
Total Assets	<u>\$ 188,200,890</u>
Liabilities	
Accounts payable	1,186,269
Due to other governments	171,879,084
Due to others	<u>1,991,954</u>
Total Liabilities	<u>175,057,307</u>
Net Position	
Restricted for bond escrow	9,729,246
Restricted for individuals	894,068
Restricted for public safety	<u>2,520,269</u>
Total Net Position	<u>13,143,583</u>
Total Liabilities and Net Position	<u>\$ 188,200,890</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Changes in Fiduciary Net Position Fiduciary Funds For the Year Ended November 30, 2022

	Custodial Funds
Additions	
Fines and fees	\$ 31,204,037
Contributions from individuals	2,414,177
Property taxes and tax redemption collections	1,389,524,768
Township motor fuel taxes	1,141,475
Township grants	603,943
Addition from other custodial funds	758,084
E-911 collections	5,429,351
Net investment income (loss)	(105,277)
Other	985
	<hr/>
Total additions	1,430,971,543
	<hr/>
Deductions	
Distributions to other governments	18,197,750
Distributions to individuals	19,950,505
Payments for goods and services	1,213,074
Tax distributions	1,389,524,768
Township highway and streets distributions	1,683,411
Distributions to other custodial funds	758,954
	<hr/>
Total deductions	1,431,328,462
	<hr/>
Change in fiduciary net position	(356,919)
	<hr/>
Net Position at Beginning of Year	13,500,502
	<hr/>
Net Position at End of Year	<u><u>\$ 13,143,583</u></u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

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KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Kane County, Illinois (the County) was organized in 1836. The County is a non-home-rule county, under the 1970 Illinois Constitution. The County is located approximately 40 miles west of downtown Chicago and comprised of 16 townships covering approximately 524 square miles. The County is the fifth largest county in Illinois with an estimated population of 515,588. 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 24 Board members plus the Chairman of the Board.

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, 2022

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

A. REPORTING ENTITY (cont.)

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

Discretely Presented Component Unit

Forest Preserve District of Kane County

The government-wide financial statements include the Forest Preserve District of Kane County (District) as a component unit. The District is a legally separate organization. The board of the District is appointed by the citizens of the County to the District's Board of Commissioners at the same time they are elected to the County Board. The County has no responsibility for the operations of the District. The District's financial statements include all government activities and functions whose expenditures are approved by the Board of Commissioners. As a component unit, the District's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended June 30, 2022. Separately issued financial statements of the Forest Preserve District of Kane County may be obtained from the District's office. Contact the District office located at 1996 South Kirk Road, Suite 320, Geneva, IL, 60134.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

In June of 2017, the GASB issued Statement No. 87, *Leases*. This Statement requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right-to-use an underlying asset. Under the Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset and a lessor is required to recognize a lease receivable and a deferred inflow of resources, which enhances the relevance and consistency of information about the County's leasing activities. This standard was implemented December 1, 2021.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

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

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.

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, 2022

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, Domestic Violence Account, COVID Payroll Reimbursement 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.

American Rescue Plan Fund - This special revenue fund is used to record the necessary expenditures incurred due to the public health emergency with respect to the COVID-19 pandemic for which the County will be reimbursed from the American Rescue Plan Fund established by the ARP Act.

Motor Fuel Tax Fund - This special revenue fund is used to account for allotments of Motor Fuel taxes. These allotments are received from the Illinois Department of Transportation.

Transportation Sales Tax Fund - This special revenue fund is used to account for 75% 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).

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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 funds: (cont.)

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.

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.

Custodial Funds - Used to account for and report assets held by the County and the assets are for the benefit of individuals, private organizations, and/or other governmental units. A majority of the custodial 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, 2022

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 and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

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

All Financial Statements

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

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

1. Deposits and Investments

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

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

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

- Obligations guaranteed by the U.S. Government and its agencies.
- Interest-bearing accounts constituting direct obligations of any bank, as defined by the Illinois Banking Act and insured by the FDIC.
- Money market mutual funds registered under the Investment Company Act of 1940, including the Illinois Funds Money Market Fund (Illinois Funds) and the Illinois Metropolitan Investment Fund (IMET).
- Short term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if such obligations are rated at the time of purchase at one of the 3 highest classifications established by at least 2 standard rating services and which mature not later than 270 days from the date of purchase.
- 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 more than 270 days but less than 3 years from the date of purchase, such purchases do not exceed 10% of the corporation's outstanding obligations, and no more than one-third of the public agency's funds may be invested in such obligations of corporations.
- Interest bearing bonds of any U.S. state or local government.
- Forms of security legally issuable by Savings and Loan Associations incorporated under the laws of the U.S. Government and insured by FDIC.
- Certain repurchase ("repo") agreements.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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 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.

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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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.)

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.

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 2021 tax levy is reflected as revenue in fiscal year 2022 to the extent available. Forfeited, objected, and delinquent tax distributions are recognized as revenues when collected. Property taxes levied in 2022 have been recognized as assets (property taxes receivable) and deferred inflows as these taxes are budgeted to be used in 2023.

Tax bills for levy year 2022 are prepared by the County Treasurer and issued on or about May 1, 2023 and are payable in two installments, on June 1, 2023 and September 1, 2023.

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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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.)

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. Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

5. 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.

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

Lease assets are typically amortized over the lease term.

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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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. Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net assets 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.

7. 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.

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, 2022 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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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. *Compensated Absences* (cont.)

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.

8. *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.

9. *Leases*

The County is a lessor because it leases capital assets to other entities. As a lessor, the County reports a lease receivable and corresponding deferred inflow of resources in both the fund financial statements and government-wide financial statements. The County continues to report and depreciate the capital assets being leased as capital assets of the primary government.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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.)

The County is a lessee because it leases capital assets from other entities. As a lessee, the County reports a lease liability and an intangible right-to-use capital asset (known as the lease asset) on the government-wide financial statements and proprietary fund statements. In the governmental fund financial statements, the County recognizes lease proceeds and capital outlay at initiation of the lease, and the outflow of resources for the lease liability as a debt service payment.

10. Deferred Inflows of Resources

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

11. 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, 2022

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.)

11. 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. H. for further information.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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
Canteen Commission	\$ 440,376	\$ 615,280	\$ 174,904
Emergency Rental Assistance	290,503	366,667	76,164

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

B. DEFICIT BALANCES

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

As of November 30, 2022, the following individual funds held a deficit balance:

Funds	Amount	Reason
American Rescue Plan	\$ 2,569,247	Timing of when reimbursement revenue received
County Sheriff DEF Federal - DOJ	1,820	Timing of when reimbursement revenue received
Sheriff DUI	14,882	Timing of when reimbursement revenue received
Community Development Block Program	527	Timing of when reimbursement revenue received
Emergency Rental Assistance	39,158	Timing of when reimbursement revenue received
Homeless Prevention Program	125,481	Timing of when reimbursement revenue received
Workforce Development	242,702	Timing of when reimbursement revenue received
Tax Sale Purchase	3	Timing of when reimbursement revenue received
Sheriff's Detail Escrow	43,427	Timing of when reimbursement revenue received

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

C. LIMITATIONS ON THE COUNTY'S TAX LEVY

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

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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	\$ 114,784,986	\$ 110,140,850	Custodial credit risk
Illinois Funds	134,627,839	134,627,839	Credit risk
Municipal bonds	89,379,351	89,379,351	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
U.S treasuries	28,812,470	28,812,470	Custodial credit risk, interest rate risk
Commercial paper	14,872,650	14,872,650	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Home Loan Bank	41,766,101	41,766,101	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Home Loan Mortgage Corporation	3,500,519	3,500,519	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal National Mortgage Association	5,487,801	5,487,801	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Farm Credit Banks	19,959,174	19,959,174	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Illinois Trust	4,647,008	4,647,008	Credit risk
Petty cash	-	17,100	N/A
Total Deposits and Investments	<u>\$ 457,837,899</u>	<u>\$ 453,210,863</u>	
Reconciliation to financial statements			
Per statement of net position			
Cash and investments		\$ 428,369,858	
Restricted cash and investments		1,125,803	
Per statement of fiduciary net position - fiduciary funds			
Cash and investments		<u>23,715,202</u>	
Total Deposits and Investments		<u>\$ 453,210,863</u>	

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

A. DEPOSITS AND INVESTMENTS (cont.)

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

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

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

As of November 30, 2021, the County's investments were measured using valuation inputs as follows:

Investment Type	November 30, 2022			
	Level 1	Level 2	Level 3	Total
Municipal bonds	\$ -	\$ 89,379,351	\$ -	\$ 89,379,351
Commercial paper	-	14,872,650	-	14,872,650
U.S. treasuries	-	28,812,470	-	28,812,470
Federal Home Loan Bank	-	41,766,101	-	41,766,101
Federal Home Loan Mortgage Corporation	-	3,500,519	-	3,500,519
Federal National Mortgage Association	-	5,487,801	-	5,487,801
Federal Farm Credit Banks	-	19,959,174	-	19,959,174
Total	<u>\$ -</u>	<u>\$203,778,066</u>	<u>\$ -</u>	<u>\$203,778,066</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, 2022, the bank balances of the County's deposits were \$114,784,986 and, of this amount, \$431,668 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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

A. DEPOSITS AND INVESTMENTS (cont.)

Custodial Credit Risk (cont.)

Investments (cont.)

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

Credit Risk

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

As of November 30, 2022, the County's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investors Services
Illinois Funds	AAA	N/A
Municipal bonds	AAA - A	Aaa - A2
Commercial paper	A+	Aa3
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
Illinois Trust	AAAm	N/A

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, 2022, the County held \$19,959,174 in Federal Farm Credit Banks Funding Corporation securities, representing 5.8% of the County's investment portfolio, and \$41,766,101 in Federal Home Loan Bank securities, representing 12.2% of the County's investment portfolio.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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, 2022, the County's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)	
		Less than 1	1 - 5
Municipal bonds	\$ 89,379,351	\$ 24,561,770	\$ 64,817,581
Commercial paper	14,872,650	14,872,650	-
U.S. treasuries	28,812,470	28,812,470	-
Federal Home Loan Bank	41,766,101	4,454,268	37,311,833
Federal Home Loan Mortgage Corporation	3,500,519	-	3,500,519
Federal National Mortgage Association	5,487,801	1,983,181	3,504,620
Federal Farm Credit Banks	19,959,174	1,412,257	18,546,917
Totals	<u>\$203,778,066</u>	<u>\$ 76,096,596</u>	<u>\$127,681,470</u>

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

B. RECEIVABLES

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

	<u>General Fund</u>	<u>Motor Fuel Tax Fund</u>	<u>Transportation Sales Tax Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Totals</u>
Intergovernmental receivables					
State sales tax	\$ 6,371,958	\$ -	\$ -	\$ -	\$ 6,371,958
Local use tax	664,266	-	-	-	664,266
RTA sales tax	623,536	-	4,676,517	935,303	6,235,356
Income tax	555,010	-	-	-	555,010
Personal property replacement tax	369,510	-	-	-	369,510
Probation salaries	944,628	-	-	-	944,628
Motor fuel tax	-	1,929,483	-	-	1,929,483
Motor fuel local option tax	-	-	-	2,389,769	2,389,769
Other grants and reimbursements	<u>38,873</u>	<u>310,422</u>	<u>197,896</u>	<u>5,167,346</u>	<u>5,714,537</u>
Total intergovernmental receivables	<u>\$ 9,567,781</u>	<u>\$ 2,239,905</u>	<u>\$ 4,874,413</u>	<u>\$ 8,492,418</u>	<u>\$ 25,174,517</u>

All receivables on the balance sheet are expected to be collected within one year, except for loans receivable discussed below, and leases receivable, discussed in Note III.F.

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, 2022, 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 \$845,866.

Scheduled repayment amounts as of November 30, 2021 or each of the next five years and thereafter:

	<u>Amount Due</u>
2023	\$ 70,561
2024	71,940
2025	76,076
2026	80,451
2027	85,076
2028 - 2032	<u>461,762</u>
Total loans receivable	<u>\$ 845,866</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

C. CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2022, was as follows:

	Beginning Balance	Adjustments*	Additions	Deletions	Ending Balance
Governmental Activities					
Capital assets not being depreciated/amortized					
Land	\$ 96,641,024	\$ -	\$ 1,305,464	\$ -	\$ 97,946,488
Construction in progress	53,459,770	-	10,783,502	34,232,274	30,010,998
Total Capital Assets Not Being					
Depreciated/Amortized	150,100,794	-	12,088,966	34,232,274	127,957,486
Capital assets being depreciated/amortized					
Infrastructure	544,980,841	-	32,099,447	854,362	576,225,926
Building and improvements	164,721,983	-	191,663	-	164,913,646
Right to use lease asset - buildings and improvements	-	1,870,713	1,217,679	-	3,088,392
Fixtures and equipment	50,588,422	-	2,929,653	710,133	52,807,942
Right to use lease asset - fixtures and equipment	-	413,652	139,833	-	553,485
Total Capital Assets Being Depreciated/Amortized	760,291,246	2,284,365	36,578,275	1,564,495	797,589,391
Total Capital Assets	910,392,040	2,284,365	48,667,241	35,796,769	925,546,877
Less: Accumulated depreciation/amortization for					
Infrastructure	164,271,818	-	11,419,729	40,177	175,651,370
Building and improvements	62,261,048	-	4,413,940	-	66,674,988
Right to use lease asset - buildings and improvements	-	-	197,481	-	197,481
Fixtures and equipment	31,736,633	-	3,804,852	633,522	34,907,963
Right to use lease asset - fixtures and equipment	-	-	(164,892)	-	164,892
Total Accumulated Depreciation/Amortization	258,269,499	-	20,000,894	673,699	277,596,694
Net Capital Assets Being Depreciated/Amortized	502,021,747	2,284,365	16,577,381	890,796	519,992,697
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation/Amortization	\$ 652,122,541	\$ 2,284,365	\$ 28,666,347	\$ 35,123,070	\$ 647,950,183

* The adjustment column represents the reporting of right-to-use lease assets in accordance with GASB Statement No. 87, Leases.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

C. CAPITAL ASSETS (cont.)

Depreciation/amortization expense was charged to functions as follows:

Governmental Activities

General government	\$ 4,540,158
Public safety	4,641,927
Highway and streets	9,536,062
Judicial	920,869
Public services and records	222,166
Health and welfare	113,986
Environment and conservation	20,933
Development, housing and economic development	<u>4,793</u>
Total Governmental Activities Depreciation/Amortization Expense	<u>\$ 20,000,894</u>

	Beginning Balance	Additions	Deletions	Ending Balance
Business-type Activities				
Capital assets not being depreciated				
Land	\$ 2,883,454	\$ -	\$ -	\$ 2,883,454
Total Capital Assets Not Being Depreciated	<u>2,883,454</u>	<u>-</u>	<u>-</u>	<u>2,883,454</u>
Capital assets being depreciated				
Fixtures and equipment	<u>32,287</u>	<u>-</u>	<u>-</u>	<u>32,287</u>
Total Capital Assets Being Depreciated	<u>32,287</u>	<u>-</u>	<u>-</u>	<u>32,287</u>
Total Capital Assets	<u>2,915,741</u>	<u>-</u>	<u>-</u>	<u>2,915,741</u>
Less: Accumulated depreciation for				
Fixtures and equipment	<u>32,287</u>	<u>-</u>	<u>-</u>	<u>32,287</u>
Total Accumulated Depreciation	<u>32,287</u>	<u>-</u>	<u>-</u>	<u>32,287</u>
Net Capital Assets Being Depreciated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Business-type Capital Assets, Net of Accumulated Depreciation	<u>\$ 2,883,454</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,883,454</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

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	\$ 425,410
Nonmajor Governmental	Nonmajor Governmental	968,010
Internal Service	General	<u>755,058</u>
Total - Fund Financial Statements		2,148,478
Less: Government-wide eliminations		<u>(2,148,478)</u>
Total Internal Balances - Government-Wide Statement of Net Position		<u>\$ -</u>

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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

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

Transfers

The following is a schedule of interfund transfers:

Fund	Transfers From Other Funds	Transfer To Other Funds
General	\$ 4,358,397	\$ 14,389,436
American Rescue Plan	1,199,502	4,652,529
Motor Fuel Tax	302,699	92,169
Transportation Sales Tax	174,715	963,995
Nonmajor Governmental	22,957,449	8,953,845
Enterprise Surcharge	<u>61,000</u>	<u>1,788</u>
Total Transfers	<u>\$ 29,053,762</u>	<u>\$ 29,053,762</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, 2022

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

E. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended November 30, 2022, was as follows:

	Beginning Balance	Adjustments*	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities						
Bonds						
Alternative revenue bonds	\$ 25,665,000	\$ -	\$ -	\$ 5,665,000	\$ 20,000,000	\$ -
Revenue bonds	27,060,000	-	-	-	27,060,000	510,000
Premiums	<u>1,226,458</u>	<u>-</u>	<u>-</u>	<u>603,365</u>	<u>623,093</u>	<u>-</u>
Total Bonds	<u>53,951,458</u>	<u>-</u>	<u>-</u>	<u>6,268,365</u>	<u>47,683,093</u>	<u>510,000</u>
Other Long-Term Liabilities						
Accrued claims and judgments	5,174,955	-	354,993	1,282,224	4,247,724	2,122,000
Total OPEB liability	10,645,485	-	-	1,349,153	9,296,332	-
Compensated absences	5,597,505	-	5,874,621	5,841,407	5,630,719	4,606,334
Long-term construction payable	25,331,449	-	2,745,551	13,868,797	14,208,203	-
Lease liability	-	2,284,363	1,357,512	362,373	3,279,502	454,774
Net pension liability - SLEP**	<u>10,466,223</u>	<u>-</u>	<u>-</u>	<u>10,466,223</u>	<u>-</u>	<u>-</u>
Total Other Long- Term Liabilities	<u>57,215,617</u>	<u>2,284,363</u>	<u>10,332,677</u>	<u>33,170,177</u>	<u>36,662,480</u>	<u>7,183,108</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 111,167,075</u>	<u>\$ 2,284,363</u>	<u>\$ 10,332,677</u>	<u>\$ 39,438,542</u>	<u>\$ 84,345,573</u>	<u>\$ 7,693,108</u>

* The adjustments column represents the reporting of long-term liabilities associated with lessee arrangements in accordance with GASB Statement No. 87, Leases.

** As of November 30, 2022, the County reported a net pension asset for SLEP.

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, 2022, the statutory debt limit for the County was \$935,707,641, providing a debt margin of \$935,707,641. 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, 2022

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

E. LONG-TERM OBLIGATIONS (cont.)

General Obligation Bonds

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 2021 refundable tax credit was reduced by 5.7 percent due to the federal government's sequestration policy).

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

General Obligation 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. The bonds were fully repaid in fiscal year 2022.

General Obligation Alternate Revenue Bonds, Series 2020

On June 18, 2020, the County issued \$13,130,000 of General Obligation (Alternative Revenue Source) Bonds, Series 2020, for the purpose of paying the costs of construction of a new multi-use facility.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

E. LONG-TERM OBLIGATIONS (cont.)

General Obligation Bonds (cont.)

The interest on the Series 2020 Bonds is due semiannually on June 15 and December 15 of each year, commencing December 15, 2020 at a rate of 1.54%. The principal payments are due annually on December 15 of each year, commencing December 15, 2025, and ending on December 15, 2029, in amounts ranging from \$860,000 to \$3,140,000. Principal and interest payments on the Series 2020 Bonds are expected to be made by the Capital Improvement Debt Service Fund with the use of income tax monies collected by the County.

General Obligation Refunding Bonds, Series 2021

On October 28, 2021, the County issued \$9,045,000 of General Obligation (Alternative Revenue Source) Refunding Bonds, Series 2021, for the purpose of refunding certain of the County's outstanding General Obligation Bonds (Alternate Revenue Source), Series 2013.

The interest on the Series 2021 Bonds is due semiannually on June 15 and December 15 of each year, commencing June 15, 2022 at a rate of 0.350%. The principal payments are due annually on December 15 of each year, commencing December 15, 2022, and ending on December 15, 2024, in amounts ranging from \$2,900,000 to \$3,130,000. Principal and interest payments on the Series 2021 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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

E. LONG-TERM OBLIGATIONS (cont.)

General Obligation Bonds (cont.)

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

Years	General Obligation Refunding Bonds Series 2010		General Obligation Refunding Bonds Series 2020	
	Principal	Interest	Principal	Interest
2023	\$ -	\$ 22,764	\$ -	\$ 202,202
2024	80,000	43,228	-	202,202
2025	80,000	38,628	-	202,202
2026	85,000	33,884	2,995,000	179,141
2027	90,000	28,493	3,045,000	132,633
2028-2032	390,000	52,729	7,090,000	129,437
Totals	<u>\$ 725,000</u>	<u>\$ 219,726</u>	<u>\$ 13,130,000</u>	<u>\$ 1,047,817</u>

Years	General Obligation Alternate Revenue Refunding Bonds Series 2021		Governmental Activities General Obligation Bonds	
	Principal	Interest	Principal	Interest
2023	\$ -	\$ 13,386	\$ -	\$ 238,352
2024	3,015,000	20,741	3,095,000	266,171
2025	3,130,000	7,356	3,210,000	248,186
2026	-	-	3,080,000	213,025
2027	-	-	3,135,000	161,126
2028-2032	-	-	7,480,000	182,166
Totals	<u>\$ 6,145,000</u>	<u>\$ 41,483</u>	<u>\$ 20,000,000</u>	<u>\$ 1,309,026</u>

Revenue Bonds

On December 4, 2018, the County issued \$27,060,000 of Toll Bridge Revenue Bonds, Series 2018, for the purpose of financing the construction, acquisition, improvement, betterment and enlargement of a toll bridge spanning the Fox River in the northern part of the County and tolling facilities, including all toll collection and enforcement facilities, for the toll bridge and capitalized interest through July 1, 2022. The interest on the Series 2018 Revenue Bonds is due semiannually on June 15 and December 15 at rates ranging from 4.125% to 5.00%. The principal payments are due annually on December 15 of each year, commencing December 15, 2022 and ending on December 15, 2048, in amounts ranging from \$510,000 to \$1,660,000. Principal and interest payments are made from the Longmeadow Debt Service - Capitalized Interest Fund until December 15, 2022 and Longmeadow Debt Service Fund thereafter.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

E. LONG-TERM OBLIGATIONS (cont.)

Revenue Bonds (cont.)

The County has pledged future toll bridge revenues, net of specified operating expenses, to repay the Series 2018 Revenue Bonds. The Series 2018 Revenue Bonds are to be paid from net toll bridge revenues and, as a backup security, certain RTA Sales Taxes deposited into funds held under the trust indenture for the Series 2018 Bonds. Principal and interest amounts are payable through December 15, 2048. The total principal and interest remaining to be paid on the bonds is \$46,115,051. Principal and interest paid for the current year was \$1,218,768. No customer revenues were recognized during the year.

Debt service requirements to maturity are as follows:

Years	Governmental Activities Revenue Bonds	
	Principal	Interest
2023	\$ 510,000	\$ 1,206,019
2024	540,000	1,179,769
2025	565,000	1,152,144
2026	595,000	1,123,144
2027	620,000	1,092,769
2028-2032	3,610,000	4,952,595
2033-2037	4,610,000	3,935,170
2038-2042	5,720,000	2,810,766
2043-2047	7,040,000	1,463,062
2048-2049	3,250,000	139,613
Totals	<u>\$ 27,060,000</u>	<u>\$ 19,055,051</u>

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 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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

E. LONG-TERM OBLIGATIONS (cont.)

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 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.

F. LEASE DISCLOSURES

Lessee - Lease Liabilities

Governmental Activities					Balance
Lease Liabilities Description	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	November 30, 2022
Office lease - Kane ROE	August 1, 2022	August 1, 2030	4.50%	\$ 1,454,709	\$ 1,116,116
Office lease - health department	February 28, 2020	February 28, 2024	4.50%	116,679	36,083
Office lease - Kane OCR	June 1, 2020	May 31, 2040	4.50%	2,808,789	1,447,134
Office lease - court services	December 1, 2021	November 30, 2026	4.50%	340,359	243,717
Copier lease	June 26, 2019	June 26, 2024	4.50%	13,020	3,897
Sheriff body cameras	October 24, 2022	November 30, 2026	8.50%	163,527	107,128
Peace Road lease	April 1, 2022	March 31, 2024	4.50%	113,202	47,859
In-car camera system	July 27, 2020	July 27, 2024	4.50%	679,969	277,568
Total governmental activities lease liabilities					<u>\$ 3,279,502</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2022

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

F. LEASE DISCLOSURES (cont.)

Debt service requirements to maturity are as follows:

Years	Governmental Activities		
	Principal	Interest	Total
2023	\$ 454,774	\$ 207,368	\$ 662,142
2024	446,355	176,937	623,292
2025	314,578	149,133	463,711
2026	346,986	127,376	474,362
2027	228,234	104,939	333,173
2028-2032	739,390	328,201	1,067,591
2033-2037	445,043	156,700	601,743
2038-2040	304,142	25,338	329,480
Total	<u>\$ 3,279,502</u>	<u>\$ 1,275,992</u>	<u>\$ 4,555,494</u>

Lessor - Lease Receivables

Governmental Activities				Receivable Balance November 30, 2022
Lease Receivables Description	Date of Inception	Final Maturity	Interest Rates	
Kane County Courthouse office rent	December 1, 2021	November 30, 2026	3.00%	\$ 115,182
Farmland rental	June 5, 2022	June 5, 2025	3.00%	6,326
PCS site lease	April 30, 2015	July 26, 2043	3.50%	1,024,457
Tower site lease	April 30, 2015	June 30, 2034	3.00%	<u>257,750</u>
Total governmental activities				<u>\$ 1,403,715</u>

The County recognized \$81,836 of lease revenue during the fiscal year.

The County recognized \$9,658 of interest revenue during the fiscal year.

G. 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 \$3,516,559. 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.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

H. NET POSITION/FUND BALANCES

Net position reported on the government wide statement of net position at November 30, 2022, includes the following:

Governmental Activities

Net Investment in Capital Assets	
Land	\$ 97,946,488
Construction in progress	30,010,998
Other capital assets, net of accumulated depreciation	519,992,697
Less: Long-term debt outstanding	(44,706,254)
Less: Lease liability	(3,279,502)
Less: Long-term construction payable	<u>(14,208,203)</u>
Total Net Investment in Capital Assets	<u>\$ 585,756,224</u>

As of November 30, 2022, net position that is restricted by enabling legislation totaled \$12,477,001.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

H. NET POSITION/FUND BALANCES (cont.)

Governmental Funds

Governmental fund balances reported on the fund financial statements at November 30, 2022, include the following:

	General Fund	American Rescue Plan Fund	Motor Fuel Tax Fund	Transportation Sales Tax Fund	Nonmajor Governmental Funds	Totals
Fund Balances						
Nonspendable:						
Prepaid items	\$ 17,532	\$ -	\$ -	\$ -	\$ 3,343,684	\$ 3,361,216
Permanent fund principal	-	-	-	-	1,150,000	1,150,000
Sub-total	<u>17,532</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,493,684</u>	<u>4,511,216</u>
Restricted for:						
Tort liability	-	-	-	-	8,803,592	8,803,592
Employee benefits	-	-	-	-	8,486,763	8,486,763
Public services	-	-	-	-	3,278,024	3,278,024
Judicial purposes	-	-	-	-	3,327,849	3,327,849
Public safety	-	-	-	-	8,231,778	8,231,778
Highway projects	-	-	54,544,194	-	31,469,561	86,013,755
Health and welfare	-	-	-	-	11,511,832	11,511,832
County development	-	-	-	-	936,784	936,784
Environment and conservation	-	-	-	-	14,054	14,054
Debt service	-	-	-	-	2,968,263	2,968,263
Capital projects	-	-	-	-	1,151,980	1,151,980
General government	-	-	-	-	1,033,070	1,033,070
Sub-total	<u>-</u>	<u>-</u>	<u>54,544,194</u>	<u>-</u>	<u>81,213,550</u>	<u>135,757,744</u>
Committed to:						
Judicial purposes	-	-	-	-	1,523,642	1,523,642
Public safety	-	-	-	-	1,711,900	1,711,900
Highway projects	-	-	-	49,734,948	-	49,734,948
County development	-	-	-	-	7,809,561	7,809,561
Debt service	-	-	-	-	5,323	5,323
General government	5,171,070	-	-	-	-	5,171,070
Sub-total	<u>5,171,070</u>	<u>-</u>	<u>-</u>	<u>49,734,948</u>	<u>11,050,426</u>	<u>65,956,444</u>
Assigned to:						
Tort liability	-	-	-	-	851,610	851,610
Employee benefits	-	-	-	-	1,855,936	1,855,936
Public services	-	-	-	-	1,885,041	1,885,041
Judicial purposes	55,955	-	-	-	1,738,159	1,794,114
Public safety	-	-	-	-	2,320,830	2,320,830
Highway projects	-	-	-	2,323,466	4,713,034	7,036,500
Health and welfare	-	-	-	-	1,657,430	1,657,430
County development	426,153	-	-	-	5,512,005	5,938,158
Environment and conservation	-	-	-	-	1,440,520	1,440,520
Capital projects	-	-	-	-	16,055,324	16,055,324
General government	41,392,944	-	-	-	2,453,429	43,846,373
Sub-total	<u>41,875,052</u>	<u>-</u>	<u>-</u>	<u>2,323,466</u>	<u>40,483,318</u>	<u>84,681,836</u>
Unassigned:	<u>51,850,583</u>	<u>(2,569,247)</u>	<u>-</u>	<u>-</u>	<u>(491,604)</u>	<u>48,789,732</u>
Total Fund Balances (Deficit)	<u>\$ 98,914,237</u>	<u>\$ (2,569,247)</u>	<u>\$ 54,544,194</u>	<u>\$ 52,058,414</u>	<u>\$ 136,749,374</u>	<u>\$ 339,696,972</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

I. COMPONENT UNIT

Forest Preserve District of Kane County

This report contains the Forest Preserve District of Kane County (District), which is included as a discretely presented component unit. The financial statements of the District are as of and for the fiscal year ended June 30, 2022.

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 prepaids 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 prepaids.

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 acquisition 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, 2022

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

I. 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, 2022

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

I. 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 \$3,646,455 and the bank balances totaled \$5,235,483. In addition, the District has \$52,053,880 invested in the Illinois Metropolitan Investment Fund (IMET) at year-end, with an average maturity of less than one year.

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, 2022, the District holds \$266,430 in U.S. Treasury note securities (of which \$246,517 matures within one to five years and \$19,913 matures in less than one year), \$766,570 in municipal bonds (of which \$648,456 matures within one to five years and \$118,114 matures in less than one year), and \$497,711 in U.S. agency obligation securities (of which \$472,880 matures within one to five years and \$24,831 matures in less than one year).

The District has the following recurring fair value measurements as of June 30, 2022: U.S. Treasury note securities are valued using quoted market prices (Level 1 inputs), U.S. agency obligation securities and municipal bonds 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, 2022, the District's investments in U.S. Treasury note securities and U.S. agency obligation securities were all rated AA+ by Standard & Poor's or not rated. The municipal bonds were all rated AA- to AAA by Standard & Poor's. The IMET Convenience Fund is not rated.

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 does not have any investments susceptible to concentration risk over 5% of the total cash and investment portfolio.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Capital Assets

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

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	\$420,346,063	\$ 246,520	\$ 72,979	\$420,519,604
Construction in progress	6,561,999	4,415,068	1,868,405	9,108,662
Total Capital Assets Not Being Depreciated	<u>426,908,062</u>	<u>4,661,588</u>	<u>1,941,384</u>	<u>429,628,266</u>
Capital assets being depreciated				
Buildings and improvements	39,062,005	442,505	920	39,503,590
Machinery and equipment	1,810,439	142,610	-	1,953,049
Infrastructure	26,952,463	1,002,034	-	27,954,497
Land improvements	2,216,335	423,866	-	2,640,201
Total Capital Assets Being Depreciated	<u>70,041,242</u>	<u>2,011,015</u>	<u>920</u>	<u>72,051,337</u>
Total Capital Assets	<u>496,949,304</u>	<u>6,672,603</u>	<u>1,942,304</u>	<u>501,679,603</u>
Less: Accumulated depreciation for				
Buildings and improvements	17,760,104	1,176,789	920	18,935,973
Machinery and equipment	1,291,396	100,839	-	1,392,235
Infrastructure	14,210,652	708,190	-	14,918,842
Land improvements	2,568,225	40,295	-	2,608,520
Total Accumulated Depreciation	<u>35,830,377</u>	<u>2,026,113</u>	<u>920</u>	<u>37,855,570</u>
Net Capital Assets Being Depreciated	<u>34,210,865</u>	<u>(15,098)</u>	<u>-</u>	<u>34,195,767</u>
Total District Capital Assets, Net of Accumulated Depreciation	<u>\$461,118,927</u>	<u>\$ 4,646,490</u>	<u>\$ 1,941,384</u>	<u>\$463,824,033</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Long-Term Obligations

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

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Bonds					
General obligation bonds	\$ 119,460,000	\$ -	\$ 11,915,000	\$ 107,545,000	\$ 12,425,000
Premium / (discount)	<u>7,446,697</u>	<u>-</u>	<u>1,105,355</u>	<u>6,341,342</u>	<u>1,035,467</u>
Total Bonds	<u>126,906,697</u>	<u>-</u>	<u>13,020,355</u>	<u>113,886,342</u>	<u>13,460,467</u>
Compensated absences	417,168	25,631	51,262	391,537	78,307
Total OPEB liability	154,640	46,822	-	201,462	-
Net pension liability	<u>168,088</u>	<u>-</u>	<u>168,088</u>	<u>-</u>	<u>-</u>
Total District Long- Term Liabilities	<u>\$ 127,646,593</u>	<u>\$ 72,453</u>	<u>\$ 13,239,705</u>	<u>\$ 114,479,341</u>	<u>\$ 13,538,774</u>

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

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.

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.

2017A General Obligation Bonds - Principal payments are due annually on December 15, beginning in 2018, and interest is due semi-annually at rates from 3.00% to 5.00%. The final payment is due December 15, 2037.

2017B Taxable General Obligation Bonds - Principal payments are due annually on December 15, beginning in 2018, and interest is due semi-annually at rates from 2.00% to 2.55%. The final payment is due December 15, 2023.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

2020 General Obligation Refunding Bonds - On August 5, 2020, the District issued \$19,065,000 par value General Obligation Refunding Bonds of 2020 to refund \$21,025,000 of the General Obligation Bonds of 2011A. Principal payments are due annually on December 15, beginning in 2021, and interest is due semi-annually at rates from 2.00% to 5.00%. The final payment is due December 15, 2031.

Debt service requirements to maturity are as follows:

	Principal	Interest	Totals
2023	\$ 12,425,000	\$ 3,519,497	\$ 15,944,497
2024	12,960,000	2,956,066	15,916,066
2025	13,510,000	2,419,866	15,929,866
2026	13,945,000	1,953,491	15,898,491
2027	12,590,000	1,519,666	14,109,666
2028-2032	22,975,000	4,838,530	27,813,530
2033-2037	15,630,000	2,012,492	17,642,492
2038	3,510,000	61,427	3,571,427
Totals	<u>\$ 107,545,000</u>	<u>\$ 19,281,035</u>	<u>\$ 126,826,035</u>

Net Position

Net investment in capital assets was comprised of the following:

Capital assets not being depreciated	\$ 429,628,266
Capital assets, being depreciated	34,195,767
Less: Long-term debt outstanding (excluding unspent capital related debt proceeds)	(107,545,000)
Plus: Noncapital debt proceeds	15,665,731
Plus: Unamortized debt discount	7,856
Less: Unamortized debt premium	(6,349,198)
Plus: Deferred amount on refunding	<u>1,610,560</u>
Total District Net Investment in Capital Assets	<u>\$ 367,213,982</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Risk Management

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

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

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

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

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

Contingent Liabilities

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

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

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Cultural and Events Center

The District owns and operates an event stadium (the Cultural and Events Center). The Kane County Cougars, a minor league baseball team, (the Cougars) is the primary licensee at the stadium. In May 2014, the District 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. This lease was amended in August 2019. Under the amended lease agreement, the District receives a base quarterly fee of \$125,000 for a total annual amount of \$500,000. The agreement expires in December 2034. The District began receiving payments from 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. 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>	<u>Minority Owner Fees</u>
2023	\$ 500,000	\$ 25,000
2024	500,000	25,000
2025	500,000	25,000
2026	500,000	25,000
2027	500,000	25,000
2028 - 2032	2,500,000	125,000
2033 - 2036	1,275,000	75,000

Service Concession Arrangement For Golf Courses

Effective January 1, 2022, the District entered into an agreement with a management company for the District's two golf courses, under which the company will operate and collect user fees. The District will receive installment payments over the course of the arrangement. Through December 31, 2021, the management company will pay the District \$110,000 each year plus 20% of all gross revenues earned from any source at Hughes Creek in excess of \$1,000,000 annually. Through December 31, 2022, the management company will pay the District \$50,000 each year plus 15% of all gross revenues earned from any source at Settler's Hill in excess of \$1,000,000 annually and \$135,000 each year plus 15% of all gross revenues earned from any source at Hughes Creek in excess of \$1,000,000 annually. Any excess revenue beyond the minimum payments is considered revenue when collected. The management company is required to operate and maintain the golf course in accordance with the agreement. The District reports the golf courses and related assets as a capital asset with a carrying amount of \$5,531,557 as of June 30, 2022. The District received a total of \$190,738 from the management company as of June 30, 2022.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Employee Retirement System - Defined Benefit Pension Plan

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

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

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, 2021, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	76
Inactive, non-retired members	94
Active members	<u>74</u>
Total	<u><u>244</u></u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended June 30, 2021, The District's contribution was 9.22% of covered payroll.

Net pension liability/(asset). The net pension liability/(asset) was measured as of December 31, 2021, 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.

Actuarial assumptions. The total pension liability for the IMRF plan was determined by an actuarial valuation performed as of December 31, 2021 using the following actuarial methods and assumptions:

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value
Actuarial assumptions	
Interest Rate	7.25%
Inflation	2.25%
Salary increases	2.85% to 13.75%, including inflation
Cost of Living Adjustment	3.25%

Mortality. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) mortality tables were used with future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) mortality tables were used with future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) mortality tables were used with future mortality improvements projected using scale MP-2020.

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, 2021.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Discount rate. The discount rate used to measure the total pension liability for the IMRF plan was 7.25%, the same as the prior valuation. 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.

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 7.25% 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 (6.25%) or 1 percentage point higher (8.25%) than the current rates:

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability/(asset)	\$ 22,812,403	\$ 20,058,509	\$ 17,957,517
Plan fiduciary net pension	21,823,488	21,823,488	21,823,488
Net pension liability/(asset)	<u>\$ 988,915</u>	<u>\$ (1,764,979)</u>	<u>\$ (3,865,971)</u>

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, 2021 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at December 31, 2020	\$ 19,131,205	\$ 18,963,117	\$ 168,088
Service cost	436,417	-	436,417
Interest on total pension liability	1,376,286	-	1,376,286
Differences between expected and actual experience of the total pension liability	(153,087)	-	(153,087)
Benefit payments, including refunds of employee contributions	(732,312)	(732,312)	-
Contributions - employer	-	466,826	(466,826)
Contributions - employee	-	208,523	(208,523)
Net investment income	-	3,093,455	(3,093,455)
Other (net transfer)	-	(176,121)	176,121
Balances at December 31, 2021	<u>\$ 20,058,509</u>	<u>\$ 21,823,488</u>	<u>\$ (1,764,979)</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

I. 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, 2022, the District recognized pension expense of \$(774,282) 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	\$ 160,466	\$ 114,546
Assumption changes	-	145,336
Net difference between projected and actual earnings on pension plan investments	-	2,294,391
Contributions subsequent to the measurement date	199,800	-
Total	<u>\$ 360,266</u>	<u>\$ 2,554,273</u>

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 June 30, 2023. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$2,393,807) will be recognized in pension expense in future periods as follows:

Fiscal Year	Regular Plan
2023	\$ (470,651)
2024	(971,066)
2025	(606,676)
2026	<u>(345,414)</u>
Total	<u>\$ (2,393,807)</u>

Other Postemployment Benefits

Plan description. The District's defined benefit OPEB plan, the Forest Preserve District of Kane County Postretirement Health Plan (PHP), provides OPEB for all permanent full-time general and public safety employees of the District. The PHP is a single-employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits provided. The District provides post-employment health insurance and dental benefits to retirees and their spouses. To be eligible for benefits, the employee must be at a minimum age of 55 and have at least 15 years of service at the District.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

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. The retirees pay the blended premium. 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.

Plan membership. As of June 30, 2022, the measurement date, the following employees were covered by the benefit terms:

Inactive plan members currently receiving benefits	6
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	<u>78</u>
Total	<u><u>84</u></u>

Total OPEB liability. The District's total OPEB liability of \$201,462 was measured as of June 30, 2022 and was determined by an actuarial valuation as of June 30, 2021.

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Salary increases	4.00%
Discount rate	4.09%
Healthcare cost trend rates	PPO Plan - 4.00%; Blue Advantage HMO Plan - 4.00%
Retirees' share of benefit-related costs	Same as healthcare cost trend rates
Mortality	PubS H-2010 Mortality Table - General using scale MP-20

Change in the total OPEB liability.

	Total OPEB Liability
Balance at June 30, 2021	\$ 154,640
Service cost	14,166
Interest on the total OPEB liability	3,075
Difference between expected and actual experience	36,619
Changes of assumptions or other inputs	20,125
Benefit payments	<u>(27,163)</u>
Balance at June 30, 2022	<u><u>\$ 201,462</u></u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.09%) or 1-percentage-point higher (5.09%) than the current discount rate:

	1% Decrease (3.09%)	Discount Rate (4.09%)	1% Increase (5.09%)
Total OPEB liability	\$ 214,145	\$ 201,462	\$ 189,931

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates

	1% Decrease (Varies)	Discount Rate (Varies)	1% Increase (Varies)
Total OPEB liability	\$ 186,456	\$ 201,462	\$ 219,122

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB. For the year ended June 30, 2022, the District recognized OPEB expense of \$(3,966). At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 33,066	\$ 54,804
Assumption changes	64,508	220,265
Total	<u>\$ 97,574</u>	<u>\$ 275,069</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Amount
2023	\$ (21,207)
2024	(21,207)
2025	(21,207)
2026	(21,207)
2027	(21,207)
Thereafter	(71,460)
Total	<u>\$ (177,495)</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

NOTE IV - OTHER INFORMATION

A. EMPLOYEES' RETIREMENT SYSTEM

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

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. Both plans are agent multiple-employer public employee retirement systems.

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, 2021, the measurement date, membership in the plan was as follows:

	<u>Regular Plan</u>	<u>SLEP</u>
Retirees and beneficiaries	965	152
Inactive, non-retired members	1,003	61
Active members	<u>1,003</u>	<u>205</u>
Total	<u><u>2,971</u></u>	<u><u>418</u></u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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 2021 were 8.81% and 22.72%, respectively, of annual covered payroll for the Regular and SLEP plans. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset). The net pension liabilities/(assets) were measured as of December 31, 2021, 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, 2021 using the following actuarial methods and assumptions:

	Regular Plan	SLEP
Actuarial cost method	Entry Age Normal	Entry Age Normal
Asset valuation method	Market Value	Market Value
Actuarial assumptions		
Investment Rate of Return	7.25%	7.25%
Salary increases	2.85% to 13.75%, including inflation	2.85% to 13.75%, including inflation
Price inflation	2.25%	2.25%

Mortality. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) mortality tables were used with future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) mortality tables were used with future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) mortality tables were used with future mortality improvements projected using scale MP-2020.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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	39.00%	3.25%	1.90%
International equities	15.00%	4.89%	3.15%
Fixed income	25.00%	(0.50)%	(0.60)%
Real estate	10.00%	4.20%	3.30%
Alternatives	10.00%		
Private equity		8.85%	5.50%
Hedge funds		N/A	N/A
Commodities		2.90%	1.70%
Cash equivalents	1.00%	(0.90)%	(0.90)%

Discount rate. The discount rates used to measure the total pension liabilities for the Regular and SLEP plans were 7.25% and 7.25%, respectively. The discount rates calculated using the December 31, 2020 measurement date were 7.25% and 7.25%. 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 to be available to make 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 payments to determine the total pension liabilities.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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 7.25% and 7.25%, 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 (6.25% for Regular and 6.25% for SLEP) or 1 percentage point higher (8.25% for Regular and 8.25% for SLEP) than the current rates:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
<i>Regular Plan:</i>			
Total pension liability	\$ 349,586,347	\$ 312,017,948	\$ 282,855,214
Plan fiduciary net pension	<u>360,874,868</u>	<u>360,874,868</u>	<u>360,874,868</u>
Net pension liability/(asset)	<u>\$ (11,288,521)</u>	<u>\$ (48,856,920)</u>	<u>\$ (78,019,654)</u>
<i>SLEP:</i>			
Total pension liability	\$ 218,634,943	\$ 193,169,354	\$ 172,322,938
Plan fiduciary net pension	<u>207,209,229</u>	<u>207,209,229</u>	<u>207,209,229</u>
Net pension liability/(asset)	<u>\$ 11,425,714</u>	<u>\$ (14,039,875)</u>	<u>\$ (34,886,291)</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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, 2021 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, 2020	\$ 297,273,919	\$ 317,226,920	\$ (19,953,001)
Service cost	4,852,378	-	4,852,378
Interest on total pension liability	21,223,516	-	21,223,516
Differences between expected and actual experience of the total pension liability	2,592,058	-	2,592,058
Benefit payments, including refunds of employee contributions	(13,923,923)	(13,923,923)	-
Contributions - employer	-	4,815,382	(4,815,382)
Contributions - employee	-	2,515,068	(2,515,068)
Net investment income	-	52,723,511	(52,723,511)
Other (net transfer)	-	(2,482,090)	2,482,090
Balances at December 31, 2021	<u>\$ 312,017,948</u>	<u>\$ 360,874,868</u>	<u>\$ (48,856,920)</u>
Plan fiduciary net position as a percentage of the total pension liability			115.66 %
<i>SLEP:</i>			
Balances at December 31, 2020	\$ 190,122,839	\$ 179,656,616	\$ 10,466,223
Service cost	3,062,761	-	3,062,761
Interest on total pension liability	13,576,176	-	13,576,176
Differences between expected and actual experience of the total pension liability	(4,799,174)	-	(4,799,174)
Benefit payments, including refunds of employee contributions	(8,793,248)	(8,793,248)	-
Contributions - employer	-	3,967,415	(3,967,415)
Contributions - employee	-	1,368,605	(1,368,605)
Net investment income	-	31,022,233	(31,022,233)
Other (net transfer)	-	(12,392)	12,392
Balances at December 31, 2021	<u>\$ 193,169,354</u>	<u>\$ 207,209,229</u>	<u>\$ (14,039,875)</u>
Plan fiduciary net position as a percentage of the total pension liability			107.27 %

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

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, 2022, the County recognized pension expense of \$(11,432,523) \$(7,679,724) and \$(3,752,799) for the Regular and SLEP plans, respectively). The County reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Regular Plan:</i>		
Difference between expected and actual experience	\$ 3,273,721	\$ 1,397
Assumption changes	13,784	1,475,501
Net difference between projected and actual earnings on pension plan investments	-	40,359,811
Contributions subsequent to the measurement date	<u>4,065,085</u>	<u>-</u>
Total	<u>\$ 7,352,590</u>	<u>\$ 41,836,709</u>
<i>SLEP:</i>		
Difference between expected and actual experience	\$ 6,459,803	\$ 4,484,993
Assumption changes	1,800,395	924,867
Net difference between projected and actual earnings on pension plan investments	-	23,855,112
Contributions subsequent to the measurement date	<u>3,417,999</u>	<u>-</u>
Total	<u>\$ 11,678,197</u>	<u>\$ 29,264,972</u>

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 November 30, 2023. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$(38,549,204) for Regular and \$(21,004,774) for SLEP) will be recognized in pension expense as follows:

Year Ending November 30,	Regular Plan	SLEP
2023	\$ (8,047,379)	\$ (4,176,074)
2024	(14,947,251)	(7,776,135)
2025	(9,543,866)	(5,184,280)
2026	(6,010,708)	(3,682,991)
2027	<u>-</u>	<u>(185,294)</u>
Total	<u>\$ (38,549,204)</u>	<u>\$ (21,004,774)</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

NOTE IV - OTHER INFORMATION (cont.)

B. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and 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, general liability, and employee healthcare.

Self Insurance

The County maintains a \$850,000 and \$750,000 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.

For employee healthcare claims, the uninsured risk of loss is \$100,000 per incident for a policy year. The County has purchased commercial insurance for claims in excess of those amounts. Claims for employee healthcare are charged to the Health Insurance Fund, an internal service fund. The amounts of settlements have not exceeded insurance coverage in any of the past three fiscal years.

Claims Liability - Workers' Compensation and General Liability

A reconciliation of claims payable for the fiscal years ended November 30, 2022 and 2021 for workers' compensation and general liability is as follows:

	<u>Prior Year</u>	<u>Current Year</u>
Unpaid claims - Beginning of Year	\$ 4,058,338	\$ 5,174,955
Current year claims and changes in estimates	2,611,848	354,993
Claim payments	<u>(1,495,231)</u>	<u>(1,282,224)</u>
Unpaid Claims - End of Year	<u>\$ 5,174,955</u>	<u>\$ 4,247,724</u>

Claims Liability - Employee Healthcare

A reconciliation of claims payable for the fiscal year ended November 30, 2022 and 2021 for self-insured employee healthcare is as follows:

	<u>Prior Year</u>	<u>Current Year</u>
Unpaid claims - Beginning of Year	\$ 1,057,467	\$ 1,250,215
Current year claims and changes in estimates	14,458,784	13,748,169
Claim payments	<u>(14,266,036)</u>	<u>(14,954,970)</u>
Unpaid Claims - End of Year	<u>\$ 1,250,215</u>	<u>\$ 43,414</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

NOTE IV - OTHER INFORMATION (cont.)

C. COMMITMENTS AND CONTINGENCIES

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

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

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

The County has active construction projects as of November 30, 2022. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

D. OTHER POSTEMPLOYMENT BENEFITS

Plan description. The County's defined benefit OPEB plan, the Retiree Healthcare Plan (RHP), 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 for the retirees, commonly referred to as an implicit rate subsidy. The RHP is a single-employer defined benefit OPEB plan administered by the County. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. All funding for the RHP is done on a pay-as-you-go basis. The RHP does not issue a stand-alone financial report.

Benefits provided. The RHP provides post-retirement healthcare 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 years or more 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 spouses 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. 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 years liability upon the County.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Employees covered by benefit terms. At November 30, 2022, the actuarial valuation date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	70
Active plan members	<u>906</u>
Total	<u><u>976</u></u>

Total OPEB liability. The County's total OPEB liability of \$10,645,485 was measured as of November 30, 2022, and was determined by an actuarial valuation as of February 1, 2021.

Actuarial assumptions and other inputs. The total OPEB liability in the November 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Healthcare participation rate	25.00%
Healthcare cost trend rates - initial	HMO - 6.50%; PPO - 7.00%
Healthcare cost trend rates - ultimate	HMO - 4.50%; PPO - 4.50%
Retirees' share of benefit-related costs	90% or 100%

The discount rate was based on the S&P Municipal Bond 20-Year High-Grade Rate Index as of November 30, 2022.

Mortality rates were based on the PubG.H-2010(B) Mortality Table - General (below median income) for active employees and PubG.H-2010(B) Mortality Table - General (below median income), Male adjusted 106% and Female adjusted 105% tables for retirees with future mortality improvement using Scale MP-2020.

The actuarial assumptions used in the November 30, 2022 valuation were based on the results of an actuarial experience study conducted by the independent actuary.

Discount rate. At November 30, 2022, the discount rate used to measure the total OPEB liability was a blended rate of 4.19%, which was a change from the November 30, 2021 rate of 2.23%. Since the plan is financed on a pay-as-you-go basis, the discount rate is based on the 20-year general obligation bond index.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Change in the total OPEB liability.

	Total OPEB Liability
Balances at November 30, 2021	\$ 10,645,485
Service cost	497,778
Interest	232,507
Differences between expected and actual experience	(388,865)
Changes in assumptions or other inputs	(1,252,235)
Benefit payments	(438,338)
Balances at November 30, 2022	<u>\$ 9,296,332</u>

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.19%) or 1-percentage-point higher (5.19%) than the current discount rate:

	1% Decrease (3.19%)	Discount Rate (4.19%)	1% Increase (5.19%)
Total OPEB liability	\$ 9,995,755	\$ 9,296,332	\$ 8,653,365

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.50% decreasing to 3.50% for HMO and 6.00% decreasing to 3.50% for PPO) or 1-percentage-point higher (7.50% decreasing to 5.50% for HMO and 8.00% decreasing to 5.50% for PPO) than the current healthcare cost trend rates:

	1% Decrease (Various)	Healthcare Cost Trend Rates (Various)	1% Increase (Various)
Total OPEB liability	\$ 8,468,314	\$ 9,296,332	\$ 10,252,657

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB. For the year ended November 30, 2022, the County recognized OPEB expense of \$119,514. At November 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 375,286	\$ 808,825
Changes of assumptions or other inputs	2,114,829	5,492,343
Total	<u>\$ 2,490,115</u>	<u>\$ 6,301,168</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended November 30:	Amount
2023	\$ (610,771)
2024	(610,771)
2025	(610,771)
2026	(610,771)
2027	(817,755)
Thereafter	(550,214)
Total	<u>\$ (3,811,053)</u>

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, 2022, the County received \$98,380 from the Forest Preserve as reimbursement for these services.

Other payments made to the Forest Preserve included: \$175 for the Health Department to rent a room. A \$2,500 payment was made to the Forest Preserve for intersection improvement for the Dauberman Road Extension project.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2022

NOTE IV - OTHER INFORMATION (cont.)

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

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

- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 99, *Omnibus 2022*
- Statement No. 100, *Account Changes and Error Corrections - an amendment of GASB Statement no. 62*
- Statement No. 101, *Compensated Absences*

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

REQUIRED SUPPLEMENTARY INFORMATION

KANE COUNTY, ILLINOIS

Required Supplementary Information

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

	2015	2016	2017
Total pension liability			
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)
Net change in total pension liability	19,171,545	16,872,682	8,503,733
Total pension liability - beginning	203,002,575	222,174,120	239,046,802
Total pension liability - ending (a)	<u>\$ 222,174,120</u>	<u>\$ 239,046,802</u>	<u>\$ 247,550,535</u>
Plan fiduciary net position			
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
Net change in plan fiduciary net position	10,990,670	(2,588,387)	13,747,103
Plan fiduciary net position - beginning	203,607,741	214,598,411	212,010,024
Plan fiduciary net position - ending (b)	<u>\$ 214,598,411</u>	<u>\$ 212,010,024</u>	<u>\$ 225,757,127</u>
Employer's net pension liability/(asset) - ending (a) - (b)	<u>\$ 7,575,709</u>	<u>\$ 27,036,778</u>	<u>\$ 21,793,408</u>
Plan fiduciary net position as a percentage of the total pension liability/(asset)	96.59%	88.69%	91.20%
Covered payroll	\$ 45,972,769	\$ 50,140,406	\$ 49,419,262
Employer's net pension liability/(asset) as a percentage of covered payroll	16.48%	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.

2018	2019	2020	2021	2022
\$ 5,174,086	\$ 4,875,637	\$ 4,963,670	\$ 5,060,218	\$ 4,852,378
18,367,771	18,719,505	19,434,708	20,446,325	21,223,516
369,881	(787,677)	2,273,485	2,033,544	2,592,058
(7,932,779)	7,778,872	-	(3,240,349)	-
<u>(10,467,926)</u>	<u>(11,811,983)</u>	<u>(12,505,626)</u>	<u>(13,027,978)</u>	<u>(13,923,923)</u>
5,511,033	18,774,354	14,166,237	11,271,760	14,744,029
<u>247,550,535</u>	<u>253,061,568</u>	<u>271,835,922</u>	<u>286,002,159</u>	<u>297,273,919</u>
<u>\$ 253,061,568</u>	<u>\$ 271,835,922</u>	<u>\$ 286,002,159</u>	<u>\$ 297,273,919</u>	<u>\$ 312,017,948</u>
\$ 5,093,026	\$ 4,701,334	\$ 3,677,633	\$ 4,229,499	\$ 4,815,382
2,471,388	2,271,536	2,308,899	2,503,971	2,515,068
38,953,833	(13,279,957)	44,970,112	39,992,307	52,723,511
(10,467,926)	(11,811,983)	(12,505,626)	(13,027,978)	(13,923,923)
<u>(4,148,525)</u>	<u>3,430,607</u>	<u>1,482,956</u>	<u>624,687</u>	<u>(2,482,090)</u>
31,901,796	(14,688,463)	39,933,974	34,322,486	43,647,948
<u>225,757,127</u>	<u>257,658,923</u>	<u>242,970,460</u>	<u>282,904,434</u>	<u>317,226,920</u>
<u>\$ 257,658,923</u>	<u>\$ 242,970,460</u>	<u>\$ 282,904,434</u>	<u>\$ 317,226,920</u>	<u>\$ 360,874,868</u>
<u>\$ (4,597,355)</u>	<u>\$ 28,865,462</u>	<u>\$ 3,097,725</u>	<u>\$ (19,953,001)</u>	<u>\$ (48,856,920)</u>
101.82%	89.38%	98.92%	106.71%	115.66%
\$ 50,335,325	\$ 49,528,512	\$ 49,927,568	\$ 52,605,718	\$ 54,667,271
-9.13%	58.28%	6.20%	-37.93%	-89.37%

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

KANE COUNTY, ILLINOIS

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

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Actuarially determined contribution	\$ 4,859,322	\$ 5,134,378	\$ 4,946,868	\$ 5,018,432	\$ 4,695,303
Contributions in relation to the actuarially determined contribution	<u>(5,578,035)</u>	<u>(5,678,240)</u>	<u>(5,016,170)</u>	<u>(5,093,026)</u>	<u>(4,701,334)</u>
Contribution deficiency (excess)	<u>\$ (718,713)</u>	<u>\$ (543,862)</u>	<u>\$ (69,302)</u>	<u>\$ (74,594)</u>	<u>\$ (6,031)</u>
Covered payroll	\$45,972,769	\$50,140,406	\$49,419,262	\$50,335,325	\$49,528,512
Contributions as a percentage of covered payroll	12.13%	11.32%	10.15%	10.12%	9.49%
	<u>2020</u>	<u>2021</u>	<u>2022</u>		
Actuarially determined contribution	\$ 3,649,705	\$ 4,718,733	\$ 4,810,720		
Contributions in relation to the actuarially determined contribution	<u>(3,677,633)</u>	<u>(4,229,499)</u>	<u>(4,815,382)</u>		
Contribution deficiency (excess)	<u>\$ (27,928)</u>	<u>\$ 489,234</u>	<u>\$ (4,662)</u>		
Covered payroll	\$49,927,568	\$52,605,718	\$54,667,271		
Contributions as a percentage of covered payroll	7.37%	8.04%	8.81%		

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	Aggregate entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	22 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation	2.50%
Salary increases	3.35% to 14.25% including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 Employee Mortality Table, adjusted to match current IMRF experience

Other information:

There were no benefit changes during the year.

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

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 Eight Fiscal Years

	2015	2016	2017
Total pension liability			
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	<u>(4,110,663)</u>	<u>(4,785,308)</u>	<u>(5,291,136)</u>
Net change in total pension liability	9,108,653	13,010,844	4,502,058
Total pension liability - beginning	<u>116,737,756</u>	<u>125,846,409</u>	<u>138,857,253</u>
Total pension liability - ending (a)	<u>\$ 125,846,409</u>	<u>\$ 138,857,253</u>	<u>\$ 143,359,311</u>
Plan fiduciary net position			
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)	<u>(71,712)</u>	<u>(957,228)</u>	<u>2,550,518</u>
Net change in plan fiduciary net position	7,862,932	129,404	9,838,496
Plan fiduciary net position - beginning	<u>105,478,958</u>	<u>113,341,890</u>	<u>113,471,294</u>
Plan fiduciary net position - ending (b)	<u>\$ 113,341,890</u>	<u>\$ 113,471,294</u>	<u>\$ 123,309,790</u>
Employer's net pension liability - ending (a) - (b)	<u>\$ 12,504,519</u>	<u>\$ 25,385,959</u>	<u>\$ 20,049,521</u>
Plan fiduciary net position as a percentage of the total pension liability	90.06%	81.72%	86.01%
Covered payroll	\$ 15,708,645	\$ 17,183,684	\$ 16,560,248
Employer's net pension liability as a percentage of covered payroll	79.60%	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.

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 3,147,816	\$ 3,152,448	\$ 3,274,536	\$ 3,510,695	\$ 3,062,761
10,661,689	11,280,480	11,791,843	12,618,327	13,576,176
1,148,191	(515,009)	3,599,217	6,539,270	(4,799,174)
(764,009)	5,025,409	-	(1,048,678)	-
<u>(5,554,732)</u>	<u>(6,336,172)</u>	<u>(7,193,165)</u>	<u>(7,574,628)</u>	<u>(8,793,248)</u>
8,638,955	12,607,156	11,472,431	14,044,986	3,046,515
<u>143,359,311</u>	<u>151,998,266</u>	<u>164,605,422</u>	<u>176,077,853</u>	<u>190,122,839</u>
<u>\$ 151,998,266</u>	<u>\$ 164,605,422</u>	<u>\$ 176,077,853</u>	<u>\$ 190,122,839</u>	<u>\$ 193,169,354</u>
\$ 3,591,796	\$ 3,303,658	\$ 3,295,128	\$ 4,308,549	\$ 3,967,415
1,294,884	1,255,164	1,391,242	1,472,726	1,368,605
22,150,171	(9,161,405)	25,718,389	22,961,023	31,022,233
(5,554,732)	(6,336,172)	(7,193,165)	(7,574,628)	(8,793,248)
<u>(1,634,844)</u>	<u>2,121,582</u>	<u>843,562</u>	<u>93,898</u>	<u>(12,392)</u>
19,847,275	(8,817,173)	24,055,156	21,261,568	27,552,613
<u>123,309,790</u>	<u>143,157,065</u>	<u>134,339,892</u>	<u>158,395,048</u>	<u>179,656,616</u>
<u>\$ 143,157,065</u>	<u>\$ 134,339,892</u>	<u>\$ 158,395,048</u>	<u>\$ 179,656,616</u>	<u>\$ 207,209,229</u>
<u>\$ 8,841,201</u>	<u>\$ 30,265,530</u>	<u>\$ 17,682,805</u>	<u>\$ 10,466,223</u>	<u>\$ (14,039,875)</u>
94.18%	81.61%	89.96%	94.50%	107.27%
\$ 16,998,048	\$ 16,735,506	\$ 17,494,397	\$ 19,013,895	\$ 17,465,910
52.01%	180.85%	101.08%	55.05%	-80.38%

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

KANE COUNTY, ILLINOIS

Required Supplementary Information

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

Schedule of Employer Contributions

Last Eight Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Actuarially determined contribution	\$ 3,248,548	\$ 3,488,288	\$ 3,355,106	\$ 3,559,391	\$ 3,268,444
Contributions in relation to the actuarially determined contribution	<u>(4,270,229)</u>	<u>(3,976,481)</u>	<u>(3,456,199)</u>	<u>(3,591,796)</u>	<u>(3,303,658)</u>
Contribution deficiency (excess)	<u>\$ (1,021,681)</u>	<u>\$ (488,193)</u>	<u>\$ (101,093)</u>	<u>\$ (32,405)</u>	<u>\$ (35,214)</u>
Covered payroll	\$ 15,708,645	\$ 17,183,684	\$ 16,560,248	\$ 16,998,048	\$ 16,735,506
Contributions as a percentage of covered payroll	27.18%	23.14%	20.87%	21.13%	19.74%
	<u>2020</u>	<u>2021</u>	<u>2022</u>		
Actuarially determined contribution	\$ 3,257,457	\$ 4,308,549	\$ 3,936,816		
Contributions in relation to the actuarially determined contribution	<u>(3,295,128)</u>	<u>(4,308,549)</u>	<u>(3,967,415)</u>		
Contribution deficiency (excess)	<u>\$ (37,671)</u>	<u>\$ -</u>	<u>\$ (30,599)</u>		
Covered payroll	\$ 17,494,397	\$ 19,013,895	\$ 17,465,910		
Contributions as a percentage of covered payroll	18.84%	22.66%	22.72%		

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	Aggregate entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	22 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation	2.50%
Salary increases	3.35% to 14.25% including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 Employee Mortality Table, adjusted to match current IMRF experience

Other information:

There were no benefit changes during the year.

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

KANE COUNTY, ILLINOIS

Required Supplementary Information

Retiree Healthcare Plan

Schedule of Changes in the Total OPEB Liability and Related Ratios Last Five Fiscal Years

	2018	2019	2020	2021	2022
Total OPEB liability					
Service cost	\$ 723,024	\$ 392,127	\$ 414,963	\$ 517,317	\$ 497,778
Interest	401,734	541,395	303,208	210,048	232,507
Difference between expected and actual experience	842,510	-	(714,095)	-	(388,866)
Changes of assumptions	90,271	(6,328,270)	1,557,292	(157,308)	(1,252,234)
Benefit payments	(565,270)	(550,484)	(486,907)	(543,494)	(438,338)
Other changes	964,011	(9,916)	(115,394)	-	-
Net change in total OPEB liability	2,456,280	(5,955,148)	959,067	26,563	\$ (1,349,153)
Total OPEB liability - beginning	13,158,723	15,615,003	9,659,855	10,618,922	10,645,485
Total OPEB liability - ending	<u>\$ 15,615,003</u>	<u>\$ 9,659,855</u>	<u>\$ 10,618,922</u>	<u>\$ 10,645,485</u>	<u>\$ 9,296,332</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%
Covered-employee payroll	\$ 54,050,604	\$ 54,050,604	\$ 54,204,774	\$ 54,204,774	\$ 61,110,504
County's total OPEB liability as a percentage of covered-employee payroll	28.89%	17.87%	19.59%	19.64%	15.21%

Notes to Schedule:

The County implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available.

There is no ADC or employer contribution related to the ADC as the total OPEB liability is currently an unfunded obligation.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 32,335,163	\$ 32,335,163	\$ 32,452,890	\$ 117,727
Other taxes	4,321,000	4,321,000	4,897,389	576,389
Intergovernmental	27,231,000	27,231,000	39,693,162	12,462,162
Grants	228,650	669,871	1,065,864	395,993
Licenses and permits	1,321,100	1,299,850	1,397,304	97,454
Fines	2,321,272	2,321,272	2,492,127	170,855
Charges for services	13,081,338	13,179,079	12,699,888	(479,191)
Reimbursements	9,311,200	10,027,120	9,765,217	(261,903)
Net investment income (loss)	237,324	237,324	(1,179,135)	(1,416,459)
Miscellaneous	346,749	346,749	275,431	(71,318)
Total revenues	<u>90,734,796</u>	<u>91,968,428</u>	<u>103,560,137</u>	<u>11,591,709</u>
EXPENDITURES				
General Fund Departments				
County Board/Liquor	1,374,606	1,359,606	1,297,601	62,005
Finance Administration	1,344,962	1,488,976	1,312,327	176,649
Information Technologies	4,520,079	4,603,146	3,944,438	658,708
Building Management:				
Building Management - Government Center	1,923,470	1,924,519	1,892,701	31,818
Building Management - Judicial Center	1,215,506	1,387,430	859,821	527,609
Building Management - Juvenile Justice Center	347,663	347,663	438,462	(90,799)
Building Management - North Campus	374,964	374,964	307,266	67,698
Building Management - Aurora Health Department	105,218	105,218	114,101	(8,883)
Building Management - Old Courthouse	358,941	358,941	347,548	11,393
Building Management - Sheriff Facility	1,362,004	1,158,712	1,207,008	(48,296)
Building Management - ROE Office	130,000	130,000	130,000	-
Building Management - Multi-Use Facility	465,800	465,800	256,027	209,773
Total Building Management	<u>6,283,566</u>	<u>6,253,247</u>	<u>5,552,934</u>	<u>700,313</u>
Human Resources	301,440	331,440	205,371	126,069
County Auditor	298,372	298,372	256,908	41,464
Treasurer/Collector	837,993	889,893	889,000	893
Supervisor of Assessments:				
Supervisor of Assessments	1,090,866	1,090,866	1,022,984	67,882
Board of Review	185,397	185,397	119,969	65,428
Total Supervisor of Assessments	<u>1,276,263</u>	<u>1,276,263</u>	<u>1,142,953</u>	<u>133,310</u>
County Clerk:				
County Clerk	1,104,706	1,169,337	1,017,999	151,338
Elections Expense	2,756,091	2,853,832	2,963,481	(109,649)
Alternative Language Coordination	85,409	85,409	89,845	(4,436)
Aurora Election Expense	-	-	53	(53)
Total County Clerk	<u>3,946,206</u>	<u>4,108,578</u>	<u>4,071,378</u>	<u>37,200</u>
Recorder of Deeds	821,613	821,613	665,768	155,845
Regional Office of Education	338,926	413,531	411,253	2,278
Judiciary and Courts	3,626,304	3,626,304	3,523,839	102,465

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

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Circuit Clerk:				
Circuit Clerk Administration	\$ 4,016,213	\$ 4,039,396	\$ 3,615,301	\$ 424,095
Circuit Clerk COO Support	5,671	5,671	221	5,450
Circuit Clerk File Lib/Records	7,555	7,555	2,495	5,060
Circuit Clerk Civil	14,840	14,840	7,454	7,386
Circuit Clerk Criminal	25,392	25,392	13,276	12,116
Circuit Clerk Records Support	600	600	-	600
Circuit Clerk Chief Deputy	54,429	54,429	14,050	40,379
Circuit Clerk Human Resource	18,526	18,526	5,626	12,900
Circuit Clerk Customer Service	8,850	8,850	4,217	4,633
Circuit Clerk COO Support Civil	1,384	1,384	-	1,384
Total Circuit Clerk	4,153,460	4,176,643	3,662,640	514,003
State's Attorney:				
States Attorney Criminal Division	7,095,111	8,272,059	7,972,223	299,836
States Attorney Abuse and Neglect	475,166	-	-	-
States Attorney Pre-Arrest Diversion	-	362,400	227,811	134,589
States Attorney Domestic Violence	336,383	336,383	271,075	65,308
States Attorney JJC Council	53,600	53,600	22,789	30,811
Total State's Attorney	7,960,260	9,024,442	8,493,898	530,544
Public Defender	4,412,863	4,632,863	4,277,372	355,491
Sheriff:				
Sheriff	13,371,751	14,442,451	14,289,765	152,686
Adult Corrections	16,767,045	18,303,283	7,016,518	11,286,765
Corrections, Board and Care	-	-	11,550	(11,550)
Court Security	2,927,456	3,299,302	2,811,330	487,972
Emergency Management Services	367,361	472,796	440,417	32,379
Total Sheriff	33,433,613	36,517,832	24,569,580	11,948,252
Merit Commission	100,568	100,568	85,116	15,452
Court Services:				
Court Services Administration	873,306	873,306	908,100	(34,794)
Adult Court Services	3,461,737	3,487,919	3,686,776	(198,857)
Treatment Alternative Court	196,902	196,902	233,612	(36,710)
Juvenile Court Services	1,190,810	1,193,628	1,179,236	14,392
Juvenile Custody	402,851	247,851	-	247,851
Juvenile Justice Center	5,046,991	5,172,991	5,247,362	(74,371)
KIDS Education Program	44,800	44,800	24,886	19,914
Diagnostic Center	1,097,097	1,097,097	967,744	129,353
Veteran's Court	78,275	78,275	84,611	(6,336)
Drug Court	431,759	431,759	385,653	46,106
Pre-Trial	795,959	795,959	451,075	344,884
Total Court Services	13,620,487	13,620,487	13,169,055	451,432
County Coroner	1,436,625	1,580,143	1,580,015	128

(Continued)

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

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis

For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Environmental Management:				
Environmental Management - Water				
Resources & Subdivisions	\$ 528,998	\$ 528,998	\$ 522,871	\$ 6,127
Electrical Aggregation	27,000	27,000	26,788	212
Total Environmental Management	2,324,111	2,373,700	2,322,635	51,065
County Development:				
County Development	1,175,821	1,175,821	1,120,884	54,937
Administrative Adjudication Program	8,294	8,294	4,400	3,894
Economic Development	199,970	199,970	111,665	88,305
Cost Share Drainage	167,000	167,000	84,817	82,183
Total County Development	1,551,085	1,551,085	1,321,766	229,319
Internal Services:				
Internal Services	488,453	488,453	477,978	10,475
Communication/Technology	2,647,396	2,647,396	2,238,720	408,676
Operational Support	-	54,672	54,839	(167)
Other Contingency	2,916,931	1,420,487	-	1,420,487
Total Internal Services	6,052,780	4,611,008	2,771,537	1,839,471
Capital Outlay	-	64,670	35,448	29,222
Total expenditures	98,248,069	101,906,708	83,789,856	18,116,852
Excess (deficiency) of revenues over expenditures	(7,513,273)	(9,938,280)	19,770,281	29,708,561
OTHER FINANCING SOURCES (USES)				
Transfers in	12,057,724	35,600,683	4,358,397	(31,242,286)
Transfers out	(8,740,130)	(38,764,509)	(14,389,436)	24,375,073
Total other financing sources (uses)	3,317,594	(3,163,826)	(10,031,039)	(6,867,213)
Net change in fund balances - budgetary basis	\$ (4,195,679)	\$ (13,102,106)	9,739,242	\$ 22,841,348
ADJUSTMENTS TO GAAP BASIS				
Lease proceeds			1,988,019	
Capital outlay related to leases			(1,988,019)	
Total adjustments to GAAP basis			-	
Net change in fund balances			9,739,242	
FUND BALANCE, BEGINNING OF YEAR			89,174,995	
FUND BALANCE, END OF YEAR			\$ 98,914,237	

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

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - American Rescue Plan Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ -	\$ 17,823,218	\$ 17,823,218
Net investment income	-	-	862,733	862,733
Total revenues	-	-	18,685,951	18,685,951
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	-	10,272,440	10,264,798	7,642
Total Personnel Services	-	10,272,440	10,264,798	7,642
Benefits				
Healthcare contribution	-	1,566,984	1,550,344	16,640
Dental contribution	-	46,697	46,364	333
FICA/SS contribution	-	780,582	784,869	(4,287)
IMRF contribution	-	10,352	14,182	(3,830)
SLEP contribution	-	2,136,654	2,136,654	-
Total Benefits	-	4,541,269	4,532,413	8,856
Contractual Services				
Special studies	-	816,000	-	816,000
Certified audit contract	-	2,675	2,675	-
Contractual/consulting services	-	786,388	787,387	(999)
Liability insurance	-	1,187	1,187	-
Workers compensation	-	1,433	1,433	-
Unemployment claims	-	84	84	-
External grants	-	5,000,000	2,228,876	2,771,124
Total Contractual Services	-	6,607,767	3,021,642	3,586,125
Commodities				
Office supplies	-	500	-	500
Operating supplies	-	-	330	(330)
Computer software - non capital	-	-	2,097	(2,097)
Computer hardware - non capital	-	781	780	1
Telephone	-	417	217	200
Cellular phone	-	833	940	(107)
Total Commodities	-	2,531	4,364	(1,833)
Total General Government	-	21,424,007	17,823,217	3,600,790
Capital Outlay				
Computers	-	69,100	-	69,100
Total Capital Outlay	-	69,100	-	69,100
Total expenditures	-	21,493,107	17,823,217	3,669,890
Excess (deficiency) of revenues over expenditures	-	(21,493,107)	862,734	22,355,841

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

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - American Rescue Plan Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 16,170,692	\$ 23,342,693	\$ 1,199,502	\$ (22,143,191)
Transfers out	<u>(16,170,692)</u>	<u>(53,198,199)</u>	<u>(4,652,529)</u>	<u>48,545,670</u>
Total other financing sources (uses)	<u>-</u>	<u>(29,855,506)</u>	<u>(3,453,027)</u>	<u>26,402,479</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ (51,348,613)</u>	<u>(2,590,293)</u>	<u>\$ 48,758,320</u>
FUND BALANCE, BEGINNING OF YEAR			<u>21,046</u>	
FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (2,569,247)</u>	

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

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Motor Fuel Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Other taxes	\$ 9,200,000	\$ 9,200,000	\$ 12,254,990	\$ 3,054,990
Grants	5,759,636	5,759,636	5,759,635	(1)
Reimbursements	2,052,736	2,052,736	948,083	(1,104,653)
Net investment income (loss)	86,000	86,000	(766,740)	(852,740)
Miscellaneous	-	-	184	184
Total revenues	<u>17,098,372</u>	<u>17,098,372</u>	<u>18,196,152</u>	<u>1,097,780</u>
EXPENDITURES				
Highways and Streets				
Personnel Services				
Salaries and wages	2,525,502	2,525,502	2,301,405	224,097
Overtime salaries	230,667	230,667	173,700	56,967
Total Personnel Services	<u>2,756,169</u>	<u>2,756,169</u>	<u>2,475,105</u>	<u>281,064</u>
Benefits				
Healthcare contribution	78,030	78,030	77,722	308
Dental contribution	2,664	2,664	2,666	(2)
FICA/SS contribution	210,847	210,847	180,435	30,412
IMRF contribution	185,491	185,491	162,628	22,863
Teamsters contribution	647,686	647,686	504,784	142,902
Total Benefits	<u>1,124,718</u>	<u>1,124,718</u>	<u>928,235</u>	<u>196,483</u>
Contractual Services				
Engineering services	9,577,739	9,577,739	1,352,598	8,225,141
Liability insurance	58,592	58,592	58,592	-
Workers compensation	70,715	70,715	70,715	-
Unemployment claims	1,768	1,768	1,768	-
Total Contractual Services	<u>9,708,814</u>	<u>9,708,814</u>	<u>1,483,673</u>	<u>8,225,141</u>
Total Highway and Streets	<u>13,589,701</u>	<u>13,589,701</u>	<u>4,887,013</u>	<u>8,702,688</u>
Capital Outlay				
Road construction	13,871,258	13,871,258	1,320,230	12,551,028
Bridge construction	2,358,000	2,358,000	-	2,358,000
Highway right of way	1,000,000	1,000,000	24,665	975,335
Total Capital Outlay	<u>17,229,258</u>	<u>17,229,258</u>	<u>1,344,895</u>	<u>15,884,363</u>
Total expenditures	<u>30,818,959</u>	<u>30,818,959</u>	<u>6,231,908</u>	<u>24,587,051</u>
Excess (deficiency) of revenues over expenditures	<u>(13,720,587)</u>	<u>(13,720,587)</u>	<u>11,964,244</u>	<u>25,684,831</u>

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

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Motor Fuel Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 542,000	\$ 844,699	\$ 302,699	\$ (542,000)
Transfers out	(92,169)	(92,169)	(92,169)	-
Total other financing sources (uses)	<u>449,831</u>	<u>752,530</u>	<u>210,530</u>	<u>(542,000)</u>
Net change in fund balances	<u>\$ (13,270,756)</u>	<u>\$ (12,968,057)</u>	12,174,774	<u>\$ 25,142,831</u>
FUND BALANCE, BEGINNING OF YEAR			<u>42,369,420</u>	
FUND BALANCE, END OF YEAR			<u>\$ 54,544,194</u>	

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

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Transportation Sales Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Other taxes	\$ 14,371,000	\$ 14,371,000	\$ 18,064,271	\$ 3,693,271
Miscellaneous grants	-	-	200,000	200,000
Toll revenue	2,884,000	2,884,000	-	(2,884,000)
Reimbursements	-	-	2,313,796	2,313,796
Net investment income (loss)	100,000	100,000	(733,412)	(833,412)
Total revenues	<u>17,355,000</u>	<u>17,355,000</u>	<u>19,844,655</u>	<u>2,489,655</u>
EXPENDITURES				
Highways and Streets				
Contractual Services				
Engineering services	4,380,066	4,380,066	2,635,083	1,744,983
Contractual/consulting services	682,000	682,000	55,231	626,769
External grants	300,000	300,000	1,408,841	(1,108,841)
Total Contractual Services	<u>5,362,066</u>	<u>5,362,066</u>	<u>4,099,155</u>	<u>1,262,911</u>
Total Highway and Streets	<u>5,362,066</u>	<u>5,362,066</u>	<u>4,099,155</u>	<u>1,262,911</u>
Capital Outlay				
Special purpose equipment	862,480	862,480	-	862,480
Road construction	29,022,617	29,022,617	1,980,953	27,041,664
Bridge construction	2,762,167	2,762,167	1,230,984	1,531,183
Highway right-of-way	25,000	25,000	634,091	(609,091)
Total Capital Outlay	<u>32,672,264</u>	<u>32,672,264</u>	<u>3,846,028</u>	<u>28,826,236</u>
Total expenditures	<u>38,034,330</u>	<u>38,034,330</u>	<u>7,945,183</u>	<u>30,089,147</u>
Excess (deficiency) of revenues over expenditures	<u>(20,679,330)</u>	<u>(20,679,330)</u>	<u>11,899,472</u>	<u>32,578,802</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,074,000	1,248,715	174,715	(1,074,000)
Transfers out	(1,065,217)	(963,995)	(963,995)	-
Total other financing sources (uses)	<u>8,783</u>	<u>284,720</u>	<u>(789,280)</u>	<u>(1,074,000)</u>
Net change in fund balances	<u>\$ (20,670,547)</u>	<u>\$ (20,394,610)</u>	<u>11,110,192</u>	<u>\$ 31,504,802</u>
FUND BALANCE, BEGINNING OF YEAR			<u>40,948,222</u>	
FUND BALANCE, END OF YEAR			<u>\$ 52,058,414</u>	

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

KANE COUNTY, ILLINOIS

Notes to Required Supplementary Information For the Year Ended November 30, 2022

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, Victim Impact Panel Fund, Workforce Development Fund, Elder Facility Review Team Fund, Subdivision Review Escrow Fund, and Court Services Employee Education Fund. Additionally, the County budgets the activity of the Enterprise Surcharge Fund and Health Insurance Fund. A budget was not adopted for the Enterprise General 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 2022 budget was passed by resolution on November 30, 2021. Several budget amendments were approved by the County Board throughout the fiscal year.

SUPPLEMENTARY INFORMATION

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2022

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.

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.

COVID Payroll Reimbursement Account - To account for resources, transferred primarily from the General Account and Special Reserve Account and resulting from operating surpluses due to COVID-related stimulus funding, used to fund additional personnel costs and professional services incurred in response to the COVID-19 pandemic or for other purposes designated by the County.

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
Combining Balance Sheet by Account
November 30, 2022

	General	Special Reserve	Emergency Reserve	Property Tax Freeze Protection
ASSETS				
Cash and investments	\$ 49,252,717	\$ 39,225	\$ 5,161,688	\$ 10,517,979
Property tax receivable	33,453,014	-	-	-
Intergovernmental receivable	9,567,781	-	-	-
Interest receivable	180,209	113	15,936	14,971
Lease receivable	379,258	-	-	-
Other receivables	1,108,681	-	-	-
Prepaid items	17,532	-	-	-
Deposits	20,000	-	-	-
Due from other funds	413,935	-	-	-
Total assets	<u>\$ 94,393,127</u>	<u>\$ 39,338</u>	<u>\$ 5,177,624</u>	<u>\$ 10,532,950</u>
LIABILITIES				
Accounts payable	\$ 2,864,842	\$ -	\$ -	\$ -
Accrued payroll	3,488,146	-	-	-
Due to other funds	755,058	-	-	-
Total liabilities	<u>7,108,046</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for future periods	33,453,014	-	-	-
Deferred inflows related to leases	379,258	-	-	-
Unavailable Revenue	2,686,232	50	6,554	6,188
Total deferred inflow of resources	<u>36,518,504</u>	<u>50</u>	<u>6,554</u>	<u>6,188</u>
FUND BALANCES				
Nonspendable	17,532	-	-	-
Committed	-	-	5,171,070	-
Assigned	-	39,288	-	10,526,762
Unassigned	50,749,045	-	-	-
Total fund balances	<u>50,766,577</u>	<u>39,288</u>	<u>5,171,070</u>	<u>10,526,762</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 94,393,127</u>	<u>\$ 39,338</u>	<u>\$ 5,177,624</u>	<u>\$ 10,532,950</u>

Domestic Violence	COVID Payroll Reimbursement	Economic Development	Cost Share Drainage	Public Building Commission	Total
\$ 68,584	\$ 30,796,811	\$ 121,700	\$ 295,369	\$ 1,099,546	\$ 97,353,619
-	-	-	-	-	33,453,014
-	-	-	-	-	9,567,781
307	50,595	434	936	3,388	266,889
-	-	-	-	-	379,258
-	-	-	-	-	1,108,681
-	-	-	-	-	17,532
-	-	-	-	-	20,000
-	-	-	11,475	-	425,410
<u>\$ 68,891</u>	<u>\$ 30,847,406</u>	<u>\$ 122,134</u>	<u>\$ 307,780</u>	<u>\$ 1,102,934</u>	<u>\$ 142,592,184</u>
\$ 476	\$ -	\$ 122	\$ 99	\$ -	\$ 2,865,539
12,373	-	3,010	-	-	3,503,529
-	-	-	-	-	755,058
<u>12,849</u>	<u>-</u>	<u>3,132</u>	<u>99</u>	<u>-</u>	<u>7,124,126</u>
-	-	-	-	-	33,453,014
-	-	-	-	-	379,258
87	20,512	155	375	1,396	2,721,549
<u>87</u>	<u>20,512</u>	<u>155</u>	<u>375</u>	<u>1,396</u>	<u>36,553,821</u>
-	-	-	-	-	17,532
-	-	-	-	-	5,171,070
55,955	30,826,894	118,847	307,306	-	41,875,052
-	-	-	-	1,101,538	51,850,583
<u>55,955</u>	<u>30,826,894</u>	<u>118,847</u>	<u>307,306</u>	<u>1,101,538</u>	<u>98,914,237</u>
<u>\$ 68,891</u>	<u>\$ 30,847,406</u>	<u>\$ 122,134</u>	<u>\$ 307,780</u>	<u>\$ 1,102,934</u>	<u>\$ 142,592,184</u>

KANE COUNTY, ILLINOIS

General Fund

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances by Account
For the Year Ended November 30, 2022

	General	Special Reserve	Emergency Reserve	Property Tax Freeze Protection	Domestic Violence
REVENUES					
Property taxes	\$ 32,452,890	\$ -	\$ -	\$ -	\$ -
Other taxes	4,897,389	-	-	-	-
Intergovernmental	39,693,162	-	-	-	-
Grants	1,065,864	-	-	-	-
Licenses and permits	1,397,304	-	-	-	-
Fines	2,492,127	-	-	-	-
Charges for services	12,699,888	-	-	-	-
Reimbursements	9,765,217	-	-	-	-
Net investment income (loss)	(811,971)	1,369	(65,348)	(60,701)	532
Miscellaneous	265,595	-	-	-	-
Total revenues	<u>103,917,465</u>	<u>1,369</u>	<u>(65,348)</u>	<u>(60,701)</u>	<u>532</u>
EXPENDITURES					
Current					
General Government	15,288,479	-	-	-	-
Public Safety	39,157,437	-	-	-	-
Judicial	19,686,674	-	-	-	271,075
Public Service and Records	7,180,352	-	-	-	-
Environmental Management	549,659	-	-	-	-
Development Housing and Economic Development	1,125,284	-	-	-	-
Debt Service					
Principal	243,490	-	-	-	-
Interest and fiscal charges	55,476	-	-	-	-
Capital outlay	2,004,883	-	-	-	-
Total expenditures	<u>85,291,734</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>271,075</u>
Excess (deficiency) of revenues over expenditures	<u>18,625,731</u>	<u>1,369</u>	<u>(65,348)</u>	<u>(60,701)</u>	<u>(270,543)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	7,982,916	33,908	-	5,644,406	147,810
Lease proceeds	1,988,019	-	-	-	-
Transfers out	(28,591,669)	(525,474)	-	(1,657,750)	-
Total other financing sources (uses)	<u>(18,620,734)</u>	<u>(491,566)</u>	<u>-</u>	<u>3,986,656</u>	<u>147,810</u>
Net change in fund balances	4,997	(490,197)	(65,348)	3,925,955	(122,733)
FUND BALANCES, BEGINNING OF YEAR	<u>50,761,580</u>	<u>529,485</u>	<u>5,236,418</u>	<u>6,600,807</u>	<u>178,688</u>
FUND BALANCES, END OF YEAR	<u>\$ 50,766,577</u>	<u>\$ 39,288</u>	<u>\$ 5,171,070</u>	<u>\$ 10,526,762</u>	<u>\$ 55,955</u>

COVID Payroll Reimbursement	Economic Development	Cost Share Drainage	Public Building Commission	Intrafund Eliminations	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,452,890
-	-	-	-	-	4,897,389
-	-	-	-	-	39,693,162
-	-	-	-	-	1,065,864
-	-	-	-	-	1,397,304
-	-	-	-	-	2,492,127
-	-	-	-	-	12,699,888
-	-	-	-	-	9,765,217
(224,316)	(896)	(3,560)	(14,244)	-	(1,179,135)
-	-	9,836	-	-	275,431
(224,316)	(896)	6,276	(14,244)	-	103,560,137
-	-	-	-	-	15,288,479
-	-	-	-	-	39,157,437
-	-	-	-	-	19,957,749
-	-	-	-	-	7,180,352
-	-	-	-	-	549,659
-	111,665	84,817	-	-	1,321,766
-	-	-	-	-	243,490
-	-	-	-	-	55,476
-	-	18,584	-	-	2,023,467
-	111,665	103,401	-	-	85,777,875
(224,316)	(112,561)	(97,125)	(14,244)	-	17,782,262
14,641,053	58,676	149,700	75,000	(24,375,072)	4,358,397
-	-	-	-	-	1,988,019
(7,989,615)	-	-	-	24,375,072	(14,389,436)
6,651,438	58,676	149,700	75,000	-	(8,043,020)
6,427,122	(53,885)	52,575	60,756	-	9,739,242
24,399,772	172,732	254,731	1,040,782	-	89,174,995
\$ 30,826,894	\$ 118,847	\$ 307,306	\$ 1,101,538	\$ -	\$ 98,914,237

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 32,335,163	\$ 32,335,163	\$ 32,452,890	\$ 117,727
Other taxes				
Local use tax	2,450,000	2,450,000	2,440,073	(9,927)
RTA sales tax	1,864,000	1,864,000	2,408,569	544,569
TIF distribution tax	7,000	7,000	48,747	41,747
Total Other Taxes	4,321,000	4,321,000	4,897,389	576,389
Intergovernmental				
State sales tax	17,881,000	17,881,000	24,065,209	6,184,209
State income tax	7,350,000	7,350,000	9,867,761	2,517,761
Personal property replacement tax	2,000,000	2,000,000	5,760,192	3,760,192
Total Intergovernmental	27,231,000	27,231,000	39,693,162	12,462,162
Grants				
JJC Council grant	59,000	59,000	19,713	(39,287)
COSSAP grant	-	386,549	171,743	(214,806)
CLEPD grant	-	-	128,999	128,999
State Alien Assistance grant	125,000	179,672	382,523	202,851
Help America Vote Act (HAVA) grant	-	-	58,267	58,267
Justice Assistance grant	20,000	20,000	-	(20,000)
Illinois Voter Registration State (IVRS) grant	-	-	282,839	282,839
Child Protection Data Court grant	2,650	2,650	5,122	2,472
Miscellaneous grants	22,000	22,000	16,658	(5,342)
Total Grants	228,650	669,871	1,065,864	395,993
Licenses and permits				
Liquor licenses	85,000	63,750	75,038	11,288
Marriage licenses	94,500	94,500	89,802	(4,698)
Civil union licenses	500	500	135	(365)
Building and inspection permits	1,100,000	1,100,000	1,190,937	90,937
Residential grading plan permits	5,000	5,000	9,202	4,202
Stormwater permits	30,000	30,000	22,390	(7,610)
Wetland permits	2,000	2,000	5,000	3,000
Publication permits	100	100	250	150
Gathering permits	2,500	2,500	2,750	250
Firework permits	1,500	1,500	1,800	300
Total Licenses and Permits	1,321,100	1,299,850	1,397,304	97,454
Fines				
Back taxes - interest and penalty	1,500,000	1,500,000	1,643,872	143,872
State's attorney fines	200,000	200,000	308,501	108,501
Bond forfeiture fines	200,000	200,000	214,231	14,231
DUI fines	1,000	1,000	1,103	103
Traffic violation fines	165,000	165,000	75,767	(89,233)
Eviction fines	85,000	85,000	903	(84,097)
Adjudication fines	750	750	1,100	350
Judicial technology fine	169,522	169,522	246,650	77,128
Total Fines	2,321,272	2,321,272	2,492,127	170,855

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Charges for services				
Off track wagering fees	\$ -	\$ -	\$ 24,500	\$ 24,500
Computer services fees	75,248	75,248	262,467	187,219
Mapping royalties fees	2,500	2,500	4,907	2,407
Assessor fees	20,000	20,000	15,789	(4,211)
Notary fees	22,890	22,890	13,956	(8,934)
Business fees	5,500	5,500	2,375	(3,125)
Passport fees	110,000	179,823	179,823	-
Certified copy fees	530,000	535,046	535,046	-
Tax redemption fees	85,200	108,072	108,072	-
Election fees	262,500	262,500	57,344	(205,156)
Tax extension fees	43,500	43,500	25,110	(18,390)
Financing statements fees	11,000	11,000	14,960	3,960
Recording fees	1,912,500	1,912,500	1,428,974	(483,526)
Certified record copy fees	10,000	10,000	11,567	1,567
Revenue tax stamp fees	1,700,000	1,700,000	2,584,098	884,098
General circuit division fees	4,000,000	4,000,000	2,838,448	(1,161,552)
10% bond fees	500,000	500,000	412,807	(87,193)
Mailing fees	50,000	50,000	32,745	(17,255)
County court system fees	500,000	500,000	411,702	(88,298)
State's attorney prosecution fees	200,000	200,000	429,410	229,410
Detail fees	65,000	65,000	484,961	419,961
Net civil processing fees	150,000	150,000	262,761	112,761
Chancery foreclosure fees	125,000	125,000	120,600	(4,400)
Body writ fees	15,000	15,000	20,321	5,321
Accident copy fees	2,500	2,500	4,850	2,350
Weekend prisoner fees	10,000	10,000	5,415	(4,585)
Inmate telephone fees - adult	250,000	250,000	324,856	74,856
Fingerprinting fees	2,500	2,500	2,185	(315)
Bond fees	65,000	65,000	81,600	16,600
Court security fees	800,000	800,000	614,998	(185,002)
KIDS program fees	100,000	100,000	99,810	(190)
Electronic monitoring fees	105,000	105,000	65,963	(39,037)
JCS custody parental support fees	500	500	-	(500)
Mental health/specialty court fees	215,000	215,000	108,898	(106,102)
Cable franchise fees	650,000	650,000	693,248	43,248
Zoning fees	40,000	40,000	23,325	(16,675)
Subdivision approval fees	2,000	2,000	8,250	6,250
Development/planning services fees	100	100	-	(100)
Adjudication hearing fees	600	600	650	50
Public defender fees	7,000	7,000	3,564	(3,436)
Interstate compact fees	1,000	1,000	1,259	259
Indemnity fees	45,000	45,000	41,310	(3,690)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Default fees	\$ 100,000	\$ 100,000	\$ 63,913	\$ (36,087)
Domestic violence GPS fees	-	-	224	224
Domestic violence diversion program fee	65,000	65,000	77,490	12,490
Drug testing administrative fee	10,000	10,000	8,626	(1,374)
Drug diversion program fee	60,000	60,000	60,921	921
Deferred prosecution fee	100,000	100,000	91,622	(8,378)
D/A deferred prosecution fee	6,500	6,500	622	(5,878)
P/S deferred prosecution fee	500	500	-	(500)
Vacant dwelling fees	300	300	150	(150)
Coin operating amusement fees	-	-	1,000	1,000
KEEP/C-PACE administrative fee	20,000	20,000	400	(19,600)
Miscellaneous fees	27,000	27,000	31,996	4,996
Total Charges for Services	13,081,338	13,179,079	12,699,888	(479,191)
Reimbursements				
Workforce development reimbursements	-	-	1,861	1,861
Supervisor of assessments salary reimbursement	69,153	69,153	69,153	-
State's attorney salary reimbursement	185,000	185,000	197,820	12,820
Public defender salary reimbursement	110,061	110,061	111,379	1,318
Prisoner transfer reimbursement	3,000	3,000	4,698	1,698
Sheriff salary reimbursement	-	-	34,649	34,649
Probation salary reimbursement	5,699,001	5,699,001	5,828,269	129,268
Youth home reimbursement	900,000	900,000	1,261,454	361,454
Emergency management reimbursement	90,000	90,000	108,675	18,675
Sheriff training reimbursement	9,000	9,000	76,800	67,800
Board and care reimbursement	1,729,000	2,444,920	1,211,315	(1,233,605)
Treatment alternative court reimbursement	4,000	4,000	7,546	3,546
IL State Board of Education reimbursement	75,000	75,000	108,108	33,108
Death surcharge reimbursement	18,500	18,500	20,164	1,664
SVP reimbursement	20,000	20,000	23,584	3,584
Overtime reimbursement	-	-	40,414	40,414
Interpreter service reimbursement	340,485	340,485	540,646	200,161
Miscellaneous reimbursement	59,000	59,000	118,682	59,682
Total Reimbursements	9,311,200	10,027,120	9,765,217	(261,903)
Net investment income (loss)	170,050	170,050	(811,971)	(982,021)
Miscellaneous				
Rental income	50,659	50,659	39,923	(10,736)
Auction sales	5,000	5,000	46,896	41,896
Refunds	-	-	2,815	2,815
Cell tower lease	25,729	25,729	24,222	(1,507)
Miscellaneous other	265,361	265,361	151,739	(113,622)
Total Miscellaneous	346,749	346,749	265,595	(81,154)
Total revenues	90,667,522	91,901,154	103,917,465	12,016,311

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
EXPENDITURES				
County Board/Liquor				
Personnel Services				
Salaries and wages	\$ 995,712	\$ 995,712	\$ 995,867	\$ (155)
Benefits				
Healthcare contribution	284,193	284,193	238,792	45,401
Dental contribution	9,126	9,126	8,689	437
Total Benefits	293,319	293,319	247,481	45,838
Contractual Services				
Contractual/consulting services	30,850	15,850	8,000	7,850
Repairs and maintenance - copiers	500	500	384	116
Conferences and meetings	2,575	2,575	1,574	1,001
Conferences and meetings - board members	5,000	5,000	1,673	3,327
Employee mileage expense	750	750	-	750
General association dues	36,400	36,400	34,447	1,953
Total Contractual Services	76,075	61,075	46,078	14,997
Commodities				
Office supplies	6,000	6,000	5,082	918
Operating supplies	2,500	2,500	2,682	(182)
Computer related supplies	500	500	470	30
Books and subscriptions	500	500	(59)	559
Total Commodities	9,500	9,500	8,175	1,325
Total County Board/Liquor	1,374,606	1,359,606	1,297,601	62,005
Finance Administration				
Personnel Services				
Salaries and wages	917,994	1,013,171	943,884	69,287
Total Personnel Services	917,994	1,013,171	943,884	69,287
Benefits				
Healthcare contribution	278,624	311,645	226,095	85,550
Dental contribution	6,506	7,172	5,421	1,751
Total Benefits	285,130	318,817	231,516	87,301
Contractual Services				
Certified audit contract	117,914	133,064	121,737	11,327
Contractual/consulting services	3,300	3,300	1,050	2,250
Repairs and maintenance - copiers	1,760	1,760	966	794
Employment advertising	-	-	400	(400)
Legal printing	210	210	72	138
Conferences and meetings	2,300	2,300	2,270	30
Employee training	5,517	5,517	565	4,952
Employee mileage expense	280	280	257	23
General association dues	5,707	5,707	4,879	828
Total Contractual Services	136,988	152,138	132,196	19,942

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 2,650	\$ 2,650	\$ 2,649	\$ 1
Computer related supplies	2,200	2,200	2,082	118
Total Commodities	4,850	4,850	4,731	119
Total Finance Administration	1,344,962	1,488,976	1,312,327	176,649
Information Technologies				
Personnel Services				
Salaries and wages	2,973,064	3,032,269	2,862,310	169,959
Overtime salaries	50,145	50,145	37,266	12,879
Total Personnel Services	3,023,209	3,082,414	2,899,576	182,838
Benefits				
Healthcare contribution	654,466	677,856	497,214	180,642
Dental contribution	16,955	17,427	13,765	3,662
Total Benefits	671,421	695,283	510,979	184,304
Contractual Services				
Contractual/consulting services	377,700	377,700	232,142	145,558
Repairs and maintenance - computers	109,395	109,395	58,170	51,225
Repairs and maintenance - copiers	7,500	7,500	-	7,500
Repairs and maintenance - communication equipment	110,004	110,004	119,591	(9,587)
Repairs and maintenance - vehicles	4,000	4,000	1,553	2,447
General advertising	1,500	1,500	-	1,500
Conferences and meetings	57,200	57,200	19,155	38,045
Employee training	41,000	41,000	9,589	31,411
Employee mileage expense	3,000	3,000	1,485	1,515
General association dues	4,000	4,000	285	3,715
Total Contractual Services	715,299	715,299	441,970	273,329
Commodities				
Office supplies	20,000	20,000	25,282	(5,282)
Computer related supplies	47,150	47,150	36,771	10,379
Books and subscriptions	2,000	2,000	330	1,670
Printing supplies	36,000	36,000	22,497	13,503
Public health commodities - coronavirus	-	-	2,535	(2,535)
Office furniture - non-capital	2,500	2,500	1,806	694
Fuel - vehicles	2,500	2,500	2,692	(192)
Total Commodities	110,150	110,150	91,913	18,237
Total Information Technologies	4,520,079	4,603,146	3,944,438	658,708

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Building Management - Government Center				
Personnel Services				
Salaries and wages	\$ 952,637	\$ 952,637	\$ 985,596	\$ (32,959)
Overtime salaries	10,530	10,530	4,269	6,261
Total Personnel Services	963,167	963,167	989,865	(26,698)
Benefits				
Healthcare contribution	216,202	216,202	144,063	72,139
Dental contribution	5,284	6,333	4,443	1,890
Total Benefits	221,486	222,535	148,506	74,029
Contractual Services				
Disposal and water softener services	6,240	6,240	9,230	(2,990)
Janitorial services	86,188	86,188	112,625	(26,437)
Repairs and maintenance - roads	62,400	62,400	27,765	34,635
Repairs and maintenance - buildings	98,800	98,800	173,529	(74,729)
Repairs and maintenance - grounds	26,000	26,000	65,782	(39,782)
Repairs and maintenance - equipment	21,840	21,840	23,688	(1,848)
Equipment rental	520	520	-	520
Equipment lease	-	-	650	(650)
Repairs and maintenance - vehicles	27,040	27,040	23,328	3,712
General printing	62,400	62,400	31,753	30,647
Employee training	5,200	5,200	155	5,045
Employee mileage expense	416	416	-	416
Total Contractual Services	397,044	397,044	468,505	(71,461)
Commodities				
Operating supplies	6,240	6,240	3,204	3,036
Computer related supplies	520	520	-	520
Utilities - sewer	4,160	4,160	3,629	531
Utilities - water	8,840	8,840	7,426	1,414
Printing supplies	72,800	72,800	66,451	6,349
Cleaning supplies	16,640	16,640	11,567	5,073
Uniform supplies	3,640	3,640	2,893	747
Medical supplies and drugs	133	133	-	133
Utilities - natural gas	36,400	36,400	30,837	5,563
Utilities - electric	171,600	171,600	134,255	37,345
Fuel - vehicles	20,800	20,800	25,563	(4,763)
Total Commodities	341,773	341,773	285,825	55,948
Total Building Management - Government Center	1,923,470	1,924,519	1,892,701	31,818

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Building Management - Judicial Center				
Personnel Services				
Salaries and wages	\$ 131,822	\$ 259,322	\$ 103,179	\$ 156,143
Overtime salaries	7,852	7,852	3,861	3,991
Total Personnel Services	139,674	267,174	107,040	160,134
Benefits				
Healthcare contribution	57,615	102,039	22,246	79,793
Dental contribution	1,617	1,617	824	793
Total Benefits	59,232	103,656	23,070	80,586
Contractual Services				
Disposal and water softener services	8,328	8,328	5,602	2,726
Janitorial services	177,112	177,112	95,470	81,642
Repairs and maintenance - roads	52,000	52,000	43,089	8,911
Repairs and maintenance - buildings	162,240	162,240	147,739	14,501
Repairs and maintenance - grounds	49,920	49,920	45,465	4,455
Repairs and maintenance - equipment	83,200	83,200	92,067	(8,867)
Total Contractual Services	532,800	532,800	429,432	103,368
Commodities				
Operating supplies	3,536	3,536	-	3,536
Utilities - sewer	21,840	21,840	24,550	(2,710)
Utilities - water	18,720	18,720	25,592	(6,872)
Cleaning supplies	11,400	11,400	11,415	(15)
Uniform supplies	624	624	-	624
Utilities - natural gas	69,680	69,680	37,377	32,303
Utilities - electric	358,000	358,000	201,345	156,655
Total Commodities	483,800	483,800	300,279	183,521
Total Building Management - Judicial Center	1,215,506	1,387,430	859,821	527,609
Building Management - Juvenile Justice Center				
Personnel Services				
Salaries and wages	41,011	41,011	-	41,011
Overtime salaries	428	428	-	428
Total Personnel Services	41,439	41,439	-	41,439
Benefits				
Healthcare contribution	33,021	33,021	-	33,021
Dental contribution	666	666	-	666
Total Benefits	33,687	33,687	-	33,687

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Disposal and water softener services	\$ 5,616	\$ 5,616	\$ 3,650	\$ 1,966
Janitorial services	60,569	60,569	95,724	(35,155)
Repairs and maintenance - roads	20,800	20,800	9,190	11,610
Repairs and maintenance - buildings	39,520	39,520	94,235	(54,715)
Repairs and maintenance - grounds	6,552	6,552	16,534	(9,982)
Repairs and maintenance - equipment	13,380	13,380	37,863	(24,483)
Grease trap - septic services	2,808	2,808	2,780	28
Total Contractual Services	149,245	149,245	259,976	(110,731)
Commodities				
Operating supplies	1,040	1,040	-	1,040
Utilities - sewer	302	302	9	293
Utilities - water	-	-	156	(156)
Cleaning supplies	7,280	7,280	7,368	(88)
Uniform supplies	190	190	-	190
Utilities - natural gas	33,280	33,280	28,471	4,809
Utilities - electric	81,200	81,200	142,482	(61,282)
Total Commodities	123,292	123,292	178,486	(55,194)
Total Building Management - Juvenile Justice Center	347,663	347,663	438,462	(90,799)
Building Management - North Campus				
Contractual Services				
Disposal and water softener services	2,967	2,967	1,742	1,225
Janitorial services	95,045	95,045	90,079	4,966
Repairs and maintenance - roads	31,200	31,200	9,123	22,077
Repairs and maintenance - buildings	31,200	31,200	28,913	2,287
Repairs and maintenance - grounds	2,808	2,808	8,474	(5,666)
Repairs and maintenance - equipment	10,400	10,400	10,984	(584)
Equipment lease	24,960	24,960	17,175	7,785
Total Contractual Services	198,580	198,580	166,490	32,090
Commodities				
Utilities - sewer	3,224	3,224	1,288	1,936
Utilities - water	31,200	31,200	1,182	30,018
Cleaning supplies	4,680	4,680	10,398	(5,718)
Utilities - natural gas	14,560	14,560	11,940	2,620
Utilities - electric	122,720	122,720	115,968	6,752
Fuel - vehicles	-	-	-	-
Total Commodities	176,384	176,384	140,776	35,608
Total Building Management - North Campus	374,964	374,964	307,266	67,698

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Building Management - Aurora Health Department				
Contractual Services				
Disposal and water softener services	\$ 1,560	\$ 1,560	\$ 2,005	\$ (445)
Janitorial services	25,012	25,012	29,668	(4,656)
Repairs and maintenance - roads	6,760	6,760	9,728	(2,968)
Repairs and maintenance - buildings	18,720	18,720	19,809	(1,089)
Repairs and maintenance - grounds	2,860	2,860	12,740	(9,880)
Repairs and maintenance - equipment	2,986	2,986	-	2,986
Total Contractual Services	57,898	57,898	73,950	(16,052)
Commodities				
Operating supplies	208	208	-	208
Utilities - sewer	2,600	2,600	3,228	(628)
Utilities - water	3,120	3,120	3,558	(438)
Cleaning supplies	832	832	-	832
Utilities - natural gas	8,320	8,320	15,100	(6,780)
Utilities - electric	32,240	32,240	18,265	13,975
Total Commodities	47,320	47,320	40,151	7,169
Total Building Management - Aurora Health Department	105,218	105,218	114,101	(8,883)
Building Management - Old Courthouse				
Personnel Services				
Salaries and wages	42,122	42,122	41,138	984
Overtime salaries	5,015	5,015	-	5,015
Total Personnel Services	47,137	47,137	41,138	5,999
Benefits				
Healthcare contribution	33,021	33,021	10,672	22,349
Dental contribution	666	666	333	333
Total Benefits	33,687	33,687	11,005	22,682
Contractual Services				
Disposal and water softener services	6,240	6,240	3,687	2,553
Janitorial services	100,048	100,048	93,901	6,147
Repairs and maintenance - roads	9,880	9,880	5,730	4,150
Repairs and maintenance - buildings	36,400	36,400	48,423	(12,023)
Repairs and maintenance - grounds	7,038	7,038	5,541	1,497
Repairs and maintenance - equipment	9,360	9,360	26,246	(16,886)
Total Contractual Services	168,966	168,966	183,528	(14,562)
Commodities				
Operating supplies	520	520	-	520
Utilities - sewer	4,250	4,250	3,070	1,180
Utilities - water	4,592	4,592	3,799	793
Cleaning supplies	3,640	3,640	3,251	389
Utilities - natural gas	30,160	30,160	26,935	3,225
Utilities - electric	65,989	65,989	74,822	(8,833)
Total Commodities	109,151	109,151	111,877	(2,726)
Total Building Management - Old Courthouse	358,941	358,941	347,548	11,393

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Building Management - Sheriff Facility				
Personnel Services				
Salaries and wages	\$ 300,936	\$ 110,341	\$ 107,891	\$ 2,450
Overtime salaries	8,023	3,732	13,740	(10,008)
Total Personnel Services	308,959	114,073	121,631	(7,558)
Benefits				
Healthcare contribution	114,440	14,467	28,760	(14,293)
Dental contribution	3,490	337	1,060	(723)
Total Benefits	117,930	14,804	29,820	(15,016)
Contractual Services				
Disposal and water softener services	20,800	20,800	21,483	(683)
Janitorial services	60,569	155,289	58,713	96,576
Repairs and maintenance - roads	26,000	26,000	14,500	11,500
Repairs and maintenance - buildings	147,680	147,680	212,245	(64,565)
Repairs and maintenance - grounds	13,104	13,104	13,356	(252)
Repairs and maintenance - equipment	74,880	74,880	232,100	(157,220)
Equipment lease	-	-	433	(433)
Grease trap - septic services	6,240	6,240	5,820	420
Total Contractual Services	349,273	443,993	558,650	(114,657)
Commodities				
Operating supplies	312	312	100	212
Utilities - sewer	117,520	117,520	93,015	24,505
Utilities - water	80,402	80,402	82,014	(1,612)
Cleaning supplies	26,520	26,520	18,196	8,324
Uniform supplies	3,120	3,120	-	3,120
Utilities - natural gas	45,968	45,968	41,223	4,745
Utilities - electric	312,000	312,000	262,359	49,641
Total Commodities	585,842	585,842	496,907	88,935
Total Building Management - Sheriff Facility	1,362,004	1,158,712	1,207,008	(48,296)
Building Management - ROE Office				
Contractual Services				
Building space rental	130,000	130,000	129,769	231
Total Contractual Services	130,000	130,000	129,769	231
Commodities				
Utilities - electric	-	-	231	(231)
Total Commodities	-	-	231	(231)
Total Building Management - ROE Office	130,000	130,000	130,000	-

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Building Management - Multi-Use Facility				
Contractual Services				
Disposal and water softener services	\$ 10,400	\$ 10,400	\$ 2,061	\$ 8,339
Janitorial services	32,000	32,000	44,210	(12,210)
Repairs and maintenance - roads	36,400	36,400	11,093	25,307
Repairs and maintenance - buildings	45,000	45,000	77,255	(32,255)
Repairs and maintenance - grounds	16,000	16,000	15,480	520
Repairs and maintenance - equipment	40,000	40,000	38,462	1,538
Total Contractual Services	179,800	179,800	188,561	(8,761)
Commodities				
Operating supplies	-	-	530	(530)
Utilities - sewer	60,000	60,000	808	59,192
Utilities - water	62,000	62,000	1,335	60,665
Cleaning supplies	8,000	8,000	2,130	5,870
Utilities - natural gas	52,000	52,000	13,356	38,644
Utilities - electric	104,000	104,000	49,307	54,693
Total Commodities	286,000	286,000	67,466	218,534
Total Building Management - Multi-Use Facility	465,800	465,800	256,027	209,773
Human Resources				
Personnel Services				
Salaries and wages	205,615	205,615	160,097	45,518
Total Personnel Services	205,615	205,615	160,097	45,518
Benefits				
Healthcare contribution	53,750	53,750	28,816	24,934
Dental contribution	1,575	1,575	993	582
Total Benefits	55,325	55,325	29,809	25,516
Contractual Services				
Project Administration services	1,000	31,000	-	31,000
Repairs and maintenance - computers	1,500	1,500	-	1,500
Repairs and maintenance - copiers	1,500	1,500	1,072	428
Employment advertising	500	500	85	415
Conferences and meetings	4,500	4,500	500	4,000
Employee training	-	-	256	(256)
Employee mileage expense	150	150	44	106
General association dues	1,200	1,200	-	1,200
Miscellaneous contractual expenses	23,250	23,250	8,514	14,736
Total Contractual Services	33,600	63,600	10,471	53,129
Commodities				
Office supplies	4,200	4,200	4,267	(67)
Operating supplies	2,200	2,200	-	2,200
Employee recognition supplies	500	500	727	(227)
Total Commodities	6,900	6,900	4,994	1,906
Total Human Resources	301,440	331,440	205,371	126,069

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
County Auditor				
Personnel Services				
Salaries and wages	\$ 247,522	\$ 247,522	\$ 232,282	\$ 15,240
Total Personnel Services	247,522	247,522	232,282	15,240
Benefits				
Healthcare contribution	29,702	29,702	10,794	18,908
Dental contribution	256	256	256	-
Total Benefits	29,958	29,958	11,050	18,908
Contractual Services				
Contractual/consulting services	7,500	7,500	-	7,500
Repairs and maintenance - copiers	400	400	213	187
Conferences and meetings	3,800	3,800	9,908	(6,108)
Employee training	4,755	4,755	395	4,360
Employee mileage expense	512	512	169	343
General association dues	2,675	2,650	1,620	1,030
Total Contractual Services	19,642	19,617	12,305	7,312
Commodities				
Office supplies	1,250	1,275	1,271	4
Total Commodities	1,250	1,275	1,271	4
Total County Auditor	298,372	298,372	256,908	41,464
Treasurer/Collector				
Personnel Services				
Salaries and wages	655,980	679,380	679,309	71
Total Personnel Services	655,980	679,380	679,309	71
Benefits				
Healthcare contribution	125,189	127,689	127,602	87
Dental contribution	3,944	3,044	3,013	31
Total Benefits	129,133	130,733	130,615	118
Contractual Services				
Repairs and maintenance - computers	-	1,800	1,710	90
Repairs and maintenance - copiers	-	200	115	85
General printing	21,000	21,300	21,227	73
Legal printing	25,000	37,500	37,483	17
Conferences and meetings	-	1,200	1,185	15
Employee mileage expense	2,500	700	601	99
General association dues	-	2,200	2,125	75
Miscellaneous contractual expenses	-	300	250	50
Total Contractual Services	48,500	65,200	64,696	504
Commodities				
Office supplies	1,500	6,300	6,262	38
Operating supplies	1,000	400	395	5
Computer related supplies	1,880	3,480	3,407	73
Office equipment - non capital	-	4,400	4,316	84
Total Commodities	4,380	14,580	14,380	200
Total Treasurer/Collector	837,993	889,893	889,000	893

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Supervisor of Assessments				
Personnel Services				
Salaries and wages	\$ 791,876	\$ 791,876	\$ 771,680	\$ 20,196
Overtime salaries	1,023	1,023	49	974
Total Personnel Services	<u>792,899</u>	<u>792,899</u>	<u>771,729</u>	<u>21,170</u>
Benefits				
Healthcare contribution	193,103	193,103	183,171	9,932
Dental contribution	6,764	6,764	6,454	310
Total Benefits	<u>199,867</u>	<u>199,867</u>	<u>189,625</u>	<u>10,242</u>
Contractual Services				
Repairs and maintenance - computers	-	-	-	-
Repairs and maintenance - copiers	7,500	7,500	5,807	1,693
Legal printing	44,000	44,000	24,785	19,215
Conferences and meetings	5,000	5,000	4,633	367
Employee training	14,000	14,000	9,598	4,402
Employee mileage expense	4,200	4,200	1,587	2,613
General association dues	3,000	3,000	2,647	353
Total Contractual Services	<u>77,700</u>	<u>77,700</u>	<u>49,057</u>	<u>28,643</u>
Commodities				
Office supplies	9,000	9,000	6,185	2,815
Computer related supplies	10,000	10,000	3,409	6,591
Books and subscriptions	1,400	1,400	2,979	(1,579)
Total Commodities	<u>20,400</u>	<u>20,400</u>	<u>12,573</u>	<u>7,827</u>
Total Supervisor of Assessments	<u>1,090,866</u>	<u>1,090,866</u>	<u>1,022,984</u>	<u>67,882</u>
Board of Review				
Personnel Services				
Salaries and wages	67,526	67,526	66,192	1,334
Employee per diem	32,500	32,500	11,043	21,457
Total Personnel Services	<u>100,026</u>	<u>100,026</u>	<u>77,235</u>	<u>22,791</u>
Benefits				
Healthcare contribution	60,705	60,705	39,818	20,887
Dental contribution	666	666	666	-
Total Benefits	<u>61,371</u>	<u>61,371</u>	<u>40,484</u>	<u>20,887</u>
Contractual Services				
Appraisal services	24,000	24,000	2,250	21,750
Total Contractual Services	<u>24,000</u>	<u>24,000</u>	<u>2,250</u>	<u>21,750</u>
Total Board of Review	<u>185,397</u>	<u>185,397</u>	<u>119,969</u>	<u>65,428</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
County Clerk				
Personnel Services				
Salaries and wages	\$ 876,920	\$ 941,551	\$ 789,139	\$ 152,412
Overtime salaries	13,727	13,727	15,271	(1,544)
Total Personnel Services	890,647	955,278	804,410	150,868
Benefits				
Healthcare contribution	162,641	162,641	156,001	6,640
Dental contribution	5,268	5,268	4,974	294
Total Benefits	167,909	167,909	160,975	6,934
Contractual Services				
Notary services	100	100	45	55
Repairs and maintenance - copiers	-	-	348	(348)
General printing	500	500	25	475
Legal printing	5,000	5,000	15,632	(10,632)
Conferences and meetings	7,500	7,500	3,175	4,325
Employee training	750	750	149	601
Employee mileage expense	4,500	4,500	2,850	1,650
General association dues	1,200	1,200	950	250
Total Contractual Services	19,550	19,550	23,174	(3,624)
Commodities				
Office supplies	6,000	6,000	2,786	3,214
Operating supplies	12,000	12,000	16,252	(4,252)
Computer related supplies	8,000	8,000	9,792	(1,792)
Books and subscriptions	600	600	610	(10)
Total Commodities	26,600	26,600	29,440	(2,840)
Total County Clerk	1,104,706	1,169,337	1,017,999	151,338
Elections Expense				
Personnel Services				
Salaries and wages	1,378,002	1,588,289	1,588,288	1
Overtime salaries	98,046	98,046	83,154	14,892
Total Personnel Services	1,476,048	1,686,335	1,671,442	14,893
Benefits				
Healthcare contribution	114,497	114,497	109,490	5,007
Dental contribution	4,546	4,546	4,106	440
Total Benefits	119,043	119,043	113,596	5,447
Contractual Services				
Election judges and workers	15,000	15,000	-	15,000
Election services	30,000	84,801	84,800	1
Software licensing cost	210,000	270,394	274,338	(3,944)
Security services	60,000	60,000	50,421	9,579
Repairs and maintenance - computers	2,000	2,000	-	2,000
Repairs and maintenance - copiers	3,000	3,000	3,980	(980)
Polling place rental	35,000	35,000	16,640	18,360
Equipment rental	90,000	90,000	110,319	(20,319)
Repairs and maintenance - vehicles	5,000	5,000	725	4,275
Repairs and maintenance - voting system equipment	15,000	15,000	47,120	(32,120)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General advertising	\$ 6,000	\$ 6,000	\$ 389	\$ 5,611
General printing	20,000	20,000	42,047	(22,047)
Legal printing	75,000	172,741	287,616	(114,875)
Conferences and meetings	6,000	6,000	2,802	3,198
Employee mileage expense	14,000	14,000	11,169	2,831
General association dues	600	600	-	600
Total Contractual Services	586,600	799,536	932,366	(132,830)
Commodities				
Office supplies	9,000	9,000	4,300	4,700
Operating supplies	60,000	60,000	113,738	(53,738)
Computer related supplies	4,000	4,000	11,365	(7,365)
Books and subscriptions	1,400	1,400	321	1,079
Voting systems and accessories	500,000	174,518	116,353	58,165
Total Commodities	574,400	248,918	246,077	2,841
Total Elections Expense	2,756,091	2,853,832	2,963,481	(109,649)
Alternative Language Coordination				
Personnel Services				
Salaries and wages	70,822	70,822	78,617	(7,795)
Overtime salaries	3,510	3,510	178	3,332
Total Personnel Services	74,332	74,332	78,795	(4,463)
Benefits				
Healthcare contribution	10,833	10,833	10,794	39
Dental contribution	244	244	256	(12)
Total Benefits	11,077	11,077	11,050	27
Total Alternative Language Coordination	85,409	85,409	89,845	(4,436)
Aurora Election Expense				
Contractual Services				
Election services	-	-	53	(53)
Total Contractual Services	-	-	53	(53)
Total Aurora Election Expense	-	-	53	(53)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Recorder of Deeds				
Personnel Services				
Salaries and wages	\$ 671,000	\$ 671,000	\$ 555,114	\$ 115,886
Total Personnel Services	671,000	671,000	555,114	115,886
Benefits				
Healthcare contribution	141,755	141,755	103,987	37,768
Dental contribution	4,738	4,738	3,692	1,046
Total Benefits	146,493	146,493	107,679	38,814
Contractual Services				
Employee mileage expense	1,000	1,000	408	592
General association dues	1,050	1,050	950	100
Total Contractual Services	2,050	2,050	1,358	692
Commodities				
Office supplies	2,070	2,070	1,617	453
Total Commodities	2,070	2,070	1,617	453
Total Recorder of Deeds	821,613	821,613	665,768	155,845
Regional Office of Education				
Personnel Services				
Salaries and wages	269,172	310,090	337,158	(27,068)
Total Personnel Services	269,172	310,090	337,158	(27,068)
Benefits				
Healthcare contribution	64,638	97,659	73,225	24,434
Dental contribution	541	1,207	870	337
Total Benefits	65,179	98,866	74,095	24,771
Contractual Services				
Contractual/consulting services	4,575	4,575	-	4,575
Total Contractual Services	4,575	4,575	-	4,575
Total Regional Office of Education	338,926	413,531	411,253	2,278
Judiciary and Courts				
Personnel Services				
Salaries and wages	1,764,342	1,764,342	1,680,214	84,128
Overtime salaries	10,029	10,029	3,121	6,908
Employee per diem	500	500	-	500
Bond call	44,000	44,000	12,413	31,587
Total Personnel Services	1,818,871	1,818,871	1,695,748	123,123
Benefits				
Healthcare contribution	462,043	462,043	374,030	88,013
Dental contribution	13,090	13,090	11,214	1,876
Uniform allowance	2,400	2,400	-	2,400
Total Benefits	477,533	477,533	385,244	92,289

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
State of Illinois salaries	\$ 16,000	\$ 16,000	\$ -	\$ 16,000
Jurors - circuit court	251,500	251,500	121,612	129,888
Jurors - grand jury	1,000	1,000	-	1,000
Jurors' expense	200,000	200,000	121,665	78,335
Per diem expense	125,000	105,000	43,930	61,070
Contractual/consulting services	350,000	350,000	657,422	(307,422)
Court appointed counsel	190,000	190,000	239,267	(49,267)
Psychological/psychiatric services	45,000	45,000	23,600	21,400
Repairs and maintenance - equipment	17,500	17,500	11,302	6,198
Equipment rental	17,500	17,500	10,339	7,161
Liability insurance	2,500	2,500	5,952	(3,452)
General printing	1,000	1,000	1,694	(694)
Conferences and meetings	10,000	10,000	13,963	(3,963)
Employee training	500	500	-	500
Employee mileage expense	3,000	3,000	951	2,049
General association dues	500	500	370	130
Miscellaneous contractual expenses	21,650	21,650	93,581	(71,931)
Total Contractual Services	1,252,650	1,232,650	1,345,648	(112,998)
Commodities				
Office supplies	13,500	13,500	15,217	(1,717)
Operating supplies	14,000	14,000	18,722	(4,722)
Computer related supplies	1,000	8,200	9,347	(1,147)
Postage	250	250	52	198
Books and subscriptions	45,000	45,000	36,779	8,221
Computer hardware - non-capital	-	12,800	14,981	(2,181)
Employee recognition supplies	2,500	2,500	1,497	1,003
Uniform supplies	-	-	604	(604)
Telephone	1,000	1,000	-	1,000
Total Commodities	77,250	97,250	97,199	51
Total Judiciary and Courts	3,626,304	3,626,304	3,523,839	102,465
Circuit Clerk Administration				
Personnel Services				
Salaries and wages	2,956,946	2,980,129	2,806,710	173,419
Overtime salaries	55,877	55,877	28,660	27,217
Bond call	26,253	26,253	20,076	6,177
Total Personnel Services	3,039,076	3,062,259	2,855,446	206,813
Benefits				
Healthcare contribution	918,725	918,725	715,651	203,074
Dental contribution	29,907	29,907	23,763	6,144
Total Benefits	948,632	948,632	739,414	209,218

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KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Legal services	\$ -	\$ -	\$ 60	\$ (60)
Public health services - coronavirus	-	-	4,983	(4,983)
Repairs and maintenance - equipment	525	525	-	525
General printing	1,620	1,620	540	1,080
Conferences and meetings	14,700	14,700	9,744	4,956
Employee training	-	-	10	(10)
Employee mileage expense	3,300	3,300	468	2,832
General association dues	1,560	1,560	1,170	390
Total Contractual Services	21,705	21,705	16,975	4,730
Commodities				
Office supplies	2,300	2,300	1,977	323
Books and subscriptions	4,500	4,500	1,489	3,011
Total Commodities	6,800	6,800	3,466	3,334
Total Circuit Clerk Administration	4,016,213	4,039,396	3,615,301	424,095
Circuit Clerk COO Support				
Contractual Services				
Conferences and meetings	3,100	3,100	-	3,100
Employee training	1,000	1,000	-	1,000
Employee mileage expense	1,255	1,255	192	1,063
Total Contractual Services	5,355	5,355	192	5,163
Commodities				
Office supplies	316	316	29	287
Total Commodities	316	316	29	287
Total Circuit Clerk COO Support	5,671	5,671	221	5,450
Circuit Clerk File Lib/Records				
Contractual Services				
Repairs and maintenance - equipment	405	405	-	405
Repairs and maintenance - vehicles	1,000	1,000	-	1,000
Employee training	150	150	-	150
Employee mileage expense	250	250	-	250
Total Contractual Services	1,805	1,805	-	1,805
Commodities				
Office supplies	5,250	5,250	2,426	2,824
Fuel - vehicles	500	500	69	431
Total Commodities	5,750	5,750	2,495	3,255
Total Circuit Clerk File Lib/Records	7,555	7,555	2,495	5,060

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KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Circuit Clerk Civil				
Contractual Services				
Repairs and maintenance - equipment	\$ 1,800	\$ 1,800	\$ 970	\$ 830
Employee training	1,000	1,000	-	1,000
Employee mileage expense	10,295	10,295	5,293	5,002
Total Contractual Services	13,095	13,095	6,263	6,832
Commodities				
Office supplies	1,745	1,745	1,191	554
Total Commodities	1,745	1,745	1,191	554
Total Circuit Clerk Civil	14,840	14,840	7,454	7,386
Circuit Clerk Criminal				
Contractual Services				
Employee training	5,900	5,900	-	5,900
Employee mileage expense	17,707	17,707	12,168	5,539
Employee medical expense	100	100	-	100
Total Contractual Services	23,707	23,707	12,168	11,539
Commodities				
Office supplies	1,685	1,685	1,108	577
Total Commodities	1,685	1,685	1,108	577
Total Circuit Clerk Criminal	25,392	25,392	13,276	12,116
Circuit Clerk Records Support				
Contractual Services				
Employee training	500	500	-	500
Employee mileage expense	100	100	-	100
Total Contractual Services	600	600	-	600
Total Circuit Clerk Records Support	600	600	-	600
Circuit Clerk Chief Deputy				
Contractual Services				
Legal services	5,400	5,400	1,170	4,230
Repairs and maintenance - equipment	13,479	13,479	8,169	5,310
Legal printing	-	-	120	(120)
Conferences and meetings	5,200	5,200	-	5,200
Employee mileage expense	800	800	-	800
Total Contractual Services	24,879	24,879	9,459	15,420
Commodities				
Office supplies	29,550	29,550	4,591	24,959
Total Commodities	29,550	29,550	4,591	24,959
Total Circuit Clerk Chief Deputy	54,429	54,429	14,050	40,379

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Circuit Clerk Human Resources				
Contractual Services				
Repairs and maintenance - equipment	\$ 8,980	\$ 8,980	\$ 860	\$ 8,120
Employee training	2,740	2,740	749	1,991
Employee mileage expense	200	200	-	200
General association dues	156	156	242	(86)
Total Contractual Services	12,076	12,076	1,851	10,225
Commodities				
Office supplies	6,450	6,450	3,775	2,675
Total Commodities	6,450	6,450	3,775	2,675
Total Circuit Clerk Human Resource	18,526	18,526	5,626	12,900
Circuit Clerk Customer Service				
Commodities				
Office supplies	-	-	102	(102)
Telephone	8,850	8,850	4,115	4,735
Total Commodities	8,850	8,850	4,217	4,633
Total Circuit Clerk Customer Service	8,850	8,850	4,217	4,633
Circuit Clerk COO Support Civil				
Contractual Services				
Employee mileage expense	950	950	-	950
Total Contractual Services	950	950	-	950
Commodities				
Office supplies	434	434	-	434
Total Commodities	434	434	-	434
Total Circuit Clerk COO Support Civil	1,384	1,384	-	1,384
States Attorney - Criminal Division				
Personnel Services				
Salaries and wages	5,049,660	5,834,086	6,298,554	(464,468)
Bond call	104,400	66,100	38,768	27,332
Total Personnel Services	5,154,060	5,900,186	6,337,322	(437,136)
Benefits				
Healthcare contribution	1,458,068	1,783,920	1,123,509	660,411
Dental contribution	37,324	44,585	30,979	13,606
Total Benefits	1,495,392	1,828,505	1,154,488	674,017
Contractual Services				
Contractual/consulting services	15,000	63,000	55,825	7,175
Trials and costs of hearing	45,000	50,000	54,942	(4,942)
Legal trial notices	8,000	16,000	4,376	11,624
Witness costs	15,500	16,500	8,383	8,117
Court reporter costs	70,000	75,000	50,211	24,789
Legal process server costs	10,000	15,000	155	14,845
Extradition costs	30,000	-	-	-

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis

For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Repairs and maintenance - copiers	\$ 20,000	\$ 20,000	\$ 13,629	\$ 6,371
Repairs and maintenance - equipment	1,000	1,000	-	1,000
Repairs and maintenance - vehicles	9,000	9,000	9,694	(694)
General printing	2,700	2,700	-	2,700
Conferences and meetings	9,500	10,000	23,214	(13,214)
Employee training	10,840	22,340	22,022	318
Employee mileage expense	2,000	2,000	1,455	545
General association dues	29,505	30,030	23,715	6,315
Total Contractual Services	278,045	332,570	267,621	64,949
Commodities				
Office supplies	23,500	46,700	45,143	1,557
Operating supplies	4,500	18,100	17,179	921
Postage	-	-	136	(136)
Books and subscriptions	89,914	89,914	84,295	5,619
Computer software - non-capital	38,000	38,000	16,931	21,069
Computer hardware - non-capital	3,700	5,584	34,872	(29,288)
Office furniture - non-capital	-	4,500	4,500	-
Fuel - vehicles	8,000	8,000	9,736	(1,736)
Total Commodities	167,614	210,798	212,792	(1,994)
Total States Attorney Criminal Division	7,095,111	8,272,059	7,972,223	299,836
States Attorney Abuse and Neglect				
Personnel Services				
Salaries and wages	314,457	-	-	-
Total Personnel Services	314,457	-	-	-
Benefits				
Healthcare contribution	128,760	-	-	-
Dental contribution	2,949	-	-	-
Total Benefits	131,709	-	-	-
Contractual Services				
Trials and costs of hearing	5,000	-	-	-
Legal trial notices	8,000	-	-	-
Witness costs	1,000	-	-	-
Court reporter costs	5,000	-	-	-
Legal process server costs	5,000	-	-	-
Conferences and meetings	500	-	-	-
Employee training	1,500	-	-	-
Total Contractual Services	26,000	-	-	-
Commodities				
Office supplies	2,500	-	-	-
Operating supplies	500	-	-	-
Total Commodities	3,000	-	-	-
Total States Attorney Abuse and Neglect	475,166	-	-	-

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
States Attorney Pre-Arrest Diversion				
Personnel Services				
Salaries and wages	\$ -	\$ 180,000	\$ 144,048	\$ 35,952
Total Personnel Services	-	180,000	144,048	35,952
Benefits				
Healthcare contribution	-	120,860	45,584	75,276
Dental contribution	-	2,796	1,110	1,686
Total Benefits	-	123,656	46,694	76,962
Contractual Services				
Contractual/consulting services	-	6,000	3,500	2,500
Conferences and meetings	-	5,250	5,063	187
Employee training	-	24,965	6,554	18,411
Employee mileage expense	-	-	1,735	(1,735)
Total Contractual Services	-	36,215	16,852	19,363
Commodities				
Operating supplies	-	10,351	1,153	9,198
Computer software - non-capital	-	8,488	13,133	(4,645)
Computer hardware - non-capital	-	3,690	5,931	(2,241)
Total Commodities	-	22,529	20,217	2,312
Total States Attorney Pre-Arrest Diversion	-	362,400	227,811	134,589
States Attorney JJC Council				
Personnel Services				
Salaries and wages	30,469	30,469	16,128	14,341
Total Personnel Services	30,469	30,469	16,128	14,341
Contractual Services				
Employee training	18,131	18,131	2,375	15,756
Employee mileage expense	1,000	1,000	-	1,000
Total Contractual Services	19,131	19,131	2,375	16,756
Commodities				
Operating supplies	4,000	4,000	3,432	568
Computer software - non-capital	-	-	854	(854)
Total Commodities	4,000	4,000	4,286	(286)
Total States Attorney JJC Council	53,600	53,600	22,789	30,811

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Public Defender				
Personnel Services				
Salaries and wages	\$ 3,439,340	\$ 3,659,340	\$ 3,484,151	\$ 175,189
Bond call	33,800	33,800	23,657	10,143
Total Personnel Services	<u>3,473,140</u>	<u>3,693,140</u>	<u>3,507,808</u>	<u>185,332</u>
Benefits				
Healthcare contribution	740,291	740,291	640,401	99,890
Dental contribution	21,669	21,669	18,072	3,597
Total Benefits	<u>761,960</u>	<u>761,960</u>	<u>658,473</u>	<u>103,487</u>
Contractual Services				
Trials and costs of hearing	45,000	45,000	14,887	30,113
Repairs and maintenance - copiers	2,250	2,250	2,137	113
Conferences and meetings	1,000	1,000	-	1,000
Employee training	20,000	20,000	2,049	17,951
Employee mileage expense	4,500	4,500	1,759	2,741
Attorney association dues	21,385	21,385	16,489	4,896
Miscellaneous contractual expenses	7,800	7,800	5,751	2,049
Total Contractual Services	<u>101,935</u>	<u>101,935</u>	<u>43,072</u>	<u>58,863</u>
Commodities				
Office supplies	10,000	10,000	3,659	6,341
Books and subscriptions	65,828	65,828	64,360	1,468
Total Commodities	<u>75,828</u>	<u>75,828</u>	<u>68,019</u>	<u>7,809</u>
Total Public Defender	<u>4,412,863</u>	<u>4,632,863</u>	<u>4,277,372</u>	<u>355,491</u>
Sheriff				
Personnel Services				
Salaries and wages	9,823,404	10,691,960	10,436,309	255,651
Overtime salaries	571,172	624,460	679,760	(55,300)
Merit employee longevity	159,816	159,816	135,378	24,438
Total Personnel Services	<u>10,554,392</u>	<u>11,476,236</u>	<u>11,251,447</u>	<u>224,789</u>
Benefits				
Healthcare contribution	1,761,325	1,780,515	1,579,498	201,017
Dental contribution	50,314	50,980	44,973	6,007
Uniform allowance	154,700	154,700	143,650	11,050
Total Benefits	<u>1,966,339</u>	<u>1,986,195</u>	<u>1,768,121</u>	<u>218,074</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Contractual/consulting services	\$ 97,820	\$ 97,820	\$ 190,223	\$ (92,403)
Medical/dental/hospital services	15,000	15,000	14,177	823
Investigations	-	-	12,915	(12,915)
Extradition costs	30,000	60,000	25,522	34,478
Repairs and maintenance - copiers	11,000	11,000	9,492	1,508
Repairs and maintenance - communication equipment	4,200	4,200	4,790	(590)
Repairs and maintenance - equipment	1,000	1,000	1,241	(241)
Repairs and maintenance - vehicles	150,000	150,000	148,813	1,187
Conferences and meetings	-	-	80	(80)
Employee training	75,000	75,000	107,080	(32,080)
Total Contractual Services	384,020	414,020	514,333	(100,313)
Commodities				
Office supplies	-	-	1,278	(1,278)
Operating supplies	45,000	45,000	56,120	(11,120)
S.W.A.T. supplies	50,000	50,000	44,844	5,156
Bomb squad supplies	50,000	50,000	52,873	(2,873)
Uniform supplies	12,000	12,000	33,116	(21,116)
Weapons and ammunition	25,000	25,000	6,984	18,016
Fuel - vehicles	285,000	384,000	560,649	(176,649)
Total Commodities	467,000	566,000	755,864	(189,864)
Total Sheriff	13,371,751	14,442,451	14,289,765	152,686
Adult Corrections				
Personnel Services				
Salaries and wages	10,701,141	11,777,479	1,398,037	10,379,442
Overtime salaries	496,936	560,122	589,056	(28,934)
Merit employee longevity	171,660	495,848	439,302	56,546
Total Personnel Services	11,369,737	12,833,449	2,426,395	10,407,054
Benefits				
Healthcare contribution	2,147,993	2,218,166	361,910	1,856,256
Dental contribution	64,324	66,677	10,137	56,540
Uniform allowance	169,500	169,500	148,500	21,000
Total Benefits	2,381,817	2,454,343	520,547	1,933,796
Contractual Services				
Medical/dental/hospital services	2,787,758	2,787,758	2,952,622	(164,864)
Public health services - coronavirus	-	-	77,534	(77,534)
Disposal and water softener services	21,290	21,290	24,544	(3,254)
Repairs and maintenance - communication equipment	4,500	4,500	4,361	139
Repairs and maintenance - equipment	10,000	10,000	7,794	2,206
Employee training	25,000	25,000	87,104	(62,104)
Total Contractual Services	2,848,548	2,848,548	3,153,959	(305,411)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 1,350	\$ 1,350	\$ 1,297	\$ 53
Operating supplies	105,000	105,000	129,846	(24,846)
Uniform supplies	7,050	7,050	17,656	(10,606)
Weapons and ammunition	2,400	2,400	9,792	(7,392)
Food	1,026,143	1,026,143	677,381	348,762
Clothing supplies	25,000	25,000	25,083	(83)
Public health commodities - coronavirus	-	-	54,562	(54,562)
Total Commodities	1,166,943	1,166,943	915,617	251,326
Services				
Unallocated reduction in budget request	(1,000,000)	(1,000,000)	-	(1,000,000)
Total Services	(1,000,000)	(1,000,000)	-	(1,000,000)
Total Adult Corrections	16,767,045	18,303,283	7,016,518	11,286,765
Corrections, Board and Care				
Contractual Services				
Adult prisoner board and care	-	-	11,550	(11,550)
Total Contractual Services	-	-	11,550	(11,550)
Total Corrections, Board and Care	-	-	11,550	(11,550)
Court Security				
Personnel Services				
Salaries and wages	2,028,448	2,400,294	2,220,825	179,469
Overtime salaries	120,348	120,348	51,703	68,645
Bond call	24,000	24,000	7,716	16,284
Total Personnel Services	2,172,796	2,544,642	2,280,244	264,398
Benefits				
Healthcare contribution	514,212	514,212	309,525	204,687
Dental contribution	14,358	14,358	11,114	3,244
Uniform allowance	60,000	60,000	26,700	33,300
Total Benefits	588,570	588,570	347,339	241,231
Contractual Services				
Contractual/consulting services	16,100	16,100	10,903	5,197
Medical/dental/hospital services	-	-	900	(900)
Repairs and maintenance - communication equipment	15,000	15,000	6,515	8,485
Repairs and maintenance - equipment	50,000	50,000	6,749	43,251
Conferences and meetings	1,000	1,000	80	920
Employee training	25,000	25,000	22,092	2,908
Employee mileage expense	1,000	1,000	-	1,000
Pre-employment drug testing and labs	5,000	5,000	15,512	(10,512)
Pre-employment physicals	5,000	5,000	8,729	(3,729)
Total Contractual Services	118,100	118,100	71,480	46,620

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 4,200	\$ 4,200	\$ 1,998	\$ 2,202
Operating supplies	15,590	15,590	20,562	(4,972)
Employee recognition supplies	1,500	1,500	-	1,500
Uniform supplies	-	-	31,541	(31,541)
Weapons and ammunition	20,000	20,000	51,380	(31,380)
Medical supplies and drugs	1,200	1,200	445	755
Telephone	5,500	5,500	6,341	(841)
Total Commodities	47,990	47,990	112,267	(64,277)
Total Court Security	2,927,456	3,299,302	2,811,330	487,972
Emergency Management Services				
Personnel Services				
Salaries and wages	252,300	342,026	344,564	(2,538)
Total Personnel Services	252,300	342,026	344,564	(2,538)
Benefits				
Healthcare contribution	43,332	58,679	32,181	26,498
Dental contribution	1,024	1,386	811	575
Total Benefits	44,356	60,065	32,992	27,073
Contractual Services				
Repairs and maintenance - communication equipment	2,000	2,000	1,475	525
Repairs and maintenance - equipment	3,425	3,425	2,993	432
Repairs and maintenance - vehicles	1,200	1,200	1,314	(114)
Conferences and meetings	-	-	77	(77)
Employee training	4,925	4,925	1,047	3,878
Miscellaneous contractual expenses	7,460	7,460	7,452	8
Total Contractual Services	19,010	19,010	14,358	4,652
Commodities				
Office supplies	5,795	5,795	3,719	2,076
Operating supplies	28,050	28,050	26,968	1,082
Computer related supplies	17,850	17,850	17,806	44
Public health commodities - coronavirus	-	-	10	(10)
Total Commodities	51,695	51,695	48,503	3,192
Total Emergency Management Services	367,361	472,796	440,417	32,379
Merit Commission				
Personnel Services				
Salaries and wages	31,870	31,870	34,347	(2,477)
Employee per diem	45,131	44,931	29,228	15,703
Total Personnel Services	77,001	76,801	63,575	13,226
Benefits				
Healthcare contribution	6,261	6,261	6,251	10
Dental contribution	256	256	256	-
Total Benefits	6,517	6,517	6,507	10

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Employment advertising	\$ 500	\$ 500	\$ 1,490	\$ (990)
Employee mileage expense	6,000	6,000	2,789	3,211
Physical agility testing	2,550	2,550	-	2,550
Entrance/promotional testing	7,500	7,500	10,131	(2,631)
Total Contractual Services	16,550	16,550	14,410	2,140
Commodities				
Office supplies	500	700	624	76
Total Commodities	500	700	624	76
Total Merit Commission	100,568	100,568	85,116	15,452
Court Services Administration				
Personnel Services				
Salaries and wages	733,587	733,587	774,406	(40,819)
Total Personnel Services	733,587	733,587	774,406	(40,819)
Benefits				
Healthcare contribution	129,230	129,230	117,420	11,810
Dental contribution	3,432	3,432	2,823	609
Total Benefits	132,662	132,662	120,243	12,419
Contractual Services				
Software licensing cost	-	-	425	(425)
Repairs and maintenance - copiers	1,000	1,000	1,210	(210)
Repairs and maintenance - office equipment	300	300	124	176
Conferences and meetings	2,500	2,500	4,151	(1,651)
Employee training	1,500	1,500	2,177	(677)
General association dues	257	257	-	257
Total Contractual Services	5,557	5,557	8,087	(2,530)
Commodities				
Office supplies	500	500	941	(441)
Computer related supplies	500	500	1,538	(1,038)
Postage	-	-	82	(82)
Books and subscriptions	500	500	184	316
Equipment < \$1000	-	-	919	(919)
Equipment > \$1000	-	-	1,700	(1,700)
Total Commodities	1,500	1,500	5,364	(3,864)
Total Court Services Administration	873,306	873,306	908,100	(34,794)
Adult Court Services				
Personnel Services				
Salaries and wages	2,654,443	2,654,443	2,803,253	(148,810)
Overtime salaries	1,605	1,605	1,743	(138)
Total Personnel Services	2,656,048	2,656,048	2,804,996	(148,948)
Benefits				
Healthcare contribution	710,242	710,242	710,332	(90)
Dental contribution	19,377	19,377	21,410	(2,033)
Total Benefits	729,619	729,619	731,742	(2,123)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Legal services	\$ -	\$ -	\$ 4,748	\$ (4,748)
Security services	-	-	150	(150)
Destruction of Records Services	-	-	1,493	(1,493)
Lab services	-	-	6,633	(6,633)
Janitorial services	8,880	8,880	8,984	(104)
Repairs and maintenance - buildings	-	-	15,519	(15,519)
Repairs and maintenance - copiers	1,500	1,500	989	511
Repairs and maintenance - communication equipment	-	-	1,080	(1,080)
Building space rental	32,640	32,640	32,756	(116)
Equipment rental	1,800	1,800	1,779	21
Repairs and maintenance - vehicles	5,000	5,000	9,194	(4,194)
Repairs and maintenance - office equipment	500	500	499	1
Conferences and meetings	1,800	1,800	6,858	(5,058)
Employee training	1,000	1,000	4,835	(3,835)
Employee mileage expense	2,500	2,500	341	2,159
General association dues	200	200	(13)	213
Miscellaneous contractual expenses	4,000	4,000	4,524	(524)
Total Contractual Services	59,820	59,820	100,369	(40,549)
Commodities				
Office supplies	3,000	3,000	4,766	(1,766)
Operating supplies	1,000	1,000	3,653	(2,653)
Computer related supplies	5,000	5,000	5,985	(985)
Books and subscriptions	500	500	184	316
Computer hardware - non-capital	-	4,000	3,820	180
Uniform supplies	1,500	5,500	5,508	(8)
Weapons and ammunition	500	500	-	500
Medical supplies and drugs	2,000	2,000	937	1,063
Equipment < \$1000	-	-	2,095	(2,095)
Equipment > \$1000	-	7,029	6,518	511
Special purpose equipment - non-capital	-	-	221	(221)
Fuel - vehicles	2,750	7,750	7,851	(101)
Cellular phone	-	6,153	8,131	(1,978)
Total Commodities	16,250	42,432	49,669	(7,237)
Total Adult Court Services	3,461,737	3,487,919	3,686,776	(198,857)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Treatment Alternative Court				
Personnel Services				
Salaries and wages	\$ 99,180	\$ 99,180	\$ 118,411	\$ (19,231)
Overtime salaries	-	-	12	(12)
Total Personnel Services	99,180	99,180	118,423	(19,243)
Benefits				
Healthcare contribution	24,781	24,781	32,945	(8,164)
Dental contribution	951	951	1,265	(314)
Total Benefits	25,732	25,732	34,210	(8,478)
Contractual Services				
Psychological/psychiatric services	60,000	60,000	58,040	1,960
Lab services	3,500	3,500	11,929	(8,429)
Halfway house	-	-	680	(680)
Repairs and maintenance - office equipment	125	125	124	1
Conferences and meetings	2,000	2,000	1,306	694
Employee training	500	500	860	(360)
Employee mileage expense	100	100	-	100
Total Contractual Services	66,225	66,225	72,939	(6,714)
Commodities				
Office supplies	100	100	45	55
Operating supplies	-	-	44	(44)
Books and subscriptions	315	315	184	131
Equipment < \$1000	-	-	949	(949)
Incentives	5,350	5,350	6,678	(1,328)
Peer group activities supplies	-	-	140	(140)
Total Commodities	5,765	5,765	8,040	(2,275)
Total Treatment Alternative Court	196,902	196,902	233,612	(36,710)
Juvenile Court Services				
Personnel Services				
Salaries and wages	906,241	889,086	860,728	28,358
Overtime salaries	2,507	2,507	13	2,494
Total Personnel Services	908,748	891,593	860,741	30,852
Benefits				
Healthcare contribution	209,097	209,097	188,751	20,346
Dental contribution	7,567	7,567	6,909	658
Total Benefits	216,664	216,664	195,660	21,004
Contractual Services				
Legal services	-	-	4,748	(4,748)
Destruction of records services	-	-	270	(270)
Lab services	-	-	4,887	(4,887)
Janitorial services	8,880	8,880	10,540	(1,660)
Repairs and maintenance - buildings	1,080	1,080	16,934	(15,854)
Repairs and maintenance - copiers	500	500	149	351
Building space rental	32,640	32,640	32,756	(116)
Equipment rental	5,583	5,583	5,433	150
Repairs and maintenance - vehicles	1,500	1,500	5,156	(3,656)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Repairs and maintenance - office equipment	\$ 1,000	\$ 1,000	\$ 1,862	\$ (862)
Conferences and meetings	1,000	1,000	480	520
Employee training	800	800	843	(43)
Employee mileage expense	1,500	1,500	70	1,430
General association dues	150	150	-	150
Miscellaneous contractual expenses	1,000	1,000	585	415
Total Contractual Services	55,633	55,633	84,713	(29,080)
Commodities				
Office supplies	2,000	2,000	4,576	(2,576)
Operating supplies	1,000	1,000	2,315	(1,315)
Computer related supplies	3,500	3,500	4,435	(935)
Books and subscriptions	315	315	184	131
Computer equipment - non-capital	-	3,820	3,820	-
Cleaning Supplies	200	200	-	200
Uniform supplies	1,500	5,500	5,574	(74)
Medical supplies and drugs	750	750	-	750
Equipment < \$1000	-	-	905	(905)
Equipment > \$1000	-	6,000	5,642	358
Fuel - vehicles	500	500	2,540	(2,040)
Cellular phone	-	6,153	8,131	(1,978)
Total Commodities	9,765	29,738	38,122	(8,384)
Total Juvenile Court Services	1,190,810	1,193,628	1,179,236	14,392
Juvenile Custody				
Contractual Services				
Juvenile board and care	402,036	247,036	-	247,036
Employee mileage expense	500	500	-	500
Total Contractual Services	402,536	247,536	-	247,536
Commodities				
Books and subscriptions	315	315	-	315
Total Commodities	315	315	-	315
Total Juvenile Custody	402,851	247,851	-	247,851
Juvenile Justice Center				
Personnel Services				
Salaries and wages	3,565,464	3,565,464	3,619,782	(54,318)
Overtime salaries	72,209	72,209	101,261	(29,052)
Total Personnel Services	3,637,673	3,637,673	3,721,043	(83,370)
Benefits				
Healthcare contribution	569,514	569,514	537,118	32,396
Dental contribution	19,003	19,003	16,450	2,553
Total Benefits	588,517	588,517	553,568	34,949

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Contractual/consulting services	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
Psychological/psychiatric services	63,000	63,000	55,100	7,900
Medical/dental/hospital services	437,193	437,193	436,090	1,103
Public health services - coronavirus	-	-	100	(100)
Juvenile board and care	25,000	25,000	32,786	(7,786)
Lab services	2,000	2,000	9,844	(7,844)
Repairs and maintenance-grounds	-	-	15,850	(15,850)
Repairs and maintenance - copiers	500	500	-	500
Repairs and maintenance - communication equipment	16,500	16,500	26,228	(9,728)
Repairs and maintenance - equipment	15,000	15,000	17,392	(2,392)
Repairs and maintenance - vehicles	2,500	2,500	3,566	(1,066)
Repairs and maintenance - office equipment	1,000	1,000	474	526
General advertising	-	-	35	(35)
Employment advertising	-	-	12,024	(12,024)
Conferences and meetings	5,000	5,000	2,668	2,332
Employee training	5,000	5,000	10,258	(5,258)
Employee mileage expense	600	600	336	264
General association dues	400	400	100	300
Miscellaneous contractual expenses	2,500	2,500	6,924	(4,424)
Total Contractual Services	579,193	579,193	629,775	(50,582)
Commodities				
Office supplies	5,500	5,500	7,224	(1,724)
Operating supplies	25,500	151,500	150,826	674
Computer related supplies	8,000	8,000	7,019	981
Books and subscriptions	-	-	1,574	(1,574)
Utilities - water	15,000	15,000	16,306	(1,306)
Uniform supplies	6,000	6,000	3,565	2,435
Food	170,008	170,008	137,549	32,459
Medical supplies and drugs	8,000	8,000	13,367	(5,367)
Public health commodities - coronavirus	-	-	522	(522)
Occupational therapy supplies	-	-	692	(692)
Subscription databases	-	-	380	(380)
Incentives	3,000	3,000	2,237	763
Fuel - vehicles	600	600	1,715	(1,115)
Total Commodities	241,608	367,608	342,976	24,632
Total Juvenile Justice Center	5,046,991	5,172,991	5,247,362	(74,371)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
KIDS Education Program				
Personnel Services				
Kids First stipend	\$ 25,000	\$ 25,000	\$ 18,536	\$ 6,464
Total Personnel Services	25,000	25,000	18,536	6,464
Contractual Services				
Contractual/consulting services	5,000	5,000	3,075	1,925
Security services	10,000	10,000	-	10,000
Repairs and maintenance - copiers	1,500	1,500	-	1,500
Total Contractual Services	16,500	16,500	3,075	13,425
Commodities				
Office supplies	1,300	1,300	1,967	(667)
Operating supplies	500	500	-	500
Computer related supplies	1,000	1,000	897	103
Books and subscriptions	500	500	411	89
Total Commodities	3,300	3,300	3,275	25
Total KIDS Education Program	44,800	44,800	24,886	19,914
Diagnostic Center				
Personnel Services				
Salaries and wages	850,759	850,759	789,507	61,252
Total Personnel Services	850,759	850,759	789,507	61,252
Benefits				
Healthcare contribution	169,422	169,422	124,582	44,840
Dental contribution	4,616	4,616	2,958	1,658
Total Benefits	174,038	174,038	127,540	46,498
Contractual Services				
Contractual/consulting services	38,000	38,000	-	38,000
Destruction of records services	-	-	127	(127)
Repairs and maintenance - computers	750	750	-	750
Repairs and maintenance - copiers	1,000	1,000	575	425
Repairs and maintenance - equipment	750	750	-	750
Equipment rental	2,000	2,000	1,900	100
Repairs and maintenance - office equipment	-	-	124	(124)
General advertising	2,000	2,000	6,652	(4,652)
General printing	50	50	-	50
Conferences and meetings	4,000	4,000	17,406	(13,406)
Employee training	4,500	4,500	10,003	(5,503)
Employee mileage expense	1,000	1,000	341	659
General association dues	8,000	8,000	600	7,400
Miscellaneous contractual expenses	200	200	-	200
Total Contractual Services	62,250	62,250	37,728	24,522

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 1,000	\$ 1,000	\$ 1,579	\$ (579)
Operating supplies	-	-	1,107	(1,107)
Computer related supplies	1,000	1,000	459	541
Books and subscriptions	2,000	2,000	2,367	(367)
Office equipment - non capital	-	-	27	(27)
Medical supplies and drugs	50	50	-	50
Testing materials	6,000	6,000	4,860	1,140
Cellular phone	-	-	2,570	(2,570)
Total Commodities	10,050	10,050	12,969	(2,919)
Total Diagnostic Center	1,097,097	1,097,097	967,744	129,353
Veteran's Court				
Personnel Services				
Salaries and wages	58,875	58,875	63,835	(4,960)
Total Personnel Services	58,875	58,875	63,835	(4,960)
Benefits				
Healthcare contribution	17,400	17,400	17,388	12
Total Benefits	17,400	17,400	17,388	12
Contractual Services				
Psychological/psychiatric services	-	-	150	(150)
Lab services	2,000	2,000	2,549	(549)
Repairs and maintenance - office equipment	-	-	124	(124)
Conferences and meetings	-	-	391	(391)
Total Contractual Services	2,000	2,000	3,214	(1,214)
Commodities				
Office supplies	-	-	45	(45)
Books and subscriptions	-	-	129	(129)
Total Commodities	-	-	174	(174)
Total Veteran's Court	78,275	78,275	84,611	(6,336)
Drug Court				
Personnel Services				
Salaries and wages	350,445	350,445	303,743	46,702
Overtime	-	-	330	(330)
Total Personnel Services	350,445	350,445	304,073	46,372
Benefits				
Healthcare contribution	79,075	79,075	79,341	(266)
Dental contribution	2,239	2,239	2,239	-
Total Benefits	81,314	81,314	81,580	(266)
Total Drug Court	431,759	431,759	385,653	46,106

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Pre-Trial				
Personnel Services				
Salaries and wages	\$ 680,425	\$ 680,425	\$ 362,760	\$ 317,665
Overtime	-	-	3,434	(3,434)
Total Personnel Services	<u>680,425</u>	<u>680,425</u>	<u>366,194</u>	<u>314,231</u>
Benefits				
Healthcare contribution	111,890	111,890	82,610	29,280
Dental contribution	3,644	3,644	2,271	1,373
Total Benefits	<u>115,534</u>	<u>115,534</u>	<u>84,881</u>	<u>30,653</u>
Total Pre-Trial	<u>795,959</u>	<u>795,959</u>	<u>451,075</u>	<u>344,884</u>
County Coroner				
Personnel Services				
Salaries and wages	668,258	715,029	680,517	34,512
Overtime salaries	88,256	88,256	100,941	(12,685)
Total Personnel Services	<u>756,514</u>	<u>803,285</u>	<u>781,458</u>	<u>21,827</u>
Benefits				
Healthcare contribution	168,023	184,015	176,582	7,433
Dental contribution	5,328	5,883	5,060	823
Total Benefits	<u>173,351</u>	<u>189,898</u>	<u>181,642</u>	<u>8,256</u>
Contractual Services				
Contractual/consulting services	-	-	1,218	(1,218)
Autopsies/consulting	375,000	455,000	458,782	(3,782)
Forensic expense	5,000	5,000	5,445	(445)
Toxicology expense	95,160	95,160	121,444	(26,284)
Repairs and maintenance - vehicles	7,500	7,500	5,177	2,323
Conferences and meetings	1,000	1,000	956	44
Employee mileage expense	500	500	130	370
General association dues	3,200	3,200	3,027	173
Miscellaneous contractual expenses	10,000	10,000	11,135	(1,135)
Total Contractual Services	<u>497,360</u>	<u>577,360</u>	<u>607,314</u>	<u>(29,954)</u>
Commodities				
Books and subscriptions	400	400	436	(36)
Fuel - vehicles	9,000	9,200	9,165	35
Total Commodities	<u>9,400</u>	<u>9,600</u>	<u>9,601</u>	<u>(1)</u>
Total County Coroner	<u>1,436,625</u>	<u>1,580,143</u>	<u>1,580,015</u>	<u>128</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Environmental Management - Water Resources & Subdivisions				
Personnel Services				
Salaries and wages	\$ 431,861	\$ 431,861	\$ 427,031	\$ 4,830
Total Personnel Services	431,861	431,861	427,031	4,830
Benefits				
Healthcare contribution	89,463	89,463	89,218	245
Dental contribution	2,024	2,024	1,785	239
Total Benefits	91,487	91,487	91,003	484
Contractual Services				
Contractual/consulting services	-	-	252	(252)
Repairs and maintenance - copiers	350	350	-	350
Repairs and maintenance - equipment	100	100	-	100
Repairs and maintenance - vehicles	200	200	100	100
Legal printing	250	250	234	16
Conferences and meetings	3,000	3,000	1,930	1,070
Employee training	250	250	-	250
Employee mileage expense	100	100	-	100
General association dues	400	400	614	(214)
Total Contractual Services	4,650	4,650	3,130	1,520
Commodities				
Office supplies	400	400	23	377
Operating supplies	100	100	4	96
Computer related supplies	200	200	-	200
Computer software - non-capital	-	-	900	(900)
Fuel - vehicles	300	300	780	(480)
Total Commodities	1,000	1,000	1,707	(707)
Total Environmental Management - Water Resources & Subdivisions	528,998	528,998	522,871	6,127
Electrical Aggregation				
Personnel Services				
Salaries and wages	22,956	22,956	22,963	(7)
Total Personnel Services	22,956	22,956	22,963	(7)
Benefits				
Healthcare contribution	3,828	3,828	3,825	3
Dental contribution	-	-	-	-
Total Benefits	3,828	3,828	3,825	3
Commodities				
Operating supplies	216	216	-	216
Total Commodities	216	216	-	216
Total Electrical Aggregation	27,000	27,000	26,788	212

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
County Development				
Personnel Services				
Salaries and wages	\$ 851,430	\$ 851,430	\$ 848,365	\$ 3,065
Overtime	-	-	106	(106)
Employee per diem	4,440	4,440	4,560	(120)
Total Personnel Services	855,870	855,870	853,031	2,839
Benefits				
Healthcare contribution	227,077	227,077	214,343	12,734
Dental contribution	6,242	6,242	6,055	187
Total Benefits	233,319	233,319	220,398	12,921
Contractual Services				
Contractual/consulting services	42,152	42,152	8,746	33,406
Repairs and maintenance - copiers	1,000	1,000	1,363	(363)
Repairs and maintenance - vehicles	5,000	5,000	2,824	2,176
General printing	2,000	2,000	-	2,000
Legal printing	3,000	3,000	7,069	(4,069)
Conferences and meetings	4,000	4,000	2,774	1,226
Employee training	500	500	-	500
Employee mileage expense	1,500	1,500	327	1,173
General association dues	4,000	4,000	3,687	313
Miscellaneous contractual expenses	500	500	-	500
Total Contractual Services	63,652	63,652	26,790	36,862
Commodities				
Office supplies	3,500	3,500	4,505	(1,005)
Operating supplies	3,000	3,000	5,859	(2,859)
Computer related supplies	1,000	1,000	248	752
Books and subscriptions	500	500	-	500
Computer software - non-capital	2,000	2,000	297	1,703
Computer hardware - non-capital	980	980	15	965
Fuel - vehicles	12,000	12,000	9,741	2,259
Total Commodities	22,980	22,980	20,665	2,315
Total County Development	1,175,821	1,175,821	1,120,884	54,937
Administrative Adjudication Program				
Contractual Services	8,294	8,294	4,400	3,894
Total Contractual Services	8,294	8,294	4,400	3,894
Total Administrative Adjudication Program	8,294	8,294	4,400	3,894
Internal Services				
Commodities				
Self-mailer	8,000	8,000	2,259	5,741
Postage	480,453	480,453	475,719	4,734
Total Commodities	488,453	488,453	477,978	10,475
Total Internal Services	488,453	488,453	477,978	10,475

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Communication/Technology				
Contractual Services				
Public health services - coronavirus	\$ -	\$ -	\$ 136,583	\$ (136,583)
Software licensing cost	1,245,887	1,245,887	928,451	317,436
Repairs and maintenance - computers	261,009	261,009	287,758	(26,749)
Miscellaneous contractual expenses	385,500	385,500	267,024	118,476
Total Contractual Services	1,892,396	1,892,396	1,619,816	272,580
Commodities				
Public health commodities - coronavirus	-	-	9,744	(9,744)
Telephone	314,639	314,639	225,877	88,762
Cellular phone	309,200	309,200	284,150	25,050
Internet	116,161	116,161	87,492	28,669
Miscellaneous supplies	15,000	15,000	11,641	3,359
Total Commodities	755,000	755,000	618,904	145,840
Total Communication/Technology	2,647,396	2,647,396	2,238,720	418,420
Operational Support				
Contractual Services				
Contractual/consulting services	-	54,672	54,839	(167)
Total Contractual Services	-	54,672	54,839	(167)
Total Operational Support	-	54,672	54,839	(167)
Other Contingency				
Other Expenditures				
Allowance for budget expense	1,000,000	860,422	-	860,422
Allowance for employee expense	1,494,085	353,141	-	353,141
Allowance for healthcare expense	290,674	84,671	-	84,671
Allowance for dental expense	7,172	2,453	-	2,453
Allowance for adult board and care	50,000	50,000	-	50,000
Allowance for autopsy expense	75,000	69,800	-	69,800
Total Other Expenditures	2,916,931	1,420,487	-	1,420,487
Total Other Contingency	2,916,931	1,420,487	-	1,420,487
Capital Outlay				
Juvenile Justice Center				
Special Purpose Equipment	-	45,670	-	45,670
Building Improvements	-	-	15,499	(15,499)
Total Juvenile Justice Center	-	45,670	15,499	30,171
Diagnostic Center				
Office Furniture	-	-	1,365	(1,365)
Total Diagnostic Center	-	-	1,365	(1,365)
Total Capital Outlay	-	45,670	16,864	28,806
Total expenditures	97,544,716	101,184,355	83,303,715	17,890,384
Excess (deficiency) of revenues over expenditures	(6,877,194)	(9,283,201)	20,613,750	29,906,695

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 11,696,324	\$ 14,919,915	\$ 7,982,916	\$ (6,936,999)
Transfers out	(4,819,130)	(28,591,670)	(28,591,669)	1
Total other financing sources (uses)	<u>6,877,194</u>	<u>(13,671,755)</u>	<u>(20,608,753)</u>	<u>(6,936,998)</u>
 Net change in fund balances - budgetary basis	 <u>\$ -</u>	 <u>\$ (22,954,956)</u>	 4,997	 <u>\$ 22,969,697</u>
ADJUSTMENTS TO GAAP BASIS				
Lease proceeds			1,988,019	
Capital outlay related to leases			(1,988,019)	
Total adjustments to GAAP basis			<u>-</u>	
 Net change in fund balances			4,997	
 FUND BALANCE, BEGINNING OF YEAR			<u>50,761,580</u>	
 FUND BALANCE, END OF YEAR			<u>\$ 50,766,577</u>	

(Concluded)

KANE COUNTY, ILLINOIS

General Fund - Special Reserve Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	\$ 33,600	\$ 33,600	\$ 1,369	\$ (32,231)
Total revenues	<u>33,600</u>	<u>33,600</u>	<u>1,369</u>	<u>(32,231)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>33,600</u>	<u>33,600</u>	<u>1,369</u>	<u>(32,231)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	33,908	33,908	-
Transfers out	<u>(2,321,000)</u>	<u>(525,474)</u>	<u>(525,474)</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,321,000)</u>	<u>(491,566)</u>	<u>(491,566)</u>	<u>-</u>
Net change in fund balances	<u>\$ (2,287,400)</u>	<u>\$ (457,966)</u>	<u>(490,197)</u>	<u>\$ (32,231)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>529,485</u>	
FUND BALANCE, END OF YEAR			<u>\$ 39,288</u>	

KANE COUNTY, ILLINOIS

General Fund - Emergency Reserve Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ 20,960	\$ 20,960	\$ (65,348)	\$ (86,308)
Total revenues	<u>20,960</u>	<u>20,960</u>	<u>(65,348)</u>	<u>(86,308)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 20,960</u>	<u>\$ 20,960</u>	<u>(65,348)</u>	<u>\$ (86,308)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>5,236,418</u>	
FUND BALANCE, END OF YEAR			<u>\$ 5,171,070</u>	

KANE COUNTY, ILLINOIS

General Fund - Property Tax Freeze Protection Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ 8,000	\$ 8,000	\$ (60,701)	\$ (68,701)
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>(60,701)</u>	<u>(68,701)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>8,000</u>	<u>8,000</u>	<u>(60,701)</u>	<u>(68,701)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	5,644,407	5,644,406	(1)
Transfers out	<u>(1,600,000)</u>	<u>(1,657,750)</u>	<u>(1,657,750)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,600,000)</u>	<u>3,986,657</u>	<u>3,986,656</u>	<u>(1)</u>
Net change in fund balances	<u>\$ (1,592,000)</u>	<u>\$ 3,994,657</u>	<u>3,925,955</u>	<u>\$ (68,702)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>6,600,807</u>	
FUND BALANCE, END OF YEAR			<u>\$ 10,526,762</u>	

KANE COUNTY, ILLINOIS

General Fund - Domestic Violence Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ -	\$ 532	\$ 532
Total revenues	-	-	532	532
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	214,617	214,617	169,145	45,472
Total Personnel Services	214,617	214,617	169,145	45,472
Benefits				
Healthcare contribution	68,984	68,984	66,854	2,130
Dental contribution	1,463	1,463	1,283	180
FICA/SS contribution	16,419	16,419	11,600	4,819
IMRF contribution	14,444	14,444	7,572	6,872
Total Benefits	101,310	101,310	87,309	14,001
Contractual Services				
Trials and costs of hearings	1,500	1,500	680	820
Liability insurance	4,980	4,980	4,980	-
Workers compensation	6,010	6,010	6,010	-
Unemployment claims	151	151	151	-
Conferences and meetings	2,000	2,000	-	2,000
Employee training	2,000	2,000	2,275	(275)
General association dues	2,200	2,200	525	1,675
Total Contractual Services	18,841	18,841	14,621	4,220
Commodities				
Books and subscriptions	215	215	-	215
Telephone	1,400	1,400	-	1,400
Total Commodities	1,615	1,615	-	1,615
Total Judicial	336,383	336,383	271,075	65,308
Total expenditures	336,383	336,383	271,075	65,308
Excess (deficiency) of revenues over expenditures	(336,383)	(336,383)	(270,543)	65,840
OTHER FINANCING SOURCES (USES)				
Transfers in	147,810	147,810	147,810	-
Total other financing sources (uses)	147,810	147,810	147,810	-
Net change in fund balances	\$ (188,573)	\$ (188,573)	(122,733)	\$ 65,840
FUND BALANCE, BEGINNING OF YEAR			178,688	
FUND BALANCE, END OF YEAR			\$ 55,955	

KANE COUNTY, ILLINOIS

General Fund - COVID Payroll Reimbursement Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ (224,316)	\$ (224,316)
Total revenues	<u>-</u>	<u>-</u>	<u>(224,316)</u>	<u>(224,316)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(224,316)</u>	<u>(224,316)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	14,641,053	14,641,053	-
Transfer out	-	(7,989,615)	(7,989,615)	-
Total other financing sources (uses)	<u>-</u>	<u>6,651,438</u>	<u>6,651,438</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ 6,651,438</u>	<u>6,427,122</u>	<u>\$ (224,316)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>24,399,772</u>	
FUND BALANCE, END OF YEAR			<u>\$ 30,826,894</u>	

KANE COUNTY, ILLINOIS

General Fund - Economic Development Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ 250	\$ 250	\$ (896)	\$ (1,146)
Total revenues	<u>250</u>	<u>250</u>	<u>(896)</u>	<u>(1,146)</u>
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	<u>44,071</u>	<u>44,071</u>	<u>44,441</u>	<u>(370)</u>
Benefits				
Healthcare contribution	12,338	12,338	12,288	50
Dental contribution	417	417	418	(1)
FICA/SS contribution	3,372	3,372	3,102	270
IMRF contribution	<u>2,966</u>	<u>2,966</u>	<u>2,754</u>	<u>212</u>
Total Benefits	<u>19,093</u>	<u>19,093</u>	<u>18,562</u>	<u>531</u>
Contractual Services				
Contractual/consulting services	118,301	118,301	45,813	72,488
Liability insurance	1,023	1,023	1,023	-
Workers compensation	1,234	1,234	1,234	-
Unemployment claims	31	31	31	-
General printing	500	500	-	500
Conferences and meetings	2,000	2,000	561	1,439
Employee mileage expense	250	250	-	250
General association dues	6,000	6,000	-	6,000
Miscellaneous contractual expenses	<u>7,067</u>	<u>7,067</u>	<u>-</u>	<u>7,067</u>
Total Contractual Services	<u>136,406</u>	<u>136,406</u>	<u>48,662</u>	<u>87,744</u>
Commodities				
Office supplies	100	100	-	100
Books and subscriptions	200	200	-	200
Photography supplies	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
Total Commodities	<u>400</u>	<u>400</u>	<u>-</u>	<u>400</u>
Total Development Housing and Economic Development	<u>199,970</u>	<u>199,970</u>	<u>111,665</u>	<u>88,305</u>
Total expenditures	<u>199,970</u>	<u>199,970</u>	<u>111,665</u>	<u>88,305</u>
Excess (deficiency) of revenues over expenditures	<u>(199,720)</u>	<u>(199,720)</u>	<u>(112,561)</u>	<u>87,159</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>58,676</u>	<u>58,676</u>	<u>58,676</u>	<u>-</u>
Total other financing sources (uses)	<u>58,676</u>	<u>58,676</u>	<u>58,676</u>	<u>-</u>
Net change in fund balances	<u>\$ (141,044)</u>	<u>\$ (141,044)</u>	<u>(53,885)</u>	<u>\$ 87,159</u>
FUND BALANCE, BEGINNING OF YEAR			<u>172,732</u>	
FUND BALANCE, END OF YEAR			<u>\$ 118,847</u>	

KANE COUNTY, ILLINOIS

General Fund - Cost Share Drainage Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ (3,560)	\$ (3,560)
Miscellaneous	-	-	9,836	9,836
Total revenues	-	-	6,276	6,276
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Special studies	10,000	10,000	1,000	9,000
Engineering services	5,000	5,000	-	5,000
Contractual/consulting services	132,460	132,460	82,717	49,743
Professional services	17,500	17,500	-	17,500
General association dues	1,200	1,200	1,000	200
Total Contractual Services	166,160	166,160	84,717	81,443
Commodities				
Operating supplies	840	840	100	740
Total Commodities	840	840	100	740
Total Development Housing and Economic Development	167,000	167,000	84,817	82,183
Capital Outlay				
Highway and street outlay for other local governments	-	19,000	18,584	416
Total Capital Outlay	-	19,000	18,584	416
Total expenditures	167,000	186,000	103,401	82,599
Excess (deficiency) of revenues over expenditures	(167,000)	(186,000)	(97,125)	88,875
OTHER FINANCING SOURCES (USES)				
Transfers in	154,914	154,914	149,700	(5,214)
Total other financing sources (uses)	154,914	154,914	149,700	(5,214)
Net change in fund balances	\$ (12,086)	\$ (31,086)	52,575	\$ 83,661
FUND BALANCE, BEGINNING OF YEAR			254,731	
FUND BALANCE, END OF YEAR			\$ 307,306	

KANE COUNTY, ILLINOIS

General Fund - Public Building Commission Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ 4,464	\$ 4,464	\$ (14,244)	\$ (18,708)
Total revenues	<u>4,464</u>	<u>4,464</u>	<u>(14,244)</u>	<u>(18,708)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>4,464</u>	<u>4,464</u>	<u>(14,244)</u>	<u>(18,708)</u>
OTHER FINANCING SOURCES (USES)				
Transfer in	<u>-</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>
Net change in fund balances	<u>\$ 4,464</u>	<u>\$ 79,464</u>	<u>60,756</u>	<u>\$ (18,708)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,040,782</u>	
FUND BALANCE, END OF YEAR			<u>\$ 1,101,538</u>	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2022

MAJOR GOVERNMENTAL FUND

American Rescue Plan Fund

American Rescue Plan Account - To account for the expenditures and reimbursements related to the American Rescue Plan Act. Expenditures relate to COVID-19 vaccination, testing and contact tracing, as well as prevention in congregate settings, personal protective equipment, capital investment and other public health expenditures.

ARP Recoupment of Lost Revenue Account - To account for the revenues and expenditures related to the recoupment of lost revenue as part of the American Rescue Plan Act. Pursuant to the American Rescue Plan Act, the County may use a portion of the State and Local Fiscal Recovery Funds for allowable government services by calculating and utilizing recoupment of lost revenue associated with the County's response to the Coronavirus pandemic, to be allocated to the General Fund and eligible special revenue funds as approved by the Kane County American Rescue Plan Committee.

KANE COUNTY, ILLINOIS

American Rescue Plan Fund
Combining Balance Sheet by Account
November 30, 2022

	American Rescue Plan	ARP Recoupment of Lost Revenue	Total
ASSETS			
Cash and investments	\$ 65,125,989	\$ 2,744,511	\$ 67,870,500
Interest receivable	-	8,433	8,433
Total assets	<u>\$ 65,125,989</u>	<u>\$ 2,752,944</u>	<u>\$ 67,878,933</u>
LIABILITIES			
Accounts payable	\$ 1,026,114	\$ -	\$ 1,026,114
Accrued payroll	7,771	-	7,771
Unearned revenue	69,405,858	-	69,405,858
Total liabilities	<u>70,439,743</u>	<u>-</u>	<u>70,439,743</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue	-	8,437	8,437
Total deferred inflow of resources	<u>-</u>	<u>8,437</u>	<u>8,437</u>
Total liabilities and deferred inflows of resources	<u>70,439,743</u>	<u>8,437</u>	<u>70,448,180</u>
FUND BALANCES			
Unassigned	(5,313,754)	2,744,507	(2,569,247)
Total fund balances	<u>(5,313,754)</u>	<u>2,744,507</u>	<u>(2,569,247)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 65,125,989</u>	<u>\$ 2,752,944</u>	<u>\$ 67,878,933</u>

KANE COUNTY, ILLINOIS

American Rescue Plan Fund
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances by Account
For the Year Ended November 30, 2022

	American Rescue Plan	ARP Recoupment of Lost Revenue	Intrafund Eliminations	Total
REVENUES				
Grants	\$ 17,823,218	\$ -	\$ -	\$ 17,823,218
Net investment income (loss)	1,030,082	(167,349)	-	862,733
Total revenues	<u>18,853,300</u>	<u>(167,349)</u>	<u>-</u>	<u>18,685,951</u>
EXPENDITURES				
Current				
General Government	17,823,217	-	-	17,823,217
Total expenditures	<u>17,823,217</u>	<u>-</u>	<u>-</u>	<u>17,823,217</u>
Excess (deficiency) of revenues over expenditures	<u>1,030,083</u>	<u>(167,349)</u>	<u>-</u>	<u>862,734</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,199,502	3,829,764	(3,829,764)	1,199,502
Transfers out	(7,559,871)	(922,422)	3,829,764	(4,652,529)
Total other financing sources (uses)	<u>(6,360,369)</u>	<u>2,907,342</u>	<u>-</u>	<u>(3,453,027)</u>
Net change in fund balances	(5,330,286)	2,739,993	-	(2,590,293)
FUND BALANCES, BEGINNING OF YEAR	<u>16,532</u>	<u>4,514</u>	<u>-</u>	<u>21,046</u>
FUND BALANCES, END OF YEAR	<u>\$ (5,313,754)</u>	<u>\$ 2,744,507</u>	<u>\$ -</u>	<u>\$ (2,569,247)</u>

KANE COUNTY, ILLINOIS

American Rescue Plan Fund - American Rescue Plan Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ -	\$ 17,823,218	\$ 17,823,218
Net investment income	-	-	1,030,082	1,030,082
Total revenues	-	-	18,853,300	18,853,300
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	-	10,272,440	10,264,798	7,642
Total Personnel Services	-	10,272,440	10,264,798	7,642
Benefits				
Healthcare contribution	-	1,566,984	1,550,344	16,640
Dental contribution	-	46,697	46,364	333
FICA/SS contribution	-	780,582	784,869	(4,287)
IMRF contribution	-	10,352	14,182	(3,830)
SLEP contribution	-	2,136,654	2,136,654	-
Total Benefits	-	4,541,269	4,532,413	8,856
Contractual Services				
Special studies	-	816,000	-	816,000
Certified audit contract	-	2,675	2,675	-
Contractual/consulting services	-	786,388	787,387	(999)
Liability insurance	-	1,187	1,187	-
Workers compensation	-	1,433	1,433	-
Unemployment claims	-	84	84	-
External grants	-	5,000,000	2,228,876	2,771,124
Total Contractual Services	-	6,607,767	3,021,642	3,586,125
Commodities				
Office supplies	-	500	-	500
Operating supplies	-	-	330	(330)
Computer software - non capital	-	-	2,097	(2,097)
Computer hardware - non capital	-	781	780	1
Telephone	-	417	217	200
Cellular phone	-	833	940	(107)
Total Commodities	-	2,531	4,364	(1,833)
Total General Government	-	21,424,007	17,823,217	3,600,790
Capital Outlay				
Computers	-	69,100	-	69,100
Total Capital Outlay	-	69,100	-	69,100
Total expenditures	-	21,493,107	17,823,217	3,669,890
Excess (deficiency) of revenues over expenditures	-	(21,493,107)	1,030,083	22,523,190

KANE COUNTY, ILLINOIS

American Rescue Plan Fund - American Rescue Plan Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ 1,948,080	\$ 1,199,502	\$ (748,578)
Transfers out	<u>(16,170,692)</u>	<u>(27,072,800)</u>	<u>(7,559,871)</u>	<u>19,512,929</u>
Total other financing sources (uses)	<u>(16,170,692)</u>	<u>(25,124,720)</u>	<u>(6,360,369)</u>	<u>18,764,351</u>
Net change in fund balances	<u>\$ (16,170,692)</u>	<u>\$ (46,617,827)</u>	(5,330,286)	<u>\$ 41,287,541</u>
FUND BALANCE, BEGINNING OF YEAR			<u>16,532</u>	
FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (5,313,754)</u>	

KANE COUNTY, ILLINOIS

American Rescue Plan Fund - ARP Recoupment of Lost Revenue Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ (167,349)	\$ (167,349)
Total revenues	<u>-</u>	<u>-</u>	<u>(167,349)</u>	<u>(167,349)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(167,349)</u>	<u>(167,349)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	16,170,692	3,829,764	3,829,764	-
Transfers out	<u>(10,160,000)</u>	<u>(13,425,739)</u>	<u>(922,422)</u>	<u>12,503,317</u>
Total other financing sources (uses)	<u>6,010,692</u>	<u>(9,595,975)</u>	<u>2,907,342</u>	<u>12,503,317</u>
Net change in fund balances	<u>\$ 6,010,692</u>	<u>\$ (9,595,975)</u>	<u>2,739,993</u>	<u>\$ 12,335,968</u>
FUND BALANCE, BEGINNING OF YEAR			<u>4,514</u>	
FUND BALANCE, END OF YEAR			<u>\$ 2,744,507</u>	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2022

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Insurance Liability Fund – To account for revenues derived from a separate property tax levy which are subsequently used to cover premium and claim costs associated with general liability, workers, compensation and unemployment compensation.

County Automation Fund – To account for revenues derived from a fee for the dissemination of the electronic data in bulk or compiled form, to be used to offset the costs of providing such data.

Geographic Information Systems Fund – To account for revenues received for the County's mapping project.

Illinois Municipal Retirement Fund – To account for monies received through local property taxes to be used to fund the County's portion of pension contributions to the Illinois Municipal Retirement Fund pension plan and Sheriff's Law Enforcement Personnel pension plan.

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.

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.

Sheriff's Vehicle and Equipment Fund – To account for funding from Public Safety Sales Tax and other sources to be reserved for future replacement of Sheriff's vehicles and equipment.

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.

Election Equipment Fund – To account for collection and use of proceeds from the sale of election equipment.

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, 2022

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.

Circuit Clerk Operation and Administration Fund – To account for expenses incurred for collection and disbursement of the various assessment schedules.

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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2022

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

State's Attorney Money Laundering Fund – To account for forfeiture proceeds from money laundering which are used to deter crime.

Public Defender Records Automation Fund – To account for the collection of Records Automation Fees and associated expenditures.

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 – DOJ Fund – To account for federal funds for the Sheriff's DEF program received from the US Department of Justice.

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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2022

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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.

Sheriff's Office Money Laundering Fund – To account for revenues and expenditures from drug and money laundering fines for the Kane County Sheriff's Office.

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.

AJF Medical Cost Fund – To account for revenues and expenditures associated with the costs of arrestees' medical care.

Sheriff 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.

Cannabis Regulation – Local Fund – To account for revenue from a Cannabis Regulation Tax. The funds are used for prevention and law enforcement training.

County Sheriff DEF Federal – Treasury Fund – To account for federal funds for the Sheriff's DEF program received from the US Department of Treasury.

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.

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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2022

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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.

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.

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.

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.

Opioid Settlement Fund – To account for monies received through state allotments, which are subsequently used to fund overdose abatement programs.

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.

Coronavirus Relief Fund – To record the necessary expenditures incurred due to the public health emergency with respect to the COVID-19 pandemic for which the County will be reimbursed from the Coronavirus Relief Fund established by the CARES Act.

Mass Vaccination Fund – To account for the expenditures and reimbursements related to providing mass COVID-19 vaccinations in Kane County. It was funded by the American Rescue Plan Act. Expenditures originate from the Information Technology Department, Building Management, the Sheriff's Office and the Health Department.

FEMA PA Administration Fund – To accommodate FEMA grants for disaster recovery relief.

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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2022

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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 Program Fund – To account for revenues received from a Federal grant for projects benefiting low- and moderate-income households in the Kane County CDBG area.

HOME Program Fund – To account for revenues and expenditures associated with the home program grant.

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

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

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

Quality of Kane Grants Fund – To account for various grant programs designed to improve the quality of life and health of the citizens of the County.

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

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

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

Emergency Rental Assistance Fund – To account for revenues and expenses for the Emergency Rental Assistance Program, which provides financial assistance to renter households adversely affected by the COVID-19 pandemic.

Emergency Rental Assistance #2 Fund – To track revenues and expenses for a special allocation to the Emergency Rental Assistance Program, which provides financial assistance to renter households adversely affected by the COVID-19 pandemic under the American Rescue Plan Act.

CDBG-CV Fund – To record the revenues and expenses for a special allocation of Community Development Block Grant funds by the US Department of Housing and Urban Development under the CARES Act.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2022

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

HOME – ARP - Fund – To track the revenues and expenses for a special allocation of HOME program funds by the US Department of Housing and Urban Development under the American Rescue Plan (ARP) Act.

Homeless Prevention Program Fund – To account for rental/mortgage assistance, utility assistance, approved case management, and approved supportive services directly related to the prevention of homelessness to eligible individuals and families who are in danger of eviction, foreclosure or homelessness or are currently homeless.

Stormwater Management 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.

Electrical Agg Civic Contribution Fund – To record the revenues and expenses associated with the new Green Electrical Aggregation program.

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.

Tax Sale Purchase Fund – To account for sales of tax properties that have become property of the County.

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.

Elder Fatality Review Team Fund – To account for activities of the Elder Fatality Review program.

Sheriff's Detail Escrow Fund – To account for security services provided to outside organizations by Sheriff's Office personnel.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2022

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Subdivision Review Escrow Fund – To account for payments from subdivision developers for plan reviews.

Court Services Employee Education Fund – To account for activities per IL Adoption Act 750 ILCS.

Debt Service Funds

Capital Improvement Debt Service Fund – To account for all payments of principal and interest due on the County's General Obligation Limited Tax Bonds used to fund the County's Capital Improvement program.

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).

Longmeadow Debt Service – To account for all payments of principal and interest due on the bonds to fund the Longmeadow Parkway Bridge over the Fox River.

Longmeadow Debt Service – Capitalized Interest Fund – To account for proceeds from the Toll Bridge Revenue Bond issue that will be used to pay the interest on the bond issue while the toll bridge is constructed.

Capital Projects Funds

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

Judicial Facility Construction Fund – To account for revenues from court fees collected by the County designated for judicial facility construction expenses.

Capital Improvement Bond Construction Fund – To account for bond proceeds for use to construct a new multipurpose facility on the Judicial Center campus in St. Charles.

Recovery Zone Bond Construction Fund – The County has a variety of SBA funds for long-term maintenance of storm water facilities in subdivisions.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2022

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds

Longmeadow Bond Construction Fund – To account for bond proceeds for use on the construction of the Longmeadow Parkway Bridge over the Fox River.

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

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

Permanent Fund

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

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2022

Special Revenue Funds

	Insurance Liability	County Automation	Geographic Information Systems	Illinois Municipal Retirement	FICA/Social Security
ASSETS					
Cash and investments	\$ 9,834,307	\$ 74,768	\$ 1,500,983	\$ 7,921,768	\$ 4,023,878
Restricted cash and investments	-	-	-	-	-
Property tax receivable	6,437,669	-	-	4,937,335	5,081,592
Intergovernmental receivable	-	-	-	-	-
Interest receivable	29,025	229	4,666	24,113	11,942
Lease receivable	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	17,875	311,415	75,156
Prepaid items	92,500	-	-	-	-
Advances to subrecipients	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 16,393,501</u>	<u>\$ 74,997</u>	<u>\$ 1,523,524</u>	<u>\$ 13,194,631</u>	<u>\$ 9,192,568</u>
LIABILITIES					
Accounts payable	\$ 120,173	\$ -	\$ 1,313	\$ -	\$ 7,755
Deposits payable	-	-	-	-	-
Accrued payroll	75,471	-	45,225	1,752,091	271,349
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>195,644</u>	<u>-</u>	<u>46,538</u>	<u>1,752,091</u>	<u>279,104</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	6,437,669	-	-	4,937,335	5,081,592
Deferred inflow related to leases	-	-	-	-	-
Unavailable revenue	12,486	95	1,906	10,058	5,109
Total deferred inflow of resources	<u>6,450,155</u>	<u>95</u>	<u>1,906</u>	<u>4,947,393</u>	<u>5,086,701</u>
FUND BALANCES (DEFICITS)					
Nonspendable	92,500	-	-	-	-
Restricted	8,803,592	51,366	907,053	5,392,961	3,093,802
Committed	-	-	-	-	-
Assigned	851,610	23,536	568,027	1,102,186	732,961
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>9,747,702</u>	<u>74,902</u>	<u>1,475,080</u>	<u>6,495,147</u>	<u>3,826,763</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 16,393,501</u>	<u>\$ 74,997</u>	<u>\$ 1,523,524</u>	<u>\$ 13,194,631</u>	<u>\$ 9,192,568</u>

Grand Victoria Casino Elgin	Public Safety Sales Tax	Judicial Technology Sales Tax	Sheriff's Vehicle & Equipment	Tax Sale Automation	Vital Records Automation	Election Equipment
\$ 8,706,922	\$ 1,723,316	\$ 1,148,714	\$ 1,790,430	\$ 753,126	\$ 326,813	\$ 355,277
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	561,182	374,121	-	-	-	-
26,599	6,304	3,494	2,618	2,180	969	2,637
-	-	-	-	-	-	-
-	-	-	-	-	840	-
-	44,504	164,695	-	-	-	-
-	-	-	-	-	-	-
968,010	-	-	-	-	-	-
<u>\$ 9,701,531</u>	<u>\$ 2,335,306</u>	<u>\$ 1,691,024</u>	<u>\$ 1,793,048</u>	<u>\$ 755,306</u>	<u>\$ 328,622</u>	<u>\$ 357,914</u>
\$ 106,926	\$ 109,276	\$ 14,405	\$ 73,817	\$ -	\$ 14,646	\$ -
-	-	-	-	-	-	-
688	-	10,435	-	-	2,588	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>107,614</u>	<u>109,276</u>	<u>24,840</u>	<u>73,817</u>	<u>-</u>	<u>17,234</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
11,055	190,876	127,250	1,638	956	396	1,085
<u>11,055</u>	<u>190,876</u>	<u>127,250</u>	<u>1,638</u>	<u>956</u>	<u>396</u>	<u>1,085</u>
-	44,504	164,695	-	-	-	-
-	-	-	1,717,593	649,332	272,696	-
7,809,561	1,711,900	1,316,662	-	-	-	-
1,773,301	278,750	57,577	-	105,018	38,296	356,829
-	-	-	-	-	-	-
<u>9,582,862</u>	<u>2,035,154</u>	<u>1,538,934</u>	<u>1,717,593</u>	<u>754,350</u>	<u>310,992</u>	<u>356,829</u>
<u>\$ 9,701,531</u>	<u>\$ 2,335,306</u>	<u>\$ 1,691,024</u>	<u>\$ 1,793,048</u>	<u>\$ 755,306</u>	<u>\$ 328,622</u>	<u>\$ 357,914</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2022

Special Revenue Funds (Continued)

	Recorder's Automation	Children's Waiting Room	D.U.I.	Foreclosure Mediation	Court Automation
ASSETS					
Cash and investments	\$ 1,397,912	\$ 296,197	\$ 220,110	\$ 138,451	\$ 683,927
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	4,315	842	675	413	1,967
Lease receivable	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	10,882	-	-	-	-
Prepaid items	-	-	-	-	-
Advances to subrecipients	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 1,413,109</u>	<u>\$ 297,039</u>	<u>\$ 220,785</u>	<u>\$ 138,864</u>	<u>\$ 685,894</u>
LIABILITIES					
Accounts payable	\$ 73,245	\$ 9,441	\$ -	\$ 650	\$ 9,370
Deposits payable	-	-	-	-	-
Accrued payroll	8,318	-	-	-	19,134
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>81,563</u>	<u>9,441</u>	<u>-</u>	<u>650</u>	<u>28,504</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Deferred inflow related to leases	-	-	-	-	-
Unavailable revenue	1,775	349	278	171	791
Total deferred inflow of resources	<u>1,775</u>	<u>349</u>	<u>278</u>	<u>171</u>	<u>791</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	864,195	54,161	214,487	130,443	476,645
Committed	-	206,980	-	-	-
Assigned	465,576	26,108	6,020	7,600	179,954
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>1,329,771</u>	<u>287,249</u>	<u>220,507</u>	<u>138,043</u>	<u>656,599</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 1,413,109</u>	<u>\$ 297,039</u>	<u>\$ 220,785</u>	<u>\$ 138,864</u>	<u>\$ 685,894</u>

Court Document Storage	Child Support	Circuit Clerk Administrative Services	Circuit Clerk Electronic Citation	Circuit Clerk Operations and Administration	Title IV-D Child Support	Drug Prosecution
\$ 154,944	\$ 326,023	\$ 854,520	\$ 107,145	\$ 223,902	\$ 250,368	\$ 85,472
-	-	-	-	-	-	-
-	-	-	-	-	-	-
455	1,037	2,681	283	653	105,998	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 155,399</u>	<u>\$ 327,060</u>	<u>\$ 857,201</u>	<u>\$ 107,428</u>	<u>\$ 224,555</u>	<u>\$ 356,366</u>	<u>\$ 85,472</u>
\$ 609	\$ -	\$ 1,639	\$ 52	\$ -	\$ -	\$ 576
-	-	-	-	-	-	-
31,882	8,774	18,508	1,874	-	32,604	17,355
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>32,491</u>	<u>8,774</u>	<u>20,147</u>	<u>1,926</u>	<u>-</u>	<u>32,604</u>	<u>17,931</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
121	402	1,058	117	277	-	-
<u>121</u>	<u>402</u>	<u>1,058</u>	<u>117</u>	<u>277</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	220,680	794,263	92,134	224,278	-	-
-	-	-	-	-	-	-
122,787	97,204	41,733	13,251	-	323,762	67,541
-	-	-	-	-	-	-
<u>122,787</u>	<u>317,884</u>	<u>835,996</u>	<u>105,385</u>	<u>224,278</u>	<u>323,762</u>	<u>67,541</u>
\$ 155,399	\$ 327,060	\$ 857,201	\$ 107,428	\$ 224,555	\$ 356,366	\$ 85,472

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2022

Special Revenue Funds (Continued)

	Victim Coordinator Services	Auto Theft Task Force	Weed and Seed	Child Advocacy Center	Equitable Sharing Program
ASSETS					
Cash and investments	\$ 98,278	\$ 39,531	\$ 32,240	\$ 555,689	\$ 42,664
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	-	120	-	1,772	132
Lease receivable	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	97,060	-
Prepaid items	-	-	-	-	-
Advances to subrecipients	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 98,278</u>	<u>\$ 39,651</u>	<u>\$ 32,240</u>	<u>\$ 654,521</u>	<u>\$ 42,796</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 7,183	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	6,760	-	-	48,730	-
Due to other funds	-	-	-	-	-
Unearned revenue	9,688	-	-	21,747	-
Total liabilities	<u>16,448</u>	<u>-</u>	<u>-</u>	<u>77,660</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Deferred inflow related to leases	-	-	-	-	-
Unavailable revenue	-	50	-	28,824	54
Total deferred inflow of resources	<u>-</u>	<u>50</u>	<u>-</u>	<u>28,824</u>	<u>54</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	-	32,240	-	36,784
Committed	-	-	-	-	-
Assigned	81,830	39,601	-	548,037	5,958
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>81,830</u>	<u>39,601</u>	<u>32,240</u>	<u>548,037</u>	<u>42,742</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 98,278</u>	<u>\$ 39,651</u>	<u>\$ 32,240</u>	<u>\$ 654,521</u>	<u>\$ 42,796</u>

State's Attorney Records Automation	Bad Check Restitution	Drug Asset Forfeiture	State's Attorney Employee Events	Child Advocacy Advisory Board	State's Attorney Money Laundering	Public Defender Records Automation
\$ 118,063	\$ 47,015	\$ 247,113	\$ 1,603	\$ 29,213	\$ 244,182	\$ 25,211
-	-	-	-	-	-	-
-	-	-	-	-	-	-
370	145	760	4	92	782	72
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 118,433</u>	<u>\$ 47,160</u>	<u>\$ 247,873</u>	<u>\$ 1,607</u>	<u>\$ 29,305</u>	<u>\$ 244,964</u>	<u>\$ 25,283</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
2,247	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,247</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
148	60	318	2	37	322	31
<u>148</u>	<u>60</u>	<u>318</u>	<u>2</u>	<u>37</u>	<u>322</u>	<u>31</u>
-	-	-	-	-	-	-
114,498	45,039	238,244	-	-	244,284	25,252
-	-	-	-	-	-	-
1,540	2,061	9,311	1,605	29,268	358	-
-	-	-	-	-	-	-
<u>116,038</u>	<u>47,100</u>	<u>247,555</u>	<u>1,605</u>	<u>29,268</u>	<u>244,642</u>	<u>25,252</u>
\$ 118,433	\$ 47,160	\$ 247,873	\$ 1,607	\$ 29,305	\$ 244,964	\$ 25,283

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2022

Special Revenue Funds (Continued)

	Employee Events	EMA Volunteer	KC Emergency Planning	Bomb Squad SWAT	Law Library
ASSETS					
Cash and investments	\$ 20,750	\$ 37,395	\$ 27,321	\$ 14,742	\$ 244,410
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	65	94	84	-	684
Lease receivable	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	329
Prepaid items	-	-	-	-	-
Advances to subrecipients	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 20,815</u>	<u>\$ 37,489</u>	<u>\$ 27,405</u>	<u>\$ 14,742</u>	<u>\$ 245,423</u>
LIABILITIES					
Accounts payable	\$ -	\$ 157	\$ -	\$ -	\$ 40,428
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	-	-	5,418
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>157</u>	<u>-</u>	<u>-</u>	<u>45,846</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Deferred inflow related to leases	-	-	-	-	-
Unavailable revenue	26	47	35	-	282
Total deferred inflow of resources	<u>26</u>	<u>47</u>	<u>35</u>	<u>-</u>	<u>282</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	156,150
Committed	-	-	-	-	-
Assigned	20,789	37,285	27,370	14,742	43,145
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>20,789</u>	<u>37,285</u>	<u>27,370</u>	<u>14,742</u>	<u>199,295</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 20,815</u>	<u>\$ 37,489</u>	<u>\$ 27,405</u>	<u>\$ 14,742</u>	<u>\$ 245,423</u>

Canteen Commission	County Sheriff DEF Federal - DOJ	County Sheriff DEF Local	FATS	K-9 Unit	Vehicle Maintenance / Purchase	Sheriff DUI
\$ 128,488	\$ 31,364	\$ 496,471	\$ 5,217	\$ 50,507	\$ 2,661	\$ 8,398
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	41	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 128,488</u>	<u>\$ 31,405</u>	<u>\$ 496,471</u>	<u>\$ 5,217</u>	<u>\$ 50,507</u>	<u>\$ 2,661</u>	<u>\$ 8,398</u>
\$ -	\$ 1,857	\$ 116,402	\$ -	\$ -	\$ 416	\$ 23,280
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	31,329	-	-	-	-	-
<u>-</u>	<u>33,186</u>	<u>116,402</u>	<u>-</u>	<u>-</u>	<u>416</u>	<u>23,280</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	39	-	-	-	-	-
<u>-</u>	<u>39</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
128,226	-	379,270	5,217	50,500	2,245	-
-	-	-	-	-	-	-
262	-	799	-	7	-	-
-	(1,820)	-	-	-	-	(14,882)
<u>128,488</u>	<u>(1,820)</u>	<u>380,069</u>	<u>5,217</u>	<u>50,507</u>	<u>2,245</u>	<u>(14,882)</u>
\$ 128,488	\$ 31,405	\$ 496,471	\$ 5,217	\$ 50,507	\$ 2,661	\$ 8,398

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2022

Special Revenue Funds (Continued)

	Sheriff's Office Money Laundering	Transportation Safety Highway HB	AJF Medical Cost	Sheriff Civil Operations	Cannabis Regulation - Local
ASSETS					
Cash and investments	\$ 7,709	\$ 3,992	\$ 43,384	\$ 108,796	\$ 55,316
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	7,379
Interest receivable	-	11	134	-	151
Lease receivable	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Advances to subrecipients	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 7,709</u>	<u>\$ 4,003</u>	<u>\$ 43,518</u>	<u>\$ 108,796</u>	<u>\$ 62,846</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 8,968	\$ -	\$ 9,036
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>8,968</u>	<u>-</u>	<u>9,036</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Deferred inflow related to leases	-	-	-	-	-
Unavailable revenue	-	5	52	-	70
Total deferred inflow of resources	<u>-</u>	<u>5</u>	<u>52</u>	<u>-</u>	<u>70</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	7,709	3,815	32,634	108,796	53,740
Committed	-	-	-	-	-
Assigned	-	183	1,864	-	-
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>7,709</u>	<u>3,998</u>	<u>34,498</u>	<u>108,796</u>	<u>53,740</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 7,709</u>	<u>\$ 4,003</u>	<u>\$ 43,518</u>	<u>\$ 108,796</u>	<u>\$ 62,846</u>

Sheriff DEF Federal- Treasury	Sale & Error	Kane Comm	Probation Services	Substance Abuse Screening	Drug Court Special Resources	Probation Victim Services
\$ 48,077	\$ 588,181	\$ 1,265,595	\$ 3,665,922	\$ 542,251	\$ 1,111,519	\$ 38,159
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	460,790	-	-	-	-
151	1,813	3,797	-	1,690	3,465	119
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	5	-	-	183,201	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 48,228</u>	<u>\$ 589,994</u>	<u>\$ 1,730,187</u>	<u>\$ 3,665,922</u>	<u>\$ 543,941</u>	<u>\$ 1,298,185</u>	<u>\$ 38,278</u>
\$ 8,117	\$ -	\$ 384,245	\$ 102,945	\$ 1,002	\$ 40,879	\$ 258
-	-	-	-	-	-	-
-	-	106,274	-	-	-	-
-	-	-	-	-	-	-
29,601	-	-	-	-	-	-
<u>37,718</u>	<u>-</u>	<u>490,519</u>	<u>102,945</u>	<u>1,002</u>	<u>40,879</u>	<u>258</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
61	747	30,232	-	688	184,604	50
<u>61</u>	<u>747</u>	<u>30,232</u>	<u>-</u>	<u>688</u>	<u>184,604</u>	<u>50</u>
-	-	-	-	-	-	-
10,449	533,382	532,435	3,562,977	510,739	-	36,875
-	-	-	-	-	-	-
-	55,865	677,001	-	31,512	1,072,702	1,095
-	-	-	-	-	-	-
<u>10,449</u>	<u>589,247</u>	<u>1,209,436</u>	<u>3,562,977</u>	<u>542,251</u>	<u>1,072,702</u>	<u>37,970</u>
\$ 48,228	\$ 589,994	\$ 1,730,187	\$ 3,665,922	\$ 543,941	\$ 1,298,185	\$ 38,278

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2022

Special Revenue Funds (Continued)

	Victim Impact Panel	Juvenile Justice Donation	Coroner Administration	Animal Control	County Highway
ASSETS					
Cash and investments	\$ 35,825	\$ 5,531	\$ 300,331	\$ 963,274	\$ 10,929,437
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	5,010,909
Intergovernmental receivable	-	-	-	-	82,641
Interest receivable	22	16	951	2,956	33,159
Lease receivable	-	-	-	-	1,024,457
Loan receivable	-	-	-	-	-
Other receivables	-	-	86,505	-	67,929
Prepaid items	-	-	-	-	-
Advances to subrecipients	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 35,847</u>	<u>\$ 5,547</u>	<u>\$ 387,787</u>	<u>\$ 966,230</u>	<u>\$ 17,148,532</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 21,433	\$ 32,895	\$ 658,729
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	-	37,524	181,854
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>21,433</u>	<u>70,419</u>	<u>840,583</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	5,010,909
Deferred inflow related to leases	-	-	-	-	1,024,457
Unavailable revenue	9	7	381	1,223	13,867
Total deferred inflow of resources	<u>9</u>	<u>7</u>	<u>381</u>	<u>1,223</u>	<u>6,049,233</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	34,743	-	353,988	729,315	7,498,561
Committed	-	-	-	-	-
Assigned	1,095	5,540	11,985	165,273	2,760,155
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>35,838</u>	<u>5,540</u>	<u>365,973</u>	<u>894,588</u>	<u>10,258,716</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 35,847</u>	<u>\$ 5,547</u>	<u>\$ 387,787</u>	<u>\$ 966,230</u>	<u>\$ 17,148,532</u>

County Bridge	County Highway Matching	Motor Fuel Local Option	Opioid Settlement	County Health	Kane Kares	Coronavirus Relief
\$ 384,671	\$ 383,115	\$ 12,532,844	\$ 329,150	\$ 10,800,445	\$ 437,285	\$ 76,653
-	-	-	-	-	-	-
312,695	65,125	-	-	1,972,455	-	-
(2,351)	-	2,432,836	-	2,354,926	-	-
1,238	1,161	40,031	415	34,094	1,665	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	36,140	-	-	101,088	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 696,253</u>	<u>\$ 449,401</u>	<u>\$ 15,041,851</u>	<u>\$ 329,565</u>	<u>\$ 15,161,920</u>	<u>\$ 540,038</u>	<u>\$ 76,653</u>
\$ 87,977	\$ -	\$ 3,117,536	\$ -	\$ 828,735	\$ 11,374	\$ -
-	-	-	-	-	-	-
-	-	-	-	223,130	3,835	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>87,977</u>	<u>-</u>	<u>3,117,536</u>	<u>-</u>	<u>1,051,865</u>	<u>15,209</u>	<u>-</u>
312,695	65,125	-	-	1,972,455	-	-
-	-	-	-	-	-	-
488	486	814,816	418	1,538,760	617	-
<u>313,183</u>	<u>65,611</u>	<u>814,816</u>	<u>418</u>	<u>3,511,215</u>	<u>617</u>	<u>-</u>
-	-	-	-	-	-	-
21,434	363,066	11,109,499	329,147	9,721,588	-	-
-	-	-	-	-	-	-
273,659	20,724	-	-	877,252	524,212	76,653
-	-	-	-	-	-	-
<u>295,093</u>	<u>383,790</u>	<u>11,109,499</u>	<u>329,147</u>	<u>10,598,840</u>	<u>524,212</u>	<u>76,653</u>
<u>\$ 696,253</u>	<u>\$ 449,401</u>	<u>\$ 15,041,851</u>	<u>\$ 329,565</u>	<u>\$ 15,161,920</u>	<u>\$ 540,038</u>	<u>\$ 76,653</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2022

Special Revenue Funds (Continued)

	Mass Vaccination	FEMA PA Administration	Veterans' Commission	Illinois Counties Information Management	Web Technical Services
ASSETS					
Cash and investments	\$ 640,541	\$ 244,135	\$ 769,835	\$ 2,921	\$ 305,519
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	461,065	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	-	495	2,341	7	997
Lease receivable	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Advances to subrecipients	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 640,541</u>	<u>\$ 244,630</u>	<u>\$ 1,233,241</u>	<u>\$ 2,928</u>	<u>\$ 306,516</u>
LIABILITIES					
Accounts payable	\$ 536	\$ -	\$ 704	\$ 1,349	\$ 34,234
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	14,410	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>536</u>	<u>-</u>	<u>15,114</u>	<u>1,349</u>	<u>34,234</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	461,065	-	-
Deferred inflow related to leases	-	-	-	-	-
Unavailable revenue	-	310	977	4	388
Total deferred inflow of resources	<u>-</u>	<u>310</u>	<u>462,042</u>	<u>4</u>	<u>388</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	631,070	244,320	585,707	-	-
Committed	-	-	-	-	-
Assigned	8,935	-	170,378	1,575	271,894
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>640,005</u>	<u>244,320</u>	<u>756,085</u>	<u>1,575</u>	<u>271,894</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 640,541</u>	<u>\$ 244,630</u>	<u>\$ 1,233,241</u>	<u>\$ 2,928</u>	<u>\$ 306,516</u>

Community Development Block Program	HOME Program	Unincorporated Stormwater Management	Homeless Management Information Systems	OCR & Recovery Act Programs	Quality of Kane Grants	Neighborhood Stabilization Program
\$ 12,538	\$ 119,287	\$ 175,857	\$ 67,428	\$ 65,634	\$ 42,686	\$ 87,166
-	-	-	-	-	-	-
-	-	-	-	-	-	-
107,714	-	-	-	-	-	-
-	-	544	-	-	137	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	301,397	-	16,351	21,668	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 120,252</u>	<u>\$ 420,684</u>	<u>\$ 176,401</u>	<u>\$ 83,779</u>	<u>\$ 87,302</u>	<u>\$ 42,823</u>	<u>\$ 87,166</u>
\$ 118,642	\$ 419,673	\$ -	\$ 2,832	\$ 23,431	\$ -	\$ -
-	-	-	-	-	-	-
2,137	936	-	824	29,770	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	34,680
<u>120,779</u>	<u>420,609</u>	<u>-</u>	<u>3,656</u>	<u>53,201</u>	<u>-</u>	<u>34,680</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	223	-	3,360	54	-
<u>-</u>	<u>-</u>	<u>223</u>	<u>-</u>	<u>3,360</u>	<u>54</u>	<u>-</u>
-	-	-	-	-	-	-
-	75	133,045	80,123	30,741	39,962	52,486
-	-	-	-	-	-	-
-	-	43,133	-	-	2,807	-
(527)	-	-	-	-	-	-
<u>(527)</u>	<u>75</u>	<u>176,178</u>	<u>80,123</u>	<u>30,741</u>	<u>42,769</u>	<u>52,486</u>
\$ 120,252	\$ 420,684	\$ 176,401	\$ 83,779	\$ 87,302	\$ 42,823	\$ 87,166

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2022

Special Revenue Funds (Continued)

	Continuum of Care Planning Grant	Elgin CDBG	Emergency Rental Assistance	Emergency Rental Assistance #2	CDBG-CV
ASSETS					
Cash and investments	\$ 2,504	\$ 42,450	\$ 249,785	\$ 4,872,539	\$ 21,183
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	651,437	-	-
Interest receivable	-	-	-	-	-
Lease receivable	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	17,194	5,731	-	-	635,556
Prepaid items	-	-	-	-	-
Advances to subrecipients	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 19,698</u>	<u>\$ 48,181</u>	<u>\$ 901,222</u>	<u>\$ 4,872,539</u>	<u>\$ 656,739</u>
LIABILITIES					
Accounts payable	-	\$ 46,150	\$ 897,588	\$ 752	\$ 656,717
Deposits payable	-	-	-	-	-
Accrued payroll	712	498	-	571	22
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	42,792	4,835,053	-
Total liabilities	<u>712</u>	<u>46,648</u>	<u>940,380</u>	<u>4,836,376</u>	<u>656,739</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Deferred inflow related to leases	-	-	-	-	-
Unavailable revenue	5,044	-	-	-	-
Total deferred inflow of resources	<u>5,044</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	13,942	1,533	-	36,163	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	(39,158)	-	-
Total fund balances (deficits)	<u>13,942</u>	<u>1,533</u>	<u>(39,158)</u>	<u>36,163</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 19,698</u>	<u>\$ 48,181</u>	<u>\$ 901,222</u>	<u>\$ 4,872,539</u>	<u>\$ 656,739</u>

HOME-ARP	Homeless Prevention Program	Stormwater Management	Electrical Agg Civic Contribution	Blighted Structure Demolition	Farmland Preservation	Growing for Kane
\$ -	\$ -	\$ 1,436,054	\$ 282,612	\$ 213,744	\$ 3,735,127	\$ 32,855
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	235,796	-
-	-	4,345	751	559	11,594	99
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,769	125,480	2,500	52,589	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,769</u>	<u>\$ 125,480</u>	<u>\$ 1,442,899</u>	<u>\$ 335,952</u>	<u>\$ 214,303</u>	<u>\$ 3,982,517</u>	<u>\$ 32,954</u>
\$ -	\$ 133	\$ -	\$ 3,896	\$ -	\$ 3,467	\$ -
-	-	-	-	-	-	-
-	964	556	-	-	3,964	-
518	124,384	-	-	-	-	-
-	-	-	-	-	50,000	23,000
<u>518</u>	<u>125,481</u>	<u>556</u>	<u>3,896</u>	<u>-</u>	<u>57,431</u>	<u>23,000</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	125,480	1,823	359	233	240,538	42
<u>-</u>	<u>125,480</u>	<u>1,823</u>	<u>359</u>	<u>233</u>	<u>240,538</u>	<u>42</u>
-	-	-	-	-	-	-
1,251	-	-	331,697	206,863	-	8,903
-	-	-	-	-	-	-
-	-	1,440,520	-	7,207	3,684,548	1,009
-	(125,481)	-	-	-	-	-
<u>1,251</u>	<u>(125,481)</u>	<u>1,440,520</u>	<u>331,697</u>	<u>214,070</u>	<u>3,684,548</u>	<u>9,912</u>
\$ 1,769	\$ 125,480	\$ 1,442,899	\$ 335,952	\$ 214,303	\$ 3,982,517	\$ 32,954

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2022

Special Revenue Funds (Continued)

	Workforce Development	Kane County Law Enforcement	Tax Sale Purchase	Marriage Fees	Mill Creek Special Service Area
ASSETS					
Cash and investments	\$ 80,204	\$ 209,134	\$ -	\$ 9,357	\$ 1,464,507
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	879,500
Intergovernmental receivable	1,115,441	-	-	-	-
Interest receivable	-	685	(3)	14	4,331
Lease receivable	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	36,315	2,604	-	-	-
Prepaid items	23,604	-	-	-	-
Advances to subrecipients	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 1,255,564</u>	<u>\$ 212,423</u>	<u>\$ (3)</u>	<u>\$ 9,371</u>	<u>\$ 2,348,338</u>
LIABILITIES					
Accounts payable	\$ 904,885	\$ 875	\$ -	\$ (3)	\$ 139,674
Deposits payable	-	-	-	-	-
Accrued payroll	105,073	1,854	-	-	4,500
Due to other funds	245,606	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>1,255,564</u>	<u>2,729</u>	<u>-</u>	<u>(3)</u>	<u>144,174</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	879,500
Deferred inflow related to leases	-	-	-	-	-
Unavailable revenue	242,702	266	-	5	1,859
Total deferred inflow of resources	<u>242,702</u>	<u>266</u>	<u>-</u>	<u>5</u>	<u>881,359</u>
FUND BALANCES (DEFICITS)					
Nonspendable	23,604	-	-	-	-
Restricted	-	184,589	-	8,935	1,033,070
Committed	-	-	-	-	-
Assigned	-	24,839	-	434	289,735
Unassigned	(266,306)	-	(3)	-	-
Total fund balances (deficits)	<u>(242,702)</u>	<u>209,428</u>	<u>(3)</u>	<u>9,369</u>	<u>1,322,805</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 1,255,564</u>	<u>\$ 212,423</u>	<u>\$ (3)</u>	<u>\$ 9,371</u>	<u>\$ 2,348,338</u>

Debt Service Funds

Elder Fatality Review Team	Sheriff's Detail Escrow	Subdivision Review Escrow	Court Services Employee Education	Total Nonmajor Special Revenue Funds	Capital Improvement Debt Service	Motor Fuel Tax Debt Service
\$ 3,916	\$ -	\$ 14,285	\$ 1,341	\$ 105,310,405	\$ 505,505	\$ 3,252
-	-	-	-	-	-	-
-	-	-	-	25,158,345	-	-
-	-	-	-	8,487,910	-	-
11	-	45	-	287,305	-	328
-	-	-	-	1,024,457	-	-
-	-	-	-	-	-	-
-	-	-	-	2,207,579	-	-
-	-	-	-	325,303	-	-
-	-	-	-	-	-	-
-	-	-	-	968,010	-	-
<u>\$ 3,927</u>	<u>\$ -</u>	<u>\$ 14,330</u>	<u>\$ 1,341</u>	<u>\$ 143,769,314</u>	<u>\$ 505,505</u>	<u>\$ 3,580</u>
\$ 8	\$ -	\$ 258	\$ -	\$ 9,303,546	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	3,078,859	-	-
-	43,427	-	-	413,935	-	-
-	-	-	-	5,077,890	-	-
<u>8</u>	<u>43,427</u>	<u>258</u>	<u>-</u>	<u>17,874,230</u>	<u>-</u>	<u>-</u>
-	-	-	-	25,158,345	-	-
-	-	-	-	1,024,457	-	-
5	-	18	-	3,609,795	-	4
<u>5</u>	<u>-</u>	<u>18</u>	<u>-</u>	<u>29,792,597</u>	<u>-</u>	<u>4</u>
-	-	-	-	325,303	-	-
3,914	-	14,054	1,341	64,616,306	505,505	-
-	-	-	-	11,045,103	-	3,576
-	-	-	-	20,607,379	-	-
-	(43,427)	-	-	(491,604)	-	-
<u>3,914</u>	<u>(43,427)</u>	<u>14,054</u>	<u>1,341</u>	<u>96,102,487</u>	<u>505,505</u>	<u>3,576</u>
<u>\$ 3,927</u>	<u>\$ -</u>	<u>\$ 14,330</u>	<u>\$ 1,341</u>	<u>\$ 143,769,314</u>	<u>\$ 505,505</u>	<u>\$ 3,580</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2022

Debt Service Funds (Continued)

	Transit Sales Tax Debt Service	Recovery Zone Bond Debt Service	JJC/AJC Refunding Debt Service	Longmeadow Debt Service	Longmeadow Debt Service Capital Interest
ASSETS					
Cash and investments	\$ 1,563	\$ 1,042,657	\$ 537,609	\$ 1	\$ -
Restricted cash and investments	-	-	-	963,994	161,809
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	186	3,233	6,859	-	-
Lease receivable	-	-	-	-	-
Loan receivable	-	845,866	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	99,920	2,918,461	-	-
Advances to subrecipients	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 1,749</u>	<u>\$ 1,991,676</u>	<u>\$ 3,462,929</u>	<u>\$ 963,995</u>	<u>\$ 161,809</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	968,010	-	-	-
Unearned revenue	-	81,135	-	-	-
Total liabilities	<u>-</u>	<u>1,049,145</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Deferred inflow related to leases	-	-	-	-	-
Unavailable revenue	2	49,442	683	-	-
Total deferred inflow of resources	<u>2</u>	<u>49,442</u>	<u>683</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	99,920	2,918,461	-	-
Restricted	-	793,169	543,785	963,995	161,809
Committed	1,747	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>1,747</u>	<u>893,089</u>	<u>3,462,246</u>	<u>963,995</u>	<u>161,809</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 1,749</u>	<u>\$ 1,991,676</u>	<u>\$ 3,462,929</u>	<u>\$ 963,995</u>	<u>\$ 161,809</u>

Capital Projects Funds

Total Nonmajor Debt Service Funds	Capital Projects	Judicial Facility Construction	Capital Improvement Bond Construction	Recovery Zone Bond Construction	Longmeadow Bond Construction	Transportation Capital
\$ 2,090,587	\$ 17,445,219	\$ 1,111,205	\$ 4,684	\$ 38,244	\$ 581,061	\$ 225,474
1,125,803	-	-	-	-	-	-
-	-	-	-	14,899	-	-
-	-	-	-	-	-	4,508
10,606	47,266	3,218	-	143	-	695
-	-	-	-	-	-	-
845,866	-	-	-	-	-	-
-	-	-	-	11,475	-	-
3,018,381	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 7,091,243</u>	<u>\$ 17,492,485</u>	<u>\$ 1,114,423</u>	<u>\$ 4,684</u>	<u>\$ 64,761</u>	<u>\$ 581,061</u>	<u>\$ 230,677</u>
\$ -	\$ 2,003,156	\$ -	\$ -	\$ -	\$ -	\$ 3,134
-	-	-	-	-	-	-
-	-	-	-	-	-	-
968,010	-	-	-	11,475	-	-
81,135	-	-	-	-	-	-
<u>1,049,145</u>	<u>2,003,156</u>	<u>-</u>	<u>-</u>	<u>11,475</u>	<u>-</u>	<u>3,134</u>
-	-	-	-	14,899	-	-
-	-	-	-	-	-	-
50,131	19,200	1,332	-	48	-	286
<u>50,131</u>	<u>19,200</u>	<u>1,332</u>	<u>-</u>	<u>14,947</u>	<u>-</u>	<u>286</u>
3,018,381	-	-	-	-	-	-
2,968,263	-	1,113,091	-	34,600	4,289	-
5,323	-	-	-	-	-	-
-	15,470,129	-	4,684	3,739	576,772	227,257
-	-	-	-	-	-	-
<u>5,991,967</u>	<u>15,470,129</u>	<u>1,113,091</u>	<u>4,684</u>	<u>38,339</u>	<u>581,061</u>	<u>227,257</u>
<u>\$ 7,091,243</u>	<u>\$ 17,492,485</u>	<u>\$ 1,114,423</u>	<u>\$ 4,684</u>	<u>\$ 64,761</u>	<u>\$ 581,061</u>	<u>\$ 230,677</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2022

Capital Projects Funds (Continued)

	Aurora Area Impact Fees	Campton Hills Impact Fees	Greater Elgin Impact Fees	Northwest Impact Fees	Southwest Impact Fees
ASSETS					
Cash and investments	\$ 688,740	\$ 32,538	\$ 465,315	\$ 352,220	\$ -
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	2,144	121	1,449	1,088	85
Lease receivable	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Advances to subrecipients	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 690,884</u>	<u>\$ 32,659</u>	<u>\$ 466,764</u>	<u>\$ 353,308</u>	<u>\$ 85</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 288,000	\$ 345,000	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>288,000</u>	<u>345,000</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Deferred inflow related to leases	-	-	-	-	-
Unavailable revenue	874	48	591	447	1
Total deferred inflow of resources	<u>874</u>	<u>48</u>	<u>591</u>	<u>447</u>	<u>1</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	7,861	-
Committed	-	-	-	-	-
Assigned	690,010	32,611	178,173	-	84
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>690,010</u>	<u>32,611</u>	<u>178,173</u>	<u>7,861</u>	<u>84</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 690,884</u>	<u>\$ 32,659</u>	<u>\$ 466,764</u>	<u>\$ 353,308</u>	<u>\$ 85</u>

Tri-Cities Impact Fees	Upper Fox Impact Fees	West Central Impact Fees	North Impact Fees	Central Impact Fees	South Impact Fees	Total Nonmajor Capital Projects Funds
\$ -	\$ 341,393	\$ 36,999	\$ 6,765,829	\$ 3,027,782	\$ 4,557,492	\$ 35,674,195
-	-	-	-	-	-	-
-	-	-	-	-	-	14,899
-	-	-	-	-	-	4,508
44	1,057	117	19,526	9,118	13,489	99,560
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	23,737	-	-	35,212
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 44</u>	<u>\$ 342,450</u>	<u>\$ 37,116</u>	<u>\$ 6,809,092</u>	<u>\$ 3,036,900</u>	<u>\$ 4,570,981</u>	<u>\$ 35,828,374</u>
\$ -	\$ 308,000	\$ -	\$ 710,000	\$ 16,914	\$ 15,529	\$ 3,689,733
-	-	-	727,947	-	-	727,947
-	-	-	-	-	-	-
-	-	-	-	-	-	11,475
-	-	-	-	-	-	-
-	308,000	-	1,437,947	16,914	15,529	4,429,155
-	-	-	-	-	-	-
-	-	-	-	-	-	14,899
-	433	47	8,588	3,840	5,784	41,519
-	433	47	8,588	3,840	5,784	56,418
-	-	-	-	-	-	-
-	-	8,423	5,273,061	2,861,578	4,326,078	13,628,981
-	-	-	-	-	-	-
44	34,017	28,646	89,496	154,568	223,590	17,713,820
-	-	-	-	-	-	-
44	34,017	37,069	5,362,557	3,016,146	4,549,668	31,342,801
<u>\$ 44</u>	<u>\$ 342,450</u>	<u>\$ 37,116</u>	<u>\$ 6,809,092</u>	<u>\$ 3,036,900</u>	<u>\$ 4,570,981</u>	<u>\$ 35,828,374</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2022

	Permanent Fund	
	Working Cash	Total Nonmajor Funds
ASSETS		
Cash and investments	\$ 3,306,111	\$ 146,381,298
Restricted cash and investments	-	1,125,803
Property tax receivable	-	25,173,244
Intergovernmental receivable	-	8,492,418
Interest receivable	10,206	407,677
Lease receivable	-	1,024,457
Loan receivable	-	845,866
Other receivables	-	2,242,791
Prepaid items	-	3,343,684
Advances to subrecipients	-	-
Due from other funds	-	968,010
Total assets	<u>\$ 3,316,317</u>	<u>\$ 190,005,248</u>
LIABILITIES		
Accounts payable	\$ -	\$ 12,993,279
Deposits payable	-	727,947
Accrued payroll	-	3,078,859
Due to other funds	-	1,393,420
Unearned revenue	-	5,159,025
Total liabilities	<u>-</u>	<u>23,352,530</u>
DEFERRED INFLOWS OF RESOURCES		
Property taxes levied for future periods	-	25,173,244
Deferred inflow related to leases	-	1,024,457
Unavailable revenue	4,198	3,705,643
Total deferred inflow of resources	<u>4,198</u>	<u>29,903,344</u>
FUND BALANCES (DEFICITS)		
Nonspendable	1,150,000	4,493,684
Restricted	-	81,213,550
Committed	-	11,050,426
Assigned	2,162,119	40,483,318
Unassigned	-	(491,604)
Total fund balances (deficits)	<u>3,312,119</u>	<u>136,749,374</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 3,316,317</u>	<u>\$ 190,005,248</u>

(Concluded)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2022

Special Revenue Funds

	Insurance Liability	County Automation	Geographic Information Systems	Illinois Municipal Retirement	FICA/Social Security
REVENUES					
Property taxes	\$ 5,627,651	\$ -	\$ -	\$ 6,745,550	\$ 4,635,379
Other taxes	8,735	-	-	10,723	6,925
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	7,073	1,207,870	-	-
Reimbursements	353,185	-	-	-	59,119
Net investment income (loss)	(143,553)	(993)	(17,397)	(107,405)	(57,577)
Miscellaneous	-	-	-	-	-
Total revenues	5,846,018	6,080	1,190,473	6,648,868	4,643,846
EXPENDITURES					
Current					
General government	3,477,607	-	1,475,933	4,820,686	3,999,250
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	1,550,568	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	22,659	-	21,545	-	-
Total expenditures	5,050,834	-	1,497,478	4,820,686	3,999,250
Excess (deficiency) of revenues over expenditures	795,184	6,080	(307,005)	1,828,182	644,596
OTHER FINANCING SOURCES (USES)					
Lease proceeds	-	-	-	-	-
Transfers in	151,337	-	-	431,723	233,400
Transfers out	(3,575)	-	(31,282)	(2,143,169)	(776,220)
Total other financing sources (uses)	147,762	-	(31,282)	(1,711,446)	(542,820)
Net change in fund balances	942,946	6,080	(338,287)	116,736	101,776
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	8,804,756	68,822	1,813,367	6,378,411	3,724,987
FUND BALANCES (DEFICITS), END OF YEAR	\$ 9,747,702	\$ 74,902	\$ 1,475,080	\$ 6,495,147	\$ 3,826,763

Grand Victoria Casino Elgin	Public Safety Sales Tax	Judicial Technology Sales Tax	Sheriff's Vehicle & Equipment	Tax Sale Automation	Vital Records Automation	Election Equipment
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	2,167,713	1,445,142	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	75,164	196,063	-
2,450	-	-	-	-	-	-
(124,914)	(13,971)	(15,907)	(30,016)	(10,505)	(3,965)	(10,819)
5,389,906	-	-	-	4,262	-	-
<u>5,267,442</u>	<u>2,153,742</u>	<u>1,429,235</u>	<u>(30,016)</u>	<u>68,921</u>	<u>192,098</u>	<u>(10,819)</u>
604,116	-	-	-	-	-	-
-	986,058	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,003,526	-	-	-	-
-	-	-	-	-	71,439	499,200
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,098,508	-	73,817	-	29,822	-
<u>604,116</u>	<u>2,084,566</u>	<u>1,003,526</u>	<u>73,817</u>	<u>-</u>	<u>101,261</u>	<u>499,200</u>
4,663,326	69,176	425,709	(103,833)	68,921	90,837	(510,019)
-	-	-	-	-	-	-
-	-	-	1,821,426	-	-	5,600
(2,215,777)	(605,506)	(25,000)	-	-	(75,880)	-
<u>(2,215,777)</u>	<u>(605,506)</u>	<u>(25,000)</u>	<u>1,821,426</u>	<u>-</u>	<u>(75,880)</u>	<u>5,600</u>
2,447,549	(536,330)	400,709	1,717,593	68,921	14,957	(504,419)
7,135,313	2,571,484	1,138,225	-	685,429	296,035	861,248
<u>\$ 9,582,862</u>	<u>\$ 2,035,154</u>	<u>\$ 1,538,934</u>	<u>\$ 1,717,593</u>	<u>\$ 754,350</u>	<u>\$ 310,992</u>	<u>\$ 356,829</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2022

Special Revenue Funds (Continued)

	Recorder's Automation	Children's Waiting Room	D.U.I.	Foreclosure Mediation	Court Automation
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	8,006	-	-
Charges for services	731,118	263,218	-	48,300	772,291
Reimbursements	-	-	-	-	-
Net investment income (loss)	(16,099)	(4,064)	(2,812)	(1,695)	(8,022)
Miscellaneous	-	-	-	-	-
Total revenues	715,019	259,154	5,194	46,605	764,269
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	123,394	-	20,900	723,431
Public service and records	668,376	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	492,289	-	-	-	-
Total expenditures	1,160,665	123,394	-	20,900	723,431
Excess (deficiency) of revenues over expenditures	(445,646)	135,760	5,194	25,705	40,838
OTHER FINANCING SOURCES (USES)					
Lease proceeds	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	(12,000)	-	-	(25,137)
Total other financing sources (uses)	-	(12,000)	-	-	(25,137)
Net change in fund balances	(445,646)	123,760	5,194	25,705	15,701
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	1,775,417	163,489	215,313	112,338	640,898
FUND BALANCES (DEFICITS), END OF YEAR	\$ 1,329,771	\$ 287,249	\$ 220,507	\$ 138,043	\$ 656,599

Court Document Storage	Child Support	Circuit Clerk Administrative Services	Circuit Clerk Electronic Citation	Circuit Clerk Operations and Administration	Title IV-D Child Support	Drug Prosecution
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	8,631	-	-	-	667,646	127,432
745,332	-	-	-	-	-	50,132
-	89,238	340,523	177,544	67,607	-	-
-	-	-	-	-	-	-
349	(3,456)	(9,801)	(1,130)	(3,149)	-	-
-	-	-	-	-	-	-
<u>745,681</u>	<u>94,413</u>	<u>330,722</u>	<u>176,414</u>	<u>64,458</u>	<u>667,646</u>	<u>177,564</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
854,989	148,216	364,988	176,714	-	676,579	309,061
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>854,989</u>	<u>148,216</u>	<u>364,988</u>	<u>176,714</u>	<u>-</u>	<u>676,579</u>	<u>309,061</u>
<u>(109,308)</u>	<u>(53,803)</u>	<u>(34,266)</u>	<u>(300)</u>	<u>64,458</u>	<u>(8,933)</u>	<u>(131,497)</u>
-	-	-	-	-	-	-
-	-	-	-	-	173,153	196,832
<u>(36,309)</u>	<u>(11,172)</u>	<u>(13,965)</u>	<u>(8,379)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(36,309)</u>	<u>(11,172)</u>	<u>(13,965)</u>	<u>(8,379)</u>	<u>-</u>	<u>173,153</u>	<u>196,832</u>
(145,617)	(64,975)	(48,231)	(8,679)	64,458	164,220	65,335
<u>268,404</u>	<u>382,859</u>	<u>884,227</u>	<u>114,064</u>	<u>159,820</u>	<u>159,542</u>	<u>2,206</u>
<u>\$ 122,787</u>	<u>\$ 317,884</u>	<u>\$ 835,996</u>	<u>\$ 105,385</u>	<u>\$ 224,278</u>	<u>\$ 323,762</u>	<u>\$ 67,541</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2022

Special Revenue Funds (Continued)

	Victim Coordinator Services	Auto Theft Task Force	Weed and Seed	Child Advocacy Center	Equitable Sharing Program
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	56,427	-	-	266,002	-
Fines	-	-	-	-	-
Charges for services	-	-	-	479,264	-
Reimbursements	-	-	-	35,000	-
Net investment income (loss)	-	(502)	-	(4,993)	(538)
Miscellaneous	-	-	-	25	-
Total revenues	56,427	(502)	-	775,298	(538)
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	125,703	-	-	1,237,134	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	125,703	-	-	1,237,134	-
Excess (deficiency) of revenues over expenditures	(69,276)	(502)	-	(461,836)	(538)
OTHER FINANCING SOURCES (USES)					
Lease proceeds	-	-	-	-	-
Transfers in	124,820	-	-	473,140	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	124,820	-	-	473,140	-
Net change in fund balances	55,544	(502)	-	11,304	(538)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	26,286	40,103	32,240	536,733	43,280
FUND BALANCES (DEFICITS), END OF YEAR	\$ 81,830	\$ 39,601	\$ 32,240	\$ 548,037	\$ 42,742

State's Attorney Records Automation	Bad Check Restitution	Drug Asset Forfeiture	State's Attorney Employee Events	Child Advocacy Advisory Board	State's Attorney Money Laundering	Public Defender Records Automation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	33,383	-	-	-	-
20,289	-	-	-	-	-	10,136
-	-	-	-	-	-	-
(1,267)	(595)	(3,382)	(20)	(369)	(3,207)	(366)
-	-	-	-	-	-	-
<u>19,022</u>	<u>(595)</u>	<u>30,001</u>	<u>(20)</u>	<u>(369)</u>	<u>(3,207)</u>	<u>9,770</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
55,725	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>55,725</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(36,703)</u>	<u>(595)</u>	<u>30,001</u>	<u>(20)</u>	<u>(369)</u>	<u>(3,207)</u>	<u>9,770</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(36,703)</u>	<u>(595)</u>	<u>30,001</u>	<u>(20)</u>	<u>(369)</u>	<u>(3,207)</u>	<u>9,770</u>
<u>152,741</u>	<u>47,695</u>	<u>217,554</u>	<u>1,625</u>	<u>29,637</u>	<u>247,849</u>	<u>15,482</u>
<u>\$ 116,038</u>	<u>\$ 47,100</u>	<u>\$ 247,555</u>	<u>\$ 1,605</u>	<u>\$ 29,268</u>	<u>\$ 244,642</u>	<u>\$ 25,252</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2022

Special Revenue Funds (Continued)

	Employee Events	EMA Volunteer	KC Emergency Planning	Bomb Squad SWAT	Law Library
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	1
Charges for services	-	-	-	-	273,428
Reimbursements	575	-	-	-	755
Net investment income (loss)	(255)	(608)	(348)	-	(2,734)
Miscellaneous	-	14,212	-	31,591	10,000
Total revenues	320	13,604	(348)	31,591	281,450
EXPENDITURES					
Current					
General government	1,044	-	-	-	-
Public safety	-	5,260	-	23,166	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	325,543
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	1,044	5,260	-	23,166	325,543
Excess (deficiency) of revenues over expenditures	(724)	8,344	(348)	8,425	(44,093)
OTHER FINANCING SOURCES (USES)					
Lease proceeds	-	-	-	-	-
Transfers in	-	1,720	-	-	-
Transfers out	-	-	-	-	(5,585)
Total other financing sources (uses)	-	1,720	-	-	(5,585)
Net change in fund balances	(724)	10,064	(348)	8,425	(49,678)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	21,513	27,221	27,718	6,317	248,973
FUND BALANCES (DEFICITS), END OF YEAR	\$ 20,789	\$ 37,285	\$ 27,370	\$ 14,742	\$ 199,295

Canteen Commission	County Sheriff DEF Federal - DOJ	County Sheriff DEF Local	FATS	K-9 Unit	Vehicle Maintenance/ Purchase	Sheriff DUI
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	401	-	-	10,691	-	-
-	-	443,785	-	-	-	32,704
35,826	-	-	3,893	-	-	-
424,710	-	-	-	-	-	-
81	(766)	(6)	-	4	-	-
1,354	-	29,510	-	50,470	483	-
<u>461,971</u>	<u>(365)</u>	<u>473,289</u>	<u>3,893</u>	<u>61,165</u>	<u>483</u>	<u>32,704</u>
-	-	-	-	-	-	-
615,280	-	30,942	2,578	48,272	982	34,729
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	27,995
<u>615,280</u>	<u>-</u>	<u>30,942</u>	<u>2,578</u>	<u>48,272</u>	<u>982</u>	<u>62,724</u>
(153,309)	(365)	442,347	1,315	12,893	(499)	(30,020)
-	-	-	-	-	-	-
-	-	-	-	-	981	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>981</u>	<u>-</u>
(153,309)	(365)	442,347	1,315	12,893	482	(30,020)
281,797	(1,455)	(62,278)	3,902	37,614	1,763	15,138
<u>\$ 128,488</u>	<u>\$ (1,820)</u>	<u>\$ 380,069</u>	<u>\$ 5,217</u>	<u>\$ 50,507</u>	<u>\$ 2,245</u>	<u>\$ (14,882)</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2022

Special Revenue Funds (Continued)

	Sheriff's Office Money Laundering	Transportation Safety Highway HB	AJF Medical Cost	Sheriff Civil Operations	Cannabis Regulation - Local
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	99,047
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	24,203	-
Charges for services	-	-	30,257	86,709	-
Reimbursements	-	-	-	-	-
Net investment income (loss)	-	(49)	(531)	-	(786)
Miscellaneous	-	-	-	30,690	-
Total revenues	-	(49)	29,726	141,602	98,261
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	125	-	25,040	72,411	79,523
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	125	-	25,040	72,411	79,523
Excess (deficiency) of revenues over expenditures	(125)	(49)	4,686	69,191	18,738
OTHER FINANCING SOURCES (USES)					
Lease proceeds	-	-	-	-	-
Transfers in	125	-	2,800	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	125	-	2,800	-	-
Net change in fund balances	-	(49)	7,486	69,191	18,738
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	7,709	4,047	27,012	39,605	35,002
FUND BALANCES (DEFICITS), END OF YEAR	\$ 7,709	\$ 3,998	\$ 34,498	\$ 108,796	\$ 53,740

County Sheriff DEF Federal - Treasury	Sale & Error	Kane Comm	Probation Services	Substance Abuse Screening	Drug Court Special Resources	Probation Victim Services
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
257,234	-	-	-	-	-	-
-	-	-	-	-	210	-
-	97,040	587,746	822,401	14,080	73,696	10,798
-	-	1,152,831	5,510	-	-	-
(608)	(7,454)	(16,888)	-	(6,698)	(14,530)	(566)
57	-	-	-	-	-	-
<u>256,683</u>	<u>89,586</u>	<u>1,723,689</u>	<u>827,911</u>	<u>7,382</u>	<u>59,376</u>	<u>10,232</u>
-	-	-	-	-	-	-
257,234	-	2,272,948	795,717	30,226	289,299	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	28,404	-	-	-
<u>257,234</u>	<u>-</u>	<u>2,272,948</u>	<u>824,121</u>	<u>30,226</u>	<u>289,299</u>	<u>-</u>
(551)	89,586	(549,259)	3,790	(22,844)	(229,923)	10,232
-	-	-	-	-	-	-
-	-	877,388	-	1,897	378,350	-
-	(96,515)	(108,445)	(373,350)	-	-	-
-	<u>(96,515)</u>	<u>768,943</u>	<u>(373,350)</u>	<u>1,897</u>	<u>378,350</u>	<u>-</u>
(551)	(6,929)	219,684	(369,560)	(20,947)	148,427	10,232
11,000	596,176	989,752	3,932,537	563,198	924,275	27,738
<u>\$ 10,449</u>	<u>\$ 589,247</u>	<u>\$ 1,209,436</u>	<u>\$ 3,562,977</u>	<u>\$ 542,251</u>	<u>\$ 1,072,702</u>	<u>\$ 37,970</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2022

Special Revenue Funds (Continued)

	Victim Impact Panel	Juvenile Justice Donation	Coroner Administration	Animal Control	County Highway
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 5,007,006
Other taxes	-	-	-	-	7,792
Licenses and permits	-	-	-	-	657,393
Grants	-	-	14,331	-	8,585
Fines	-	-	-	-	-
Charges for services	-	-	176,782	1,033,102	36,922
Reimbursements	-	-	-	100	557,968
Net investment income (loss)	(46)	(76)	(3,858)	(12,496)	(141,373)
Miscellaneous	-	825	-	3,032	41,978
Total revenues	(46)	749	187,255	1,023,738	6,176,271
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	262	82,349	943,770	-
Highways and streets	-	-	-	-	5,930,050
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	2,301	-	-
Interest and fiscal charges	-	-	303	-	-
Capital outlay	-	-	54,573	-	525,966
Total expenditures	-	262	139,526	943,770	6,456,016
Excess (deficiency) of revenues over expenditures	(46)	487	47,729	79,968	(279,745)
OTHER FINANCING SOURCES (USES)					
Lease proceeds	-	-	6,198	-	-
Transfers in	-	-	-	-	77,500
Transfers out	-	-	-	(30,719)	(172,588)
Total other financing sources (uses)	-	-	6,198	(30,719)	(95,088)
Net change in fund balances	(46)	487	53,927	49,249	(374,833)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	35,884	5,053	312,046	845,339	10,633,549
FUND BALANCES (DEFICITS), END OF YEAR	\$ 35,838	\$ 5,540	\$ 365,973	\$ 894,588	\$ 10,258,716

County Bridge	County Highway Matching	Motor Fuel Local Option	Opioid Settlement	County Health	Kane Kares	Coronavirus Relief
\$ 312,369	\$ 65,043	\$ -	\$ -	\$ 1,970,801	\$ -	\$ -
493	111	9,111,970	-	3,069	-	-
-	-	-	-	1,463,476	-	-
-	-	-	-	5,489,362	368,514	-
-	-	-	-	-	-	-
-	-	33,923	-	71,013	-	-
42,106	-	202,774	-	10,660	-	-
(4,743)	(4,947)	(149,999)	(8,290)	(139,488)	(4,717)	1,024
-	-	-	337,437	402	-	-
<u>350,225</u>	<u>60,207</u>	<u>9,198,668</u>	<u>329,147</u>	<u>8,869,295</u>	<u>363,797</u>	<u>1,024</u>
-	-	-	-	-	-	1,564
-	-	-	-	-	-	-
444,359	81,146	11,174,338	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	10,168,953	487,675	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	26,346	-	-
-	-	-	-	3,026	-	-
-	-	34,413	-	62,429	-	-
<u>444,359</u>	<u>81,146</u>	<u>11,208,751</u>	<u>-</u>	<u>10,260,754</u>	<u>487,675</u>	<u>1,564</u>
<u>(94,134)</u>	<u>(20,939)</u>	<u>(2,010,083)</u>	<u>329,147</u>	<u>(1,391,459)</u>	<u>(123,878)</u>	<u>(540)</u>
-	-	-	-	62,429	-	-
-	1,700	-	-	3,730,107	157,063	-
-	-	-	-	(190,287)	(13,963)	-
<u>-</u>	<u>1,700</u>	<u>-</u>	<u>-</u>	<u>3,602,249</u>	<u>143,100</u>	<u>-</u>
(94,134)	(19,239)	(2,010,083)	329,147	2,210,790	19,222	(540)
<u>389,227</u>	<u>403,029</u>	<u>13,119,582</u>	<u>-</u>	<u>8,388,050</u>	<u>504,990</u>	<u>77,193</u>
<u>\$ 295,093</u>	<u>\$ 383,790</u>	<u>\$ 11,109,499</u>	<u>\$ 329,147</u>	<u>\$ 10,598,840</u>	<u>\$ 524,212</u>	<u>\$ 76,653</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2022

Special Revenue Funds (Continued)

	Mass Vaccination	FEMA PA Administration	Veterans' Commission	Illinois Counties Information Management	Web Technical Services
REVENUES					
Property taxes	\$ -	\$ -	\$ 305,052	\$ -	\$ -
Other taxes	-	-	469	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	-	-	4,400	-
Reimbursements	-	-	-	-	-
Net investment income (loss)	8,872	(5,680)	(10,136)	(60)	(3,179)
Miscellaneous	233	-	615	-	-
Total revenues	9,105	(5,680)	296,000	4,340	(3,179)
EXPENDITURES					
Current					
General government	59,984	-	-	2,801	365,916
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	57,694	-	309,930	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	117,678	-	309,930	2,801	365,916
Excess (deficiency) of revenues over expenditures	(108,573)	(5,680)	(13,930)	1,539	(369,095)
OTHER FINANCING SOURCES (USES)					
Lease proceeds	-	-	-	-	-
Transfers in	1,948,080	250,000	-	-	297,500
Transfers out	(1,199,502)	-	-	-	-
Total other financing sources (uses)	748,578	250,000	-	-	297,500
Net change in fund balances	640,005	244,320	(13,930)	1,539	(71,595)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	-	-	770,015	36	343,489
FUND BALANCES (DEFICITS), END OF YEAR	\$ 640,005	\$ 244,320	\$ 756,085	\$ 1,575	\$ 271,894

Community Development Block Program	HOME Program	Unincorporated Stormwater Management	Homeless Management Information Systems	OCR & Recovery Act Programs	Quality of Kane Grants	Neighborhood Stabilization Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,269,855	954,964	-	139,289	77,686	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
501,068	-	-	-	-	-	-
-	-	(2,196)	-	-	(472)	-
-	149,950	-	35,997	-	-	-
<u>1,770,923</u>	<u>1,104,914</u>	<u>(2,196)</u>	<u>175,286</u>	<u>77,686</u>	<u>(472)</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,764,203	1,102,524	2,920	136,602	75,054	7,200	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,764,203</u>	<u>1,102,524</u>	<u>2,920</u>	<u>136,602</u>	<u>75,054</u>	<u>7,200</u>	<u>-</u>
6,720	2,390	(5,116)	38,684	2,632	(7,672)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(6,721)	(2,390)	-	(2,688)	-	-	-
<u>(6,721)</u>	<u>(2,390)</u>	<u>-</u>	<u>(2,688)</u>	<u>-</u>	<u>-</u>	<u>-</u>
(1)	-	(5,116)	35,996	2,632	(7,672)	-
(526)	75	181,294	44,127	28,109	50,441	52,486
<u>\$ (527)</u>	<u>\$ 75</u>	<u>\$ 176,178</u>	<u>\$ 80,123</u>	<u>\$ 30,741</u>	<u>\$ 42,769</u>	<u>\$ 52,486</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2022

Special Revenue Funds (Continued)

	Continuum of Care Planning Grant	Elgin CDBG	Emergency Rental Assistance	Emergency Rental Assistance #2	CDBG-CV
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	57,473	474,952	323,874	6,038,154	925,624
Fines	-	-	-	-	-
Charges for services	-	-	-	-	-
Reimbursements	-	-	-	-	-
Net investment income (loss)	-	-	3,635	35,445	-
Miscellaneous	24,300	-	-	-	-
Total revenues	81,773	474,952	327,509	6,073,599	925,624
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	85,472	472,586	366,667	6,038,155	925,624
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	85,472	472,586	366,667	6,038,155	925,624
Excess (deficiency) of revenues over expenditures	(3,699)	2,366	(39,158)	35,444	-
OTHER FINANCING SOURCES (USES)					
Lease proceeds	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(1,344)	(3,137)	-	-	-
Total other financing sources (uses)	(1,344)	(3,137)	-	-	-
Net change in fund balances	(5,043)	(771)	(39,158)	35,444	-
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	18,985	2,304	-	719	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ 13,942	\$ 1,533	\$ (39,158)	\$ 36,163	\$ -

Home - ARP	Homeless Prevention Program	Stormwater Management	Elec Agg Civic Contribution	Blighted Structure Demolition	Farmland Preservation	Growing for Kane
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	4,500	-	-	-	-
4,372	244,913	-	320,389	18,890	-	-
-	-	-	-	-	-	-
-	-	287,332	-	-	-	-
-	-	-	-	8,000	-	-
-	-	(19,958)	(5,449)	(2,257)	(47,056)	(453)
-	-	-	-	-	5	1,000
<u>4,372</u>	<u>244,913</u>	<u>271,874</u>	<u>314,940</u>	<u>24,633</u>	<u>(47,051)</u>	<u>547</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	23,875	3,896	-	112,281	-
3,746	327,032	-	-	19,140	-	720
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	235,796	-
<u>3,746</u>	<u>327,032</u>	<u>23,875</u>	<u>3,896</u>	<u>19,140</u>	<u>348,077</u>	<u>720</u>
-	-	-	-	-	-	-
626	(82,119)	247,999	311,044	5,493	(395,128)	(173)
-	-	-	-	-	-	-
-	-	-	-	-	500,000	-
-	(8,962)	(279)	(27,000)	-	(1,396)	-
-	<u>(8,962)</u>	<u>(279)</u>	<u>(27,000)</u>	-	<u>498,604</u>	-
626	(91,081)	247,720	284,044	5,493	103,476	(173)
-	-	-	-	-	-	-
625	(34,400)	1,192,800	47,653	208,577	3,581,072	10,085
<u>\$ 1,251</u>	<u>\$ (125,481)</u>	<u>\$ 1,440,520</u>	<u>\$ 331,697</u>	<u>\$ 214,070</u>	<u>\$ 3,684,548</u>	<u>\$ 9,912</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2022

Special Revenue Funds (Continued)

	Workforce Development	Kane County Law Enforcement	Tax Sale Purchase	Marriage Fees	Mill Creek Special Service Area
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 879,156
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	7,568,854	-	-	-	-
Fines	-	2,604	-	-	-
Charges for services	-	-	-	10,370	-
Reimbursements	-	-	-	-	-
Net investment income (loss)	-	(2,216)	-	(50)	(20,965)
Miscellaneous	-	-	62,649	-	-
Total revenues	<u>7,568,854</u>	<u>388</u>	<u>62,649</u>	<u>10,320</u>	<u>858,191</u>
EXPENDITURES					
Current					
General government	-	-	62,652	-	754,729
Public safety	-	51,305	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	9,912	-
Public service and records	7,490,000	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	998
Debt service					
Principal	90,236	-	-	-	-
Interest and fiscal charges	116,574	-	-	-	-
Capital outlay	1,585,229	-	-	-	-
Total expenditures	<u>9,282,039</u>	<u>51,305</u>	<u>62,652</u>	<u>9,912</u>	<u>755,727</u>
Excess (deficiency) of revenues over expenditures	<u>(1,713,185)</u>	<u>(50,917)</u>	<u>(3)</u>	<u>408</u>	<u>102,464</u>
OTHER FINANCING SOURCES (USES)					
Lease proceeds	1,585,229	-	-	-	-
Transfers in	-	2,026	-	-	-
Transfers out	-	-	-	-	(5,751)
Total other financing sources (uses)	<u>1,585,229</u>	<u>2,026</u>	<u>-</u>	<u>-</u>	<u>(5,751)</u>
Net change in fund balances	(127,956)	(48,891)	(3)	408	96,713
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>(114,746)</u>	<u>258,319</u>	<u>-</u>	<u>8,961</u>	<u>1,226,092</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ (242,702)</u>	<u>\$ 209,428</u>	<u>\$ (3)</u>	<u>\$ 9,369</u>	<u>\$ 1,322,805</u>

						Debt Service Funds		
Elder Fatality Review Team	Sheriff's Detail Escrow	Subdivision Review Escrow	Court Services Employee Education	Total Nonmajor Special Revenue Funds	Capital Improvement Debt Service	Motor Fuel Tax Debt Service		
\$ -	\$ -	\$ -	\$ -	\$ 25,548,007	\$ -	\$ -		
-	-	-	-	12,862,189	-	-		
-	-	-	-	2,125,369	-	-		
-	-	-	-	25,694,545	-	-		
-	-	-	-	1,340,360	-	-		
-	13,358	-	-	8,188,774	-	-		
-	-	-	-	3,356,811	-	-		
(57)	-	(225)	-	(1,196,348)	-	3,091		
-	-	-	-	6,220,983	-	-		
(57)	13,358	(225)	-	84,140,690	-	3,091		
-	-	-	-	15,626,282	-	-		
-	268,921	-	-	6,916,397	-	-		
-	-	-	-	17,629,893	-	-		
-	-	-	-	7,706,383	-	-		
-	-	-	-	8,729,015	-	-		
-	-	-	-	11,024,252	-	-		
-	-	-	-	140,052	-	-		
-	-	-	-	11,328,643	-	-		
-	-	-	-	118,883	-	-		
-	-	-	-	119,903	202,202	-		
-	-	-	-	4,293,445	-	-		
-	268,921	-	-	83,633,148	202,202	-		
(57)	(255,563)	(225)	-	507,542	(202,202)	3,091		
-	-	-	-	1,653,856	-	-		
-	-	-	-	11,838,668	-	-		
-	-	-	-	(8,233,993)	-	(302,699)		
-	-	-	-	5,258,531	-	(302,699)		
(57)	(255,563)	(225)	-	5,766,073	(202,202)	(299,608)		
3,971	212,136	14,279	1,341	90,336,414	707,707	303,184		
\$ 3,914	\$ (43,427)	\$ 14,054	\$ 1,341	\$ 96,102,487	\$ 505,505	\$ 3,576		

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2022

Debt Service Funds (Continued)

	Transit Sales Tax Debt Service	Recovery Zone Bond Debt Service	JJC/AJC Refunding Debt Service	Longmeadow Debt Service	Longmeadow Debt Service Capital Interest
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	-	-	-	-
Reimbursements	-	61,087	-	-	-
Net investment income (loss)	1,790	(12,822)	28,523	-	6,389
Miscellaneous	-	-	-	-	-
Total revenues	<u>1,790</u>	<u>48,265</u>	<u>28,523</u>	<u>-</u>	<u>6,389</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	70,000	2,620,000	-	-
Interest and fiscal charges	-	52,403	197,506	-	1,218,768
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>122,403</u>	<u>2,817,506</u>	<u>-</u>	<u>1,218,768</u>
Excess (deficiency) of revenues over expenditures	<u>1,790</u>	<u>(74,138)</u>	<u>(2,788,983)</u>	<u>-</u>	<u>(1,212,379)</u>
OTHER FINANCING SOURCES (USES)					
Lease proceeds	-	-	-	-	-
Transfers in	-	14,933	2,941,742	963,995	-
Transfers out	(174,715)	-	-	-	-
Total other financing sources (uses)	<u>(174,715)</u>	<u>14,933</u>	<u>2,941,742</u>	<u>963,995</u>	<u>-</u>
Net change in fund balances	(172,925)	(59,205)	152,759	963,995	(1,212,379)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>174,672</u>	<u>952,294</u>	<u>3,309,487</u>	<u>-</u>	<u>1,374,188</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 1,747</u>	<u>\$ 893,089</u>	<u>\$ 3,462,246</u>	<u>\$ 963,995</u>	<u>\$ 161,809</u>

Capital Projects Funds

Total Nonmajor Debt Service Funds	Capital Projects	Judicial Facility Construction	Capital Improvement Bond Construction	Recovery Zone Bond Construction	Longmeadow Bond Construction	Transportation Capital
\$ -	\$ -	\$ -	\$ -	\$ 16,528	\$ -	\$ -
-	252,120	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	738,367	-	-	-	-
61,087	-	-	-	-	-	123,034
26,971	(180,186)	(12,756)	4,684	(384)	4,636	(2,781)
-	-	-	-	-	-	-
<u>88,058</u>	<u>71,934</u>	<u>725,611</u>	<u>4,684</u>	<u>16,144</u>	<u>4,636</u>	<u>120,253</u>
-	646,517	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	201,374
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,450	-	-
2,690,000	-	-	-	-	-	-
1,670,879	-	-	-	-	-	-
-	3,952,545	832,475	-	-	115,263	-
<u>4,360,879</u>	<u>4,599,062</u>	<u>832,475</u>	<u>-</u>	<u>1,450</u>	<u>115,263</u>	<u>201,374</u>
<u>(4,272,821)</u>	<u>(4,527,128)</u>	<u>(106,864)</u>	<u>4,684</u>	<u>14,694</u>	<u>(110,627)</u>	<u>(81,121)</u>
-	-	-	-	-	-	-
3,920,670	6,574,080	125,000	-	-	-	-
(477,414)	(75,000)	-	-	(14,933)	-	-
<u>3,443,256</u>	<u>6,499,080</u>	<u>125,000</u>	<u>-</u>	<u>(14,933)</u>	<u>-</u>	<u>-</u>
(829,565)	1,971,952	18,136	4,684	(239)	(110,627)	(81,121)
<u>6,821,532</u>	<u>13,498,177</u>	<u>1,094,955</u>	<u>-</u>	<u>38,578</u>	<u>691,688</u>	<u>308,378</u>
<u>\$ 5,991,967</u>	<u>\$ 15,470,129</u>	<u>\$ 1,113,091</u>	<u>\$ 4,684</u>	<u>\$ 38,339</u>	<u>\$ 581,061</u>	<u>\$ 227,257</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2022

Capital Projects Funds (Continued)

	Aurora Area Impact Fees	Campton Hills Impact Fees	Greater Elgin Impact Fees	Northwest Impact Fees	Southwest Impact Fees
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	-	-	-	-
Reimbursements	-	-	-	-	-
Net investment income (loss)	(8,598)	(451)	(5,433)	(4,460)	1,241
Miscellaneous	-	-	-	-	-
Total revenues	(8,598)	(451)	(5,433)	(4,460)	1,241
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	384,077	345,000	110,000
Total expenditures	-	-	384,077	345,000	110,000
Excess (deficiency) of revenues over expenditures	(8,598)	(451)	(389,510)	(349,460)	(108,759)
OTHER FINANCING SOURCES (USES)					
Lease proceeds	-	-	-	-	-
Transfers in	3,000	2,500	-	673	-
Transfers out	(10,000)	(2,500)	-	-	(43,165)
Total other financing sources (uses)	(7,000)	-	-	673	(43,165)
Net change in fund balances	(15,598)	(451)	(389,510)	(348,787)	(151,924)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	705,608	33,062	567,683	356,648	152,008
FUND BALANCES (DEFICITS), END OF YEAR	\$ 690,010	\$ 32,611	\$ 178,173	\$ 7,861	\$ 84

Tri-Cities Impact Fees	Upper Fox Impact Fees	West Central Impact Fees	North Impact Fees	Central Impact Fees	South Impact Fees	Total Nonmajor Capital Projects Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,528
-	-	-	-	-	-	252,120
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,924,209	641,365	1,099,196	4,403,137
-	-	-	-	-	-	123,034
440	(4,319)	(446)	(100,816)	(42,193)	(64,392)	(416,214)
-	-	-	-	-	-	-
440	(4,319)	(446)	1,823,393	599,172	1,034,804	4,378,605
-	-	-	-	-	-	646,517
-	-	-	-	-	-	-
26,086	-	-	31,153	22,086	15,529	296,228
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,450
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	308,000	-	712,480	-	144,750	6,904,590
26,086	308,000	-	743,633	22,086	160,279	7,848,785
(25,646)	(312,319)	(446)	1,079,760	577,086	874,525	(3,470,180)
-	-	-	-	-	-	-
11,200	2,980	-	316,181	21,840	140,657	7,198,111
(17,340)	-	(2,000)	(37,500)	(20,000)	(20,000)	(242,438)
(6,140)	2,980	(2,000)	278,681	1,840	120,657	6,955,673
(31,786)	(309,339)	(2,446)	1,358,441	578,926	995,182	3,485,493
31,830	343,356	39,515	4,004,116	2,437,220	3,554,486	27,857,308
\$ 44	\$ 34,017	\$ 37,069	\$ 5,362,557	\$ 3,016,146	\$ 4,549,668	\$ 31,342,801

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2022

	Permanent Fund	
	Working Cash	Total Nonmajor Funds
REVENUES		
Property taxes	\$ -	\$ 25,564,535
Other taxes	-	13,114,309
Licenses and permits	-	2,125,369
Grants	-	25,694,545
Fines	-	1,340,360
Charges for services	-	12,591,911
Reimbursements	-	3,540,932
Net investment income (loss)	(41,858)	(1,627,449)
Miscellaneous	-	6,220,983
Total revenues	<u>(41,858)</u>	<u>88,565,495</u>
EXPENDITURES		
Current		
General government	-	16,272,799
Public safety	-	6,916,397
Highways and streets	-	17,926,121
Judicial	-	7,706,383
Public service and records	-	8,729,015
Health and welfare	-	11,024,252
Environment and conservation	-	140,052
Development, housing and economic development	-	11,330,093
Debt service		
Principal	-	2,808,883
Interest and fiscal charges	-	1,790,782
Capital outlay	-	11,198,035
Total expenditures	<u>-</u>	<u>95,842,812</u>
Excess (deficiency) of revenues over expenditures	<u>(41,858)</u>	<u>(7,277,317)</u>
OTHER FINANCING SOURCES (USES)		
Lease proceeds	-	1,653,856
Transfers in	-	22,957,449
Transfers out	-	(8,953,845)
Total other financing sources (uses)	<u>-</u>	<u>15,657,460</u>
Net change in fund balances	(41,858)	8,380,143
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>3,353,977</u>	<u>128,369,231</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 3,312,119</u>	<u>\$ 136,749,374</u>

(Concluded)

KANE COUNTY, ILLINOIS

Insurance Liability Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 5,609,634	\$ 5,609,634	\$ 5,627,651	\$ 18,017
Other taxes	-	-	8,735	8,735
Reimbursements	45,000	45,000	353,185	308,185
Net investment income (loss)	26,400	26,400	(143,553)	(169,953)
Total revenues	5,681,034	5,681,034	5,846,018	164,984
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	137,077	137,077	133,016	4,061
Benefits				
Healthcare contribution	15,455	15,455	12,177	3,278
Dental contribution	791	791	486	305
FICA/SS contribution	10,487	10,487	9,988	499
IMRF contribution	9,226	9,226	8,836	390
Total Benefits	35,959	35,959	31,487	4,472
Contractual Services				
Project administration services	110,975	110,975	103,715	7,260
Contractual/consulting services	185,000	167,688	112,114	55,574
Liability insurance	1,976,939	2,022,985	2,594,794	(571,809)
Workers compensation	1,606,406	1,627,587	511,667	1,115,920
Unemployment claims	35,182	35,503	(9,186)	44,689
Total Contractual Services	3,914,502	3,964,738	3,313,104	651,634
Total General Government	4,087,538	4,137,774	3,477,607	660,167
Judicial				
Personnel Services				
Salaries and wages	967,993	1,057,993	985,223	72,770
Benefits				
Healthcare contribution	273,082	306,103	191,223	114,880
Dental contribution	6,583	7,249	4,688	2,561
FICA/SS contribution	87,991	87,991	71,036	16,955
IMRF contribution	77,409	77,409	67,705	9,704
Total Benefits	445,065	478,752	334,652	144,100
Contractual Services				
Legal services	211,916	256,703	132,721	123,982
Trials and costs of hearing	40,000	40,000	4,351	35,649
Legal trial notices	3,000	38,287	1,875	36,412
Court reporter costs	3,000	3,000	12,993	(9,993)
Repairs and maintenance - copiers	4,500	4,500	1,834	2,666
Liability insurance	26,685	26,685	26,685	-
Workers compensation	32,206	32,206	32,206	-

KANE COUNTY, ILLINOIS

Insurance Liability Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Unemployment claims	\$ 806	\$ 806	\$ 806	\$ -
Conferences and meetings	9,000	9,000	2,175	6,825
Employee training	6,500	11,500	7,893	3,607
Employee mileage expense	1,500	1,500	-	1,500
General association dues	4,950	4,950	4,302	648
Total Contractual Services	<u>344,063</u>	<u>429,137</u>	<u>227,841</u>	<u>201,296</u>
Commodities				
Office supplies	1,500	1,500	620	880
Books and subscriptions	4,900	4,900	2,232	2,668
Telephone	1,400	1,400	-	1,400
Total Commodities	<u>7,800</u>	<u>7,800</u>	<u>2,852</u>	<u>4,948</u>
Total Judicial	<u>1,764,921</u>	<u>1,973,682</u>	<u>1,550,568</u>	<u>423,114</u>
Capital Outlay				
Automotive equipment	-	22,700	22,659	41
Total Capital Outlay	<u>-</u>	<u>22,700</u>	<u>22,659</u>	<u>41</u>
Total expenditures	<u>5,852,459</u>	<u>6,134,156</u>	<u>5,050,834</u>	<u>1,083,322</u>
Excess (deficiency) of revenues over expenditures	<u>(171,425)</u>	<u>(453,122)</u>	<u>795,184</u>	<u>1,248,306</u>
OTHER FINANCING SOURCES (USES)				
Insurance recovery	175,000	175,000	-	(175,000)
Transfers in	-	151,337	151,337	-
Transfers out	(3,575)	(3,575)	(3,575)	-
Total other financing sources (uses)	<u>171,425</u>	<u>322,762</u>	<u>147,762</u>	<u>(175,000)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ (130,360)</u>	<u>942,946</u>	<u>\$ 1,073,306</u>
FUND BALANCE, BEGINNING OF YEAR			<u>8,804,756</u>	
FUND BALANCE, END OF YEAR			<u>\$ 9,747,702</u>	

KANE COUNTY, ILLINOIS

County Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 6,775	\$ 6,775	\$ 7,073	\$ 298
Net investment income (loss)	200	200	(993)	(1,193)
Total revenues	6,975	6,975	6,080	(895)
EXPENDITURES				
General Government				
Contractual Services				
Repairs and maintenance - computers	6,975	6,975	-	6,975
Total Contractual Services	6,975	6,975	-	6,975
Total General Government	6,975	6,975	-	6,975
Total expenditures	6,975	6,975	-	6,975
Net change in fund balances	\$ -	\$ -	6,080	\$ 6,080
FUND BALANCE, BEGINNING OF YEAR			68,822	
FUND BALANCE, END OF YEAR			\$ 74,902	

KANE COUNTY, ILLINOIS

Geographic Information Systems Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,615,500	\$ 1,615,500	\$ 1,207,870	\$ (407,630)
Net investment income (loss)	15,000	15,000	(17,397)	(32,397)
Total revenues	1,630,500	1,630,500	1,190,473	(440,027)
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	765,839	765,839	748,569	17,270
Part-time salaries	7,188	7,188	-	7,188
Overtime salaries	2,508	2,508	604	1,904
Total Personnel Services	775,535	775,535	749,173	26,362
Benefits				
Healthcare contribution	146,864	146,864	138,204	8,660
Dental contribution	4,680	4,680	4,393	287
FICA/SS contribution	59,329	59,329	55,776	3,553
IMRF contribution	51,710	51,710	49,063	2,647
Total Benefits	262,583	262,583	247,436	15,147
Contractual Services				
Contractual/consulting services	304,997	304,997	144,969	160,028
Repairs and maintenance - computers	281,200	281,200	264,816	16,384
Liability insurance	17,935	17,935	17,935	-
Workers compensation	21,645	21,645	21,645	-
Unemployment claims	542	542	542	-
Conferences and meetings	7,000	7,000	897	6,103
Employee training	20,000	20,000	5,905	14,095
Employee mileage expense	300	300	-	300
General association dues	3,000	3,000	2,660	340
Total Contractual Services	656,619	656,619	459,369	197,250
Commodities				
Office supplies	7,000	7,000	1,368	5,632
Computer related supplies	11,000	11,000	6,454	4,546
Books and subscriptions	4,000	4,000	1,042	2,958
Computer software - non capital	5,000	5,000	2,771	2,229
Computer hardware - non capital	6,000	6,000	3,005	2,995
Telephone	3,700	3,700	4,593	(893)
Cellular phone	1,500	1,500	722	778
Total Commodities	38,200	38,200	19,955	18,245
Total General Government	1,732,937	1,732,937	1,475,933	257,004

KANE COUNTY, ILLINOIS

Geographic Information Systems Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Computers	\$ 75,272	\$ 75,272	\$ 15,304	\$ 59,968
Computer software - capital	20,000	20,000	5,192	14,808
Printers	4,000	4,000	1,049	2,951
Total Capital Outlay	<u>99,272</u>	<u>99,272</u>	<u>21,545</u>	<u>77,727</u>
Total expenditures	<u>1,832,209</u>	<u>1,832,209</u>	<u>1,497,478</u>	<u>334,731</u>
Excess (deficiency) of revenues over expenditures	<u>(201,709)</u>	<u>(201,709)</u>	<u>(307,005)</u>	<u>(105,296)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(31,282)</u>	<u>(31,282)</u>	<u>(31,282)</u>	<u>-</u>
Total other financing sources (uses)	<u>(31,282)</u>	<u>(31,282)</u>	<u>(31,282)</u>	<u>-</u>
Net change in fund balances	<u>\$ (232,991)</u>	<u>\$ (232,991)</u>	<u>(338,287)</u>	<u>\$ (105,296)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,813,367</u>	
FUND BALANCE, END OF YEAR			<u>\$ 1,475,080</u>	

KANE COUNTY, ILLINOIS

Illinois Municipal Retirement Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 6,723,190	\$ 6,723,190	\$ 6,745,550	\$ 22,360
Other taxes	-	-	10,723	10,723
Net investment income (loss)	29,200	29,200	(107,405)	(136,605)
Total revenues	6,752,390	6,752,390	6,648,868	(103,522)
EXPENDITURES				
General Government				
Benefits				
IMRF contributions	2,767,578	2,870,604	3,233,002	(362,398)
SLEP contributions	4,209,495	4,538,192	1,587,684	2,950,508
Total Benefits	6,977,073	7,408,796	4,820,686	2,588,110
Total General Government	6,977,073	7,408,796	4,820,686	2,588,110
Total expenditures	6,977,073	7,408,796	4,820,686	2,588,110
Excess (deficiency) of revenues over expenditures	(224,683)	(656,406)	1,828,182	2,484,588
OTHER FINANCING SOURCES (USES)				
Transfers in	-	431,723	431,723	-
Transfers out	-	(2,143,169)	(2,143,169)	-
Total other financing sources (uses)	-	(1,711,446)	(1,711,446)	-
Net change in fund balances	\$ (224,683)	\$ (2,367,852)	116,736	\$ 2,484,588
FUND BALANCE, BEGINNING OF YEAR			6,378,411	
FUND BALANCE, END OF YEAR			\$ 6,495,147	

KANE COUNTY, ILLINOIS

FICA/Social Security Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 4,621,352	\$ 4,621,352	\$ 4,635,379	\$ 14,027
Other taxes	-	-	6,925	6,925
Reimbursements	-	-	59,119	59,119
Net investment income (loss)	12,680	12,680	(57,577)	(70,257)
Total revenues	4,634,032	4,634,032	4,643,846	9,814
EXPENDITURES				
General Government				
Benefits				
FICA/SS contribution	4,703,945	4,937,345	3,917,937	1,019,408
Payroll taxes	-	-	81,313	(81,313)
Total Benefits	4,703,945	4,937,345	3,999,250	938,095
Total General Government	4,703,945	4,937,345	3,999,250	938,095
Total expenditures	4,703,945	4,937,345	3,999,250	938,095
Excess (deficiency) of revenues over expenditures	(69,913)	(303,313)	644,596	947,909
OTHER FINANCING SOURCES (USES)				
Transfers in	-	233,400	233,400	-
Transfers out	-	(776,220)	(776,220)	-
Total other financing sources (uses)	-	(542,820)	(542,820)	-
Net change in fund balances	\$ (69,913)	\$ (846,133)	101,776	\$ 947,909
FUND BALANCE, BEGINNING OF YEAR			3,724,987	
FUND BALANCE, END OF YEAR			\$ 3,826,763	

KANE COUNTY, ILLINOIS

Grand Victoria Casino Elgin
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ -	\$ -	\$ 2,450	\$ 2,450
Net investment income (loss)	24,242	24,242	(124,914)	(149,156)
Miscellaneous	1,946,103	1,946,103	5,389,906	3,443,803
Total revenues	1,970,345	1,970,345	5,267,442	3,297,097
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	49,402	49,402	52,572	(3,170)
Benefits				
Healthcare contribution	24,383	24,383	26,548	(2,165)
Dental contribution	502	502	562	(60)
FICA/SS contribution	3,780	3,780	3,514	266
IMRF contribution	3,325	3,325	3,127	198
Tuition reimbursement	35,000	35,000	9,535	25,465
Total Benefits	66,990	66,990	43,286	23,704
Contractual Services				
Software licensing cost	385	385	-	385
Professional services	18	18	44	(26)
Janitorial services	494	494	620	(126)
Repairs and maintenance - buildings	88	88	117	(29)
Repairs and maintenance - copiers	29	29	52	(23)
Building space rental	4,548	4,548	5,547	(999)
Liability insurance	1,147	1,147	1,206	(59)
Workers compensation	1,384	1,384	1,455	(71)
Unemployment claims	35	35	36	(1)
Conferences and meetings	50	50	-	50
Employee training	15,000	15,000	-	15,000
External grants	588,289	588,289	492,208	96,081
Total Contractual Services	611,467	611,467	501,285	110,182
Commodities				
Office supplies	86	86	21	65
Books and subscriptions	4,000	4,000	6,000	(2,000)
Utilities - natural gas	59	59	97	(38)
Utilities - electric	40	40	56	(16)
Telephone	314	314	249	65
Cellular phone	434	434	414	20
Internet	120	120	136	(16)
Total Commodities	5,053	5,053	6,973	(1,920)
Total General Government	732,912	732,912	604,116	128,796
Total expenditures	732,912	732,912	604,116	128,796
Excess (deficiency) of revenues over expenditures	1,237,433	1,237,433	4,663,326	3,425,893

KANE COUNTY, ILLINOIS

Grand Victoria Casino Elgin
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (2,215,777)	\$ (2,215,777)	\$ (2,215,777)	\$ -
Total other financing sources (uses)	<u>(2,215,777)</u>	<u>(2,215,777)</u>	<u>(2,215,777)</u>	<u>-</u>
Net change in fund balances	<u>\$ (978,344)</u>	<u>\$ (978,344)</u>	2,447,549	<u>\$ 3,425,893</u>
FUND BALANCE, BEGINNING OF YEAR			<u>7,135,313</u>	
FUND BALANCE, END OF YEAR			<u>\$ 9,582,862</u>	

KANE COUNTY, ILLINOIS

Public Safety Sales Tax Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 1,719,000	\$ 1,719,000	\$ 2,167,713	\$ 448,713
Net investment income (loss)	2,760	2,760	(13,971)	(16,731)
Total revenues	1,721,760	1,721,760	2,153,742	431,982
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	200,000	244,900	203,333	41,567
Software licensing cost	716,500	731,570	634,504	97,066
Equipment lease	148,222	148,222	148,221	1
Total Contractual Services	1,064,722	1,124,692	986,058	138,634
Total Public Safety	1,064,722	1,124,692	986,058	138,634
Capital Outlay				
Computer software - capital	-	21,221	-	21,221
Communications equipment	565,000	919,600	365,046	554,554
Automotive equipment	450,000	880,831	733,462	147,369
Total Capital Outlay	1,015,000	1,821,652	1,098,508	723,144
Total expenditures	2,079,722	2,946,344	2,084,566	861,778
Excess (deficiency) of revenues over expenditures	(357,962)	(1,224,584)	69,176	1,293,760
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(605,506)	(605,506)	-
Total other financing sources (uses)	-	(605,506)	(605,506)	-
Net change in fund balances	\$ (357,962)	\$ (1,830,090)	(536,330)	\$ 1,293,760
FUND BALANCE, BEGINNING OF YEAR			2,571,484	
FUND BALANCE, END OF YEAR			\$ 2,035,154	

KANE COUNTY, ILLINOIS

Judicial Technology Sales Tax Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 1,146,000	\$ 1,146,000	\$ 1,445,142	\$ 299,142
Net investment income (loss)	600	600	(15,907)	(16,507)
Total revenues	1,146,600	1,146,600	1,429,235	282,635
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	201,180	121,180	121,066	114
Overtime salaries	-	-	1,200	(1,200)
Total Personnel Services	201,180	121,180	122,266	(1,086)
Benefits				
Healthcare contribution	78,339	18,339	17,799	540
Dental contribution	1,998	1,998	803	1,195
FICA/SS contribution	15,391	9,391	9,041	350
IMRF contribution	13,540	8,540	8,012	528
Total Benefits	109,268	38,268	35,655	2,613
Contractual Services				
Contractual/consulting services	170,000	255,000	219,198	35,802
Software licensing cost	580,500	760,500	596,011	164,489
Liability insurance	4,668	4,668	4,668	-
Workers compensation	5,634	5,634	5,634	-
Unemployment claims	141	141	141	-
Conferences and meetings	25,000	25,000	19,734	5,266
Employee mileage expense	-	-	219	(219)
Total Contractual Services	785,943	1,050,943	845,605	205,338
Total Judicial	1,096,391	1,210,391	1,003,526	206,865
Total expenditures	1,096,391	1,210,391	1,003,526	206,865
Excess (deficiency) of revenues over expenditures	50,209	(63,791)	425,709	489,500
OTHER FINANCING SOURCES (USES)				
Transfers out	(25,000)	(25,000)	(25,000)	-
Total other financing sources (uses)	(25,000)	(25,000)	(25,000)	-
Net change in fund balances	\$ 25,209	\$ (88,791)	400,709	\$ 489,500
FUND BALANCE, BEGINNING OF YEAR			1,138,225	
FUND BALANCE, END OF YEAR			\$ 1,538,934	

KANE COUNTY, ILLINOIS

Sheriff's Vehicle & Equipment Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	-	-	\$ (30,016)	\$ (30,016)
Total revenues	-	-	(30,016)	(30,016)
EXPENDITURES				
Capital Outlay				
Automotive equipment	-	74,000	73,817	183
Total capital outlay	-	74,000	73,817	183
Total expenditures	-	74,000	73,817	183
Excess (deficiency) of revenues over expenditures	-	(74,000)	(103,833)	(29,833)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,821,426	1,821,426	-
Total other financing sources (uses)	-	1,821,426	1,821,426	-
Net change in fund balances	\$ -	\$ 1,747,426	1,717,593	\$ (29,833)
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			\$ 1,717,593	

KANE COUNTY, ILLINOIS

Tax Sale Automation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 67,000	\$ 67,000	\$ 75,164	\$ 8,164
Net investment income (loss)	6,000	6,000	(10,505)	(16,505)
Miscellaneous	4,000	4,000	4,262	262
Total revenues	77,000	77,000	68,921	(8,079)
EXPENDITURES				
Public Service and Records				
Personnel Services				
Salaries and wages	35,000	35,000	-	35,000
Total Personnel Services	35,000	35,000	-	35,000
Benefits				
FICA/SS contribution	2,680	2,680	-	2,680
Total Benefits	2,680	2,680	-	2,680
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	-	2,500
Repairs and maintenance - office equipment	2,000	2,000	-	2,000
Liability insurance	732	732	-	732
Workers compensation	893	893	-	893
Unemployment claims	21	21	-	21
General printing	5,000	5,000	-	5,000
Legal printing	25,000	25,000	-	25,000
Conferences and training	4,000	4,000	-	4,000
Employee training	2,500	2,500	-	2,500
Employee mileage expense	3,000	3,000	-	3,000
General association dues	4,000	4,000	-	4,000
Miscellaneous contractual expenses	4,159	4,159	-	4,159
Total Contractual Services	67,015	67,015	-	67,015
Commodities				
Office supplies	3,000	3,000	-	3,000
Operating supplies	2,500	2,500	-	2,500
Computer related supplies	2,500	2,500	-	2,500
Books and subscriptions	2,000	2,000	-	2,000
Total Commodities	10,000	10,000	-	10,000
Total Public Service and Records	114,695	114,695	-	114,695
Capital Outlay				
Printers	10,000	10,000	-	10,000
Office furniture	3,500	3,500	-	3,500
Office equipment	11,000	11,000	-	11,000
Copiers	9,000	9,000	-	9,000
Total capital outlay	33,500	33,500	-	33,500
Total expenditures	148,195	148,195	-	148,195
Net change in fund balances	\$ (71,195)	\$ (71,195)	68,921	\$ 140,116
FUND BALANCE, BEGINNING OF YEAR			685,429	
FUND BALANCE, END OF YEAR			\$ 754,350	

KANE COUNTY, ILLINOIS

Vital Records Automation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 173,500	\$ 173,500	\$ 196,063	\$ 22,563
Net investment income (loss)	1,400	1,400	(3,965)	(5,365)
Total revenues	174,900	174,900	192,098	17,198
EXPENDITURES				
Public Service and Records				
Personnel Services				
Salaries and wages	40,684	40,684	43,916	(3,232)
Overtime salaries	-	-	50	(50)
Total Personnel Services	40,684	40,684	43,966	(3,282)
Benefits				
Healthcare contribution	3,774	3,774	3,759	15
Dental contribution	128	128	133	(5)
FICA/SS contribution	3,113	3,113	3,268	(155)
IMRF contribution	2,739	2,739	2,899	(160)
Total Benefits	9,754	9,754	10,059	(305)
Contractual Services				
Repairs and maintenance - computers	1,000	1,000	-	1,000
Repairs and maintenance - copiers	3,000	3,000	669	2,331
Repairs and maintenance - office equipment	2,000	2,000	999	1,001
Liability insurance	944	944	944	-
Workers compensation	1,140	1,140	1,140	-
Unemployment claims	29	29	29	-
General printing	20,000	20,000	13,633	6,367
Conferences and meetings	3,000	3,000	-	3,000
Employee training	1,000	1,000	-	1,000
Total Contractual Services	32,113	32,113	17,414	14,699
Commodities				
Operating supplies	4,000	4,000	-	4,000
Computer related supplies	2,045	2,045	-	2,045
Total Commodities	6,045	6,045	-	6,045
Total Public Service and Records	88,596	88,596	71,439	17,157
Capital Outlay				
Computer software - capital	8,000	29,900	29,822	78
Total Capital Outlay	8,000	29,900	29,822	78
Total expenditures	96,596	118,496	101,261	17,235
Excess (deficiency) of revenues over expenditures	78,304	56,404	90,837	34,433

KANE COUNTY, ILLINOIS

Vital Records Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (1,955)	\$ (75,880)	\$ (75,880)	\$ -
Total other financing sources (uses)	<u>(1,955)</u>	<u>(75,880)</u>	<u>(75,880)</u>	<u>-</u>
Net change in fund balances	<u>\$ 76,349</u>	<u>\$ (19,476)</u>	14,957	<u>\$ 34,433</u>
FUND BALANCE, BEGINNING OF YEAR			<u>296,035</u>	
FUND BALANCE, END OF YEAR			<u>\$ 310,992</u>	

KANE COUNTY, ILLINOIS

Election Equipment Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ 100	\$ 100	\$ (10,819)	\$ (10,919)
Total revenues	100	100	(10,819)	(10,919)
EXPENDITURES				
Public Service and Records				
Commodities				
Voting systems and accessories	850,000	850,000	499,200	350,800
Total Commodities	850,000	850,000	499,200	350,800
Total Public Services and Records	850,000	850,000	499,200	350,800
Total expenditures	850,000	850,000	499,200	350,800
Excess (deficiency) of revenues over expenditures	(849,900)	(849,900)	(510,019)	339,881
OTHER FINANCING SOURCES (USES)				
Transfers in	-	5,600	5,600	-
Total other financing sources (uses)	-	-	5,600	-
Net change in fund balances	\$ (849,900)	\$ (849,900)	(504,419)	\$ 339,881
FUND BALANCE, BEGINNING OF YEAR			861,248	
FUND BALANCE, END OF YEAR			\$ 356,829	

KANE COUNTY, ILLINOIS

Recorder's Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 964,750	\$ 964,750	\$ 731,118	\$ (233,632)
Net investment income (loss)	4,260	4,260	(16,099)	(20,359)
Total revenues	969,010	969,010	715,019	(253,991)
EXPENDITURES				
Public Service and Records				
Personnel Services				
Salaries and wages	216,463	216,463	131,099	85,364
Benefits				
Healthcare contribution	63,568	63,568	20,219	43,349
Dental contribution	1,716	1,716	689	1,027
FICA/SS contribution	16,560	16,560	9,689	6,871
IMRF contribution	14,568	14,568	8,617	5,951
Total Benefits	96,412	96,412	39,214	57,198
Contractual Services				
Contractual/consulting services	463,000	463,000	454,931	8,069
Repairs and maintenance - computers	4,000	4,000	-	4,000
Repairs and maintenance - copiers	6,150	6,150	2,312	3,838
Liability insurance	5,022	5,022	5,022	-
Workers compensation	6,061	6,061	6,061	-
Unemployment claims	152	152	152	-
Film conversion/book binding	5,000	5,000	-	5,000
Conferences and meetings	500	500	-	500
Employee training	2,000	2,000	-	2,000
Total Contractual Services	491,885	491,885	468,478	23,407
Commodities				
Office supplies	4,000	4,000	-	4,000
Operating supplies	8,000	8,000	4,319	3,681
Computer related supplies	186,500	174,200	24,085	150,115
Books and subscriptions	800	800	675	125
Telephone	932	932	506	426
Total Commodities	200,232	187,932	29,585	158,347
Total Public Service and Records	1,004,992	992,692	668,376	324,316
Capital Outlay				
Computer software - capital	380,000	480,300	480,294	6
Printers	-	12,000	11,995	5
Total Capital Outlay	380,000	492,300	492,289	11
Total expenditures	1,384,992	1,484,992	1,160,665	324,327
Net change in fund balances	\$ (415,982)	\$ (515,982)	(445,646)	\$ 70,336
FUND BALANCE, BEGINNING OF YEAR			1,775,417	
FUND BALANCE, END OF YEAR			\$ 1,329,771	

KANE COUNTY, ILLINOIS

Children's Waiting Room Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 136,750	\$ 136,750	\$ 263,218	\$ 126,468
Net investment income (loss)	1,005	1,005	(4,064)	(5,069)
Total revenues	137,755	137,755	259,154	121,399
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	120,755	120,355	123,033	(2,678)
Liability insurance	5,000	5,000	-	5,000
Total Contractual Services	125,755	125,355	123,033	2,322
Commodities				
Office supplies	-	400	361	39
Total Commodities	-	400	361	39
Total Judicial	125,755	125,755	123,394	2,361
Total expenditures	125,755	125,755	123,394	2,361
Excess (deficiency) of revenues over expenditures	12,000	12,000	135,760	123,760
OTHER FINANCING SOURCES (USES)				
Transfers out	(12,000)	(12,000)	(12,000)	-
Total other financing sources (uses)	(12,000)	(12,000)	(12,000)	-
Net change in fund balances	\$ -	\$ -	123,760	\$ 123,760
FUND BALANCE, BEGINNING OF YEAR			163,489	
FUND BALANCE, END OF YEAR			\$ 287,249	

KANE COUNTY, ILLINOIS

D.U.I.

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 12,000	\$ 12,000	\$ 8,006	\$ (3,994)
Net investment income (loss)	580	580	(2,812)	(3,392)
Total revenues	12,580	12,580	5,194	(7,386)
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	5,230	5,230	-	5,230
Total Contractual Services	5,230	5,230	-	5,230
Total Judicial	5,230	5,230	-	5,230
Total expenditures	5,230	5,230	-	5,230
Net change in fund balances	\$ 7,350	\$ 7,350	5,194	\$ (2,156)
FUND BALANCE, BEGINNING OF YEAR			215,313	
FUND BALANCE, END OF YEAR			\$ 220,507	

KANE COUNTY, ILLINOIS

Foreclosure Mediation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 58,000	\$ 58,000	\$ 48,300	\$ (9,700)
Net investment income (loss)	590	590	(1,695)	(2,285)
Total revenues	58,590	58,590	46,605	(11,985)
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	56,590	56,590	20,900	35,690
Total Contractual Services	56,590	56,590	20,900	35,690
Commodities				
Office supplies	2,000	2,000	-	2,000
Total Commodities	2,000	2,000	-	2,000
Total Judicial	58,590	58,590	20,900	37,690
Total expenditures	58,590	58,590	20,900	37,690
Net change in fund balances	\$ -	\$ -	25,705	\$ 25,705
FUND BALANCE, BEGINNING OF YEAR			112,338	
FUND BALANCE, END OF YEAR			\$ 138,043	

KANE COUNTY, ILLINOIS

Court Automation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,100,000	\$ 1,100,000	\$ 772,291	\$ (327,709)
Net investment income (loss)	15,000	15,000	(8,022)	(23,022)
Total revenues	1,115,000	1,115,000	764,269	(350,731)
EXPENDITURES				
Judicial				
Circuit Clerk				
Personnel Services				
Salaries and wages	462,262	462,262	324,262	138,000
Overtime salaries	3,000	3,000	2,072	928
Bond call	6,000	6,000	-	6,000
Total Personnel Services	471,262	471,262	326,334	144,928
Benefits				
Healthcare contribution	139,692	139,692	84,996	54,696
Dental contribution	4,662	4,662	2,571	2,091
FICA/SS contribution	36,052	36,052	23,620	12,432
IMRF contribution	31,716	31,716	21,009	10,707
Total Benefits	212,122	212,122	132,196	79,926
Contractual Services				
Repairs and maintenance - equipment	140,050	140,050	103,604	36,446
Liability insurance	10,725	10,725	10,725	-
Workers compensation	12,944	12,944	12,944	-
Unemployment claims	3,236	3,236	3,236	-
General printing	33,000	33,000	5,986	27,014
Conferences and meetings	33,400	33,400	8,169	25,231
Employee mileage expense	3,000	3,000	678	2,322
Total Contractual Services	236,355	236,355	145,342	91,013
Commodities				
Computer related supplies	24,400	24,400	172	24,228
Computer hardware - non capital	82,230	82,230	-	82,230
Cellular phone	2,800	2,800	3,624	(824)
Total Commodities	109,430	109,430	3,796	105,634
Total Circuit Clerk	1,029,169	1,029,169	607,668	421,501
Chief Judge				
Personnel Services				
Salaries and wages	81,295	81,295	81,308	(13)
Benefits				
Healthcare contribution	18,869	18,869	18,793	76
Dental contribution	285	285	285	-
FICA/SS contribution	6,219	6,219	5,916	303
IMRF contribution	5,472	5,472	5,253	219
Total Benefits	30,845	30,845	30,247	598

KANE COUNTY, ILLINOIS

Court Automation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Liability insurance	\$ 1,881	\$ 1,881	\$ 1,881	\$ -
Workers compensation	2,270	2,270	2,270	-
Unemployment claims	57	57	57	-
Conferences and meetings	3,500	3,500	-	3,500
Employee mileage expense	500	500	-	500
Total Contractual Services	<u>8,208</u>	<u>8,208</u>	<u>4,208</u>	<u>4,000</u>
Commodities				
Computer related supplies	5,000	5,000	-	5,000
Total Commodities	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Chief Judge	<u>125,348</u>	<u>125,348</u>	<u>115,763</u>	<u>9,585</u>
Total Judicial	<u>1,154,517</u>	<u>1,154,517</u>	<u>723,431</u>	<u>431,086</u>
Capital Outlay				
Circuit Clerk				
Office equipment]	100,000	100,000	-	100,000
Total Circuit Clerk	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Chief Judge				
Computers	7,000	7,000	-	7,000
Computer software - capital	2,500	2,500	-	2,500
Printers	1,000	1,000	-	1,000
Total Chief Judge	<u>10,500</u>	<u>10,500</u>	<u>-</u>	<u>10,500</u>
Total Capital Outlay	<u>110,500</u>	<u>110,500</u>	<u>-</u>	<u>110,500</u>
Total expenditures	<u>1,265,017</u>	<u>1,265,017</u>	<u>723,431</u>	<u>541,586</u>
Excess (deficiency) of revenues over expenditures	<u>(150,017)</u>	<u>(150,017)</u>	<u>40,838</u>	<u>190,855</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(25,137)</u>	<u>(25,137)</u>	<u>(25,137)</u>	<u>-</u>
Total other financing sources (uses)	<u>(25,137)</u>	<u>(25,137)</u>	<u>(25,137)</u>	<u>-</u>
Net change in fund balances	<u>\$ (175,154)</u>	<u>\$ (175,154)</u>	<u>15,701</u>	<u>\$ 190,855</u>
FUND BALANCE, BEGINNING OF YEAR			<u>640,898</u>	
FUND BALANCE, END OF YEAR			<u>\$ 656,599</u>	

KANE COUNTY, ILLINOIS

Court Document Storage
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 1,100,000	\$ 1,100,000	\$ 745,332	\$ (354,668)
Net investment income (loss)	2,000	2,000	349	(1,651)
Total revenues	1,102,000	1,102,000	745,681	(356,319)
EXPENDITURES				
Judicial				
Circuit Clerk				
Personnel Services				
Salaries and wages	661,492	661,492	545,389	116,103
Overtime salaries	7,522	7,522	4,776	2,746
Bond call	-	-	4,705	(4,705)
Total Personnel Services	669,014	669,014	554,870	114,144
Benefits				
Healthcare contribution	216,168	216,168	126,506	89,662
Dental contribution	6,872	6,872	3,630	3,242
FICA/SS contribution	51,180	51,180	41,127	10,053
IMRF contribution	45,025	45,025	35,585	9,440
Total Benefits	319,245	319,245	206,848	112,397
Contractual Services				
Destruction of records services	15,000	15,000	3,231	11,769
Repairs and maintenance - copiers	19,500	19,500	7,669	11,831
Repairs and maintenance - equipment	36,835	36,835	28,680	8,155
Liability insurance	15,347	15,347	15,347	-
Workers compensation	18,733	18,733	18,733	-
Unemployment claims	4,631	4,631	4,631	-
Total Contractual Services	110,046	110,046	78,291	31,755
Commodities				
Office supplies	1,000	1,000	-	1,000
Computer related supplies	50,500	50,500	14,629	35,871
Cellular phone	500	500	351	149
Total Commodities	52,000	52,000	14,980	37,020
Total Circuit Clerk	1,150,305	1,150,305	854,989	295,316
Circuit Clerk Projects				
Contractual Services				
Film conversion/book binding	125,000	125,000	-	125,000
Total Circuit Clerk Projects	125,000	125,000	-	125,000
Total Judicial	1,275,305	1,275,305	854,989	420,316
Total expenditures	1,275,305	1,275,305	854,989	420,316
Excess (deficiency) of revenues over expenditures	(173,305)	(173,305)	(109,308)	63,997

KANE COUNTY, ILLINOIS

Court Document Storage
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (36,309)	\$ (36,309)	\$ (36,309)	\$ -
Total other financing sources (uses)	<u>(36,309)</u>	<u>(36,309)</u>	<u>(36,309)</u>	<u>-</u>
Net change in fund balances	<u>\$ (209,614)</u>	<u>\$ (209,614)</u>	(145,617)	<u>\$ 63,997</u>
FUND BALANCE, BEGINNING OF YEAR			<u>268,404</u>	
FUND BALANCE, END OF YEAR			<u>\$ 122,787</u>	

KANE COUNTY, ILLINOIS

Child Support Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 100,000	\$ 100,000	\$ 89,238	\$ (10,762)
Grants	37,028	37,028	8,631	(28,397)
Net investment income	2,000	2,000	(3,456)	(5,456)
Total revenues	139,028	139,028	94,413	(44,615)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	168,434	168,434	95,697	72,737
Overtime salaries	1,505	1,505	617	888
Total Personnel Services	169,939	169,939	96,314	73,625
Benefits				
Healthcare contribution	66,503	66,503	28,031	38,472
Dental contribution	2,254	2,254	923	1,331
FICA/SS contribution	13,001	13,001	6,960	6,041
IMRF contribution	11,437	11,437	6,183	5,254
Total Benefits	93,195	93,195	42,097	51,098
Contractual Services				
Liability insurance	3,908	3,908	3,908	-
Workers compensation	4,717	4,717	4,717	-
Unemployment claims	1,180	1,180	1,180	-
General printing	6,600	6,600	-	6,600
Total Contractual Services	16,405	16,405	9,805	6,600
Commodities				
Office supplies	300	300	-	300
Total Commodities	300	300	-	300
Total Judicial	279,839	279,839	148,216	131,623
Total expenditures	279,839	279,839	148,216	131,623
Excess (deficiency) of revenues over expenditures	(140,811)	(140,811)	(53,803)	131,623
OTHER FINANCING SOURCES (USES)				
Transfers out	(11,172)	(11,172)	(11,172)	-
Total other financing sources (uses)	(11,172)	(11,172)	(11,172)	-
Net change in fund balances	\$ (151,983)	\$ (151,983)	(64,975)	\$ 87,008
FUND BALANCE, BEGINNING OF YEAR			382,859	
FUND BALANCE, END OF YEAR			\$ 317,884	

KANE COUNTY, ILLINOIS

Circuit Clerk Administrative Services
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 480,000	\$ 480,000	\$ 340,523	\$ (139,477)
Net investment income (loss)	2,000	2,000	(9,801)	(11,801)
Total revenues	482,000	482,000	330,722	(151,278)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	342,638	342,638	263,939	78,699
Overtime salaries	2,500	2,500	-	2,500
Total Personnel Services	345,138	345,138	263,939	81,199
Benefits				
Healthcare contribution	44,320	44,320	34,331	9,989
Dental contribution	1,588	1,588	1,228	360
FICA/SS contribution	26,403	26,403	19,503	6,900
IMRF contribution	23,228	23,228	17,174	6,054
Total Benefits	95,539	95,539	72,236	23,303
Contractual Services				
Repairs and maintenance - equipment	3,000	3,000	1,708	1,292
Liability insurance	7,950	7,950	7,950	-
Workers compensation	9,594	9,594	9,594	-
Unemployment claims	2,399	2,399	2,399	-
General printing	5,000	5,000	1,446	3,554
Conferences and meetings	9,300	9,300	-	9,300
Employee training	300	300	-	300
Employee mileage expense	500	500	-	500
Total Contractual Services	38,043	38,043	23,097	14,946
Commodities				
Office supplies	20,000	20,000	5,716	14,284
Cellular phone	450	450	-	450
Total Commodities	20,450	20,450	5,716	14,734
Total Judicial	499,170	499,170	364,988	134,182
Total expenditures	499,170	499,170	364,988	134,182
Excess (deficiency) of revenues over expenditures	(17,170)	(17,170)	(34,266)	134,182
OTHER FINANCING SOURCES (USES)				
Transfers out	(13,965)	(13,965)	(13,965)	-
Total other financing sources (uses)	(13,965)	(13,965)	(13,965)	-
Net change in fund balances	\$ (31,135)	\$ (31,135)	(48,231)	\$ (17,096)
FUND BALANCE, BEGINNING OF YEAR			884,227	
FUND BALANCE, END OF YEAR			\$ 835,996	

KANE COUNTY, ILLINOIS

Circuit Clerk Electronic Citation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 220,000	\$ 220,000	\$ 177,544	\$ (42,456)
Net investment income (loss)	2,000	2,000	(1,130)	(3,130)
Total revenues	222,000	222,000	176,414	(45,586)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	216,288	216,288	114,471	101,817
Benefits				
Healthcare contribution	51,125	51,125	30,063	21,062
Dental contribution	1,588	1,588	1,000	588
FICA/SS contribution	16,547	16,547	8,154	8,393
IMRF contribution	14,557	14,557	7,273	7,284
Total Benefits	83,817	83,817	46,490	37,327
Contractual Services				
Liability insurance	5,018	5,018	5,018	-
Workers compensation	6,057	6,057	6,057	-
Unemployment claims	1,571	1,571	1,571	-
Conferences and meetings	9,200	9,200	1,475	7,725
Employee training	1,500	1,500	-	1,500
Employee mileage expense	1,635	1,635	600	1,035
General association dues	500	500	50	450
Total Contractual Services	25,481	25,481	14,771	10,710
Commodities				
Office supplies	1,022	1,022	477	545
Cellular phone	750	750	505	245
Total Commodities	1,772	1,772	982	790
Total Judicial	327,358	327,358	176,714	150,644
Total expenditures	327,358	327,358	176,714	150,644
Excess (deficiency) of revenues over expenditures	(105,358)	(105,358)	(300)	150,644
OTHER FINANCING SOURCES (USES)				
Transfers out	(8,379)	(8,379)	(8,379)	-
Total other financing sources (uses)	(8,379)	(8,379)	(8,379)	-
Net change in fund balances	\$ (113,737)	\$ (113,737)	(8,679)	\$ 105,058
FUND BALANCE, BEGINNING OF YEAR			114,064	
FUND BALANCE, END OF YEAR			\$ 105,385	

KANE COUNTY, ILLINOIS

Circuit Clerk Operations and Administration Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 75,000	\$ 75,000	\$ 67,607	\$ (7,393)
Net investment income (loss)	500	500	(3,149)	(3,649)
Total revenues	75,500	75,500	64,458	(11,042)
EXPENDITURES				
Commodities				
Operating supplies	10,000	10,000	-	10,000
Total Commodities	10,000	10,000	-	10,000
Total Judicial	10,000	10,000	-	10,000
Total expenditures	10,000	10,000	-	10,000
Net change in fund balances	\$ 65,500	\$ 65,500	64,458	\$ (1,042)
FUND BALANCE, BEGINNING OF YEAR			159,820	
FUND BALANCE, END OF YEAR			\$ 224,278	

KANE COUNTY, ILLINOIS

Title IV-D Child Support Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 684,420	\$ 684,420	\$ 667,646	\$ (16,774)
Total revenues	684,420	684,420	667,646	(16,774)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	588,999	588,999	474,117	114,882
Total Personnel Services	588,999	588,999	474,117	114,882
Benefits				
Healthcare contribution	171,104	171,104	99,222	71,882
Dental contribution	4,217	4,217	3,159	1,058
FICA/SS contribution	45,059	45,059	35,046	10,013
IMRF contribution	39,640	39,640	30,382	9,258
Total Benefits	260,020	260,020	167,809	92,211
Contractual Services				
Trials and costs of hearing	1,000	1,000	-	1,000
Legal process server costs	6,751	6,751	-	6,751
Liability insurance	13,665	13,665	13,665	-
Workers compensation	16,492	16,492	16,492	-
Unemployment claims	413	413	413	-
Employee mileage expense	-	-	37	(37)
General association dues	2,200	2,200	1,575	625
Total Contractual Services	40,521	40,521	32,182	8,339
Commodities				
Office supplies	5,000	5,000	2,471	2,529
Total Commodities	5,000	5,000	2,471	2,529
Total Judicial	894,540	894,540	676,579	217,961
Total expenditures	894,540	894,540	676,579	217,961
Excess (deficiency) of revenues over expenditures	(210,120)	(210,120)	(8,933)	201,187
OTHER FINANCING SOURCES (USES)				
Transfers in	173,153	173,153	173,153	-
Total other financing sources (uses)	173,153	173,153	173,153	-
Net change in fund balances	\$ (36,967)	\$ (36,967)	164,220	\$ 201,187
FUND BALANCE, BEGINNING OF YEAR			159,542	
FUND BALANCE, END OF YEAR			\$ 323,762	

KANE COUNTY, ILLINOIS

Drug Prosecution Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 127,431	\$ 127,431	\$ 127,432	\$ 1
Fines	85,000	85,000	50,132	(34,868)
Total revenues	212,431	212,431	177,564	(34,867)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	238,619	304,619	218,631	85,988
Total Personnel Services	238,619	304,619	218,631	85,988
Benefits				
Healthcare contribution	61,254	90,870	35,840	55,030
Dental contribution	1,588	2,287	1,258	1,029
FICA/SS contribution	18,255	23,304	16,200	7,104
IMRF contribution	16,059	20,501	14,443	6,058
Total Benefits	97,156	136,962	67,741	69,221
Contractual Services				
Court reporter costs	-	-	2,654	(2,654)
Liability insurance	5,536	7,067	7,067	-
Workers compensation	6,682	8,530	8,530	-
Unemployment claims	168	214	214	-
Conferences and meetings	-	-	3,156	(3,156)
Employee mileage expense	-	-	18	(18)
General association dues	1,100	1,625	1,050	575
Total Contractual Services	13,486	17,436	22,689	(5,253)
Commodities				
Computer hardware - non capital	-	1,884	-	1,884
Telephone	795	795	-	795
Total Commodities	795	2,679	-	2,679
Total Judicial	350,056	461,696	309,061	152,635
Total expenditures	350,056	461,696	309,061	152,635
Excess (deficiency) of revenues over expenditures	(137,625)	(249,265)	(131,497)	(187,502)
OTHER FINANCING SOURCES (USES)				
Transfers in	85,192	196,832	196,832	-
Total other financing sources (uses)	85,192	196,832	196,832	-
Net change in fund balances	\$ (52,433)	\$ (52,433)	65,335	\$ 117,768
FUND BALANCE, BEGINNING OF YEAR			2,206	
FUND BALANCE, END OF YEAR			\$ 67,541	

KANE COUNTY, ILLINOIS

Victim Coordinator Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 55,000	\$ 55,000	\$ 56,427	\$ 1,427
Total revenues	55,000	55,000	56,427	1,427
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	87,822	87,822	83,700	4,122
Total Personnel Services	87,822	87,822	83,700	4,122
Benefits				
Healthcare contribution	24,398	24,398	25,319	(921)
Dental contribution	982	982	760	222
FICA/SS contribution	6,719	6,719	5,971	748
IMRF contribution	5,911	5,911	5,069	842
Total Benefits	38,010	38,010	37,119	891
Contractual Services				
Contractual/consulting services	1,200	1,200	-	1,200
Liability insurance	2,038	2,038	2,038	-
Workers compensation	2,460	2,460	2,460	-
Unemployment claims	63	63	63	-
Conferences and meetings	-	-	323	(323)
Total Contractual Services	5,761	5,761	4,884	877
Total Judicial	131,593	131,593	125,703	5,890
Total expenditures	131,593	131,593	125,703	5,890
Excess (deficiency) of revenues over expenditures	(76,593)	(76,593)	(69,276)	7,317
OTHER FINANCING SOURCES (USES)				
Transfers in	124,820	124,820	124,820	-
Total other financing sources (uses)	124,820	124,820	124,820	-
Net change in fund balances	\$ 48,227	\$ 48,227	55,544	\$ 7,317
FUND BALANCE, BEGINNING OF YEAR			26,286	
FUND BALANCE, END OF YEAR			\$ 81,830	

KANE COUNTY, ILLINOIS

Auto Theft Task Force Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ 339	\$ 339	\$ (502)	\$ (841)
Total revenues	339	339	(502)	(841)
EXPENDITURES				
Total expenditures	-	-	-	-
Net change in fund balances	\$ 339	\$ 339	(502)	\$ (841)
FUND BALANCE, BEGINNING OF YEAR			40,103	
FUND BALANCE, END OF YEAR			\$ 39,601	

KANE COUNTY, ILLINOIS

Child Advocacy Center Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 221,741	\$ 276,360	\$ 266,002	\$ (10,358)
Charges for services	300,150	300,150	479,264	179,114
Reimbursements	35,000	35,000	35,000	-
Net investment income (loss)	2,500	2,500	(4,993)	(7,493)
Miscellaneous	-	-	25	25
Total revenues	559,391	614,010	775,298	161,288
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	947,529	984,309	793,168	191,141
Employee per diem	15,600	15,600	15,643	(43)
Total Personnel Services	963,129	999,909	808,811	191,098
Benefits				
Healthcare contribution	289,180	289,180	166,410	122,770
Dental contribution	6,932	6,932	4,212	2,720
FICA/SS contribution	73,680	76,494	59,837	16,657
IMRF contribution	64,819	67,707	53,797	13,910
Total Benefits	434,611	440,313	284,256	156,057
Contractual Services				
Contractual/consulting services	2,028	2,028	3,546	(1,518)
Examinations	7,800	7,800	-	7,800
Trials and costs of hearing	10,000	10,000	3,335	6,665
Witness costs	6,000	2,500	-	2,500
Court reporter costs	2,100	2,100	2,944	(844)
Counseling services	45,000	45,000	18,200	26,800
Repairs and maintenance - copiers	3,000	3,000	3,840	(840)
Repairs and maintenance - vehicles	-	-	2,503	(2,503)
Liability insurance	21,983	22,836	21,983	853
Workers compensation	26,531	27,561	26,531	1,030
Unemployment claims	664	690	664	26
Conferences and meetings	5,500	5,500	7,992	(2,492)
Employee training	5,000	11,006	10,001	1,005
Employee mileage expense	750	750	34	716
General association dues	3,200	3,200	6,565	(3,365)
Total Contractual Services	139,556	143,971	108,138	35,833

KANE COUNTY, ILLINOIS

Child Advocacy Center Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 2,000	\$ 2,000	\$ 1,158	\$ 842
Operating supplies	7,000	7,000	2,653	4,347
Computer related supplies	10,000	10,000	4,880	5,120
Books and subscriptions	300	300	2,904	(2,604)
Computer Software -Non capital	-	-	381	(381)
Computer Hardware - Non capital	-	7,722	13,115	(5,393)
Photography supplies	2,000	2,000	-	2,000
Fuel - vehicles	3,000	3,000	2,928	72
Telephone	4,000	4,000	7,910	(3,910)
Total Commodities	<u>28,300</u>	<u>36,022</u>	<u>35,929</u>	<u>93</u>
Total Judicial	<u>1,565,596</u>	<u>1,620,215</u>	<u>1,237,134</u>	<u>383,081</u>
Total expenditures	<u>1,565,596</u>	<u>1,620,215</u>	<u>1,237,134</u>	<u>383,081</u>
Excess (deficiency) of revenues over expenditures	<u>(1,006,205)</u>	<u>(1,006,205)</u>	<u>(461,836)</u>	<u>544,369</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>473,140</u>	<u>473,140</u>	<u>473,140</u>	<u>-</u>
Total other financing sources (uses)	<u>473,140</u>	<u>473,140</u>	<u>473,140</u>	<u>-</u>
Net change in fund balances	<u>\$ (533,065)</u>	<u>\$ (533,065)</u>	<u>11,304</u>	<u>\$ 544,369</u>
FUND BALANCE, BEGINNING OF YEAR			<u>536,733</u>	
FUND BALANCE, END OF YEAR			<u>\$ 548,037</u>	

KANE COUNTY, ILLINOIS

Equitable Sharing Program Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ (538)	\$ (538)
Miscellaneous	55,000	55,000	-	(55,000)
Total revenues	55,000	55,000	(538)	(55,538)
EXPENDITURES				
Judicial				
Contractual Services				
Employee training	20,000	20,000	-	20,000
Total Contractual Services	20,000	20,000	-	20,000
Commodities				
Operating supplies	35,000	35,000	-	35,000
Total Commodities	35,000	35,000	-	35,000
Total Judicial	55,000	55,000	-	55,000
Total expenditures	55,000	55,000	-	55,000
Net change in fund balances	\$ -	\$ -	(538)	\$ (538)
FUND BALANCE, BEGINNING OF YEAR			43,280	
FUND BALANCE, END OF YEAR			\$ 42,742	

KANE COUNTY, ILLINOIS

State's Attorney Records Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 98,868	\$ 98,868	\$ 20,289	\$ (78,579)
Net investment income (loss)	1,580	1,580	(1,267)	(2,847)
Total revenues	100,448	100,448	19,022	(81,426)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	22,886	36,186	33,771	2,415
Total Personnel Services	22,886	36,186	33,771	2,415
Benefits				
Healthcare contribution	6,415	6,415	7,237	(822)
Dental contribution	97	97	387	(290)
FICA/SS contribution	1,751	1,751	2,422	(671)
IMRF contribution	1,541	1,541	2,098	(557)
Total Benefits	9,804	9,804	12,144	(2,340)
Contractual Services				
Liability insurance	531	531	531	-
Workers compensation	641	641	641	-
Unemployment claims	17	17	17	-
Total Contractual Services	1,189	1,189	1,189	-
Commodities				
Computer hardware - non capital	55,000	46,700	8,621	38,079
Total Commodities	55,000	46,700	8,621	38,079
Total Judicial	88,879	93,879	55,725	38,154
Total expenditures	88,879	93,879	55,725	38,154
Net change in fund balances	\$ 11,569	\$ 6,569	(36,703)	\$ (43,272)
FUND BALANCE, BEGINNING OF YEAR			152,741	
FUND BALANCE, END OF YEAR			\$ 116,038	

KANE COUNTY, ILLINOIS

Bad Check Restitution Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)
Net investment income (loss)	-	-	(595)	(595)
Total revenues	25,000	25,000	(595)	(25,595)
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	25,000	25,000	-	25,000
Total Contractual Services	25,000	25,000	-	25,000
Total Judicial	25,000	25,000	-	25,000
Total expenditures	25,000	25,000	-	25,000
Net change in fund balances	\$ -	\$ -	(595)	\$ (595)
FUND BALANCE, BEGINNING OF YEAR			47,695	
FUND BALANCE, END OF YEAR			\$ 47,100	

KANE COUNTY, ILLINOIS

Drug Asset Forfeiture Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 85,000	\$ 85,000	\$ 33,383	\$ (51,617)
Net investment income (loss)	-	-	(3,382)	(3,382)
Total revenues	85,000	85,000	30,001	(54,999)
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	85,000	85,000	-	85,000
Total Contractual Services	85,000	85,000	-	85,000
Total Judicial	85,000	85,000	-	85,000
Total expenditures	85,000	85,000	-	85,000
Net change in fund balances	\$ -	\$ -	\$ 30,001	\$ 30,001
FUND BALANCE, BEGINNING OF YEAR			217,554	
FUND BALANCE, END OF YEAR			\$ 247,555	

KANE COUNTY, ILLINOIS

State's Attorney Employee Events
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ 10	\$ 10	\$ -	\$ (10)
Net investment income (loss)	-	-	(20)	(20)
Total revenues	10	10	(20)	(30)
EXPENDITURES				
Judicial				
Commodities				
Operating supplies	10	10	-	10
Total Judicial	10	10	-	10
Total expenditures	10	10	-	10
Net change in fund balances	\$ -	\$ -	(20)	\$ (20)
FUND BALANCE, BEGINNING OF YEAR			1,625	
FUND BALANCE, END OF YEAR			\$ 1,605	

KANE COUNTY, ILLINOIS

Child Advocacy Advisory Board Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ -	\$ (369)	\$ (369)
Miscellaneous	26,000	26,000	-	(26,000)
Total revenues	26,000	26,000	(369)	(26,369)
EXPENDITURES				
Judicial				
Commodities				
Operating supplies	26,000	26,000	-	26,000
Total Commodities	26,000	26,000	-	26,000
Total Judicial	26,000	26,000	-	26,000
Total expenditures	26,000	26,000	-	26,000
Net change in fund balances	\$ -	\$ -	(369)	\$ (369)
FUND BALANCE, BEGINNING OF YEAR			29,637	
FUND BALANCE, END OF YEAR			\$ 29,268	

KANE COUNTY, ILLINOIS

State's Attorney Money Laundering
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 85,000	\$ 85,000	\$ -	\$ (85,000)
Net investment income (loss)	-	-	(3,207)	(3,207)
Total revenues	85,000	85,000	(3,207)	(88,207)
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	145,000	145,000	-	145,000
Conferences and meetings	10,000	10,000	-	10,000
Total Contractual Services	155,000	155,000	-	155,000
Commodities				
Operating supplies	20,000	20,000	-	20,000
Total Commodities	20,000	20,000	-	20,000
Total Judicial	165,000	165,000	-	165,000
Total expenditures	175,000	175,000	-	175,000
Net change in fund balances	\$ (90,000)	\$ (90,000)	(3,207)	\$ 86,793
FUND BALANCE, BEGINNING OF YEAR			247,849	
FUND BALANCE, END OF YEAR			\$ 244,642	

KANE COUNTY, ILLINOIS

Public Defender Records Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,000	\$ 1,000	\$ 10,136	\$ 9,136
Net investment income (loss)	-	-	(366)	(366)
Total revenues	1,000	1,000	9,770	8,770
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	1,000	1,000	-	1,000
Total Contractual Services	1,000	1,000	-	1,000
Total Judicial	1,000	1,000	-	1,000
Total expenditures	1,000	1,000	-	1,000
Net change in fund balances	\$ -	\$ -	9,770	\$ 9,770
FUND BALANCE, BEGINNING OF YEAR			15,482	
FUND BALANCE, END OF YEAR			\$ 25,252	

KANE COUNTY, ILLINOIS

Employee Events Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ 800	\$ 800	\$ 575	\$ (225)
Net investment income (loss)	184	184	(255)	(439)
Total revenues	984	984	320	(664)
EXPENDITURES				
General Government				
Commodities				
Employee recognition supplies	984	1,084	1,044	40
Total Commodities	984	1,084	1,044	40
Total General Government	984	1,084	1,044	40
Total expenditures	984	1,084	1,044	40
Net change in fund balances	\$ -	\$ (100)	(724)	\$ (624)
FUND BALANCE, BEGINNING OF YEAR			21,513	
FUND BALANCE, END OF YEAR			\$ 20,789	

KANE COUNTY, ILLINOIS

EMA Volunteer Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ (608)	\$ (608)
Miscellaneous	3,125	3,125	14,212	11,087
Total revenues	3,125	3,125	13,604	10,479
EXPENDITURES				
Public Safety				
Contractual Services				
Miscellaneous contractual expenses	2,500	2,500	538	1,962
Total Contractual Services	2,500	2,500	538	1,962
Commodities				
Operating supplies	250	4,750	4,722	28
Total Commodities	250	4,750	4,722	28
Total Public Safety	2,750	7,250	5,260	1,990
Total expenditures	2,750	7,250	5,260	1,990
Excess (deficiency) of revenues over expenditures	375	(4,125)	8,344	12,469
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,720	1,720
Total other financing sources (uses)	-	-	1,720	1,720
Net change in fund balances	\$ 375	\$ (4,125)	10,064	\$ 14,189
FUND BALANCE, BEGINNING OF YEAR			27,221	
FUND BALANCE, END OF YEAR			\$ 37,285	

KANE COUNTY, ILLINOIS

KC Emergency Planning Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ (348)	\$ (348)
Miscellaneous	2,000	2,000	-	(2,000)
Total revenues	2,000	2,000	(348)	(2,348)
EXPENDITURES				
Public Safety				
Contractual Services				
Miscellaneous contractual expenses	1,050	1,050	-	1,050
Total Contractual Services	1,050	1,050	-	1,050
Commodities				
Office supplies	100	100	-	100
Operating supplies	480	480	-	480
Miscellaneous supplies	300	300	-	300
Total Commodities	880	880	-	880
Total Public Safety	1,930	1,930	-	1,930
Total expenditures	1,930	1,930	-	1,930
Net change in fund balances	\$ 70	\$ 70	(348)	\$ (418)
FUND BALANCE, BEGINNING OF YEAR			27,718	
FUND BALANCE, END OF YEAR			\$ 27,370	

KANE COUNTY, ILLINOIS

Bomb Squad SWAT Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Miscellaneous	\$ 1,000	\$ 31,592	\$ 31,591	\$ (1)
Total revenues	1,000	31,592	31,591	(1)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	1,000	1,000	-	1,000
Total Contractual Services	1,000	1,000	-	1,000
Commodities				
Miscellaneous supplies	-	30,592	23,166	7,426
Total Commodities	-	30,592	23,166	7,426
Total Public Safety	1,000	31,592	23,166	8,426
Total expenditures	1,000	31,592	23,166	8,426
Net change in fund balances	\$ -	\$ -	8,425	\$ 8,425
FUND BALANCE, BEGINNING OF YEAR			6,317	
FUND BALANCE, END OF YEAR			\$ 14,742	

KANE COUNTY, ILLINOIS

Law Library Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 10	\$ 10	\$ 1	\$ (9)
Charges for services	301,725	301,725	273,428	(28,297)
Reimbursements	500	500	755	255
Net investment income (loss)	974	974	(2,734)	(3,708)
Miscellaneous	10,000	10,000	10,000	-
Total revenues	313,209	313,209	281,450	(31,759)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	134,914	115,914	115,903	11
Benefits				
Healthcare contribution	17,094	17,094	14,436	2,658
Dental contribution	512	512	405	107
FICA/SS contribution	10,321	10,321	8,463	1,858
IMRF contribution	9,080	9,080	7,526	1,554
Total Benefits	37,007	37,007	30,830	6,177
Contractual Services				
Professional services	-	-	1,338	(1,338)
Repairs and maintenance - copiers	1,600	1,600	3,613	(2,013)
Liability insurance	3,130	3,130	3,130	-
Workers compensation	3,778	3,778	3,778	-
Unemployment claims	95	95	95	-
Conferences and meetings	300	300	414	(114)
Employee mileage expense	300	300	925	(625)
General association dues	1,080	1,080	905	175
Miscellaneous contractual expenses	15,600	15,600	17,159	(1,559)
Total Contractual Services	25,883	25,883	31,357	(5,474)
Commodities				
Office supplies	2,000	2,000	5,189	(3,189)
Operating supplies	-	-	1,135	(1,135)
Computer related supplies	14,605	14,605	6,310	8,295
Postage	-	-	32	(32)
Books and subscriptions	91,315	129,015	132,948	(3,933)
Food	-	-	386	(386)
Telephone	1,300	1,300	1,453	(153)
Cellular phone	600	600	-	600
Total Commodities	109,820	147,520	147,453	67
Total Judicial	307,624	326,324	325,543	781
Total expenditures	307,624	326,324	325,543	781
Excess (deficiency) of revenues over expenditures	5,585	(13,115)	(44,093)	(32,540)

KANE COUNTY, ILLINOIS

Law Library
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (5,585)	\$ (5,585)	\$ (5,585)	\$ -
Total other financing sources (uses)	<u>(5,585)</u>	<u>(5,585)</u>	<u>(5,585)</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ (18,700)</u>	(49,678)	<u>\$ (30,978)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>248,973</u>	
FUND BALANCE, END OF YEAR			<u>\$ 199,295</u>	

KANE COUNTY, ILLINOIS

Canteen Commission Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ -	\$ 35,827	\$ 35,826	\$ (1)
Reimbursements	400,000	400,000	424,710	24,710
Net investment income	-	-	81	81
Miscellaneous	-	-	1,354	1,354
Total revenues	400,000	435,827	461,971	26,144
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	200,000	200,000	374,950	(174,950)
Bond	-	23,843	22,443	1,400
Bond Fee	-	-	1,400	(1,400)
Transportation	-	9,533	9,536	(3)
Total Contractual Services	200,000	233,376	408,329	(174,953)
Commodities				
Office supplies	-	7,000	14,470	(7,470)
Postage	-	-	7,667	(7,667)
Books and subscriptions	-	-	19,608	(19,608)
Cleaning supplies	-	-	750	(750)
Food	-	-	49,190	(49,190)
Clothing supplies	-	-	3,390	(3,390)
Office furniture - non capital	-	-	6,915	(6,915)
Special purpose equipment - non capital	-	-	2,180	(2,180)
Cable TV	-	-	2,940	(2,940)
Miscellaneous supplies	200,000	200,000	99,841	100,159
Total Commodities	200,000	207,000	206,951	49
Total Public Safety	400,000	440,376	615,280	(174,904)
Total expenditures	400,000	440,376	615,280	(174,904)
Net change in fund balances	\$ -	\$ (4,549)	(153,309)	\$ (148,760)
FUND BALANCE, BEGINNING OF YEAR			281,797	
FUND BALANCE, END OF YEAR			\$ 128,488	

KANE COUNTY, ILLINOIS

County Sheriff DEF Federal - DOJ
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ -	\$ 401	\$ 401
Net investment income (loss)	-	-	(766)	(766)
Miscellaneous	45,000	45,000	-	(45,000)
Total revenues	45,000	45,000	(365)	(45,365)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	45,000	45,000	-	45,000
Total Contractual Services	45,000	45,000	-	45,000
Total Public Safety	45,000	45,000	-	45,000
Total expenditures	45,000	45,000	-	45,000
Net change in fund balances	\$ -	\$ -	(365)	\$ (365)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR			(1,455)	
FUND BALANCE (DEFICIT), END OF YEAR			\$ (1,820)	

KANE COUNTY, ILLINOIS

County Sheriff DEF Local Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ -	\$ 433,300	\$ 443,785	\$ 10,485
Net investment income (loss)	-	-	(6)	(6)
Miscellaneous	40,000	40,000	29,510	(10,490)
Total revenues	40,000	473,300	473,289	(11)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	40,000	40,000	432	39,568
Employee training	-	-	1,186	(1,186)
General association dues	-	-	25	(25)
Total Contractual Services	40,000	40,000	1,643	38,357
Commodities				
Books and subscriptions	-	-	1,800	(1,800)
Special purpose equipment - non capital	-	216,650	8,988	207,662
Miscellaneous supplies	-	216,650	18,511	198,139
Total Commodities	-	433,300	29,299	404,001
Total Public Safety	40,000	473,300	30,942	442,358
Total expenditures	40,000	473,300	30,942	442,358
Net change in fund balances	\$ -	\$ -	442,347	\$ 442,347
FUND BALANCE (DEFICIT), BEGINNING OF YEAR			(62,278)	
FUND BALANCE, END OF YEAR			\$ 380,069	

KANE COUNTY, ILLINOIS

FATS

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,200	\$ 3,800	\$ 3,893	\$ 93
Total revenues	1,200	3,800	3,893	93
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	1,200	1,200	-	1,200
Total Contractual Services	1,200	1,200	-	1,200
Commodities				
Miscellaneous supplies	-	2,600	2,578	22
Total Commodities	-	2,600	2,578	22
Total Public Safety	1,200	3,800	2,578	1,222
Total expenditures	1,200	3,800	2,578	1,222
Net change in fund balances	\$ -	\$ -	1,315	\$ 1,315
FUND BALANCE, BEGINNING OF YEAR			3,902	
FUND BALANCE, END OF YEAR			\$ 5,217	

KANE COUNTY, ILLINOIS

K-9 Unit

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ -	\$ 11,000	\$ 10,691	\$ (309)
Net investment income	-	-	4	4
Miscellaneous	30,000	38,300	50,470	12,170
Total revenues	30,000	49,300	61,165	11,865
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	15,000	22,800	19,512	3,288
Conferences and meetings	-	-	1,792	(1,792)
General donations	-	-	500	(500)
Total Contractual Services	15,000	22,800	21,804	996
Commodities				
Miscellaneous supplies	15,000	26,500	26,468	32
Total Commodities	15,000	26,500	26,468	32
Total Public Safety	30,000	49,300	48,272	1,028
Total expenditures	30,000	49,300	48,272	1,028
Net change in fund balances	\$ -	\$ -	12,893	\$ 12,893
FUND BALANCE, BEGINNING OF YEAR			37,614	
FUND BALANCE, END OF YEAR			\$ 50,507	

KANE COUNTY, ILLINOIS

Vehicle Maintenance / Purchase Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Miscellaneous	\$ 6,000	\$ 6,000	\$ 483	\$ (5,517)
Total revenues	6,000	6,000	483	(5,517)
EXPENDITURES				
Public Safety				
Commodities				
Miscellaneous supplies	6,000	6,000	982	5,018
Total Commodities	6,000	6,000	982	5,018
Total Public Safety	6,000	6,000	982	5,018
Total expenditures	6,000	6,000	982	5,018
Excess (deficiency) of revenues over expenditures	-	-	(499)	(499)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	981	981
Total other financing sources (uses)	-	-	981	981
Net change in fund balances	\$ -	\$ -	482	\$ 482
FUND BALANCE, BEGINNING OF YEAR			1,763	
FUND BALANCE, END OF YEAR			\$ 2,245	

KANE COUNTY, ILLINOIS

Sheriff DUI

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 32,000	\$ 32,705	\$ 32,704	\$ (1)
Total revenues	32,000	32,705	32,704	(1)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	10,000	750	750	-
Law enforcement training	12,000	6,899	6,898	1
Total Contractual Services	22,000	7,649	7,648	1
Commodities				
Miscellaneous supplies	10,000	27,081	27,081	-
Total Commodities	10,000	27,081	27,081	-
Total Public Safety	32,000	34,730	34,729	1
Capital Outlay				
Special purpose equipment	-	27,995	27,995	-
Total capital outlay	-	27,995	27,995	-
Total expenditures	32,000	62,725	62,724	1
Excess (deficiency) of revenues over expenditures	-	(30,020)	(30,020)	1
Net change in fund balances	\$ -	\$ (30,020)	(30,020)	\$ -
FUND BALANCE, BEGINNING OF YEAR			15,138	
FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (14,882)</u>	

KANE COUNTY, ILLINOIS

Sheriff's Office Money Laundering Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Total revenues	5,000	5,000	-	(5,000)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	5,000	5,000	-	5,000
Total Contractual Services	5,000	5,000	-	5,000
Commodities				
Operating supplies	-	-	125	(125)
Total Commodities	-	-	125	(125)
Total Public Safety	5,000	5,000	125	4,875
Total expenditures	5,000	5,000	125	4,875
Excess (deficiency) of revenues over expenditures	-	-	(125)	(125)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	125	125
Total other financing sources (uses)	-	-	125	125
Net change in fund balances	\$ -	\$ -	-	\$ -
FUND BALANCE, BEGINNING OF YEAR			7,709	
FUND BALANCE, END OF YEAR			\$ 7,709	

KANE COUNTY, ILLINOIS

Transportation Safety Highway HB Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Net investment income (loss)	-	-	(49)	(49)
Total revenues	10,000	10,000	(49)	(10,049)
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	10,000	10,000	-	10,000
Total Personnel Services	10,000	10,000	-	10,000
Total Public Safety	10,000	10,000	-	10,000
Total expenditures	10,000	10,000	-	10,000
Net change in fund balances	\$ -	\$ -	(49)	\$ (49)
FUND BALANCE, BEGINNING OF YEAR			4,047	
FUND BALANCE, END OF YEAR			\$ 3,998	

KANE COUNTY, ILLINOIS

AJF Medical Cost Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 25,000	\$ 25,000	\$ 30,257	\$ 5,257
Net investment income (loss)	40	40	(531)	(571)
Total revenues	25,040	25,040	29,726	4,686
EXPENDITURES				
Public Safety				
Contractual Services				
Medical/dental/hospital services	25,040	25,040	25,040	-
Total Contractual Services	25,040	25,040	25,040	-
Total Public Safety	25,040	25,040	25,040	-
Total expenditures	25,040	25,040	25,040	-
Excess (deficiency) of revenues over expenditures	-	-	4,686	4,686
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	2,800	2,800
Total other financing sources (uses)	-	-	2,800	2,800
Net change in fund balances	\$ -	\$ -	7,486	\$ 7,486
FUND BALANCE, BEGINNING OF YEAR			27,012	
FUND BALANCE, END OF YEAR			\$ 34,498	

KANE COUNTY, ILLINOIS

Sheriff Civil Operations Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ -	\$ -	\$ 24,203	\$ 24,203
Charges for services	-	58,000	86,709	28,709
Miscellaneous	15,500	15,500	30,690	15,190
Total revenues	15,500	73,500	141,602	68,102
EXPENDITURES				
Public Safety				
Contractual Services				
Conferences and training	-	-	1,301	(1,301)
Law enforcement training	-	-	4,865	(4,865)
General association dues	-	-	11,561	(11,561)
Miscellaneous contractual expenses	15,500	58,500	33,899	24,601
General donations	-	-	6,635	(6,635)
Total Contractual Services	15,500	58,500	58,261	239
Commodities				
Operating supplies	-	15,000	3,587	11,413
Employee recognition supplies	-	-	107	(107)
Miscellaneous supplies	-	-	10,456	(10,456)
Total Commodities	-	15,000	14,150	850
Total Public Safety	15,500	73,500	72,411	1,089
Total expenditures	15,500	73,500	72,411	1,089
Net change in fund balances	\$ -	\$ -	69,191	\$ 69,191
FUND BALANCE, BEGINNING OF YEAR			39,605	
FUND BALANCE, END OF YEAR			\$ 108,796	

KANE COUNTY, ILLINOIS

Cannabis Regulation - Local Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 65,000	\$ 65,000	\$ 99,047	\$ 34,047
Net investment income (loss)	90	90	(786)	(876)
Total revenues	65,090	65,090	98,261	33,171
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	20,000	23,900	23,811	89
Total Contractual Services	20,000	23,900	23,811	89
Commodities				
Operating supplies	45,090	55,790	55,712	78
Total Commodities	45,090	55,790	55,712	78
Total Public Safety	65,090	79,690	79,523	167
Total expenditures	65,090	79,690	79,523	167
Net change in fund balances	\$ -	\$ (14,600)	18,738	\$ 33,338
FUND BALANCE, BEGINNING OF YEAR			35,002	
FUND BALANCE, END OF YEAR			\$ 53,740	

KANE COUNTY, ILLINOIS

County Sheriff DEF Federal - Treasury
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ -	\$ 257,234	\$ 257,234
Net investment income (loss)	-	-	(608)	(608)
Miscellaneous	-	-	57	57
Total revenues	-	-	256,683	256,683
EXPENDITURES				
Public Safety				
Commodities				
Operating supplies	-	260,000	257,234	2,766
Total Commodities	-	260,000	257,234	2,766
Total Public Safety	-	260,000	257,234	2,766
Total expenditures	-	260,000	257,234	2,766
Net change in fund balances	\$ -	\$ (260,000)	(551)	\$ 259,449
FUND BALANCE, BEGINNING OF YEAR			11,000	
FUND BALANCE, END OF YEAR			\$ 10,449	

KANE COUNTY, ILLINOIS

Sale & Error

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 21,000	\$ 21,000	\$ 97,040	\$ 76,040
Net investment income (loss)	-	-	(7,454)	(7,454)
Total revenues	21,000	21,000	89,586	68,586
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	21,000	21,000	89,586	68,586
OTHER FINANCING SOURCES (USES)				
Transfers out	(21,000)	(96,515)	(96,515)	-
Total other financing sources (uses)	(21,000)	(96,515)	(96,515)	-
Net change in fund balances	\$ -	\$ (75,515)	(6,929)	\$ 68,586
FUND BALANCE, BEGINNING OF YEAR			596,176	
FUND BALANCE, END OF YEAR			\$ 589,247	

KANE COUNTY, ILLINOIS

Kane Comm
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 562,212	\$ 562,212	\$ 587,746	\$ 25,534
Reimbursements	860,000	860,000	1,152,831	292,831
Net investment income (loss)	-	-	(16,888)	(16,888)
Total revenues	1,422,212	1,422,212	1,723,689	301,477
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	1,418,219	1,418,219	1,247,458	170,761
Overtime salaries	63,183	63,183	242,346	(179,163)
Total Personnel Services	1,481,402	1,481,402	1,489,804	(8,402)
Benefits				
Healthcare contribution	290,740	290,740	249,677	41,063
Dental contribution	8,927	8,927	6,974	1,953
FICA/SS contribution	113,328	113,328	109,186	4,142
IMRF contribution	99,699	99,699	96,846	2,853
Total Benefits	512,694	512,694	462,683	50,011
Contractual Services				
Contractual/consulting services	39,166	39,166	42,340	(3,174)
Repairs and maintenance - computers	6,000	6,000	3,823	2,177
Repairs and maintenance - copiers	500	500	24	476
Repairs and maintenance - communication equipment	-	25,000	24,338	662
Repairs and maintenance - equipment	10,000	10,000	5,312	4,688
Equipment rental	28,520	28,520	27,332	1,188
Equipment lease	-	-	48	(48)
Liability insurance	32,903	32,903	32,903	-
Workers compensation	39,711	39,711	39,711	-
Unemployment claims	993	993	993	-
General advertising	-	-	857	(857)
Conferences and meetings	8,000	8,000	9,655	(1,655)
Employee training	4,000	4,000	3,299	701
Employee mileage expense	3,070	3,070	2,579	491
General association dues	1,300	1,300	714	586
Pre-employment physicals	800	800	1,563	(763)
Total Contractual Services	174,963	199,963	195,491	4,472

KANE COUNTY, ILLINOIS

Kane Comm
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 2,500	\$ 2,500	\$ 2,294	\$ 206
Operating supplies	2,500	2,500	3,061	(561)
Computer related supplies	2,500	2,500	1,625	875
Employee recognition supplies	800	800	1,133	(333)
Telephone	-	113,000	116,857	(3,857)
Total Commodities	<u>8,300</u>	<u>121,300</u>	<u>124,970</u>	<u>(3,670)</u>
Total Public Safety	<u>2,177,359</u>	<u>2,315,359</u>	<u>2,272,948</u>	<u>42,411</u>
 Total expenditures	 <u>2,177,359</u>	 <u>2,315,359</u>	 <u>2,272,948</u>	 <u>42,411</u>
 Excess (deficiency) of revenues over expenditures	 <u>(755,147)</u>	 <u>(893,147)</u>	 <u>(549,259)</u>	 <u>343,888</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	877,388	877,388	877,388	-
Transfers out	<u>(108,445)</u>	<u>(108,445)</u>	<u>(108,445)</u>	-
Total other financing sources (uses)	<u>768,943</u>	<u>768,943</u>	<u>768,943</u>	-
 Net change in fund balances	 <u>\$ 13,796</u>	 <u>\$ (124,204)</u>	 219,684	 <u>\$ 343,888</u>
 FUND BALANCE, BEGINNING OF YEAR			 <u>989,752</u>	
 FUND BALANCE, END OF YEAR			 <u>\$ 1,209,436</u>	

KANE COUNTY, ILLINOIS

Probation Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,096,000	\$ 1,096,000	\$ 822,401	\$ (273,599)
Reimbursements	15,000	15,000	5,510	(9,490)
Total revenues	1,111,000	1,111,000	827,911	(283,089)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	200,000	171,595	87,015	84,580
Legal service	75,000	75,000	10,463	64,537
Psychological/psychiatric services	450,000	450,000	530,742	(80,742)
Software licensing cost	75,000	75,000	71,578	3,422
Polygraph testing	5,000	5,000	2,650	2,350
Juvenile board and care	400,000	400,000	-	400,000
Security services	60,000	60,000	17,264	42,736
Lab services	-	-	366	(366)
Conferences and meetings	5,000	5,000	4,686	314
Employee training	4,000	4,000	46,270	(42,270)
General association dues	1,000	1,000	1,200	(200)
Miscellaneous contractual expenses	10,000	10,000	2,867	7,133
Total Contractual Services	1,285,000	1,256,595	775,101	481,494
Commodities				
Office supplies	500	500	-	500
Operating supplies	500	500	-	500
Computer related supplies	1,000	1,000	-	1,000
Books and subscriptions	1,000	1,000	-	1,000
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
Medical supplies and drugs	250	250	-	250
Incentives	2,500	2,500	13,203	(10,703)
Testing materials	10,000	10,000	7,413	2,587
Total Commodities	23,750	23,750	20,616	3,134
Total Public Safety	1,308,750	1,280,345	795,717	484,628

KANE COUNTY, ILLINOIS

Probation Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Special purpose equipment	\$ -	\$ 28,405	\$ 28,404	\$ 1
Total capital outlay	-	28,405	28,404	1
Total expenditures	1,308,750	1,308,750	824,121	484,629
Excess (deficiency) of revenues over expenditures	(197,750)	(197,750)	3,790	201,540
OTHER FINANCING SOURCES (USES)				
Transfers out	(373,350)	(373,350)	(373,350)	-
Total other financing sources (uses)	(373,350)	(373,350)	(373,350)	-
Net change in fund balances	<u>\$ (571,100)</u>	<u>\$ (571,100)</u>	(369,560)	<u>\$ 201,540</u>
FUND BALANCE, BEGINNING OF YEAR			<u>3,932,537</u>	
FUND BALANCE, END OF YEAR			<u>\$ 3,562,977</u>	

KANE COUNTY, ILLINOIS

Substance Abuse Screening Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 80,000	\$ 80,000	\$ 14,080	\$ (65,920)
Net investment income (loss)	-	-	(6,698)	(6,698)
Total revenues	80,000	80,000	7,382	(72,618)
EXPENDITURES				
Public Safety				
Contractual Services				
Lab services	75,000	75,000	30,122	44,878
Total Contractual Services	75,000	75,000	30,122	44,878
Commodities				
Medical supplies and drugs	5,000	5,000	104	4,896
Total Commodities	5,000	5,000	104	4,896
Total Public Safety	80,000	80,000	30,226	49,774
Total expenditures	80,000	80,000	30,226	49,774
Excess (deficiency) of revenues over expenditures	-	-	(22,844)	(22,844)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,897	1,897
Total other financing sources (uses)	-	-	1,897	1,897
Net change in fund balances	\$ -	\$ -	(20,947)	\$ (20,947)
FUND BALANCE, BEGINNING OF YEAR			563,198	
FUND BALANCE, END OF YEAR			\$ 542,251	

KANE COUNTY, ILLINOIS

Drug Court Special Resources Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 166,667	\$ 166,667	\$ -	\$ (166,667)
Fines	2,500	2,500	210	(2,290)
Charges for services	80,000	80,000	73,696	(6,304)
Net investment income (loss)	-	-	(14,530)	(14,530)
Total revenues	249,167	249,167	59,376	(189,791)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	238,030	238,030	35,102	202,928
Software licensing cost	-	-	141	(141)
Lab services	40,000	40,000	66,166	(26,166)
Halfway house	28,400	28,400	15,588	12,812
Residential treatment	280,787	280,787	150,284	130,503
Repairs and maintenance - vehicles	3,000	3,000	1,189	1,811
Repairs and maintenance - office	-	-	124	(124)
Conferences and meetings	10,000	10,000	6,957	3,043
Employee training	1,500	1,500	87	1,413
Employee mileage expense	600	600	39	561
General association dues	500	500	-	500
Miscellaneous contractual expenses	-	-	4,213	(4,213)
Total Contractual Services	602,817	602,817	279,890	322,927
Commodities				
Office supplies	500	500	518	(18)
Operating supplies	500	500	604	(104)
Postage	200	200	-	200
Books and subscriptions	1,500	1,500	184	1,316
Medical supplies and drugs	500	500	865	(365)
Drug court graduation supplies	2,000	2,000	973	1,027
Sanction incentives	10,000	10,000	3,440	6,560
Peer group activities supplies	2,000	2,000	1,294	706
Fuel - vehicles	2,500	2,500	1,531	969
Total Commodities	19,700	19,700	9,409	10,291
Total Public Safety	622,517	622,517	289,299	333,218
Total expenditures	622,517	622,517	289,299	333,218
Excess (deficiency) of revenues over expenditures	(373,350)	(373,350)	(229,923)	143,427
OTHER FINANCING SOURCES (USES)				
Transfers in	373,350	373,350	378,350	5,000
Total other financing sources (uses)	373,350	373,350	378,350	5,000
Net change in fund balances	\$ -	\$ -	148,427	\$ 148,427
FUND BALANCE, BEGINNING OF YEAR			924,275	
FUND BALANCE, END OF YEAR			\$ 1,072,702	

KANE COUNTY, ILLINOIS

Probation Victim Services
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 10,000	\$ 10,000	\$ 10,798	\$ 798
Net investment income (loss)	-	-	(566)	(566)
Total revenues	10,000	10,000	10,232	232
EXPENDITURES				
Public Safety				
Contractual Services				
Professional Services	10,000	10,000	-	10,000
Total Contractual Services	10,000	10,000	-	10,000
Total Public Safety	10,000	10,000	-	10,000
Total expenditures	10,000	10,000	-	10,000
Net change in fund balances	\$ -	\$ -	10,232	\$ 10,232
FUND BALANCE, BEGINNING OF YEAR			27,738	
FUND BALANCE, END OF YEAR			\$ 37,970	

KANE COUNTY, ILLINOIS

Juvenile Justice Donation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ 125	\$ 125	\$ (76)	\$ (201)
Miscellaneous	575	575	825	250
Total revenues	700	700	749	49
EXPENDITURES				
Public Safety				
Contractual Services				
Books and subscriptions	600	600	-	600
Miscellaneous supplies	100	100	262	(162)
Total Contractual Services	700	700	262	438
Total Public Safety	700	700	262	438
Total expenditures	700	700	262	438
Net change in fund balances	\$ -	\$ -	487	\$ 487
FUND BALANCE, BEGINNING OF YEAR			5,053	
FUND BALANCE, END OF YEAR			\$ 5,540	

KANE COUNTY, ILLINOIS

Coroner Administration
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 3,922	\$ 3,922	\$ 14,331	\$ 10,409
Charges for services	140,875	140,875	176,782	35,907
Reimbursements	2,192	2,192	-	(2,192)
Net investment income (loss)	-	-	(3,858)	(3,858)
Total revenues	146,989	146,989	187,255	40,266
EXPENDITURES				
Public Safety				
Contractual Services				
Direct Cremation	3,600	3,600	3,549	51
Conferences and meeting	3,000	3,000	2,801	199
Employee training	3,600	3,600	1,694	1,906
General association dues	5,600	5,600	7,712	(2,112)
Miscellaneous contractual expenses	26,000	26,000	15,327	10,673
Total Contractual Services	41,800	41,800	31,083	10,717
Commodities				
Office supplies	3,250	3,250	3,048	202
Operating supplies	64,177	64,177	39,785	24,392
Books and subscriptions	500	500	432	68
Uniform supplies	4,000	4,000	3,815	185
Body bags	6,300	6,300	6,790	(490)
Total Commodities	78,227	78,227	53,870	24,357
Total Public Safety	120,027	120,027	84,953	35,074
Capital Outlay				
Automotive equipment	50,000	50,000	48,375	1,625
Total capital outlay	50,000	50,000	48,375	1,625
Total expenditures	170,027	170,027	133,328	36,699
Net change in fund balances - budgetary basis	\$ (23,038)	\$ (23,038)	53,927	\$ 76,965
ADJUSTMENTS TO GAAP BASIS				
Lease proceeds			6,198	
Capital outlay related to leases			(6,198)	
Total adjustments to GAAP basis			-	
Net change in fund balances			53,927	
FUND BALANCE, BEGINNING OF YEAR			312,046	
FUND BALANCE, END OF YEAR			\$ 365,973	

KANE COUNTY, ILLINOIS

Animal Control Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 3,500	\$ 3,500	\$ -	\$ (3,500)
Charges for services	894,100	971,732	1,033,102	61,370
Reimbursements	10,000	10,000	100	(9,900)
Net investment income (loss)	14,000	14,000	(12,496)	(26,496)
Miscellaneous	1,220	1,220	3,032	1,812
Total revenues	922,820	1,000,452	1,023,738	23,286
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	465,936	577,183	556,257	20,926
Overtime salaries	28,082	28,082	38,974	(10,892)
Total Personnel Services	494,018	605,265	595,231	10,034
Benefits				
Healthcare contribution	81,642	81,642	48,739	32,903
Dental contribution	2,341	2,341	1,680	661
FICA/SS contribution	37,793	46,303	44,711	1,592
IMRF contribution	29,834	37,005	35,390	1,615
Total Benefits	151,610	167,291	130,520	36,771
Contractual Services				
Contractual/consulting services	14,000	16,500	20,569	(4,069)
Veterinarian services	10,000	9,000	5,382	3,618
Software licensing cost	52,940	30,468	43,210	(12,742)
Cremation services	600	600	300	300
Disposal and water softener services	1,700	1,700	453	1,247
Repairs and maintenance - roads	5,000	5,000	5,118	(118)
Repairs and maintenance - buildings	12,000	8,000	7,912	88
Repairs and maintenance - grounds	7,000	4,000	-	4,000
Repairs and maintenance - computers	1,000	1,000	-	1,000
Repairs and maintenance - copiers	1,000	1,000	761	239
Repairs and maintenance - communication equipment	1,000	1,000	525	475
Repairs and maintenance - equipment	4,000	404	48	356
Repairs and maintenance - vehicles	5,000	5,000	4,999	1
Liability insurance	10,810	13,511	12,927	584
Workers compensation	13,047	16,046	15,602	444
Unemployment claims	327	399	391	8
General advertising	2,000	2,000	4,274	(2,274)
General printing	500	500	-	500
Conferences and meetings	1,500	1,500	-	1,500
Employee training	4,000	3,000	3,177	(177)
Employee mileage expense	1,500	1,500	115	1,385
General association dues	150	150	112	38
Employee medical expense	5,000	3,000	800	2,200
Miscellaneous contractual expense	1,500	1,500	-	1,500
Total Contractual Services	155,574	126,778	126,675	103

KANE COUNTY, ILLINOIS

Animal Control Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 8,000	\$ 7,000	\$ 6,097	\$ 903
Operating supplies	17,000	28,100	29,982	(1,882)
Postage	4,000	-	-	-
Utilities - water	3,500	3,500	3,801	(301)
Animal care supplies	15,234	15,234	16,976	(1,742)
Cleaning supplies	4,000	3,000	3,025	(25)
Uniform supplies	2,000	2,000	251	1,749
Medical supplies and drugs	6,000	5,000	6,419	(1,419)
Utilities - natural gas	6,000	6,000	-	6,000
Utilities - electric	7,000	6,000	6,979	(979)
Fuel - vehicles	7,500	6,500	8,511	(2,011)
Telephone	10,000	9,000	5,454	3,546
Cellular phone	-	-	3,849	(3,849)
Total Commodities	<u>90,234</u>	<u>91,334</u>	<u>91,344</u>	<u>(10)</u>
Total Public Safety	<u>891,436</u>	<u>990,668</u>	<u>943,770</u>	<u>46,898</u>
Total expenditures	<u>891,436</u>	<u>990,668</u>	<u>943,770</u>	<u>46,898</u>
Excess (deficiency) of revenues over expenditures	<u>31,384</u>	<u>9,784</u>	<u>79,968</u>	<u>70,184</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (30,719)	\$ (30,719)	\$ (30,719)	\$ -
Total other financing sources (uses)	<u>(30,719)</u>	<u>(30,719)</u>	<u>(30,719)</u>	<u>-</u>
Net change in fund balances	<u>\$ 665</u>	<u>\$ (20,935)</u>	49,249	<u>\$ 70,184</u>
FUND BALANCE, BEGINNING OF YEAR			<u>845,339</u>	
FUND BALANCE, END OF YEAR			<u>\$ 894,588</u>	

KANE COUNTY, ILLINOIS

County Highway Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 5,010,909	\$ 5,010,909	\$ 5,007,006	\$ (3,903)
Other taxes	-	-	7,792	7,792
Licenses and permits	425,000	425,000	657,393	232,393
Grants	-	-	8,585	8,585
Charges for services	34,750	34,750	36,922	2,172
Reimbursements	425,000	425,000	557,968	132,968
Net investment income (loss)	23,000	23,000	(141,373)	(164,373)
Miscellaneous	7,000	7,000	41,978	34,978
Total revenues	5,925,659	5,925,659	6,176,271	250,612
EXPENDITURES				
Highways and Streets				
Personnel Services				
Salaries and wages	2,908,834	2,908,834	2,622,832	286,002
Overtime salaries	50,145	50,145	88,017	(37,872)
Total Personnel Services	2,958,979	2,958,979	2,710,849	248,130
Benefits				
Healthcare contribution	535,845	535,845	500,871	34,974
Dental contribution	14,379	14,379	12,091	2,288
FICA/SS contribution	226,362	226,362	199,631	26,731
IMRF contribution	199,140	199,140	177,200	21,940
Total Benefits	975,726	975,726	889,793	85,933
Contractual Services				
Engineering services	1,142,512	1,142,512	997,416	145,096
Contractual/consulting services	228,410	228,410	131,397	97,013
Legal service	100,000	100,000	48,000	52,000
Medical/dental/hospital services	5,000	5,000	1,235	3,765
Northeast IL plan and metro services	32,143	32,143	27,143	5,000
Software licensing cost	72,646	72,646	44,379	28,267
Security services	6,000	6,000	10,743	(4,743)
Disposal and water softener services	26,000	26,000	12,620	13,380
Janitorial services	28,000	28,000	29,113	(1,113)
Repairs and maintenance - buildings	52,000	52,000	80,411	(28,411)
Repairs and maintenance - grounds	10,000	10,000	11,671	(1,671)
Repairs and maintenance - copiers	5,560	5,560	3,941	1,619
Repairs and maintenance - communication equipment	1,000	1,000	-	1,000
Repairs and maintenance - equipment	15,000	15,000	6,002	8,998
Vehicle lease	80,000	80,000	76,548	3,452
Repairs and maintenance - vehicles	36,000	36,000	18,384	17,616
Repairs and maintenance - office equipment	3,000	3,000	1,897	1,103
Liability insurance	67,485	67,485	67,485	-
Workers compensation	81,448	81,448	81,448	-
Unemployment claims	2,037	2,037	2,037	-

KANE COUNTY, ILLINOIS

County Highway Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General printing	\$ 3,000	\$ 3,000	\$ 152	\$ 2,848
Legal printing	3,000	3,000	2,158	842
Mapping	12,000	12,000	-	12,000
Conferences and meetings	25,000	25,000	21,407	3,593
Employee training	12,000	12,000	15,922	(3,922)
Employee mileage expense	6,500	6,500	5,120	1,380
General association dues	24,000	24,000	21,194	2,806
Miscellaneous contractual expenses	6,000	6,000	74	5,926
Total Contractual Services	2,085,741	2,085,741	1,717,897	367,844
Commodities				
Office supplies	22,500	22,500	13,918	8,582
Operating supplies	20,000	20,000	20,981	(981)
Postage	2,000	2,000	202	1,798
Books and subscriptions	1,500	1,500	203	1,297
Computer hardware - non capital	53,400	53,400	6,825	46,575
Buildings and grounds supplies	17,000	17,000	25,196	(8,196)
Liquid salt	15,300	15,300	30,790	(15,490)
Crushed stone	10,000	10,000	3,028	6,972
Sign material	55,000	55,000	54,531	469
Utilities - natural gas	45,000	45,000	39,193	5,807
Utilities - electric	38,000	38,000	18,094	19,906
Utilities - intersection lighting	145,000	145,000	98,868	46,132
Fuel - vehicles	300,000	300,000	255,981	44,019
Telephone	40,000	40,000	24,905	15,095
Cellular phone	22,000	22,000	18,796	3,204
Total Commodities	786,700	786,700	611,511	175,189
Total Highways and Streets	6,807,146	6,807,146	5,930,050	877,096
Capital Outlay				
Computer software - capital	174,499	174,499	217,088	(42,589)
Automotive equipment	600,000	600,000	-	600,000
Office furniture	10,000	10,000	-	10,000
Copiers	10,000	10,000	-	10,000
Machinery and equipment	93,000	93,000	78,494	14,506
Special purpose equipment	30,000	30,000	-	30,000
Building improvements	445,000	445,000	229,169	215,831
Road construction	900,000	900,000	-	900,000
Highway right of way	100,000	100,000	1,215	98,785
Total capital outlay	2,362,499	2,362,499	525,966	1,836,533
Total expenditures	9,169,645	9,169,645	6,456,016	2,713,629
Excess (deficiency) of revenues over expenditures	(3,243,986)	(3,243,986)	(279,745)	2,964,241

KANE COUNTY, ILLINOIS

County Highway Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 523,500	\$ 523,500	\$ 77,500	\$ (446,000)
Transfers out	(172,588)	(172,588)	(172,588)	-
Total other financing sources (uses)	<u>350,912</u>	<u>350,912</u>	<u>(95,088)</u>	<u>(446,000)</u>
Net change in fund balances	<u>\$ (2,893,074)</u>	<u>\$ (2,893,074)</u>	(374,833)	<u>\$ 2,518,241</u>
FUND BALANCE, BEGINNING OF YEAR			<u>10,633,549</u>	
FUND BALANCE, END OF YEAR			<u>\$ 10,258,716</u>	

KANE COUNTY, ILLINOIS

County Bridge
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 312,695	\$ 312,695	\$ 312,369	\$ (326)
Other taxes	-	-	493	493
Reimbursements	15,000	15,000	42,106	27,106
Net investment income (loss)	600	600	(4,743)	(5,343)
Total revenues	328,295	328,295	350,225	21,930
EXPENDITURES				
Highways and Streets				
Contractual services				
Bridge inspection	420,000	445,000	444,359	641
Total Contractual services	420,000	445,000	444,359	641
Total Highways and Streets	420,000	445,000	444,359	641
Total expenditures	420,000	445,000	444,359	641
Excess (deficiency) of revenues over expenditures	(91,705)	(116,705)	(94,134)	21,289
OTHER FINANCING SOURCES (USES)				
Transfers in	31,000	31,000	-	(31,000)
Total other financing sources (uses)	31,000	31,000	-	(31,000)
Net change in fund balances	\$ (60,705)	\$ (85,705)	(94,134)	\$ (8,429)
FUND BALANCE, BEGINNING OF YEAR			389,227	
FUND BALANCE, END OF YEAR			\$ 295,093	

KANE COUNTY, ILLINOIS

County Highway Matching Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 65,125	\$ 65,125	\$ 65,043	\$ (82)
Other taxes	-	-	111	111
Net investment income (loss)	900	900	(4,947)	(5,847)
Total revenues	66,025	66,025	60,207	(5,818)
EXPENDITURES				
Highways and Streets				
Commodities				
Rock salt	88,248	88,248	81,146	7,102
Total Commodities	88,248	88,248	81,146	7,102
Total Highways and Streets	88,248	88,248	81,146	7,102
Total expenditures	88,248	88,248	81,146	7,102
Excess (deficiency) of revenues over expenditures	(22,223)	(22,223)	(20,939)	1,284
OTHER FINANCING SOURCES (USES)				
Transfers in	6,000	6,000	1,700	(4,300)
Total other financing sources (uses)	6,000	6,000	1,700	(4,300)
Net change in fund balances	<u>\$ (16,223)</u>	<u>\$ (16,223)</u>	(19,239)	<u>\$ (3,016)</u>
FUND BALANCE, BEGINNING OF YEAR			403,029	
FUND BALANCE, END OF YEAR			<u>\$ 383,790</u>	

KANE COUNTY, ILLINOIS

Motor Fuel Local Option Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 8,700,000	\$ 8,700,000	\$ 9,111,970	\$ 411,970
Charge for services	-	-	33,923	33,923
Reimbursements	150,000	150,000	202,774	52,774
Net investment income (loss)	21,000	21,000	(149,999)	(170,999)
Total revenues	8,871,000	8,871,000	9,198,668	327,668
EXPENDITURES				
Highways and Streets				
Contractual Services				
Engineering services	553,000	553,000	374,589	178,411
Repairs and maintenance - roads	30,000	30,000	12,679	17,321
Repairs and maintenance - bridges	2,270,000	2,270,000	444,476	1,825,524
Repairs and maintenance - cracksealing	550,000	550,000	406,438	143,562
Repairs and maintenance - pavement mark	1,150,000	1,150,000	1,011,857	138,143
Repairs and maintenance - resurfacing	6,250,000	6,250,000	7,128,939	(878,939)
Pavement preservation	750,000	750,000	-	750,000
Total Contractual Services	11,553,000	11,553,000	9,378,978	2,174,022
Commodities				
Uniform supplies	22,000	22,000	23,211	(1,211)
Vehicle parts/supplies	145,000	145,000	172,641	(27,641)
Equipment parts/supplies	80,000	80,000	77,411	2,589
Tools	15,000	15,000	6,317	8,683
Rock salt	1,165,500	1,165,500	823,901	341,599
Culverts	12,000	12,000	8,013	3,987
Road material	30,000	30,000	13,215	16,785
Traffic markers and barricades	1,000	1,000	8,310	(7,310)
Utilities - intersection lighting	870,000	870,000	662,341	207,659
Total Commodities	2,340,500	2,340,500	1,795,360	545,140
Total Highways and Streets	13,893,500	13,893,500	11,174,338	2,719,162
Capital Outlay				
Road construction	250,000	250,000	-	250,000
Bridge construction	-	-	25,313	(25,313)
Highway right of way	45,000	45,000	9,100	35,900
Total Capital Outlay	295,000	295,000	34,413	260,587
Total expenditures	14,188,500	14,188,500	11,208,751	2,979,749
Excess (deficiency) of revenues over expenditures	(5,317,500)	(5,317,500)	(2,010,083)	3,307,417
OTHER FINANCING SOURCES (USES)				
Transfers in	1,139,000	1,139,000	-	(1,139,000)
Total other financing sources (uses)	1,139,000	1,139,000	-	(1,139,000)
Net change in fund balances	\$ (4,178,500)	\$ (4,178,500)	(2,010,083)	\$ 2,168,417
FUND BALANCE, BEGINNING OF YEAR			13,119,582	
FUND BALANCE, END OF YEAR			\$ 11,109,499	

KANE COUNTY, ILLINOIS

Opioid Settlement Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ (8,290)	\$ (8,290)
Miscellaneous	-	337,438	337,437	(1)
Total revenues	-	337,438	329,147	(8,291)
EXPENDITURES				
Total expenditures	-	-	-	-
Net change in fund balances	<u>\$ -</u>	<u>\$ 337,438</u>	329,147	<u>\$ (8,291)</u>
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			<u>\$ 329,147</u>	

KANE COUNTY, ILLINOIS

County Health
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 1,972,455	\$ 1,972,455	\$ 1,970,801	\$ (1,654)
Other taxes	-	-	3,069	3,069
Licenses and permits	1,302,238	1,302,238	1,463,476	161,238
Grants	2,899,775	3,819,768	5,489,362	1,669,594
Charges for services	111,340	111,340	71,013	(40,327)
Reimbursements	48,085	48,085	10,660	(37,425)
Net investment income (loss)	33,300	33,300	(139,488)	(172,788)
Miscellaneous	-	771,864	402	(771,462)
Total revenues	6,367,193	8,059,050	8,869,295	810,245
EXPENDITURES				
Health and Welfare				
Personnel Services				
Salaries and wages	3,506,587	4,089,068	3,189,273	899,795
Overtime salaries	-	-	24,620	(24,620)
Total Personnel Services	3,506,587	4,089,068	3,213,893	875,175
Benefits				
Healthcare contribution	748,614	813,965	621,150	192,815
Dental contribution	23,073	27,974	19,071	8,903
FICA/SS contribution	268,264	310,880	234,563	76,317
IMRF contribution	231,661	256,644	207,207	49,437
Total Benefits	1,271,612	1,409,463	1,081,991	327,472
Contractual Services				
Contractual/consulting services	798,488	5,021,295	4,578,100	443,195
Software licensing cost	133,552	133,552	76,308	57,244
X-rays	1,000	1,000	27	973
Security services	50	-	-	-
Lab services	11,500	11,500	2,268	9,232
Disposal and water softener services	6,500	4,500	3,110	1,390
Janitorial services	19,720	9,720	8,066	1,654
Repairs and maintenance - buildings	48,902	43,902	19,133	24,769
Repairs and maintenance - grounds	3,500	3,500	305	3,195
Facility rental	18,333	-	18,333	(18,333)
Building space rental	20,882	20,882	24,991	(4,109)
Repairs and maintenance - vehicles	5,200	5,200	2,578	2,622
Repairs and maintenance - office equipment	17,100	17,100	11,747	5,353
Liability insurance	81,362	95,891	92,089	3,802
Workers compensation	98,194	108,734	104,149	4,585
Unemployment claims	2,466	18,888	18,773	115
General advertising	2,500	2,500	610	1,890
Conferences and meetings	14,150	64,150	3,118	61,032
Employee training	22,165	22,165	6,716	15,449
Employee mileage expense	26,270	31,803	17,122	14,681
General association dues	38,360	38,360	21,450	16,910
Total Contractual Services	1,370,194	5,654,642	5,008,993	645,649

KANE COUNTY, ILLINOIS

County Health
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 21,645	\$ 21,645	\$ 3,058	\$ 18,587
Operating supplies	151,713	704,641	563,932	140,709
Postage	100	100	106	(6)
Books and subscriptions	5,310	5,310	2,599	2,711
Computer software - non - capital	16,968	22,968	-	22,968
Computer hardware - non - capital	14,000	14,000	6,440	7,560
Utilities - water	-	-	100	(100)
Cleaning supplies	500	500	-	500
Medical supplies and drugs	281,296	281,296	213,096	68,200
Utilities - electric	27,766	7,766	1,177	6,589
Fuel - vehicles	8,100	8,100	4,083	4,017
Telephone	103,666	108,046	98,857	9,189
Total Commodities	<u>631,064</u>	<u>1,174,372</u>	<u>893,448</u>	<u>280,924</u>
Total Health and Welfare	<u>6,779,457</u>	<u>12,327,545</u>	<u>10,198,325</u>	<u>2,129,220</u>
 Total expenditures	 <u>6,779,457</u>	 <u>12,327,545</u>	 <u>10,198,325</u>	 <u>2,129,220</u>
 Excess (deficiency) of revenues over expenditures	 <u>(412,264)</u>	 <u>(4,268,495)</u>	 <u>(1,329,030)</u>	 <u>2,939,465</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	3,730,107	3,730,107	-
Transfers out	<u>(175,936)</u>	<u>(190,287)</u>	<u>(190,287)</u>	<u>-</u>
Total other financing sources (uses)	<u>(175,936)</u>	<u>3,539,820</u>	<u>3,539,820</u>	<u>-</u>
 Net change in fund balances	 <u><u>\$ (588,200)</u></u>	 <u><u>\$ (728,675)</u></u>	 <u>2,210,790</u>	 <u><u>\$ 2,939,465</u></u>
ADJUSTMENTS TO GAAP BASIS				
Lease proceeds			62,429	
Capital outlay related to leases			<u>(62,429)</u>	
Total adjustments to GAAP basis			<u>-</u>	
 Net change in fund balances			<u>2,210,790</u>	
FUND BALANCE, BEGINNING OF YEAR			<u>8,388,050</u>	
FUND BALANCE, END OF YEAR			<u><u>\$ 10,598,840</u></u>	

KANE COUNTY, ILLINOIS

Kane Kares
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 381,872	\$ 381,872	\$ 368,514	\$ (13,358)
Reimbursements	-	179,146	-	(179,146)
Donations	-	1,355	-	(1,355)
Net investment income (loss)	8,668	8,668	(4,717)	(13,385)
Total revenues	390,540	571,041	363,797	(207,244)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	-	175,952	-	175,952
Total Contractual Services	-	175,952	-	175,952
Total Public Safety	-	175,952	-	175,952
Health and Welfare				
Health				
Personnel Services				
Salaries and wages	306,067	325,831	285,269	40,562
Overtime salaries	-	-	5,279	(5,279)
Total Personnel Services	306,067	325,831	290,548	35,283
Benefits				
Healthcare contribution	75,347	75,347	72,851	2,496
Dental contribution	1,822	1,822	1,705	117
FICA/SS contribution	23,416	24,928	21,276	3,652
IMRF contribution	20,600	21,929	18,888	3,041
Total Benefits	121,185	124,026	114,720	9,306
Contractual Services				
Contractual/consulting services	26,253	26,253	14,550	11,703
Building space rental	18,518	18,518	13,128	5,390
Liability insurance	7,102	7,560	7,102	458
Workers compensation	8,572	9,125	8,572	553
Unemployment claims	215	229	215	14
Employee training	44,219	44,219	22,676	21,543
Employee mileage expense	206	206	763	(557)
Total Contractual Services	105,085	106,110	67,006	39,104
Commodities				
Operating supplies	300	300	15,401	(15,101)
Total Commodities	300	300	15,401	(15,101)
Total Health and Welfare	532,637	556,267	487,675	68,592
Total expenditures	532,637	732,219	487,675	244,544
Excess (deficiency) of revenues over expenditures	(142,097)	(161,178)	(123,878)	37,300

KANE COUNTY, ILLINOIS

Kane Kares

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 142,097	\$ 142,097	\$ 157,063	\$ 14,966
Transfers out	(13,963)	(13,963)	(13,963)	-
Total other financing sources (uses)	<u>128,134</u>	<u>128,134</u>	<u>143,100</u>	<u>14,966</u>
Net change in fund balances	<u>\$ (13,963)</u>	<u>\$ (33,044)</u>	19,222	<u>\$ 52,266</u>
FUND BALANCE, BEGINNING OF YEAR			<u>504,990</u>	
FUND BALANCE, END OF YEAR			<u>\$ 524,212</u>	

KANE COUNTY, ILLINOIS

Coronavirus Relief Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	\$ -	\$ -	\$ 1,024	\$ 1,024
Total revenues	-	-	1,024	1,024
EXPENDITURES				
General Government				
Contractual Services				
Certified audit contract	-	1,600	1,564	36
Total Contractual Services	-	1,600	1,564	36
Total General Government	-	1,600	1,564	36
Total expenditures	-	1,600	1,564	36
Net change in fund balances	<u>\$ -</u>	<u>\$ (1,600)</u>	(540)	<u>\$ 1,060</u>
FUND BALANCE, BEGINNING OF YEAR			<u>77,193</u>	
FUND BALANCE, END OF YEAR			<u>\$ 76,653</u>	

KANE COUNTY, ILLINOIS

Mass Vaccination Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ 8,872	\$ 8,872
Miscellaneous	-	-	233	233
Total revenues	-	-	9,105	9,105
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	-	25,000	22,483	2,517
Overtime salaries	-	-	150	(150)
Total Personnel Services	-	25,000	22,633	2,367
Benefits				
FICA/SS contribution	-	-	1,731	(1,731)
Total Benefits	-	-	1,731	(1,731)
Contractual Services				
Contractual/consulting services	120,000	162,100	29,669	132,431
Software licensing cost	24,000	24,000	2,256	21,744
Total Contractual Services	144,000	186,100	31,925	154,175
Commodities				
Operating supplies	123,000	163,000	-	163,000
Printing supplies	45,000	45,000	2,560	42,440
Cellular phone	3,600	3,600	-	3,600
Internet	2,004	2,004	1,135	869
Total Commodities	173,604	213,604	3,695	209,909
Total General Government	317,604	424,704	59,984	364,720
Public Safety				
Personnel Services				
Salaries and wages	100,000	100,000	-	100,000
Total Personnel Services	100,000	100,000	-	100,000
Commodities				
Operating supplies	100,000	100,000	-	100,000
Total Commodities	100,000	100,000	-	100,000
Total Public Safety	200,000	200,000	-	200,000
Health and Welfare				
Contractual Services				
Contractual/consulting services	-	38,000	39,812	(1,812)
Disposal and Water Softener Srvs	-	2,000	-	2,000
Facility rental	-	18,333	-	18,333
Employee mileage expense	-	-	2,175	(2,175)
Total Contractual Services	-	58,333	41,987	16,346
Commodities				
Operating supplies	-	-	15,287	(15,287)
Telephone	-	-	420	(420)
Total Commodities	-	-	15,707	(15,707)
Total Health and Welfare	-	58,333	57,694	639

KANE COUNTY, ILLINOIS

Mass Vaccination Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Computers	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Total capital outlay	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
 Total expenditures	 <u>527,604</u>	 <u>693,037</u>	 <u>117,678</u>	 <u>575,359</u>
 Excess (deficiency) of revenues over expenditures	 <u>(527,604)</u>	 <u>(693,037)</u>	 <u>(108,573)</u>	 <u>584,464</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,948,080	1,948,080
Transfers out	-	-	(1,199,502)	(1,199,502)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>748,578</u>	<u>748,578</u>
 Net change in fund balances	 <u>\$ (527,604)</u>	 <u>\$ (693,037)</u>	 640,005	 <u>\$ 1,333,042</u>
 FUND BALANCE, BEGINNING OF YEAR			 <u>-</u>	
 FUND BALANCE, END OF YEAR			 <u>\$ 640,005</u>	

KANE COUNTY, ILLINOIS

FEMA PA Administration Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ (5,680)	\$ (5,680)
Total revenues	-	-	(5,680)	(5,680)
EXPENDITURES				
General Government				
Contractual Services				
Contractual/consulting services	-	250,000	-	250,000
Total expenditures	-	250,000	-	250,000
Excess (deficiency) of revenues over expenditures	-	(250,000)	(5,680)	244,320
OTHER FINANCING SOURCES (USES)				
Transfers in	-	250,000	250,000	-
Total other financing sources (uses)	-	250,000	250,000	-
Net change in fund balances	\$ -	\$ -	244,320	\$ 244,320
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			\$ 244,320	

KANE COUNTY, ILLINOIS

Veterans' Commission Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 305,400	\$ 305,400	\$ 305,052	\$ (348)
Other taxes	-	-	469	469
Net investment income (loss)	2,800	2,800	(10,136)	(12,936)
Miscellaneous	945	945	615	(330)
Total revenues	309,145	309,145	296,000	(13,145)
EXPENDITURES				
Health and Welfare				
Personnel Services				
Salaries and wages	202,504	202,504	203,240	(736)
Total Personnel Services	202,504	202,504	203,240	(736)
Benefits				
Healthcare contribution	61,399	61,399	52,209	9,190
Dental contribution	1,588	1,588	1,589	(1)
FICA/SS contribution	15,492	15,492	14,285	1,207
IMRF contribution	13,629	13,629	12,684	945
Total Benefits	92,108	92,108	80,767	11,341
Contractual Services				
Repairs and maintenance - copiers	100	100	200	(100)
Liability insurance	4,699	4,699	4,699	-
Workers compensation	5,671	5,671	5,671	-
Unemployment claims	142	142	142	-
General printing	300	300	237	63
Conferences and meetings	1,316	1,316	1,466	(150)
Employee training	10,814	10,814	10,155	659
Employee mileage expense	880	880	552	328
General association dues	500	500	400	100
Miscellaneous contractual expense	24,000	24,000	-	24,000
Total Contractual Services	48,422	48,422	23,522	24,900
Commodities				
Office supplies	616	616	192	424
Books and subscriptions	245	245	507	(262)
Computer software - non capital	4,003	4,003	15	3,988
Telephone	1,395	1,395	1,687	(292)
Total Commodities	6,259	6,259	2,401	3,858
Total Health and Welfare	349,293	349,293	309,930	39,363
Total expenditures	349,293	349,293	309,930	39,363
Net change in fund balances	\$ (40,148)	\$ (40,148)	(13,930)	\$ 26,218
FUND BALANCE, BEGINNING OF YEAR			770,015	
FUND BALANCE, END OF YEAR			\$ 756,085	

KANE COUNTY, ILLINOIS

Illinois Counties Information Management
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 4,000	\$ 4,000	\$ 4,400	\$ 400
Net investment income (loss)	1	1	(60)	(61)
Total revenues	4,001	4,001	4,340	339
EXPENDITURES				
General Government				
Contractual Services				
Conferences and meetings	4,001	4,001	2,801	1,200
Total Contractual Services	4,001	4,001	2,801	1,200
Total General Government	4,001	4,001	2,801	1,200
Total expenditures	4,001	4,001	2,801	1,200
Net change in fund balances	\$ -	\$ -	1,539	\$ 1,539
FUND BALANCE, BEGINNING OF YEAR			36	
FUND BALANCE, END OF YEAR			\$ 1,575	

KANE COUNTY, ILLINOIS

Web Technical Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ 2,331	\$ 2,331	\$ (3,179)	\$ (5,510)
Total revenues	2,331	2,331	(3,179)	(5,510)
EXPENDITURES				
General Government				
Contractual Services				
Contractual/consulting services	152,331	177,931	181,096	(3,165)
Software licensing cost	139,500	180,000	184,820	(4,820)
Repairs and maintenance - computers	8,000	8,000	-	8,000
Total Contractual Services	299,831	365,931	365,916	15
Total General Government	299,831	365,931	365,916	15
Total expenditures	299,831	365,931	365,916	15
Excess (deficiency) of revenues over expenditures	(297,500)	(363,600)	(369,095)	(5,525)
OTHER FINANCING SOURCES (USES)				
Transfers in	297,500	297,500	297,500	-
Total other financing sources (uses)	297,500	297,500	297,500	-
Net change in fund balances	\$ -	\$ (66,100)	(71,595)	\$ (5,525)
FUND BALANCE, BEGINNING OF YEAR			343,489	
FUND BALANCE, END OF YEAR			\$ 271,894	

KANE COUNTY, ILLINOIS

Community Development Block Program
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 1,365,187	\$ 1,781,187	\$ 1,269,855	\$ (511,332)
Reimbursements	76,448	76,448	501,068	424,620
Total revenues	1,441,635	1,857,635	1,770,923	(86,712)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	150,722	150,722	107,746	42,976
Benefits				
Healthcare contribution	27,999	27,999	15,041	12,958
Dental contribution	1,107	1,107	703	404
FICA/SS contribution	11,531	11,531	8,038	3,493
IMRF contribution	10,144	10,144	7,191	2,953
Total Benefits	50,781	50,781	30,973	19,808
Contractual Services				
Contractual/consulting services	-	-	10,072	(10,072)
Software licensing cost	963	963	-	963
Professional services	44	44	64	(20)
Janitorial services	1,235	1,235	893	342
Repairs and maintenance - buildings	221	221	178	43
Repairs and maintenance - copiers	72	72	77	(5)
Building space rental	11,371	11,371	7,981	3,390
Repairs and maintenance - vehicles	195	195	443	(248)
Liability insurance	3,496	3,496	2,456	1,040
Workers compensation	4,221	4,221	2,964	1,257
Unemployment claims	105	105	74	31
Legal printing	300	300	-	300
Conferences and meetings	500	500	150	350
Employee training	5,000	5,000	2,272	2,728
Employee mileage expense	-	-	37	(37)
Miscellaneous contractual expense	1,174,590	1,590,590	1,590,321	269
Total Contractual Services	1,202,313	1,618,313	1,617,982	331

KANE COUNTY, ILLINOIS

Community Development Block Program Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 563	\$ 563	\$ 428	\$ 135
Postage	100	100	4	96
Books and subscriptions	6,450	6,450	4,380	2,070
Utilities - natural gas	147	147	142	5
Utilities - electric	100	100	76	24
Fuel - vehicles	500	500	1,187	(687)
Telephone	786	786	753	33
Cellular phone	352	352	335	17
Internet	300	300	197	103
Total Commodities	<u>9,298</u>	<u>9,298</u>	<u>7,502</u>	<u>1,796</u>
Total Development Housing and Economic Development	<u>1,413,114</u>	<u>1,829,114</u>	<u>1,764,203</u>	<u>64,911</u>
Total expenditures	<u>1,413,114</u>	<u>1,829,114</u>	<u>1,764,203</u>	<u>64,911</u>
Excess (deficiency) of revenues over expenditures	<u>28,521</u>	<u>28,521</u>	<u>6,720</u>	<u>(21,801)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>\$ (28,521)</u>	<u>\$ (28,521)</u>	<u>\$ (6,721)</u>	<u>\$ 21,800</u>
Total other financing sources (uses)	<u>(28,521)</u>	<u>(28,521)</u>	<u>(6,721)</u>	<u>21,800</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(1)</u>	<u>\$ (1)</u>
FUND BALANCE (DEFICIT), BEGINNING OF YEAR			<u>(526)</u>	
FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (527)</u>	

KANE COUNTY, ILLINOIS

HOME Program Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 937,832	\$ 946,232	\$ 954,964	\$ 8,732
Miscellaneous	182,878	182,878	149,950	(32,928)
Total revenues	1,120,710	1,129,110	1,104,914	(24,196)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	71,679	77,679	77,701	(22)
Benefits				
Healthcare contribution	4,952	6,552	6,539	13
Dental contribution	404	404	485	(81)
FICA/SS contribution	5,484	5,884	5,813	71
IMRF contribution	4,824	5,224	5,154	70
Total Benefits	15,664	18,064	17,991	73
Contractual Services				
Software licensing cost	342	342	-	342
Professional services	16	16	47	(31)
Janitorial services	439	439	590	(151)
Repairs and maintenance - buildings	78	78	110	(32)
Repairs and maintenance - copiers	26	26	50	(24)
Building space rental	4,043	4,043	5,267	(1,224)
Liability insurance	1,663	1,663	1,784	(121)
Workers compensation	2,008	2,008	2,153	(145)
Unemployment claims	51	51	54	(3)
Legal printing	300	300	-	300
Conferences and meetings	550	550	153	397
Employee training	5,000	5,000	1,722	3,278
Employee mileage expense	-	-	20	(20)
Miscellaneous contractual expense	1,015,564	1,015,564	993,951	21,613
Total Contractual Services	1,030,080	1,030,080	1,005,901	24,179
Commodities				
Office supplies	138	138	21	117
Postage	100	100	21	79
Utilities - natural gas	52	52	91	(39)
Utilities - electric	36	36	53	(17)
Telephone	279	279	367	(88)
Cellular phone	185	185	248	(63)
Internet	107	107	130	(23)
Total Commodities	897	897	931	(34)
Total Development Housing and Economic Development	1,118,320	1,126,720	1,102,524	24,196
Excess (deficiency) of revenues over expenditures	2,390	2,390	2,390	(48,392)

KANE COUNTY, ILLINOIS

HOME Program
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (2,390)	\$ (2,390)	\$ (2,390)	\$ -
Total other financing sources (uses)	<u>(2,390)</u>	<u>(2,390)</u>	<u>(2,390)</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ (48,392)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>75</u>	
FUND BALANCE, END OF YEAR			<u>\$ 75</u>	

KANE COUNTY, ILLINOIS

Unincorporated Stormwater Management Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ 40	\$ 40	\$ (2,196)	\$ (2,236)
Total revenues	40	40	(2,196)	(2,236)
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Contractual/Consulting services	55,000	55,000	2,920	52,080
Total Contractual Services	55,000	55,000	2,920	52,080
Total Development Housing and Economic Development	55,000	55,000	2,920	52,080
Excess (deficiency) of revenues over expenditures	(54,960)	(54,960)	(5,116)	49,844
OTHER FINANCING SOURCES (USES)				
Transfers in	4,000	4,000	-	(4,000)
Total other financing sources (uses)	4,000	4,000	-	(4,000)
Net change in fund balances	\$ (50,960)	\$ (50,960)	(5,116)	\$ 45,844
FUND BALANCE, BEGINNING OF YEAR			181,294	
FUND BALANCE, END OF YEAR			\$ 176,178	

KANE COUNTY, ILLINOIS

Homeless Management Information Systems Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 111,945	\$ 111,945	\$ 139,289	\$ 27,344
Miscellaneous	32,689	32,689	35,997	3,308
Total revenues	144,634	144,634	175,286	30,652
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	62,056	62,056	62,098	(42)
Benefits				
Healthcare contribution	9,224	9,224	8,665	559
Dental contribution	601	601	595	6
FICA/SS contribution	4,748	4,748	4,543	205
IMRF contribution	4,177	4,177	4,026	151
Total Benefits	18,750	18,750	17,829	921
Contractual Services				
Contractual/Consulting services	72,145	72,145	46,257	25,888
Software licensing cost	385	385	-	385
Professional services	18	18	45	(27)
Janitorial services	494	494	630	(136)
Repairs and maintenance - buildings	88	88	115	(27)
Repairs and maintenance - copiers	29	29	57	(28)
Building space rental	4,548	4,548	5,627	(1,079)
Liability insurance	1,440	1,440	1,424	16
Workers compensation	1,738	1,738	1,718	20
Unemployment claims	44	44	43	1
Legal printing	50	50	-	50
Conferences and meetings	50	50	-	50
Employee training	1,000	1,000	-	1,000
Total Contractual Services	82,029	82,029	55,916	26,113
Commodities				
Office supplies	284	284	20	264
Utilities - natural gas	59	59	94	(35)
Utilities - electric	40	40	58	(18)
Telephone	314	314	279	35
Cellular phone	94	94	170	(76)
Internet	120	120	138	(18)
Total Commodities	911	911	759	152
Total Development Housing and Economic Development	163,746	163,746	136,602	27,144
Total expenditures	163,746	163,746	136,602	27,144
Excess (deficiency) of revenues over expenditures	(19,112)	(19,112)	38,684	57,796

KANE COUNTY, ILLINOIS

Homeless Management Information Systems Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 21,800	\$ 21,800	\$ -	\$ (21,800)
Transfers out	(2,688)	(2,688)	(2,688)	-
Total other financing sources (uses)	<u>19,112</u>	<u>19,112</u>	<u>(2,688)</u>	<u>(21,800)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	35,996	<u>\$ 35,996</u>
FUND BALANCE, BEGINNING OF YEAR			<u>44,127</u>	
FUND BALANCE, END OF YEAR			<u>\$ 80,123</u>	

KANE COUNTY, ILLINOIS

OCR & Recovery Act Programs Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 55,000	\$ 83,000	\$ 77,686	\$ (5,314)
Total revenues	55,000	83,000	77,686	(5,314)
EXPENDITURES				
Development Housing and Economic Development				
OCR Operating Pool				
Personnel Services				
Salaries and wages	-	-	(5,176)	5,176
Benefits				
FICA/SS contribution	-	-	(379)	379
IMRF contribution	-	-	(436)	436
Total Benefits	-	-	(815)	815
Total Neighborhood Stabilization Program	-	-	(5,991)	5,991
National Foreclosure Settlement				
Personnel Services				
Salaries and wages	3,878	3,878	2,805	1,073
Benefits				
Healthcare contribution	314	314	-	314
Dental contribution	14	14	18	(4)
FICA/SS contribution	297	297	208	89
IMRF contribution	261	261	183	78
Total Benefits	886	886	409	477
Contractual Services				
Liability insurance	90	90	65	25
Workers compensation	109	109	79	30
Unemployment claims	3	3	2	1
Total Contractual Services	202	202	146	56
Commodities				
Operating supplies	37	37	-	37
Total commodities	37	37	-	37
Total National Foreclosure Settlement	5,003	5,003	3,360	1,643
St. Charles Housing Trust Fund				
Contractual Services				
Miscellaneous contractual expenses	50,000	78,000	77,685	315
Total Contractual Services	50,000	78,000	77,685	315
Total St. Charles Housing Trust Fund	50,000	78,000	77,685	315
Total Development Housing and Economic Development	55,003	83,003	75,054	7,949
Total expenditures	55,003	83,003	75,054	7,949
Net change in fund balances	\$ (3)	\$ (3)	2,632	\$ 2,635
FUND BALANCE, BEGINNING OF YEAR			28,109	
FUND BALANCE, END OF YEAR			\$ 30,741	

KANE COUNTY, ILLINOIS

Quality of Kane Grants
 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
 For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Net investment income (loss)	110	110	(472)	(582)
Total revenues	10,110	10,110	(472)	(10,582)
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Conferences and meetings	30,110	30,110	7,200	22,910
Total Contractual Services	30,110	30,110	7,200	22,910
Total Development Housing and Economic Development	30,110	30,110	7,200	22,910
Total expenditures	30,110	30,110	7,200	22,910
Net change in fund balances	(20,000)	(20,000)	(7,672)	12,328
FUND BALANCE, BEGINNING OF YEAR			50,441	
FUND BALANCE, END OF YEAR			\$ 42,769	

KANE COUNTY, ILLINOIS

Neighborhood Stabilization Program
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Investment income	\$ 208	\$ 208	\$ -	\$ (208)
Total revenues	208	208	-	(208)
EXPENDITURES				
Total expenditures	-	-	-	-
Net change in fund balances	\$ 208	\$ 208	-	\$ (208)
FUND BALANCE, BEGINNING OF YEAR			52,486	
FUND BALANCE, END OF YEAR			\$ 52,486	

KANE COUNTY, ILLINOIS

Continuum of Care Planning Grant Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 57,473	\$ 57,473	\$ 57,473	\$ -
Miscellaneous	24,300	24,300	24,300	-
Total revenues	81,773	81,773	81,773	-
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	37,164	37,464	37,494	(30)
Benefits				
Healthcare contribution	4,629	6,329	6,321	8
Dental contribution	218	218	331	(113)
FICA/SS contribution	2,844	2,844	2,753	91
IMRF contribution	2,502	2,502	2,447	55
Total Benefits	10,193	11,893	11,852	41
Contractual Services				
Contractual/consulting services	27,000	30,100	30,000	100
Software licensing cost	193	193	-	193
Professional services	9	9	28	(19)
Janitorial services	247	247	375	(128)
Repairs and maintenance - buildings	44	44	55	(11)
Repairs and maintenance - copiers	14	14	33	(19)
Building space rental	2,274	2,274	3,344	(1,070)
Liability insurance	863	863	855	8
Workers compensation	1,041	1,041	1,032	9
Unemployment claims	27	27	26	1
Legal printing	100	100	-	100
Conferences and meetings	150	150	-	150
Total Contractual Services	31,962	35,062	35,748	(686)
Commodities				
Office supplies	759	759	11	748
Utilities - natural gas	29	29	59	(30)
Utilities - electric	20	20	34	(14)
Telephone	157	157	162	(5)
Cellular phone	85	85	28	57
Internet	60	60	84	(24)
Total commodities	1,110	1,110	378	732
Total Development Housing and Economic Development	80,429	85,529	85,472	57
Total expenditures	80,429	85,529	85,472	57
Excess (deficiency) of revenues over expenditures	1,344	(3,756)	(3,699)	57

KANE COUNTY, ILLINOIS

Continuum of Care Planning Grant Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfer out	\$ (1,344)	\$ (1,344)	\$ (1,344)	\$ -
Total other financing sources (uses)	<u>(1,344)</u>	<u>(1,344)</u>	<u>(1,344)</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ (5,100)</u>	(5,043)	<u>\$ 57</u>
FUND BALANCE, BEGINNING OF YEAR			<u>18,985</u>	
FUND BALANCE, END OF YEAR			<u>\$ 13,942</u>	

KANE COUNTY, ILLINOIS

Elgin CDBG
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 765,960	\$ 765,960	\$ 474,952	\$ (291,008)
Total revenues	765,960	765,960	474,952	(291,008)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	90,722	90,722	61,279	29,443
Benefits				
Healthcare contribution	8,880	8,880	9,142	(262)
Dental contribution	531	531	406	125
FICA/SS contribution	6,941	6,941	4,535	2,406
IMRF contribution	6,106	6,106	4,025	2,081
Total Benefits	22,458	22,458	18,108	4,350
Contractual Services				
Software licensing cost	449	449	-	449
Professional services	21	21	33	(12)
Janitorial services	576	576	500	76
Repairs and maintenance - buildings	103	103	100	3
Repairs and maintenance - copiers	34	34	42	(8)
Building space rental	5,306	5,306	4,480	826
Liability insurance	2,105	2,105	1,412	693
Workers compensation	2,541	2,541	1,704	837
Unemployment claims	64	64	43	21
Legal printing	100	100	-	100
Conferences and meetings	92	92	-	92
Miscellaneous contractual expenses	637,321	637,321	384,149	253,172
Total Contractual Services	648,712	648,712	392,463	256,249
Commodities				
Office supplies	41	41	20	21
Postage	-	-	1	(1)
Utilities - natural gas	69	69	84	(15)
Utilities - electric	47	47	44	3
Telephone	367	367	276	91
Cellular phone	267	267	203	64
Internet	140	140	108	32
Total commodities	931	931	736	195
Total Development Housing and Economic Development	762,823	762,823	472,586	290,237
Total expenditures	762,823	762,823	472,586	290,237
Excess (deficiency) of revenues over expenditures	3,137	3,137	2,366	(771)

KANE COUNTY, ILLINOIS

Elgin CDBG

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfer out	\$ (3,137)	\$ (3,137)	\$ (3,137)	\$ -
Total other financing sources (uses)	<u>(3,137)</u>	<u>(3,137)</u>	<u>(3,137)</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(771)	<u>\$ (771)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>2,304</u>	
FUND BALANCE, END OF YEAR			<u>\$ 1,533</u>	

KANE COUNTY, ILLINOIS

Emergency Rental Assistance Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ -	\$ 323,874	\$ 323,874
Net investment income	-	5,000	3,635	(1,365)
Total revenues	-	5,000	327,509	322,509
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	-	21,604	18,293	3,311
Benefits				
Healthcare contribution	-	1,039	778	261
Dental contribution	-	111	67	44
FICA/SS contribution	-	1,653	1,374	279
IMRF contribution	-	1,454	1,224	230
Total Benefits	-	4,257	3,443	814
Contractual Services				
Software licensing cost	-	84	-	84
Professional services	-	4	14,906	(14,902)
Janitorial services	-	107	105	2
Repairs and maintenance - buildings	-	19	25	(6)
Repairs and maintenance - copiers	-	6	7	(1)
Building space rental	-	990	944	46
Liability insurance	-	501	424	77
Workers compensation	-	605	512	93
Unemployment claims	-	15	13	2
Miscellaneous contractual expenses	-	262,096	323,874	(61,778)
Total Contractual Services	-	264,427	344,735	(80,308)
Commodities				
Office supplies	-	8	4	4
Utilities - natural gas	-	13	16	(3)
Utilities - electric	-	9	9	-
Telephone	-	68	74	(6)
Cellular phone	-	91	71	20
Internet	-	26	22	4
Total commodities	-	215	196	19
Total Development Housing and Economic Development	-	290,503	366,667	(76,164)
Total expenditures	-	290,503	366,667	(76,164)
Net change in fund balances	-	\$ (285,503)	(39,158)	\$ 246,345
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE (DEFICIT), END OF YEAR			\$ (39,158)	

KANE COUNTY, ILLINOIS

Emergency Rental Assistance #2 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ 9,319,892	\$ 6,038,154	\$ (3,281,738)
Net investment income	-	-	35,445	35,445
Total revenues	-	9,319,892	6,073,599	(3,246,293)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	-	44,108	5,555	38,553
Benefits				
Healthcare contribution	-	6,352	132	6,220
Dental contribution	-	291	22	269
FICA/SS contribution	-	3,374	415	2,959
IMRF contribution	-	2,968	365	2,603
Total Benefits	-	12,985	934	12,051
Contractual Services				
Software licensing cost	-	214	-	214
Professional services	-	10	3	7
Janitorial services	-	274	31	243
Repairs and maintenance - buildings	-	49	-	49
Repairs and maintenance - copiers	-	16	6	10
Building space rental	-	2,527	277	2,250
Liability insurance	-	-	117	(117)
Workers compensation	-	-	142	(142)
Unemployment claims	-	-	4	(4)
General printing	-	3,100	3,407	(307)
Miscellaneous contractual expenses	-	15,481,752	6,026,864	9,454,888
Total Contractual Services	-	15,487,942	6,030,851	9,457,091
Commodities				
Office supplies	-	20	752	(732)
Utilities - natural gas	-	33	5	28
Utilities - electric	-	22	4	18
Telephone	-	175	22	153
Cellular phone	-	201	24	177
Internet	-	67	8	59
Total commodities	-	518	815	(297)
Total Development Housing and Economic Development	-	15,545,553	6,038,155	9,507,398
Total expenditures	-	15,545,553	6,038,155	9,507,398
Net change in fund balances	-	\$ (6,225,661)	35,444	\$ 6,261,105
FUND BALANCE, BEGINNING OF YEAR			719	
FUND BALANCE, END OF YEAR			\$ 36,163	

KANE COUNTY, ILLINOIS

CDBG - CV

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 1,900,916	\$ 1,900,916	\$ 925,624	\$ (975,292)
Total revenues	1,900,916	1,900,916	925,624	(975,292)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	44,510	44,510	1,648	42,862
Benefits				
Healthcare contribution	11,223	11,223	93	11,130
Dental contribution	417	417	11	406
FICA/SS contribution	3,406	3,406	121	3,285
IMRF contribution	2,996	2,996	107	2,889
Total Benefits	18,042	18,042	332	17,710
Contractual Services				
Software licensing cost	321	321	-	321
Professional services	15	15	1	14
Janitorial services	412	412	9	403
Repairs and maintenance - buildings	74	74	3	71
Repairs and maintenance - copiers	24	24	1	23
Building space rental	3,790	3,790	78	3,712
Liability insurance	1,033	1,033	38	995
Workers compensation	1,247	1,247	46	1,201
Unemployment claims	32	32	1	31
Miscellaneous contractual expenses	1,830,830	1,830,830	923,445	907,385
Total Contractual Services	1,837,778	1,837,778	923,622	914,156
Commodities				
Office supplies	29	29	-	29
Utilities - natural gas	49	49	2	47
Utilities - electric	33	33	-	33
Telephone	262	262	8	254
Cellular phone	113	113	10	103
Internet	100	100	2	98
Total commodities	586	586	22	564
Total Development Housing and Economic Development	1,900,916	1,900,916	925,624	975,292
Total expenditures	1,900,916	1,900,916	925,624	975,292
Net change in fund balances	\$ -	\$ -	-	\$ -
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			\$ -	

KANE COUNTY, ILLINOIS

Home - ARP

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ 3,900	\$ 4,372	\$ 472
Total revenues	-	3,900	4,372	472
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	-	3,000	2,974	26
Benefits				
Healthcare contribution	-	-	8	(8)
Dental contribution	-	-	18	(18)
FICA/SS contribution	-	300	221	79
IMRF contribution	-	200	195	5
Total Benefits	-	500	442	58
Contractual Services				
Janitorial services	-	-	13	(13)
Repairs and maintenance - buildings	-	-	3	(3)
Repairs and maintenance - copiers	-	-	1	(1)
Building space rental	-	200	117	83
Liability insurance	-	100	69	31
Workers compensation	-	100	83	17
Unemployment claims	-	-	2	(2)
Total Contractual Services	-	400	288	112
Commodities				
Office supplies	-	-	1	(1)
Utilities - natural gas	-	-	3	(3)
Utilities - electric	-	-	2	(2)
Telephone	-	-	15	(15)
Cellular phone	-	-	18	(18)
Internet	-	-	3	(3)
Total commodities	-	-	42	(42)
Total Development Housing and Economic Development	-	3,900	3,746	154
Total expenditures	-	3,900	3,746	154
Net change in fund balances	\$ -	\$ -	626	\$ 626
FUND BALANCE, BEGINNING OF YEAR			625	
FUND BALANCE, END OF YEAR			\$ 1,251	

KANE COUNTY, ILLINOIS

Homeless Prevention Program Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 416,049	\$ 416,049	\$ 244,913	\$ (171,136)
Total revenues	416,049	416,049	244,913	(171,136)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	139,819	139,819	110,591	29,228
Benefits				
Healthcare contribution	28,391	28,391	18,648	9,743
Dental contribution	1,346	1,346	829	517
FICA/SS contribution	10,696	10,696	8,003	2,693
IMRF contribution	9,409	9,409	7,160	2,249
Total Benefits	49,842	49,842	34,640	15,202
Contractual Services				
Software licensing cost	1,283	1,283	-	1,283
Professional services	59	59	115	(56)
Janitorial services	1,647	1,647	1,509	138
Repairs and maintenance - buildings	294	294	287	7
Repairs and maintenance - copiers	96	96	110	(14)
Building space rental	15,161	15,161	13,503	1,658
Liability insurance	3,245	3,245	2,546	699
Workers compensation	3,915	3,915	3,073	842
Unemployment claims	99	99	77	22
Employee mileage expense	-	-	955	(955)
Miscellaneous contractual expenses	189,732	189,732	156,578	33,154
Total Contractual Services	215,531	215,531	178,753	36,778
Commodities				
Office supplies	118	118	234	(116)
Utilities - natural gas	196	196	252	(56)
Utilities - electric	133	133	123	10
Telephone	1,048	1,048	798	250
Cellular phone	-	-	1,314	(1,314)
Internet	400	400	327	73
Total commodities	1,895	1,895	3,048	(1,153)
Total Development Housing and Economic Development	407,087	407,087	327,032	80,055
Total expenditures	407,087	407,087	327,032	80,055
Excess (deficiency) of revenues over expenditures	8,962	8,962	(82,119)	80,055

KANE COUNTY, ILLINOIS

Homeless Prevention Program Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfer out	\$ (8,962)	\$ (8,962)	\$ (8,962)	\$ -
Total other financing sources (uses)	<u>(8,962)</u>	<u>(8,962)</u>	<u>(8,962)</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(91,081)	<u>\$ (91,081)</u>
FUND BALANCE (DEFICIT), BEGINNING OF YEAR			<u>(34,400)</u>	
FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (125,481)</u>	

KANE COUNTY, ILLINOIS

Stormwater Management Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Licenses and permits	\$ -	\$ -	\$ 4,500	\$ 4,500
Charges for services	-	-	287,332	287,332
Net investment income (loss)	4,751	4,751	(19,958)	(24,709)
Total revenues	4,751	4,751	271,874	267,123
EXPENDITURES				
Environment & Conservation				
Personnel Services				
Salaries and wages	7,694	7,694	7,696	(2)
Benefits				
Healthcare contribution	2,973	2,973	2,955	18
Dental contribution	60	60	60	-
FICA/SS contribution	589	589	521	68
IMRF contribution	518	518	462	56
Total Benefits	4,140	4,140	3,998	142
Contractual Services				
Contractual/consulting services	15,000	15,000	-	15,000
Liability insurance	179	179	179	-
Workers compensation	216	216	216	-
Unemployment claims	6	6	6	-
Conferences and meetings	1,000	1,000	-	1,000
General association dues	100	100	100	-
Miscellaneous contractual expense	-	-	11,680	(11,680)
Grant pass thru	100,000	100,000	-	100,000
Total Contractual Services	116,501	116,501	12,181	104,320
Total Environment & Conservation	128,335	128,335	23,875	104,460
Total expenditures	128,335	128,335	23,875	104,460
Excess (deficiency) of revenues over expenditures	(123,584)	(123,584)	247,999	371,583
OTHER FINANCING SOURCES (USES)				
Transfers out	(279)	(279)	(279)	-
Total other financing sources (uses)	(279)	(279)	(279)	-
Net change in fund balances	\$ (123,863)	\$ (123,863)	247,720	\$ 371,583
FUND BALANCE, BEGINNING OF YEAR			1,192,800	
FUND BALANCE, END OF YEAR			\$ 1,440,520	

KANE COUNTY, ILLINOIS

Electrical Agg Civic Contribution Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ 381,868	\$ 381,868	\$ 320,389	\$ (61,479)
Net investment income (loss)	-	-	(5,449)	(5,449)
Total revenues	381,868	381,868	314,940	(66,928)
EXPENDITURES				
Environment & Conservation				
Contractual Services				
Contractual/consulting services	-	74,790	3,896	70,894
Total Environment & Conservation	-	74,790	3,896	70,894
Total expenditures	-	74,790	3,896	70,894
Excess (deficiency) of revenues over expenditures	381,868	307,078	311,044	3,966
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (27,000)	\$ (27,000)	\$ (27,000)	\$ -
Total other financing sources (uses)	(27,000)	(27,000)	(27,000)	-
Net change in fund balances	\$ 354,868	\$ 280,078	284,044	\$ 3,966
FUND BALANCE, BEGINNING OF YEAR			47,653	
FUND BALANCE, END OF YEAR			\$ 331,697	

KANE COUNTY, ILLINOIS

Blighted Structure Demolition Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Grants	\$ 120,000	\$ 120,000	\$ 18,890	\$ (101,110)
Reimbursements	-	-	8,000	8,000
Net investment income (loss)	-	-	(2,257)	(2,257)
Total revenues	<u>120,000</u>	<u>120,000</u>	<u>24,633</u>	<u>(95,367)</u>
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Blighted structure demolition	<u>120,000</u>	<u>120,000</u>	<u>19,140</u>	<u>100,860</u>
Total Contractual Services	<u>120,000</u>	<u>120,000</u>	<u>19,140</u>	<u>100,860</u>
Total Development Housing and Economic Development	<u>120,000</u>	<u>120,000</u>	<u>19,140</u>	<u>100,860</u>
Total expenditures	<u>120,000</u>	<u>120,000</u>	<u>19,140</u>	<u>100,860</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>5,493</u>	<u>\$ 5,493</u>
FUND BALANCE, BEGINNING OF YEAR			<u>208,577</u>	
FUND BALANCE, END OF YEAR			<u>\$ 214,070</u>	

KANE COUNTY, ILLINOIS

Farmland Preservation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 2,856,548	\$ 2,856,548	\$ -	\$ (2,856,548)
Net investment income (loss)	5,500	5,500	(47,056)	(52,556)
Miscellaneous	-	-	5	5
Total revenues	2,862,048	2,862,048	(47,051)	(2,909,099)
EXPENDITURES				
Environment & Conservation				
Personnel Services				
Salaries and wages	62,577	73,277	75,034	(1,757)
Benefits				
Healthcare contribution	1,565	1,565	1,563	2
Dental contribution	65	65	64	1
FICA/SS contribution	4,788	4,788	5,714	(926)
IMRF contribution	4,212	4,212	1,456	2,756
Total Benefits	10,630	10,630	8,797	1,833
Contractual Services				
Contractual/consulting services	350,000	339,300	16,420	322,880
Legal services	25,000	25,000	1,939	23,061
Appraisal services	39,594	39,594	1,500	38,094
Liability insurance	1,452	1,452	1,452	-
Workers compensation	1,753	1,753	1,753	-
Unemployment claims	44	44	44	-
Conferences and meetings	14,427	14,427	5,342	9,085
Total Contractual Services	432,270	421,570	28,450	393,120
Total Environment and Conservation	505,477	505,477	112,281	393,196
Capital Outlay				
Farmland preservation rights	5,713,096	5,713,096	235,796	5,477,300
Total Capital Outlay	5,713,096	5,713,096	235,796	5,477,300
Total expenditures	6,218,573	6,218,573	348,077	5,870,496
Excess (deficiency) of revenues over expenditures	(3,356,525)	(3,356,525)	(395,128)	2,961,397
OTHER FINANCING SOURCES (USES)				
Transfers in	500,000	500,000	500,000	-
Transfers out	(1,396)	(1,396)	(1,396)	-
Total other financing sources (uses)	498,604	498,604	498,604	-
Net change in fund balances	\$ (2,857,921)	\$ (2,857,921)	103,476	\$ 2,961,397
FUND BALANCE, BEGINNING OF YEAR			3,581,072	
FUND BALANCE, END OF YEAR			\$ 3,684,548	

KANE COUNTY, ILLINOIS

Growing for Kane
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ (453)	\$ (453)
Miscellaneous	-	5,000	1,000	(4,000)
Total revenues	-	5,000	547	(4,453)
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Contractual/consulting services	2,000	7,000	-	7,000
Conferences and meetings	500	500	-	500
Grant services	1,000	1,000	-	1,000
Total Contractual Services	3,500	8,500	-	8,500
Commodities				
Operating supplies	1,500	1,500	678	822
Grant supplies	-	-	42	(42)
Total Commodities	1,500	1,500	720	780
Total Development Housing and Economic Development	5,000	10,000	720	9,280
Total expenditures	5,000	10,000	720	9,280
Net change in fund balances	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	(173)	<u>\$ 4,827</u>
FUND BALANCE, BEGINNING OF YEAR			10,085	
FUND BALANCE, END OF YEAR			<u>\$ 9,912</u>	

KANE COUNTY, ILLINOIS

Workforce Development Schedule of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2022

	<u>Actual</u>
REVENUES	
Grants	
Workforce Investment Act Title I Grant 2020	\$ 915,351
Workforce Investment Act Title I Grant 2021	5,732,940
Workforce Investment Act Title I Grant 2022	281,133
Trade Adjustment Assistance Program Grant 2020	208,090
Trade Adjustment Assistance Program Grant 2021	22,181
One-Stop Shared Costs	409,159
Total revenues	<u>7,568,854</u>
EXPENDITURES	
Public Service and Records	
Administration	836,815
Youth activities	2,684,534
Adult activities	2,199,992
Dislocated worker activities	1,975,469
Total Public Service and Records	<u>7,696,810</u>
Capital Outlay	
Lease outlay	1,585,229
Total Capital Outlay	<u>1,585,229</u>
Total expenditures	<u>9,282,039</u>
Excess (deficiency) of revenues over expenditures	<u>(1,713,185)</u>
OTHER FINANCING SOURCES (USES)	
Lease proceeds	1,585,229
Total other financing sources (uses)	<u>1,585,229</u>
Net change in fund balances	(127,956)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	<u>(114,746)</u>
FUND BALANCE (DEFICIT), END OF YEAR	<u><u>\$ (242,702)</u></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, 2022 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.

KANE COUNTY, ILLINOIS

Kane County Law Enforcement Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 85,000	\$ 85,000	\$ 2,604	\$ (82,396)
Net investment income (loss)	2,000	2,000	(2,216)	(4,216)
Total revenues	87,000	87,000	388	(86,612)
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	-	-	11,063	(11,063)
Benefits				
FICA/SS contribution	-	-	829	(829)
Contractual Services				
Contractual/consulting services	87,000	87,000	39,413	47,587
Total Contractual Services	87,000	87,000	39,413	47,587
Total Public Safety	87,000	87,000	51,305	35,695
Total expenditures	87,000	87,000	51,305	35,695
Excess (deficiency) of revenues over expenditures	-	-	(50,917)	(50,917)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	2,026	2,026
Total other financing sources (uses)	-	-	2,026	2,026
Net change in fund balances	\$ -	\$ -	(48,891)	\$ (48,891)
FUND BALANCE, BEGINNING OF YEAR			258,319	
FUND BALANCE, END OF YEAR			\$ 209,428	

KANE COUNTY, ILLINOIS

Tax Sale Purchase Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Miscellaneous	\$ -	\$ 62,653	\$ 62,649	\$ (4)
Total revenues	-	62,653	62,649	(4)
EXPENDITURES				
General Government				
Contractual Services				
Contractual/consulting services	-	17,723	17,725	(2)
Move to custodial funds	-	44,930	44,927	3
Total General Government	-	62,653	62,652	1
Total expenditures	-	62,653	62,652	1
Excess (deficiency) of revenues over expenditures	-	-	(3)	(3)
Net change in fund balances	\$ -	-	(3)	\$ (3)
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE (DEFICIT), END OF YEAR			\$ (3)	

KANE COUNTY, ILLINOIS

Marriage Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Charges for services	\$ 4,304	\$ 10,370	\$ 10,370	\$ -
Net investment income (loss)	-	-	(50)	(50)
Total revenues	<u>4,304</u>	<u>10,370</u>	<u>10,320</u>	<u>(50)</u>
EXPENDITURES				
Judicial				
Contractual Services				
General association dues	-	9,395	9,395	-
Commodities				
Operating supplies	<u>4,304</u>	<u>975</u>	<u>517</u>	<u>458</u>
Total Judicial	<u>4,304</u>	<u>10,370</u>	<u>9,912</u>	<u>458</u>
Total expenditures	<u>4,304</u>	<u>10,370</u>	<u>9,912</u>	<u>458</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	408	<u>\$ 408</u>
FUND BALANCE, BEGINNING OF YEAR			<u>8,961</u>	
FUND BALANCE, END OF YEAR			<u>\$ 9,369</u>	

KANE COUNTY, ILLINOIS

Mill Creek Special Service Area Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 879,500	\$ 879,500	\$ 879,156	\$ (344)
Net investment income (loss)	5,103	5,103	(20,965)	(26,068)
Total revenues	884,603	884,603	858,191	(26,412)
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	69,751	69,751	68,650	1,101
Benefits				
Healthcare contribution	18,257	18,257	17,848	409
Dental contribution	27	27	14	13
FICA/SS contribution	5,336	5,336	5,292	44
IMRF contribution	4,695	4,695	4,699	(4)
Total Benefits	28,315	28,315	27,853	462
Contractual Services				
Contractual/consulting services	35,750	35,750	1,678	34,072
Legal services	6,000	6,000	495	5,505
Security services	9,000	9,000	-	9,000
Repairs and maintenance - roads	68,500	68,500	65,112	3,388
Repairs and maintenance - grounds	405,600	408,600	489,548	(80,948)
Building space rental	14,000	14,000	12,185	1,815
Repairs and maintenance - vehicles	2,500	2,500	748	1,752
Intersection lighting services	25,000	25,000	75,506	(50,506)
Liability insurance	1,619	1,619	1,619	-
Workers compensation	1,954	1,954	1,954	-
Unemployment claims	49	49	49	-
General printing	1,000	1,000	-	1,000
Legal printing	500	500	-	500
Miscellaneous contractual expense	65,000	65,000	-	65,000
Total Contractual Services	636,472	639,472	648,894	(9,422)
Commodities				
Office supplies	2,000	2,000	1,599	401
Operating supplies	3,000	3,000	341	2,659
Postage	1,500	1,500	-	1,500
Utilities - intersection lighting	10,600	10,600	7,347	3,253
Fuel - vehicles	2,000	2,000	45	1,955
Cellular phone	800	800	998	(198)
Total Commodities	19,900	19,900	10,330	9,570
Total General Government	754,438	757,438	755,727	1,711
Total expenditures	754,438	757,438	755,727	1,711
Excess (deficiency) of revenues over expenditures	130,165	127,165	102,464	(24,701)

KANE COUNTY, ILLINOIS

Mill Creek Special Service Area Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (5,751)	\$ (5,751)	\$ (5,751)	\$ -
Total other financing sources (uses)	<u>(5,751)</u>	<u>(5,751)</u>	<u>(5,751)</u>	<u>-</u>
Net change in fund balances	<u>\$ 124,414</u>	<u>\$ 121,414</u>	96,713	<u>\$ (24,701)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,226,092</u>	
FUND BALANCE, END OF YEAR			<u>\$ 1,322,805</u>	

KANE COUNTY, ILLINOIS

Sheriff's Detail Escrow Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ -	\$ 13,500	\$ 13,358	\$ (142)
Total revenues	-	13,500	13,358	(142)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	-	271,000	268,921	2,079
Total Public Safety	-	271,000	268,921	2,079
Total expenditures	-	271,000	268,921	2,079
Net change in fund balances	\$ -	\$ (257,500)	(255,563)	\$ 1,937
FUND BALANCE, BEGINNING OF YEAR			212,136	
FUND BALANCE (DEFICIT), END OF YEAR			\$ (43,427)	

KANE COUNTY, ILLINOIS

Capital Improvement Debt Service
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 2,224	\$ 2,224	\$ -	\$ (2,224)
Total revenues	2,224	2,224	-	(2,224)
EXPENDITURES				
Debt Service				
Interest and fiscal charges	202,202	202,202	202,202	-
Total debt service	202,202	202,202	202,202	-
Total expenditures	202,202	202,202	202,202	-
Net change in fund balances	\$ (199,978)	\$ (199,978)	(202,202)	\$ (2,224)
FUND BALANCE, BEGINNING OF YEAR			707,707	
FUND BALANCE, END OF YEAR			\$ 505,505	

KANE COUNTY, ILLINOIS

Motor Fuel Tax Debt Service Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 1,167	\$ 1,167	\$ 3,091	\$ 1,924
Total revenues	1,167	1,167	3,091	1,924
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	1,167	1,167	3,091	1,924
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(302,699)	(302,699)	-
Total other financing sources (uses)	-	(302,699)	(302,699)	-
Net change in fund balances	\$ 1,167	\$ (301,532)	(299,608)	\$ 1,924
FUND BALANCE, BEGINNING OF YEAR			303,184	
FUND BALANCE, END OF YEAR			\$ 3,576	

KANE COUNTY, ILLINOIS

Transit Sales Tax Debt Service Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 700	\$ 700	\$ 1,790	\$ 1,090
Total revenues	700	700	1,790	1,090
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	700	700	1,790	-
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(174,715)	(174,715)	-
Total other financing sources (uses)	-	(174,715)	(174,715)	-
Net change in fund balances	\$ 700	\$ (174,015)	(172,925)	\$ 1,090
FUND BALANCE, BEGINNING OF YEAR			174,672	
FUND BALANCE, END OF YEAR			\$ 1,747	

KANE COUNTY, ILLINOIS

Recovery Zone Bond Debt Service Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ 142,524	\$ 142,524	\$ 61,087	\$ (81,437)
Net investment income (loss)	4,000	4,000	(12,822)	(16,822)
Total revenues	146,524	146,524	48,265	(98,259)
EXPENDITURES				
Debt Service				
Principal	70,000	70,000	70,000	-
Interest and fiscal charges	52,403	52,403	52,403	-
Total Debt Service	122,403	122,403	122,403	-
Total expenditures	122,403	122,403	122,403	-
Excess (deficiency) of revenues over expenditures	24,121	24,121	(74,138)	(98,259)
OTHER FINANCING SOURCES (USES)				
Transfers in	14,933	14,933	14,933	-
Total other financing sources (uses)	14,933	14,933	14,933	-
Net change in fund balances	\$ 39,054	\$ 39,054	(59,205)	\$ (98,259)
FUND BALANCE, BEGINNING OF YEAR			952,294	
FUND BALANCE, END OF YEAR			\$ 893,089	

KANE COUNTY, ILLINOIS

JJC/AJC Refunding Debt Service Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 12,400	\$ 12,400	\$ 28,523	\$ 16,123
Total revenues	12,400	12,400	28,523	16,123
EXPENDITURES				
Debt Service				
Principal	2,620,000	2,620,000	2,620,000	-
Interest and fiscal charges	198,056	198,056	197,506	550
Debt service requirement	136,086	136,086	-	136,086
Total Debt Service	2,954,142	2,954,142	2,817,506	136,636
Total expenditures	2,954,142	2,954,142	2,817,506	136,636
Excess (deficiency) of revenues over expenditures	(2,941,742)	(2,941,742)	(2,788,983)	152,759
OTHER FINANCING SOURCES (USES)				
Transfers in	2,941,742	2,941,742	2,941,742	-
Total other financing sources (uses)	2,941,742	2,941,742	2,941,742	-
Net change in fund balances	\$ -	\$ -	152,759	\$ 152,759
FUND BALANCE, BEGINNING OF YEAR			3,309,487	
FUND BALANCE, END OF YEAR			\$ 3,462,246	

KANE COUNTY, ILLINOIS

Longmeadow Debt Service Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Total revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt Service				
Debt service requirement	1,065,217	963,995	-	963,995
Total Debt Service	1,065,217	963,995	-	963,995
Total expenditures	1,065,217	963,995	-	963,995
Excess (deficiency) of revenues over expenditures	(1,065,217)	(963,995)	-	963,995
OTHER FINANCING SOURCES (USES)				
Transfers in	1,065,217	963,995	963,995	-
Total other financing sources (uses)	1,065,217	963,995	963,995	-
Net change in fund balances	\$ -	\$ -	963,995	\$ 963,995
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			\$ 963,995	

KANE COUNTY, ILLINOIS

Longmeadow Debt Service - Capital Interest
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 575	\$ 575	\$ 6,389	\$ 5,814
Total revenues	575	575	6,389	5,814
EXPENDITURES				
Debt Service				
Interest and fiscal charges	1,218,770	1,218,770	1,218,768	2
Total Debt Service	1,218,770	1,218,770	1,218,768	2
Total expenditures	1,218,770	1,218,770	1,218,768	2
Net change in fund balances	\$ (1,218,195)	\$ (1,218,195)	(1,212,379)	\$ 5,816
FUND BALANCE, BEGINNING OF YEAR			1,374,188	
FUND BALANCE, END OF YEAR			\$ 161,809	

KANE COUNTY, ILLINOIS

Capital Projects Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 100,000	\$ 100,000	\$ 252,120	\$ 152,120
Grants	600,000	600,000	-	(600,000)
Net investment income (loss)	32,570	32,570	(180,186)	(212,756)
Total revenues	732,570	732,570	71,934	(660,636)
EXPENDITURES				
General Government				
Contractual Services				
Contractual/consulting services	800,000	810,231	488,987	321,244
Commodities				
Operating supplies	-	-	157,530	(157,530)
Total General Government	800,000	810,231	646,517	163,714
Capital outlay				
Computers	1,146,065	2,114,565	1,633,756	480,809
Computer software - capital	106,000	299,600	119,444	180,156
Automotive equipment	70,000	70,000	96,095	(26,095)
Special purpose equipment	-	4,367,078	406,212	3,960,866
Building improvements	5,450,000	5,561,976	1,697,038	3,864,938
Total Capital Outlay	6,772,065	12,413,219	3,952,545	8,460,674
Total expenditures	7,572,065	13,223,450	4,599,062	8,624,388
Excess (deficiency) of revenues over expenditures	(6,839,495)	(12,490,880)	(4,527,128)	7,963,752
OTHER FINANCING SOURCES (USES)				
Transfers in	1,000,000	9,363,239	6,574,080	(2,789,159)
Transfers out	-	(75,000)	(75,000)	-
Total other financing sources (uses)	1,000,000	9,288,239	6,499,080	(2,789,159)
Net change in fund balances	\$ (5,839,495)	\$ (3,202,641)	1,971,952	\$ 5,174,593
FUND BALANCE, BEGINNING OF YEAR			13,498,177	
FUND BALANCE, END OF YEAR			\$ 15,470,129	

KANE COUNTY, ILLINOIS

Judicial Facility Construction Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charge for services	\$ 600,000	\$ 600,000	\$ 738,367	\$ 138,367
Net investment income (loss)	5,000	5,000	(12,756)	(17,756)
Total revenues	605,000	605,000	725,611	120,611
EXPENDITURES				
Capital outlay				
Building improvements	300,000	1,198,000	832,475	365,525
Total capital outlay	300,000	1,198,000	832,475	365,525
Total expenditures	300,000	1,198,000	832,475	365,525
Excess (deficiency) of revenues over expenditures	305,000	(593,000)	(106,864)	486,136
OTHER FINANCING SOURCES (USES)				
Transfers in	-	125,000	125,000	-
Total other financing sources (uses)	-	125,000	125,000	-
Net change in fund balances	\$ 305,000	\$ (468,000)	18,136	\$ 486,136
FUND BALANCE, BEGINNING OF YEAR			1,094,955	
FUND BALANCE, END OF YEAR			\$ 1,113,091	

KANE COUNTY, ILLINOIS

Capital Improvement Bond Construction Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 840	\$ 840	\$ 4,684	\$ 3,844
Total revenues	840	840	4,684	3,844
EXPENDITURES				
Total expenditures	-	-	-	-
Net change in fund balances	\$ 840	\$ 840	4,684	\$ 3,844
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			\$ 4,684	

KANE COUNTY, ILLINOIS

Recovery Zone Bond Construction Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 26,014	\$ 26,014	\$ 16,528	\$ (9,486)
Net investment income (loss)	5	5	(384)	(389)
Total revenues	26,019	26,019	16,144	(9,875)
EXPENDITURES				
Development Housing and Economic Development				
Shirewood Farm SSA	110	110	-	110
Wildwood West SBA	9,335	9,335	1,450	7,885
Cheval DeSelle Venetian SBA	2,200	2,200	-	2,200
Plank Road Estates SBA	1,575	1,575	-	1,575
Exposition View SBA	500	500	-	500
Pasadena Drive SBA	348	348	-	348
Total Development Housing and Economic Development	14,068	14,068	1,450	12,618
Total expenditures	14,068	14,068	1,450	12,618
Excess (deficiency) of revenues over expenditures	11,951	11,951	14,694	2,743
OTHER FINANCING SOURCES (USES)				
Transfers out	(24,147)	(24,147)	(14,933)	9,214
Total other financing sources (uses)	(24,147)	(24,147)	(14,933)	9,214
Net change in fund balances	\$ (12,196)	\$ (12,196)	(239)	\$ 11,957
FUND BALANCE, BEGINNING OF YEAR			38,578	
FUND BALANCE, END OF YEAR			\$ 38,339	

KANE COUNTY, ILLINOIS

Longmeadow Bond Construction Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ -	\$ 4,636	\$ 4,636
Total revenues	-	-	4,636	4,636
EXPENDITURES				
Capital outlay				
Bridge construction	636,842	636,840	115,263	521,577
Total capital outlay	636,842	636,840	115,263	521,577
Total expenditures	636,842	636,840	115,263	521,577
Net change in fund balances	\$ (636,842)	\$ (636,840)	(110,627)	\$ 526,213
FUND BALANCE, BEGINNING OF YEAR			691,688	
FUND BALANCE, END OF YEAR			\$ 581,061	

KANE COUNTY, ILLINOIS

Transportation Capital Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ -	\$ -	\$ 123,034	\$ 123,034
Net investment income (loss)	4,000	4,000	(2,781)	(6,781)
Total revenues	4,000	4,000	120,253	116,253
EXPENDITURES				
Highways and Streets				
Engineering services	97,508	201,508	201,374	134
Capital outlay				
Road construction	696,104	696,104	-	696,104
Total expenditures	793,612	897,612	201,374	696,238
Net change in fund balances	\$ (789,612)	\$ (893,612)	(81,121)	\$ 812,491
FUND BALANCE, BEGINNING OF YEAR			308,378	
FUND BALANCE, END OF YEAR			\$ 227,257	

KANE COUNTY, ILLINOIS

Aurora Area Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ (8,598)	\$ (8,598)
Total revenues	-	-	(8,598)	(8,598)
EXPENDITURES				
Highways and Streets				
Engineering services	100,000	100,000	-	100,000
Capital outlay				
Road construction	570,000	570,000	-	570,000
Total expenditures	670,000	670,000	-	670,000
Excess (deficiency) of revenues over expenditures	(670,000)	(670,000)	(8,598)	661,402
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	3,000	3,000
Transfers out	(42,000)	(42,000)	(10,000)	32,000
Total other financing sources (uses)	(42,000)	(42,000)	(7,000)	35,000
Net change in fund balances	\$ (712,000)	\$ (712,000)	(15,598)	\$ 696,402
FUND BALANCE, BEGINNING OF YEAR			705,608	
FUND BALANCE, END OF YEAR			\$ 690,010	

KANE COUNTY, ILLINOIS

Campton Hills Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ (451)	\$ (451)
Total revenues	-	-	(451)	(451)
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	(451)	(451)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	2,500	2,500
Transfers out	(43,500)	(43,500)	(2,500)	41,000
Total other financing sources (uses)	(43,500)	(43,500)	-	43,500
Net change in fund balances	<u>\$ (43,500)</u>	<u>\$ (43,500)</u>	(451)	<u>\$ 43,049</u>
FUND BALANCE, BEGINNING OF YEAR			<u>33,062</u>	
FUND BALANCE, END OF YEAR			<u>\$ 32,611</u>	

KANE COUNTY, ILLINOIS

Greater Elgin Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ (5,433)	\$ (5,433)
Total revenues	-	-	(5,433)	(5,433)
EXPENDITURES				
Capital outlay				
Road construction	533,194	533,194	384,077	149,117
Total Capital Outlay	533,194	533,194	384,077	149,117
Total expenditures	533,194	533,194	384,077	149,117
Excess (deficiency) of revenues over expenditures	(533,194)	(533,194)	(389,510)	143,684
OTHER FINANCING SOURCES (USES)				
Transfers out	(46,000)	(46,000)	-	46,000
Total other financing sources (uses)	(46,000)	(46,000)	-	46,000
Net change in fund balances	<u>\$ (579,194)</u>	<u>\$ (579,194)</u>	(389,510)	<u>\$ 189,684</u>
FUND BALANCE, BEGINNING OF YEAR			567,683	
FUND BALANCE, END OF YEAR			<u>\$ 178,173</u>	

KANE COUNTY, ILLINOIS

Northwest Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ (4,460)	\$ (4,460)
Total revenues	-	-	(4,460)	(4,460)
EXPENDITURES				
Capital outlay				
Road construction	345,000	345,000	345,000	-
Total Capital Outlay	345,000	345,000	345,000	-
Excess (deficiency) of revenues over expenditures	(345,000)	(345,000)	(349,460)	(4,460)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	673	673
Transfers out	(24,500)	(24,500)	-	24,500
Total other financing sources (uses)	(24,500)	(24,500)	673	25,173
Net change in fund balances	\$ (369,500)	\$ (369,500)	(348,787)	\$ 20,713
FUND BALANCE, BEGINNING OF YEAR			356,648	
FUND BALANCE, END OF YEAR			\$ 7,861	

KANE COUNTY, ILLINOIS

Southwest Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ -	\$ 1,241	\$ 1,241
Total revenues	-	-	1,241	1,241
EXPENDITURES				
Highways and Streets				
Engineering services	90,000	-	-	-
Capital outlay				
Road construction	-	110,000	110,000	-
Total expenditures	90,000	110,000	110,000	-
Excess (deficiency) of revenues over expenditures	(90,000)	(110,000)	(108,759)	-
OTHER FINANCING SOURCES (USES)				
Transfers out	(24,250)	(66,431)	(43,165)	23,266
Total other financing sources (uses)	(24,250)	(66,431)	(43,165)	23,266
Net change in fund balances	\$ (114,250)	\$ (176,431)	(151,924)	\$ 24,507
FUND BALANCE, BEGINNING OF YEAR			152,008	
FUND BALANCE, END OF YEAR			\$ 84	

KANE COUNTY, ILLINOIS

Tri-Cities Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ -	\$ 440	\$ 440
Total revenues	-	-	440	440
EXPENDITURES				
Highways and Streets				
Engineering services	-	27,000	26,086	914
Total expenditures	-	27,000	26,086	914
Excess (deficiency) of revenues over expenditures	-	(27,000)	(25,646)	1,354
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	11,200	11,200
Transfers out	(37,500)	(54,493)	(17,340)	37,153
Total other financing sources (uses)	(37,500)	(54,493)	(6,140)	48,353
Net change in fund balances	<u>\$ (37,500)</u>	<u>\$ (81,493)</u>	(31,786)	<u>\$ 49,707</u>
FUND BALANCE, BEGINNING OF YEAR			31,830	
FUND BALANCE, END OF YEAR			<u>\$ 44</u>	

KANE COUNTY, ILLINOIS

Upper Fox Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ (4,319)	\$ (4,319)
Total revenues	-	-	(4,319)	(4,319)
EXPENDITURES				
Capital outlay				
Road construction	250,000	308,000	308,000	-
Total Capital Outlay	250,000	308,000	308,000	-
Total expenditures	250,000	308,000	308,000	-
Excess (deficiency) of revenues over expenditures	(250,000)	(308,000)	(312,319)	(4,319)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	2,980	2,980
Transfers out	(100,000)	(100,000)	-	100,000
Total other financing sources (uses)	(100,000)	(100,000)	2,980	102,980
Net change in fund balances	\$ (350,000)	\$ (408,000)	(309,339)	\$ 98,661
FUND BALANCE, BEGINNING OF YEAR			343,356	
FUND BALANCE, END OF YEAR			\$ 34,017	

KANE COUNTY, ILLINOIS

West Central Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ (446)	\$ (446)
Total revenues	-	-	(446)	(446)
EXPENDITURES				
Capital outlay				
Road construction	39,000	39,000	-	39,000
Total Capital Outlay	39,000	39,000	-	39,000
Total expenditures	39,000	39,000	-	39,000
Excess (deficiency) of revenues over expenditures	(39,000)	(39,000)	(446)	38,554
OTHER FINANCING SOURCES (USES)				
Transfers out	(3,100)	(3,000)	(2,000)	1,000
Total other financing sources (uses)	(3,100)	(3,000)	(2,000)	1,000
Net change in fund balances	<u>\$ (42,100)</u>	<u>\$ (42,000)</u>	(2,446)	<u>\$ 39,554</u>
FUND BALANCE, BEGINNING OF YEAR			<u>39,515</u>	
FUND BALANCE, END OF YEAR			<u>\$ 37,069</u>	

KANE COUNTY, ILLINOIS

North Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 750,000	\$ 750,000	\$ 1,924,209	\$ 1,174,209
Net investment income (loss)	8,000	8,000	(100,816)	(108,816)
Total revenues	758,000	758,000	1,823,393	1,065,393
EXPENDITURES				
Highways and Streets				
Engineering services	900,000	900,000	31,153	868,847
Capital outlay				
Road construction	710,000	710,000	710,000	-
Highway right of way	1,183,748	1,183,748	2,480	1,181,268
Total Capital Outlay	1,893,748	1,893,748	712,480	1,181,268
Total expenditures	2,793,748	2,793,748	743,633	2,050,115
Excess (deficiency) of revenues over expenditures	(2,035,748)	(2,035,748)	1,079,760	3,115,508
OTHER FINANCING SOURCES (USES)				
Transfers in	170,500	170,500	316,181	145,681
Transfers out	(37,500)	(37,500)	(37,500)	-
Total other financing sources (uses)	133,000	133,000	278,681	145,681
Net change in fund balances	\$ (1,902,748)	\$ (1,902,748)	1,358,441	\$ 3,261,189
FUND BALANCE, BEGINNING OF YEAR			4,004,116	
FUND BALANCE, END OF YEAR			\$ 5,362,557	

KANE COUNTY, ILLINOIS

Central Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 400,000	\$ 400,000	\$ 641,365	\$ 241,365
Net investment income (loss)	7,700	7,700	(42,193)	(49,893)
Total revenues	407,700	407,700	599,172	191,472
EXPENDITURES				
Highways and Streets				
Engineering services	-	23,000	22,086	914
Total Highway and Streets	-	23,000	22,086	914
Capital outlay				
Road construction	2,066,000	2,066,000	-	2,066,000
Total Capital Outlay	2,066,000	2,066,000	-	2,066,000
Total expenditures	2,066,000	2,089,000	22,086	2,066,914
Excess (deficiency) of revenues over expenditures	(1,658,300)	(1,681,300)	577,086	2,258,386
OTHER FINANCING SOURCES (USES)				
Transfers in	84,100	101,093	21,840	(79,253)
Transfers out	(20,000)	(20,000)	(20,000)	-
Total other financing sources (uses)	64,100	81,093	1,840	(79,253)
Net change in fund balances	\$ (1,594,200)	\$ (1,600,207)	578,926	\$ 2,179,133
FUND BALANCE, BEGINNING OF YEAR			2,437,220	
FUND BALANCE, END OF YEAR			\$ 3,016,146	

KANE COUNTY, ILLINOIS

South Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 400,000	\$ 400,000	\$ 1,099,196	\$ 699,196
Net investment income (loss)	11,000	11,000	(64,392)	(75,392)
Total revenues	411,000	411,000	1,034,804	623,804
EXPENDITURES				
Highways and Streets				
Engineering services	-	16,000	15,529	471
Capital outlay				
Road construction	2,630,056	2,630,056	-	2,630,056
Highway right of way	-	-	144,750	(144,750)
Total Capital Outlay	2,630,056	2,630,056	144,750	2,485,306
Total expenditures	2,630,056	2,646,056	160,279	2,485,777
Excess (deficiency) of revenues over expenditures	(2,219,056)	(2,235,056)	874,525	3,109,581
OTHER FINANCING SOURCES (USES)				
Transfers in	66,250	108,431	140,657	32,226
Transfers out	(20,000)	(20,000)	(20,000)	-
Total other financing sources (uses)	46,250	88,431	120,657	32,226
Net change in fund balances	\$ (2,172,806)	\$ (2,146,625)	995,182	\$ 3,141,807
FUND BALANCE, BEGINNING OF YEAR			3,554,486	
FUND BALANCE, END OF YEAR			\$ 4,549,668	

KANE COUNTY, ILLINOIS

Working Cash
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ 13,424	\$ 13,424	\$ (41,858)	\$ (55,282)
Total revenues	<u>13,424</u>	<u>13,424</u>	<u>(41,858)</u>	<u>(55,282)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 13,424</u>	<u>\$ 13,424</u>	<u>(41,858)</u>	<u>\$ (55,282)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>3,353,977</u>	
FUND BALANCE, END OF YEAR			<u>\$ 3,312,119</u>	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2022

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 Schedule of Revenues, Expenditures, and Changes in Net Position -Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OPERATING REVENUES				
Charges for services	\$ 90,280	\$ 90,280	\$ 103,746	\$ 13,466
Total operating revenues	90,280	90,280	103,746	13,466
OPERATING EXPENSES				
Personnel Services				
Salaries and wages	50,461	51,961	51,899	62
Benefits				
Healthcare contribution	7,870	10,170	10,148	22
Dental contribution	427	827	49	778
FICA/SS contribution	3,861	3,961	3,954	7
IMRF contribution	3,396	3,596	3,529	67
Total Benefits	15,554	18,554	17,680	874
Contractual Services				
Engineering services	15,000	15,000	1,300	13,700
Contractual /consulting	108,780	104,280	82,067	22,213
Professional services	22,500	22,500	19,914	2,586
Electric vehicle services	1,000	1,000	1,540	(540)
Repair and maintenance - vehicles	50	50	1,096	(1,046)
Liability insurance	1,171	1,171	1,171	-
Workers compensation	1,413	1,413	1,413	-
Unemployment claims	36	36	36	-
General printing	8,000	8,000	5,288	2,712
Conferences and meetings	2,550	2,550	831	1,719
Employee mileage expense	250	250	-	250
General association dues	1,975	1,975	1,423	552
Total Contractual Services	162,725	158,225	116,079	42,146
Commodities				
Office supplies	600	600	938	(338)
Operating supplies	16,375	16,375	8,569	7,806
Postage	1,500	1,500	2,354	(854)
Books and subscriptions	150	150	-	150
Fuel - vehicles	100	100	66	34
Telephone	2,300	2,300	283	2,017
Total Commodities	21,025	21,025	12,210	8,815
Total operating expenses	249,765	249,765	197,868	51,897
Operating income (loss)	(159,485)	(159,485)	(94,122)	65,363

KANE COUNTY, ILLINOIS

Enterprise Surcharge Schedule of Revenues, Expenditures, and Changes in Net Position -Budget and Actual For the Year Ended November 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
NONOPERATING REVENUES (EXPENSES)				
Net investment income (loss)	\$ 21,016	\$ 21,016	\$ (62,613)	\$ (83,629)
Total nonoperating revenues (expenses)	<u>21,016</u>	<u>21,016</u>	<u>(62,613)</u>	<u>(83,629)</u>
Income (loss) before contributions and transfers	(138,469)	(138,469)	(156,735)	(18,266)
TRANSFERS				
Transfers in	61,000	61,000	61,000	-
Transfers out	<u>(1,788)</u>	<u>(1,788)</u>	<u>(1,788)</u>	<u>-</u>
Total Transfers	<u>59,212</u>	<u>59,212</u>	<u>59,212</u>	<u>-</u>
Change in net position	<u>\$ (79,257)</u>	<u>\$ (79,257)</u>	(97,523)	<u>\$ (18,266)</u>
NET POSITION, BEGINNING OF YEAR			<u>5,171,539</u>	
NET POSITION, END OF YEAR			<u>\$ 5,074,016</u>	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2022

INTERNAL SERVICE FUND

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

KANE COUNTY, ILLINOIS

Health Insurance Fund Schedule of Revenues, Expenditures, and Changes in Net Position -Budget and Actual For the Year Ended November 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
OPERATING REVENUES				
Contributions - employer	\$ 17,899,442	\$ 17,899,442	\$ 14,540,387	\$ (3,359,055)
Contributions - employee	3,655,218	3,655,218	3,478,884	(176,334)
Contributions - retirees	580,000	580,000	611,974	31,974
Contributions - other	-	-	50,380	50,380
Miscellaneous	-	-	17,880	17,880
Total operating revenues	<u>22,134,660</u>	<u>22,134,660</u>	<u>18,699,505</u>	<u>(3,435,155)</u>
OPERATING EXPENSES				
Healthcare claims	21,090,261	21,086,261	13,016,086	8,070,175
Vision insurance	89,449	89,449	74,975	14,474
Contractual services	110,800	122,500	3,575,673	(3,453,173)
Dental insurance	843,103	843,103	732,083	111,020
Life insurance	31,047	31,047	42,029	(10,982)
Total operating expenses	<u>22,164,660</u>	<u>22,172,360</u>	<u>17,440,846</u>	<u>4,731,514</u>
Operating income (loss)	<u>(30,000)</u>	<u>(37,700)</u>	<u>1,258,659</u>	<u>1,296,359</u>
NONOPERATING REVENUES				
Net investment income (loss)	<u>30,000</u>	<u>30,000</u>	<u>(89,645)</u>	<u>(119,645)</u>
Total nonoperating revenues	<u>30,000</u>	<u>30,000</u>	<u>(89,645)</u>	<u>(119,645)</u>
Change in net position	<u>\$ -</u>	<u>\$ (7,700)</u>	<u>1,169,014</u>	<u>\$ 1,176,714</u>
NET POSITION, BEGINNING OF YEAR			<u>5,247,855</u>	
NET POSITION, END OF YEAR			<u>\$ 6,416,869</u>	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2022

CUSTODIAL FUNDS

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

KANE COUNTY, ILLINOIS

Custodial Funds
Combining Statement of Fiduciary Net Position
November 30, 2022

	Special Trust	911 Emergency Surcharge	Township Bridge	Wireless 911	Special Deposit
ASSETS					
Cash and investments	\$ 361,785	\$ 2,581,212	\$ 217,682	\$ 214,655	\$ 550,983
Property tax receivable	-	-	-	-	-
Accounts receivable	-	335,945	-	1,007,835	-
Interest receivable	-	7,686	381	1,649	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 361,785</u>	<u>\$ 2,924,843</u>	<u>\$ 218,063</u>	<u>\$ 1,224,139</u>	<u>\$ 550,983</u>
LIABILITIES					
Accounts payable	\$ -	\$ 73,768	\$ -	\$ -	\$ -
Due to other governments	-	2,851,075	218,063	1,224,139	-
Due to others	-	-	-	-	18,700
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>2,924,843</u>	<u>218,063</u>	<u>1,224,139</u>	<u>18,700</u>
NET POSITION					
Restricted for bond escrow	-	-	-	-	-
Restricted for individuals	361,785	-	-	-	532,283
Restricted for public safety	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net position	<u>361,785</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>532,283</u>
Total liabilities and net position	<u>\$ 361,785</u>	<u>\$ 2,924,843</u>	<u>\$ 218,063</u>	<u>\$ 1,224,139</u>	<u>\$ 550,983</u>

Recorder's Rental Surcharge	Tax Redemption	County Clerk Domestic Violence	Death Certificates	Crane Road Estates SSA	Junior Kane County Board	Court Services Adult Restitution
\$ 31,931	\$ 1,364,338	\$ 1,015	\$ 11,059	\$ 43,517	\$ 2,677	\$ 51,088
-	-	-	-	-	-	-
7,749	-	75	592	-	-	-
125	-	4	25	226	9	-
<u>\$ 39,805</u>	<u>\$ 1,364,338</u>	<u>\$ 1,094</u>	<u>\$ 11,676</u>	<u>\$ 43,743</u>	<u>\$ 2,686</u>	<u>\$ 51,088</u>
\$ -	\$ -	\$ 1,065	\$ 11,200	\$ -	\$ -	\$ -
39,805	-	29	476	-	-	-
-	1,364,338	-	-	43,743	2,686	51,088
<u>39,805</u>	<u>1,364,338</u>	<u>1,094</u>	<u>11,676</u>	<u>43,743</u>	<u>2,686</u>	<u>51,088</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 39,805</u>	<u>\$ 1,364,338</u>	<u>\$ 1,094</u>	<u>\$ 11,676</u>	<u>\$ 43,743</u>	<u>\$ 2,686</u>	<u>\$ 51,088</u>

(Continued)

KANE COUNTY, ILLINOIS

Custodial Funds
Combining Statement of Fiduciary Net Position
November 30, 2022

	Court Services Juvenile Restitution	Court Services Adoption	State Real Estate Transfer Tax	Unclaimed Funds	County Collector
ASSETS					
Cash and investments	\$ 16,340	\$ 9,908	\$ 214,460	\$ 72,129	\$ 257,088
Property tax receivable	-	-	-	-	162,704,382
Accounts receivable	-	-	183,897	-	-
Interest receivable	2	-	-	-	-
	<u>16,342</u>	<u>9,908</u>	<u>398,357</u>	<u>72,129</u>	<u>162,961,470</u>
Total assets	<u>\$ 16,342</u>	<u>\$ 9,908</u>	<u>\$ 398,357</u>	<u>\$ 72,129</u>	<u>\$ 162,961,470</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	-	398,357	-	162,961,470
Due to others	16,342	9,908	-	72,129	-
	<u>16,342</u>	<u>9,908</u>	<u>398,357</u>	<u>72,129</u>	<u>162,961,470</u>
Total liabilities	<u>16,342</u>	<u>9,908</u>	<u>398,357</u>	<u>72,129</u>	<u>162,961,470</u>
NET POSITION					
Restricted for bond escrow	-	-	-	-	-
Restricted for individuals	-	-	-	-	-
Restricted for public safety	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and net position	<u>\$ 16,342</u>	<u>\$ 9,908</u>	<u>\$ 398,357</u>	<u>\$ 72,129</u>	<u>\$ 162,961,470</u>

Circuit Clerk	Chancery	Detainee Account	Southwest Kane County Triad	Sheriff's Escrow	Aurora Township	Batavia Township
\$ 10,178,174	\$ 2,043,073	\$ 370,331	\$ 7,380	\$ 469,816	\$ 321,404	\$ 217,142
-	-	-	-	-	15,933	5,235
-	-	-	-	-	-	-
-	-	-	-	-	940	675
<u>\$ 10,178,174</u>	<u>\$ 2,043,073</u>	<u>\$ 370,331</u>	<u>\$ 7,380</u>	<u>\$ 469,816</u>	<u>\$ 338,277</u>	<u>\$ 223,052</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,885	\$ -
406,239	-	-	-	-	253,392	223,052
178,764	-	234,256	-	-	-	-
<u>585,003</u>	<u>-</u>	<u>234,256</u>	<u>-</u>	<u>-</u>	<u>338,277</u>	<u>223,052</u>
9,593,171	-	136,075	-	-	-	-
-	-	-	-	-	-	-
-	2,043,073	-	7,380	469,816	-	-
<u>9,593,171</u>	<u>2,043,073</u>	<u>136,075</u>	<u>7,380</u>	<u>469,816</u>	<u>-</u>	<u>-</u>
<u>\$ 10,178,174</u>	<u>\$ 2,043,073</u>	<u>\$ 370,331</u>	<u>\$ 7,380</u>	<u>\$ 469,816</u>	<u>\$ 338,277</u>	<u>\$ 223,052</u>

(Continued)

KANE COUNTY, ILLINOIS

Custodial Funds
Combining Statement of Fiduciary Net Position
November 30, 2022

	Big Rock Township	Blackberry Township	Burlington Township	Campton Hills Township	Dundee Township
ASSETS					
Cash and investments	\$ 350,544	\$ 186,315	\$ 473,577	\$ 186,054	\$ 48,679
Property tax receivable	10,703	22,119	10,710	12,155	10,481
Accounts receivable	-	-	-	-	-
Interest receivable	1,051	625	1,426	538	242
	<u>362,298</u>	<u>209,059</u>	<u>485,713</u>	<u>198,747</u>	<u>59,402</u>
Total assets	\$ 362,298	\$ 209,059	\$ 485,713	\$ 198,747	\$ 59,402
LIABILITIES					
Accounts payable	\$ 308,467	\$ -	\$ -	\$ -	\$ -
Due to other governments	53,831	209,059	485,713	198,747	59,402
Due to others	-	-	-	-	-
	<u>362,298</u>	<u>209,059</u>	<u>485,713</u>	<u>198,747</u>	<u>59,402</u>
Total liabilities	362,298	209,059	485,713	198,747	59,402
NET POSITION					
Restricted for bond escrow	-	-	-	-	-
Restricted for individuals	-	-	-	-	-
Restricted for public safety	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net position	-	-	-	-	-
Total liabilities and net position	\$ 362,298	\$ 209,059	\$ 485,713	\$ 198,747	\$ 59,402

Elgin Township	Geneva Township	Hampshire Township	Kaneville Township	Plato Township	Rutland Township	St. Charles Township
\$ 502,478	\$ 43,465	\$ 280,182	\$ 141,618	\$ 598,497	\$ 166,138	\$ 674,693
10,764	1,055	11,410	10,206	14,921	10,257	34,139
21,116	-	-	-	-	-	-
1,514	129	856	409	1,797	480	2,035
<u>\$ 535,872</u>	<u>\$ 44,649</u>	<u>\$ 292,448</u>	<u>\$ 152,233</u>	<u>\$ 615,215</u>	<u>\$ 176,875</u>	<u>\$ 710,867</u>
\$ -	\$ -	\$ 153,600	\$ 98,000	\$ 4,700	\$ -	\$ 200,000
535,872	44,649	138,848	54,233	610,515	176,875	510,867
-	-	-	-	-	-	-
<u>535,872</u>	<u>44,649</u>	<u>292,448</u>	<u>152,233</u>	<u>615,215</u>	<u>176,875</u>	<u>710,867</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 535,872</u>	<u>\$ 44,649</u>	<u>\$ 292,448</u>	<u>\$ 152,233</u>	<u>\$ 615,215</u>	<u>\$ 176,875</u>	<u>\$ 710,867</u>

Continued

KANE COUNTY, ILLINOIS

Custodial Funds
Combining Statement of Fiduciary Net Position
November 30, 2022

	Sugar Grove Township	Virgil Township	Total Custodial Funds
ASSETS			
Cash and investments	\$ 176,475	\$ 277,300	\$ 23,715,202
Property tax receivable	7,948	11,876	162,904,294
Accounts receivable	-	-	1,557,209
Interest receivable	539	822	24,185
Total assets	<u>\$ 184,962</u>	<u>\$ 289,998</u>	<u>\$ 188,200,890</u>
LIABILITIES			
Accounts payable	\$ -	\$ 250,584	\$ 1,186,269
Due to other governments	184,962	39,414	171,879,084
Due to others	-	-	1,991,954
Total liabilities	<u>184,962</u>	<u>289,998</u>	<u>175,057,307</u>
NET POSITION			
Restricted for bond escrow	-	-	9,729,246
Restricted for individuals	-	-	894,068
Restricted for public safety	-	-	2,520,269
Total net position	<u>-</u>	<u>-</u>	<u>13,143,583</u>
Total liabilities and net position	<u>\$ 184,962</u>	<u>\$ 289,998</u>	<u>\$ 188,200,890</u>

(Concluded)

KANE COUNTY, ILLINOIS

Custodial Funds Combining Statement of Changes in Fiduciary Net Position For the Year Ended November 30, 2022

	Special Trust	911 Emergency Surcharge	Township Bridge	Wireless 911	Special Deposit
ADDITIONS					
Fines and fees	\$ -	\$ -	\$ 166,011	\$ -	\$ -
Contributions from individuals	991,550	-	-	-	12,052
Property taxes and tax redemption collections	-	-	-	-	-
Township motor fuel taxes	-	-	-	-	-
Township grants	-	-	-	-	-
Addition from other custodial funds	-	-	-	-	-
E-911 collections	-	1,357,338	-	4,072,013	-
Net investment income (loss)	-	(40,567)	(4,690)	1,523	-
Other	-	-	-	-	-
Total additions	<u>991,550</u>	<u>1,316,771</u>	<u>161,321</u>	<u>4,073,536</u>	<u>12,052</u>
DEDUCTIONS					
Distributions to other governments	-	1,316,771	161,321	4,073,536	-
Distribution to individuals	980,550	-	-	-	49,452
Payments for goods and services	-	-	-	-	-
Tax distributions	-	-	-	-	-
Township highway and streets distributions	-	-	-	-	-
Distributions to other custodial funds	-	-	-	-	-
Total deductions	<u>980,550</u>	<u>1,316,771</u>	<u>161,321</u>	<u>4,073,536</u>	<u>49,452</u>
Net increase (decrease) in fiduciary net position	11,000	-	-	-	(37,400)
NET POSITION, BEGINNING OF YEAR	<u>350,785</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>569,683</u>
NET POSITION, END OF YEAR	<u>\$ 361,785</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 532,283</u>

Recorder's Rental Surcharge	Tax Redemption	County Clerk Domestic Violence	Death Certificates	Crane Road Estates SSA	Junior Kane County Board	Court Services Adult Restitution
\$ 557,172	\$ -	\$ 16,655	\$ 142,520	\$ 79,347	\$ -	\$ -
-	-	-	-	-	-	-
-	9,332,617	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(303)	870	-	-	(341)	-	10
-	-	-	-	-	-	-
556,869	9,333,487	16,655	142,520	79,006	-	10
556,869	-	16,655	142,520	79,006	-	-
-	-	-	-	-	-	10
-	-	-	-	-	-	-
-	9,332,617	-	-	-	-	-
-	-	-	-	-	-	-
-	870	-	-	-	-	-
556,869	9,333,487	16,655	142,520	79,006	-	10
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

KANE COUNTY, ILLINOIS

Custodial Funds Combining Statement of Changes in Fiduciary Net Position For the Year Ended November 30, 2022

	Court Services Juvenile Restitution	Court Services Adoption	State Real Estate Transfer Tax	Unclaimed Funds	County Collector
ADDITIONS					
Fines and fees	\$ 2,075	\$ -	\$ 5,168,254	\$ -	\$ -
Contributions from individuals	-	-	-	197,501	-
Property taxes and tax redemption collections	-	-	-	-	1,380,192,151
Township motor fuel taxes	-	-	-	-	-
Township grants	-	-	-	-	-
Addition from other custodial funds	-	-	-	-	-
E-911 collections	-	-	-	-	-
Net investment income (loss)	77	13	-	138	-
Other	-	-	-	-	-
Total additions	<u>2,152</u>	<u>13</u>	<u>5,168,254</u>	<u>197,639</u>	<u>1,380,192,151</u>
DEDUCTIONS					
Distributions to other governments	-	-	5,168,254	-	-
Distribution to individuals	2,152	13	-	197,639	-
Payments for goods and services	-	-	-	-	-
Tax distributions	-	-	-	-	1,380,192,151
Township highway and streets distributions	-	-	-	-	-
Distributions to other custodial funds	-	-	-	-	-
Total deductions	<u>2,152</u>	<u>13</u>	<u>5,168,254</u>	<u>197,639</u>	<u>1,380,192,151</u>
Net increase (decrease) in fiduciary net position	-	-	-	-	-
NET POSITION, BEGINNING OF YEAR	-	-	-	-	-
NET POSITION, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Circuit Clerk	Chancery	Detainee Account	Southwest Kane County Triad	Sheriff's Escrow	Aurora Township	Batavia Township
\$ 9,628,109	\$ 15,443,894	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,213,074	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	87,778	28,901
-	-	-	-	-	47,928	15,787
-	-	-	-	758,084	-	-
-	-	-	-	-	-	-
-	-	-	-	-	(4,751)	(2,714)
-	-	-	985	-	-	-
<u>9,628,109</u>	<u>15,443,894</u>	<u>1,213,074</u>	<u>985</u>	<u>758,084</u>	<u>130,955</u>	<u>41,974</u>
6,682,818	-	-	-	-	-	-
4,315,109	13,710,879	-	-	694,701	-	-
-	-	1,213,074	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	130,955	41,974
-	758,084	-	-	-	-	-
<u>10,997,927</u>	<u>14,468,963</u>	<u>1,213,074</u>	<u>-</u>	<u>694,701</u>	<u>130,955</u>	<u>41,974</u>
(1,369,818)	974,931	-	985	63,383	-	-
10,962,989	1,068,142	136,075	6,395	406,433	-	-
<u>\$ 9,593,171</u>	<u>\$ 2,043,073</u>	<u>\$ 136,075</u>	<u>\$ 7,380</u>	<u>\$ 469,816</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

KANE COUNTY, ILLINOIS

Custodial Funds Combining Statement of Changes in Fiduciary Net Position For the Year Ended November 30, 2022

	Big Rock Township	Blackberry Township	Burlington Township	Campton Hills Township	Dundee Township
ADDITIONS					
Fines and fees	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions from individuals	-	-	-	-	-
Property taxes and tax redemption collections	-	-	-	-	-
Township motor fuel taxes	59,958	124,327	59,034	66,627	57,651
Township grants	32,650	68,440	32,236	36,311	31,467
Addition from other custodial funds	-	-	-	-	-
E-911 collections	-	-	-	-	-
Net investment income (loss)	(4,854)	(1,634)	(6,431)	(2,610)	38
Other	-	-	-	-	-
Total additions	<u>87,754</u>	<u>191,133</u>	<u>84,839</u>	<u>100,328</u>	<u>89,156</u>
DEDUCTIONS					
Distributions to other governments	-	-	-	-	-
Distribution to individuals	-	-	-	-	-
Payments for goods and services	-	-	-	-	-
Tax distributions	-	-	-	-	-
Township highway and streets distributions	87,754	191,133	84,839	100,328	89,156
Distributions to other custodial funds	-	-	-	-	-
Total deductions	<u>87,754</u>	<u>191,133</u>	<u>84,839</u>	<u>100,328</u>	<u>89,156</u>
Net increase (decrease) in fiduciary net position	-	-	-	-	-
NET POSITION, BEGINNING OF YEAR	-	-	-	-	-
NET POSITION, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Elgin Township	Geneva Township	Hampshire Township	Kaneville Township	Plato Township	Rutland Township	St. Charles Township
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
94,736	6,248	66,231	51,055	82,283	59,236	188,126
32,363	3,464	36,828	26,440	44,920	32,673	102,739
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(6,758)	(601)	(3,493)	(2,174)	(8,189)	(2,337)	(9,156)
-	-	-	-	-	-	-
<u>120,341</u>	<u>9,111</u>	<u>99,566</u>	<u>75,321</u>	<u>119,014</u>	<u>89,572</u>	<u>281,709</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
120,341	9,111	99,566	75,321	119,014	89,572	281,709
-	-	-	-	-	-	-
<u>120,341</u>	<u>9,111</u>	<u>99,566</u>	<u>75,321</u>	<u>119,014</u>	<u>89,572</u>	<u>281,709</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

KANE COUNTY, ILLINOIS

Custodial Funds Combining Statement of Changes in Fiduciary Net Position For the Year Ended November 30, 2022

	Sugar Grove Township	Virgil Township	Total Custodial Funds
ADDITIONS			
Fines and fees	\$ -	\$ -	\$ 31,204,037
Contributions from individuals	-	-	2,414,177
Property taxes and tax redemption collections	-	-	1,389,524,768
Township motor fuel taxes	43,837	65,447	1,141,475
Township grants	23,960	35,737	603,943
Addition from other custodial funds	-	-	758,084
E-911 collections	-	-	5,429,351
Net investment income (loss)	(2,344)	(3,999)	(105,277)
Other	-	-	985
Total additions	<u>65,453</u>	<u>97,185</u>	<u>1,430,971,543</u>
DEDUCTIONS			
Distributions to other governments	-	-	18,197,750
Distribution to individuals	-	-	19,950,505
Payments for goods and services	-	-	1,213,074
Tax distributions	-	-	1,389,524,768
Township highway and streets distributions	65,453	97,185	1,683,411
Distributions to other custodial funds	-	-	758,954
Total deductions	<u>65,453</u>	<u>97,185</u>	<u>1,431,328,462</u>
Net increase (decrease) in fiduciary net position	-	-	(356,919)
NET POSITION, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>13,500,502</u>
NET POSITION, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,143,583</u>

(Concluded)

KANE COUNTY, ILLINOIS

Statistical Section (Unaudited)
Table of Contents
November 30, 2022

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within the County's financial activities take place.

Operating Information

These schedules contain information about the County's service and resources to help the reader understand how the County's financial information relates to the services the Government provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

KANE COUNTY, ILLINOIS

Net Position by Component Last Ten Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Governmental Activities				
Net Investment in Capital Assets	\$ 585,756,224	\$ 579,707,558	\$ 548,432,361	\$ 532,245,667
Restricted	201,477,219	135,829,391	103,736,880	96,117,268
Unrestricted	<u>133,970,913</u>	<u>135,826,855</u>	<u>126,365,531</u>	<u>107,350,409</u>
Total Governmental Activities				
Net Position	<u>\$ 921,204,356</u>	<u>\$ 851,363,804</u>	<u>\$ 778,534,772</u>	<u>\$ 735,713,344</u>
Business-Type Activities				
Net Investment in Capital Assets	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,886,145
Restricted	5,074,016	5,171,539	5,272,755	5,292,085
Unrestricted	<u>-</u>	<u>-</u>	<u>309,392</u>	<u>907,996</u>
Total Business-Type Activities				
Net Position	<u>\$ 7,957,470</u>	<u>\$ 8,054,993</u>	<u>\$ 8,465,601</u>	<u>\$ 9,086,226</u>
Primary Government				
Net Investment in Capital Assets	\$ 588,639,678	\$ 582,591,012	\$ 551,315,815	\$ 535,131,812
Restricted	206,551,235	141,000,930	109,009,635	101,409,353
Unrestricted	<u>133,970,913</u>	<u>135,826,855</u>	<u>126,674,923</u>	<u>108,258,405</u>
Total Primary Government				
Net Position	<u>\$ 929,161,826</u>	<u>\$ 859,418,797</u>	<u>\$ 787,000,373</u>	<u>\$ 744,799,570</u>

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

**Beginning in 2018, the County implemented GASB 75 which resulted in the inclusion of a total OPEB liability.

<u>2018**</u>	<u>2017</u>	<u>2016</u>	<u>2015*</u>	<u>2014</u>	<u>2013</u>
\$ 518,918,040	\$ 498,639,181	\$ 484,402,231	\$ 467,908,537	\$ 435,743,528	\$ 422,451,478
83,698,064	88,118,662	81,238,772	84,697,093	89,449,212	86,739,637
<u>112,428,524</u>	<u>105,815,007</u>	<u>103,516,237</u>	<u>105,549,298</u>	<u>116,522,941</u>	<u>126,657,691</u>
<u>\$ 715,044,628</u>	<u>\$ 692,572,850</u>	<u>\$ 669,157,240</u>	<u>\$ 658,154,928</u>	<u>\$ 641,715,681</u>	<u>\$ 635,848,806</u>
\$ 2,892,602	\$ 2,899,060	\$ 2,905,517	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454
6,683,512	6,792,310	7,248,467	7,768,546	8,219,303	9,322,891
<u>5,378,719</u>	<u>6,309,747</u>	<u>6,260,552</u>	<u>6,223,940</u>	<u>6,480,303</u>	<u>6,441,448</u>
<u>\$ 14,954,833</u>	<u>\$ 16,001,117</u>	<u>\$ 16,414,536</u>	<u>\$ 16,875,940</u>	<u>\$ 17,583,060</u>	<u>\$ 18,647,793</u>
\$ 521,810,642	\$ 501,538,241	\$ 487,307,748	\$ 470,791,991	\$ 438,626,982	\$ 425,334,932
90,381,576	94,910,972	88,487,239	92,465,639	97,668,515	96,062,528
<u>117,807,243</u>	<u>112,124,754</u>	<u>109,776,789</u>	<u>111,773,238</u>	<u>123,003,244</u>	<u>133,099,139</u>
<u>\$ 729,999,461</u>	<u>\$ 708,573,967</u>	<u>\$ 685,571,776</u>	<u>\$ 675,030,868</u>	<u>\$ 659,298,741</u>	<u>\$ 654,496,599</u>

KANE COUNTY, ILLINOIS

Changes in Net Position Last Ten Fiscal Years

	2022****	2021***	2020	2019
Expenses				
Governmental Activities:				
General government	\$ 35,851,988	\$ 40,950,487	\$ 98,999,491	\$ 33,321,849
Public safety	49,782,245	47,170,025	35,064,790	52,487,661
Highways and streets	23,908,294	32,722,009	55,177,967	38,082,134
Judicial	27,592,477	24,877,613	22,844,062	24,320,301
Public service and records	16,123,593	14,990,521	15,002,009	12,576,254
Health and welfare	10,502,135	14,889,719	13,259,450	5,679,295
Environment and conservation	691,277	618,744	579,875	151,855
Development, housing and economic development	12,533,444	19,179,867	6,660,523	4,358,847
Interest and fiscal charges	1,691,869	1,809,177	2,020,016	2,522,999
Total Governmental Activities Expenses	<u>178,677,322</u>	<u>197,208,162</u>	<u>249,608,183</u>	<u>173,501,195</u>
Business-Type Activities:				
Solid waste	197,868	569,271	915,029	6,445,099
Total Business-Type Activities Expenses	<u>197,868</u>	<u>569,271</u>	<u>915,029</u>	<u>6,445,099</u>
Total Primary Government Expenses	<u>\$ 178,875,190</u>	<u>\$ 197,777,433</u>	<u>\$ 250,523,212</u>	<u>\$ 179,946,294</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General government	\$ 4,708,430	\$ 6,784,951	\$ 5,842,264	\$ 4,852,040
Public safety	5,988,526	4,822,808	5,038,826	6,933,229
Highways and streets	733,565	492,226	463,011	392,982
Judicial	8,755,489	9,012,711	9,622,703	12,065,881
Public service and records	6,200,136	7,462,608	5,563,975	5,423,928
Health and welfare	1,534,489	1,364,711	1,276,437	1,429,056
Environment and conservation	336,674	65,241	65,682	2,650
Development, housing and economic development	1,933,438	1,959,195	1,673,011	2,027,543
Interest and fiscal charges	20,576	33,373	54,570	74,028
Operating Grants and Contributions	74,644,342	73,849,990	57,850,946	41,465,077
Capital Grants and Contributions	244,415	24,275,541	11,898,283	8,455,907
Total Governmental Activities				
Program Revenues	<u>105,100,080</u>	<u>130,123,355</u>	<u>99,349,708</u>	<u>83,122,321</u>
Business-Type Activities:				
Charges for Services				
Solid waste	103,746	87,722	84,942	157,049
Operating Grants and Contributions	-	-	-	-
Total Business-Type Activities				
Program Revenues	<u>103,746</u>	<u>87,722</u>	<u>84,942</u>	<u>157,049</u>
Total Primary Government	<u>\$ 105,203,826</u>	<u>\$ 130,211,077</u>	<u>\$ 99,434,650</u>	<u>\$ 83,279,370</u>
Net (Expense)/Revenue				
Governmental Activities	\$ (73,577,242)	\$ (67,084,807)	\$ (150,258,475)	\$ (90,378,874)
Business-Type Activities	(94,122)	(481,549)	(830,087)	(6,288,050)
Total Primary Government Net Expense	<u>\$ (73,671,364)</u>	<u>\$ (67,566,356)</u>	<u>\$ (151,088,562)</u>	<u>\$ (96,666,924)</u>

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

**Beginning in 2018, the County implemented GASB 75 which resulted in the inclusion of a OPEB expense.

***Beginning in 2021, the County implemented GASB 84 which resulted in the inclusion of activity previously reported as fiduciary.

***Beginning in 2022, the County implemented GASB 87, Leases.

<u>2018**</u>	<u>2017</u>	<u>2016</u>	<u>2015*</u>	<u>2014</u>	<u>2013</u>
\$ 34,978,901	\$ 36,146,551	\$ 39,029,843	\$ 33,269,779	\$ 30,142,562	\$ 31,094,217
50,539,640	50,975,313	49,718,866	47,847,896	47,335,144	46,268,014
36,124,478	27,079,873	28,730,380	32,125,106	49,997,319	31,868,593
24,653,691	25,496,840	25,765,945	24,155,483	23,382,242	22,042,216
13,655,742	12,885,917	13,210,814	12,398,880	12,050,914	10,500,273
5,513,691	5,752,344	6,147,525	5,671,386	5,785,898	5,766,653
199,485	297,910	281,981	152,222	196,998	110,423
5,294,843	4,407,101	3,944,958	4,607,858	4,491,830	5,137,500
<u>1,178,553</u>	<u>1,414,716</u>	<u>1,636,515</u>	<u>1,877,558</u>	<u>2,357,096</u>	<u>2,560,388</u>
<u>172,139,024</u>	<u>164,456,565</u>	<u>168,466,827</u>	<u>162,106,168</u>	<u>175,740,003</u>	<u>155,348,277</u>
<u>1,408,424</u>	<u>449,277</u>	<u>533,268</u>	<u>693,967</u>	<u>1,070,503</u>	<u>339,575</u>
<u>1,408,424</u>	<u>449,277</u>	<u>533,268</u>	<u>693,967</u>	<u>1,070,503</u>	<u>339,575</u>
<u>\$ 173,547,448</u>	<u>\$ 164,905,842</u>	<u>\$ 169,000,095</u>	<u>\$ 162,800,135</u>	<u>\$ 176,810,506</u>	<u>\$ 155,687,852</u>
\$ 4,346,669	\$ 4,298,449	\$ 4,445,124	\$ 5,280,649	\$ 5,106,911	\$ 4,676,012
7,055,989	6,652,121	6,580,869	6,669,508	6,657,162	7,323,491
361,751	366,812	463,777	415,916	332,389	289,759
11,317,551	10,925,355	10,198,652	11,710,216	11,713,064	12,267,065
5,292,498	8,123,676	5,025,676	5,029,921	3,712,341	4,238,889
1,376,628	1,304,617	1,294,948	1,277,118	1,254,956	1,220,497
10,250	8,220	90,900	2,000	1,000	-
1,460,648	1,896,686	1,358,140	1,365,251	1,432,893	1,230,100
91,660	107,218	117,059	133,778	504,648	183,922
41,617,945	39,570,461	38,766,630	38,801,333	43,186,121	41,522,039
<u>17,524,403</u>	<u>10,475,665</u>	<u>8,255,696</u>	<u>10,710,342</u>	<u>9,886,119</u>	<u>7,819,147</u>
<u>90,455,992</u>	<u>83,729,280</u>	<u>76,597,471</u>	<u>81,396,032</u>	<u>83,787,604</u>	<u>80,770,921</u>
94,298	37,396	36,352	52,258	92,788	55,746
<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
<u>94,298</u>	<u>37,396</u>	<u>36,352</u>	<u>54,258</u>	<u>94,788</u>	<u>57,746</u>
<u>\$ 90,550,290</u>	<u>\$ 83,766,676</u>	<u>\$ 76,633,823</u>	<u>\$ 81,450,290</u>	<u>\$ 83,882,392</u>	<u>\$ 80,828,667</u>
\$ (81,683,032)	\$ (80,727,285)	\$ (91,869,356)	\$ (80,710,136)	\$ (91,952,399)	\$ (74,577,356)
<u>(1,314,126)</u>	<u>(411,881)</u>	<u>(496,916)</u>	<u>(639,709)</u>	<u>(975,715)</u>	<u>(281,829)</u>
<u>\$ (82,997,158)</u>	<u>\$ (81,139,166)</u>	<u>\$ (92,366,272)</u>	<u>\$ (81,349,845)</u>	<u>\$ (92,928,114)</u>	<u>\$ (74,859,185)</u>

KANE COUNTY, ILLINOIS

Changes in Net Position Last Ten Fiscal Years

	<u>2022****</u>	<u>2021***</u>	<u>2020</u>	<u>2019</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Taxes:				
Property tax	\$ 58,000,897	\$ 56,719,520	\$ 54,828,224	\$ 54,828,224
RTA sales tax	24,201,725	21,833,350	18,301,725	18,301,725
Other taxes	12,315,404	9,049,816	5,602,274	5,602,274
Intergovernmental:				
Income tax	9,867,761	7,956,075	5,766,267	5,766,267
Sales tax	24,177,477	21,307,806	16,896,216	16,896,216
Coronavirus Relief Fund	-	5,771,358	-	-
American Rescue Plan	17,823,218	16,183,965	-	-
Net investment income (loss)	(3,448,386)	(79,953)	3,646,829	3,646,829
Other general revenues	538,910	969,549	995,313	995,313
Transfers	(59,212)	(71,323)	(45,460)	(45,460)
Total Governmental Activities				
General Revenues and Other	<u>143,417,794</u>	<u>139,640,163</u>	<u>105,991,388</u>	<u>105,991,388</u>
Business-Type Activities:				
Net investment income (loss)	(62,613)	(382)	222,382	222,382
Other general revenues	-	-	-	-
Transfers	<u>59,212</u>	<u>71,323</u>	<u>45,460</u>	<u>45,460</u>
Total Business-Type Activities				
General Revenues and Other	<u>(3,401)</u>	<u>70,941</u>	<u>267,842</u>	<u>267,842</u>
Total Primary Government	<u>\$ 143,414,393</u>	<u>\$ 139,711,104</u>	<u>\$ 106,259,230</u>	<u>\$ 106,259,230</u>
Change in Net Position				
Governmental Activities	\$ 69,840,552	\$ 72,555,356	\$ 24,308,356	\$ 24,308,356
Business-Type Activities	<u>(97,523)</u>	<u>(410,608)</u>	<u>(1,046,284)</u>	<u>(1,046,284)</u>
Total Primary Government Net Expense	<u>\$ 69,743,029</u>	<u>\$ 72,144,748</u>	<u>\$ 23,262,072</u>	<u>\$ 23,262,072</u>
Restatement of Prior Year Net Position				
Governmental Activities	<u>\$ -</u>	<u>\$ 273,676</u>	<u>\$ -</u>	<u>\$ (1,836,578)</u>

Notes:

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

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

**Beginning in 2018, the County implemented GASB 75 which resulted in the inclusion of a OPEB expense.

***Beginning in 2021, the County implemented GASB 84 which resulted in the inclusion of activity previously reported as fiduciary.

***Beginning in 2022, the County implemented GASB 87, Leases.

<u>2018**</u>	<u>2017</u>	<u>2016</u>	<u>2015*</u>	<u>2014</u>	<u>2013</u>
\$ 54,154,098	\$ 53,725,850	\$ 53,638,759	\$ 53,667,151	\$ 53,548,688	\$ 53,701,545
17,546,540	17,280,280	16,829,846	16,136,593	15,490,749	14,965,777
5,794,455	6,484,125	5,230,322	5,834,188	4,366,101	3,624,182
5,530,422	5,861,279	6,406,750	5,764,927	5,565,290	5,462,402
16,240,120	15,723,131	15,407,868	14,867,445	14,267,096	13,713,226
-	-	-	-	-	-
-	-	-	-	-	-
1,758,411	1,099,342	1,361,694	1,284,378	305,529	677,153
2,996,308	2,652,337	1,025,750	59,135	1,434,538	1,019,677
122,541	45,324	168,575	180,174	70,770	160,205
<u>104,142,895</u>	<u>102,871,668</u>	<u>100,069,564</u>	<u>97,793,991</u>	<u>95,048,761</u>	<u>93,324,167</u>
121,003	80,836	101,164	91,156	25,428	48,401
-	-	-	-	-	-
<u>(122,541)</u>	<u>(45,324)</u>	<u>(168,575)</u>	<u>(180,174)</u>	<u>(70,770)</u>	<u>(160,205)</u>
<u>(1,538)</u>	<u>35,512</u>	<u>(67,411)</u>	<u>(89,018)</u>	<u>(45,342)</u>	<u>(111,804)</u>
<u>\$ 104,141,357</u>	<u>\$ 102,907,180</u>	<u>\$ 100,002,153</u>	<u>\$ 97,704,973</u>	<u>\$ 95,003,419</u>	<u>\$ 93,212,363</u>
\$ 23,415,610	\$ 11,002,312	\$ 19,359,428	\$ 5,841,592	\$ 20,471,405	\$ 18,639,133
<u>(413,419)</u>	<u>(461,404)</u>	<u>(707,120)</u>	<u>(1,064,733)</u>	<u>(327,171)</u>	<u>(848,028)</u>
<u>\$ 23,002,191</u>	<u>\$ 10,540,908</u>	<u>\$ 18,652,308</u>	<u>\$ 4,776,859</u>	<u>\$ 20,144,234</u>	<u>\$ 17,791,105</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,920,181)</u>	<u>\$ -</u>	<u>\$ (327,252)</u>	<u>\$ -</u>

KANE COUNTY, ILLINOIS

Fund Balances, Governmental Funds Last Ten Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Fund				
Nonspendable	\$ 17,532	\$ 39,468	\$ 37,838	\$ 277,268
Committed	5,171,070	5,236,418	5,236,530	5,158,053
Assigned	41,875,052	32,136,215	24,463,152	7,184,657
Unassigned	<u>51,850,583</u>	<u>51,762,894</u>	<u>51,838,160</u>	<u>52,673,096</u>
Total General Fund	<u>\$ 98,914,237</u>	<u>\$ 89,174,995</u>	<u>\$ 81,575,680</u>	<u>\$ 65,293,074</u>
All Other Governmental Funds				
Nonspendable	\$ 4,493,684	\$ 2,406,417	\$ 1,371,645	\$ 2,468,898
Restricted	135,757,744	119,881,653	109,686,412	103,149,969
Committed	60,785,374	46,998,242	42,574,220	46,244,022
Assigned	42,806,784	43,632,771	40,550,383	36,668,396
Unassigned	<u>(3,060,851)</u>	<u>(1,211,164)</u>	<u>(840,525)</u>	<u>(233,232)</u>
Total All Other Governmental Funds	<u>\$ 240,782,735</u>	<u>\$ 211,707,919</u>	<u>\$ 193,342,135</u>	<u>\$ 188,298,053</u>
Total All Governmental Funds	<u>\$ 339,696,972</u>	<u>\$ 300,882,914</u>	<u>\$ 274,917,815</u>	<u>\$ 253,591,127</u>

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 267,418	\$ 112,602	\$ 277,913	\$ 736,929	\$ 492,534	\$ 1,459,940
5,021,264	4,940,936	4,898,352	4,867,618	-	-
5,646,724	5,093,256	4,213,567	3,795,654	6,481,523	6,737,783
<u>52,617,467</u>	<u>52,735,703</u>	<u>52,548,471</u>	<u>52,073,469</u>	<u>52,297,166</u>	<u>51,314,870</u>
<u>\$ 63,552,873</u>	<u>\$ 62,882,497</u>	<u>\$ 61,938,303</u>	<u>\$ 61,473,670</u>	<u>\$ 59,271,223</u>	<u>\$ 59,512,593</u>
\$ 1,336,384	\$ 1,251,948	\$ 1,302,768	\$ 1,261,860	\$ 1,242,500	\$ 1,242,500
89,962,660	94,355,127	87,773,144	85,058,485	83,807,659	86,881,285
46,484,396	38,981,645	33,763,118	32,958,856	43,108,454	56,589,537
33,555,127	30,176,330	30,153,069	29,108,816	32,741,383	34,353,071
<u>(288,376)</u>	<u>-</u>	<u>(92,598)</u>	<u>(31,174)</u>	<u>(590,509)</u>	<u>(477,323)</u>
<u>\$ 171,050,191</u>	<u>\$ 164,765,050</u>	<u>\$ 152,899,501</u>	<u>\$ 148,356,843</u>	<u>\$ 160,309,487</u>	<u>\$ 178,589,070</u>
<u>\$ 234,603,064</u>	<u>\$ 227,647,547</u>	<u>\$ 214,837,804</u>	<u>\$ 209,830,513</u>	<u>\$ 219,580,710</u>	<u>\$ 238,101,663</u>

KANE COUNTY, ILLINOIS

Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Revenues				
Property tax	\$ 58,017,425	\$ 57,415,599	\$ 56,402,163	\$ 56,083,061
Other taxes	48,330,959	45,028,705	40,410,194	38,830,617
Licenses and permits	3,522,673	3,101,163	2,745,175	2,982,097
Grants	50,543,262	63,345,593	110,795,514	11,511,140
Intergovernmental	39,693,162	31,419,722	23,770,360	24,799,098
Fines	3,832,487	4,590,783	3,130,732	4,281,998
Charges for services	25,291,799	26,303,982	22,269,826	26,996,800
Reimbursements	16,568,028	14,427,897	11,053,467	10,386,357
Net investment income (loss)	(3,444,003)	(97,940)	3,691,125	6,465,872
Miscellaneous	6,496,598	2,957,705	5,141,297	4,336,079
Total Revenues	<u>248,852,390</u>	<u>248,493,209</u>	<u>279,409,853</u>	<u>186,673,119</u>
Expenditures				
General government	49,384,495	45,189,950	99,160,862	28,838,675
Public safety	46,073,834	44,770,942	34,398,959	49,795,983
Highways and streets	26,912,289	25,269,128	29,629,780	29,219,823
Judicial	27,664,132	24,920,552	23,270,759	23,578,898
Public service and records	15,909,367	14,881,429	15,025,925	12,414,799
Health and welfare	11,024,252	15,518,758	13,426,912	5,550,588
Environment and conservation	689,711	596,899	586,106	149,462
Development, housing and economic development	12,651,859	19,187,626	6,663,904	4,315,967
Debt service - principal	3,052,373	6,555,000	6,200,000	5,855,000
Debt service - interest and fiscal charges	1,846,258	2,013,796	2,115,782	2,144,407
Capital outlay	<u>18,412,425</u>	<u>24,029,830</u>	<u>41,004,502</u>	<u>33,756,099</u>
Total Expenditures	<u>213,620,995</u>	<u>222,933,910</u>	<u>271,483,491</u>	<u>195,619,701</u>
Excess (Deficiency) of Revenues Over Expenditures	35,231,395	25,559,299	7,926,362	(8,946,582)
Other Financing Sources (Uses)				
Insurance recovery	-	153,447	176,526	261,271
Proceeds from sale of property	28,992,762	33,830,740	205,800	-
Principal on bonds sold	-	9,045,000	13,130,000	27,060,000
Premium on debt issued	-	-	-	715,403
Lease proceeds	3,641,875	-	-	-
Transfer to escrow paying agent	-	-	-	-
Transfers in	-	(8,995,000)	30,394,435	22,335,020
Transfers out	<u>(29,051,974)</u>	<u>(33,902,063)</u>	<u>(30,506,435)</u>	<u>(22,437,049)</u>
Total Other Financing Sources (Uses)	<u>3,582,663</u>	<u>132,124</u>	<u>13,400,326</u>	<u>27,934,645</u>
Net Change in Fund Balances	<u>\$ 38,814,058</u>	<u>\$ 25,691,423</u>	<u>\$ 21,326,688</u>	<u>\$ 18,988,063</u>
Debt Service as a Percentage of Noncapital Expenditures	2.5%	4.3%	3.6%	4.4%
Expenditures Capitalized as Assets	<u>\$ 16,026,578</u>	<u>\$ 22,478,333</u>	<u>\$ 42,465,821</u>	<u>\$ 15,382,096</u>

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 55,521,916	\$ 54,849,850	\$ 54,417,346	\$ 54,332,031	\$ 54,365,720	\$ 54,245,463
37,554,025	36,754,733	35,621,044	34,127,443	32,830,555	54,056,730
2,307,162	2,356,852	2,247,495	2,271,774	2,270,111	2,093,343
12,110,314	11,608,234	11,249,309	11,633,250	13,663,494	13,103,306
24,203,226	23,470,162	22,802,869	23,548,241	22,140,149	-
4,158,035	4,066,053	3,656,799	4,423,858	4,450,637	5,073,884
25,380,839	28,043,453	25,745,551	25,236,217	24,247,038	24,938,237
10,102,644	10,702,692	11,493,557	18,251,722	11,180,510	12,822,231
3,621,617	1,735,291	1,322,686	987,213	1,105,052	305,529
3,937,051	4,978,551	3,840,529	3,775,150	3,510,184	5,186,752
<u>178,896,829</u>	<u>178,565,871</u>	<u>172,397,185</u>	<u>178,586,899</u>	<u>169,763,450</u>	<u>171,825,475</u>
28,756,233	29,686,331	28,712,891	28,606,512	28,922,413	27,933,292
47,946,973	48,007,557	46,584,311	45,284,610	45,133,170	43,301,303
27,783,627	20,779,463	20,324,901	25,540,188	26,168,324	21,374,771
23,768,121	24,510,280	24,318,320	23,189,620	22,501,188	21,242,246
13,551,723	12,733,001	13,034,396	12,218,532	11,887,454	10,707,892
5,262,204	5,460,161	5,613,640	5,508,587	5,702,208	5,697,504
190,694	280,793	279,240	140,114	195,368	127,790
5,264,993	4,342,626	3,880,805	4,564,517	4,480,446	5,011,854
5,535,000	5,225,000	5,750,000	13,720,000	14,500,000	14,816,100
1,328,655	1,558,014	1,784,409	2,138,255	2,598,562	2,953,732
<u>12,902,628</u>	<u>13,513,638</u>	<u>18,675,309</u>	<u>24,893,268</u>	<u>23,986,006</u>	<u>13,834,769</u>
<u>172,290,851</u>	<u>166,096,864</u>	<u>168,958,222</u>	<u>185,804,203</u>	<u>186,075,139</u>	<u>167,001,253</u>
6,605,978	12,469,007	3,438,963	(7,217,304)	(16,311,689)	4,824,222
130,099	730,088	131,942	323,832	80,279	518,536
264,900	-	1,918,999	8,700	-	-
-	-	-	-	-	27,225,000
-	-	-	-	-	1,812,684
-	-	-	-	-	-
-	-	-	-	-	(28,625,267)
15,795,065	16,771,080	14,887,550	17,663,765	24,238,172	25,273,997
<u>(15,840,525)</u>	<u>(17,160,432)</u>	<u>(15,370,163)</u>	<u>(20,529,190)</u>	<u>(26,552,998)</u>	<u>(25,203,227)</u>
<u>349,539</u>	<u>340,736</u>	<u>1,568,328</u>	<u>(2,532,893)</u>	<u>(2,234,547)</u>	<u>1,001,723</u>
<u>\$ 6,955,517</u>	<u>\$ 12,809,743</u>	<u>\$ 5,007,291</u>	<u>\$ (9,750,197)</u>	<u>\$ (18,546,236)</u>	<u>\$ 5,825,945</u>
4.4%	4.6%	5.3%	9.2%	9.7%	11.7%
<u>\$ 14,695,665</u>	<u>\$ 19,306,152</u>	<u>\$ 26,224,794</u>	<u>\$ 13,858,192</u>	<u>\$ 9,793,263</u>	<u>\$ 14,905,612</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
2021	\$ 12,436,989,988	\$ 34,901,995	\$ 3,842,146,102	\$ 308,064,923	\$ 16,622,103,008	0.3522
2020	11,950,037,715	30,660,417	3,678,953,936	297,926,985	15,957,579,053	0.3618
2019	11,462,349,098	26,774,137	3,496,870,104	288,429,916	15,274,423,255	0.3739
2018	10,966,455,431	24,143,942	3,279,189,645	277,537,785	14,547,326,803	0.3877
2017	10,443,127,230	22,840,232	3,115,449,883	263,572,106	13,844,989,451	0.4025
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

Source of Information: Office of Kane County Clerk

Forest Preserve Direct Tax Rate	Total Estimated Actual Taxable Value	Equalized Assessed Value as a Percentage of Estimated Actual Taxable Value
0.1435	\$ 49,866,309,024	33.33%
0.1477	47,872,737,159	33.33%
0.1549	45,823,269,765	33.33%
0.1607	43,641,980,409	33.33%
0.1658	41,534,968,353	33.33%
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%

KANE COUNTY, ILLINOIS

Schedule of Property Tax Levies and Tax Rates as Extended All Direct and Overlapping Governments Last Ten Tax Levy Years (Amounts Expressed in Thousands)

Tax Levies								
Year	County	Townships and Roads	Cities and Villages	Unit Districts	Community Colleges	Fire Districts	Park Districts	
2021	\$ 57,308	\$ 37,023	\$ 147,315	\$ 904,525	\$ 74,424	\$ 47,887	\$ 55,453	
2020	56,603	36,283	143,976	883,116	68,130	46,620	53,486	
2019	56,078	35,368	141,634	856,300	75,776	45,039	53,096	
2018	55,540	34,476	139,288	835,774	74,338	43,378	51,473	
2017	54,956	33,143	136,996	815,871	70,994	40,000	50,551	
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	

Tax Rates per Hundred Dollars of Assessed Valuation (1)							
2021	0.3522	0.2275	0.9053	5.5584	0.4573	0.2943	0.3408
2020	0.3618	0.2319	0.9203	5.6447	0.4355	0.2980	0.3419
2019	0.3739	0.2358	0.9443	5.7094	0.5052	0.3003	0.3540
2018	0.3877	0.2406	0.9722	5.8336	0.5189	0.3028	0.3593
2017	0.4025	0.2427	1.0034	5.9754	0.5200	0.2930	0.3702
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

Source: Kane County Clerk - Levy, Rate and Extension Reports for 2010 to 2020.

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

Forest Preserve	Library Districts	Water Resources	Other Special Districts	Total
\$ 23,355	\$ 50,099	\$ 990	\$ 35,052	\$ 1,433,431
23,115	48,519	966	31,889	1,392,703
23,225	46,851	944	29,276	1,363,587
23,024	44,217	927	24,498	1,326,933
22,643	42,968	909	22,099	1,291,130
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

0.1435	0.3079	0.0061	0.2154	8.8087
0.1477	0.3101	0.0062	0.2038	8.9019
0.1549	0.3124	0.0063	0.1952	9.0917
0.1607	0.3086	0.0065	0.1710	9.2618
0.1658	0.3147	0.0067	0.1619	9.4562
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

KANE COUNTY, ILLINOIS

Principal Taxpayers in the County Current Year and Nine Years Ago

Taxpayer	Type of Business, Property	2021 Equalized Assessed Valuation	Percentage of Total 2020 Equalized Assessed Valuation	2020 Rank
Simon/Chelsea Chicago Development LLC/CPG Partners	Commercial	\$ 69,538,386	0.42%	1
Northwest Logistics Park Portfolio Investors	Commercial	50,101,757	0.30%	2
Prologis LP-AKA Liberty Property	Industrial	31,317,325	0.19%	3
LPF Geneva Commons LLC Mid-America Asset Mgmt	Commercial	31,105,039	0.19%	4
Legia St Charles Associates	Commercial	25,373,689	0.15%	5
John B. Sanfilippo & Son, Inc.	Industrial	21,210,546	0.13%	6
Chicago Premium Outlets Expansion LLC	Commercial	19,900,015	0.12%	7
Prairie Winds II LLC & Prairie Winds TIC LLC	Commercial	18,744,520	0.11%	8
VAC Owner LLC & VAC Owner II Vennpoint Real Estate	Commercial	17,725,947	0.11%	9
Continental 368 Fund LLC	Commercial	16,073,430	0.10%	10
		<u>\$ 301,090,654</u>	<u>1.81%</u>	
Total 2021 County assessed valuation		<u>\$ 16,622,103,008</u>		

Taxpayer	Type of Business, Property	2012 Equalized Assessed Valuation	Percentage of Total 2011 Equalized Assessed Valuation	2011 Rank
Simon/Chelsea Chicago Development LLC	Retail	\$ 43,833,612	0.35%	1
Liberty Illinois LP	Retail	38,540,490	0.30%	2
V/V2 Geneva Commons, LP	Industrial	28,428,312	0.22%	3
IN Retail Fund Algonquin Commons LLC	Retail	27,509,160	0.22%	4
Toyota Motor Sales USA Inc.	Industrial	25,090,163	0.20%	5
Spring Hill Mall LLC/General Growth Properties Inc	Retail	23,990,914	0.19%	6
John B. Sanfilippo & Son, Inc	Industrial	17,247,028	0.14%	7
Q Center LLC	Commercial	15,490,639	0.12%	8
ALDI, Inc	Industrial	13,280,914	0.10%	9
Regency Canterfield LLC	Commercial	12,120,589	0.10%	10
		<u>\$ 245,531,821</u>	<u>1.94%</u>	
Total 2012 County assessed valuation		<u>\$ 12,675,662,085</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 Eleven Tax Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Rates Extended				
General (Corporate)	0.1996	0.2052	0.2202	0.2431
Health	0.0121	0.0126	0.0132	0.0138
Illinois Municipal Retirement Fund	0.0415	0.0447	0.0472	0.0385
County Highway	0.0308	0.0320	0.0334	0.0350
County Bridge	0.0019	0.0020	0.0021	0.0022
County Highway Matching	0.0004	0.0004	0.0004	0.0005
Insurance Liability	0.0346	0.0356	0.0273	0.0265
Social Security	0.0285	0.0274	0.0282	0.0260
Capital Improvement Debt Service	-	-	-	-
Veterans' Commission	0.0019	0.0020	0.0020	0.0021
Revenue Recapture	0.0009	-	-	-
Total Rates Extended	<u>0.3522</u>	<u>0.3618</u>	<u>0.3740</u>	<u>0.3877</u>
Levies Extended				
General (Corporate)	\$ 32,476,866	\$ 32,100,510	\$ 33,025,513	\$ 34,827,651
Health	1,972,309	1,972,362	1,972,400	1,972,390
Illinois Municipal Retirement Fund	6,750,114	6,990,173	7,073,253	5,519,455
County Highway	5,010,836	5,010,772	5,010,865	5,010,848
County Bridge	312,608	312,587	312,560	312,614
County Highway Matching	65,093	65,083	65,092	65,044
Insurance Liability	5,632,146	5,561,788	4,090,431	3,795,350
Social Security	4,639,808	4,284,532	4,222,715	3,731,022
Capital Improvement Debt Service	-	-	-	-
Veterans' Commission	305,285	305,390	305,361	305,307
Revenue Recapture	142,716	-	-	-
Total Levies Extended	<u>\$ 57,307,781</u>	<u>\$ 56,603,195</u>	<u>\$ 56,078,191</u>	<u>\$ 55,539,681</u>
Current Year Collections	<u>\$ 57,110,141</u>	<u>\$ 56,470,315</u>	<u>\$ 55,954,204</u>	<u>\$ 55,380,733</u>
Total Collections	<u>\$ 57,110,141</u>	<u>\$ 56,470,315</u>	<u>\$ 55,954,204</u>	<u>\$ 55,380,733</u>
Percentage of Extensions Collected	<u>99.66%</u>	<u>99.77%</u>	<u>99.78%</u>	<u>99.71%</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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
0.2493	0.2578	0.2744	0.2869	0.2832	0.2531
0.0144	0.0152	0.0164	0.0171	0.0169	0.0159
0.0470	0.0525	0.0565	0.0591	0.0583	0.0569
0.0367	0.0387	0.0416	0.0435	0.0430	0.0403
0.0023	0.0024	0.0026	0.0027	0.0027	0.0025
0.0005	0.0005	0.0005	0.0006	0.0006	0.0005
0.0224	0.0231	0.0248	0.0259	0.0256	0.0266
0.0277	0.0274	0.0285	0.0298	0.0294	0.0272
-	-	-	-	-	0.0082
0.0022	0.0024	0.0025	0.0027	0.0026	0.0025
-	-	-	-	-	-
<u>0.4025</u>	<u>0.4201</u>	<u>0.4479</u>	<u>0.4684</u>	<u>0.4623</u>	<u>0.4336</u>
\$ 34,043,442	\$ 33,359,847	\$ 33,012,471	\$ 33,012,477	\$ 33,012,390	\$ 31,470,872
1,972,421	1,972,391	1,972,345	1,972,416	1,972,413	1,972,563
6,415,897	6,796,492	6,796,480	6,796,561	6,796,432	7,073,004
5,010,790	5,010,809	5,010,877	5,010,893	5,010,769	5,010,920
312,671	312,601	312,601	312,627	312,648	312,701
64,992	65,082	65,095	65,011	65,048	65,151
3,054,617	2,982,393	2,982,462	2,982,442	2,982,401	3,303,065
3,775,945	3,546,007	3,433,314	3,433,260	3,433,304	3,382,514
-	-	-	-	-	1,009,967
305,298	305,356	305,381	305,378	305,304	305,489
-	-	-	-	-	-
<u>\$ 54,956,073</u>	<u>\$ 54,350,979</u>	<u>\$ 53,891,026</u>	<u>\$ 53,891,065</u>	<u>\$ 53,890,709</u>	<u>\$ 53,906,248</u>
<u>\$ 54,811,640</u>	<u>\$ 54,152,101</u>	<u>\$ 53,725,629</u>	<u>\$ 53,643,845</u>	<u>\$ 53,661,617</u>	<u>\$ 53,548,215</u>
<u>\$ 54,811,640</u>	<u>\$ 54,152,101</u>	<u>\$ 53,725,629</u>	<u>\$ 53,643,845</u>	<u>\$ 53,661,617</u>	<u>\$ 53,548,215</u>
<u>99.74%</u>	<u>99.63%</u>	<u>99.69%</u>	<u>99.54%</u>	<u>99.57%</u>	<u>99.34%</u>

KANE COUNTY, ILLINOIS

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Rates Extended				
General	0.0455	0.0461	0.0465	0.0473
Illinois Municipal Retirement Fund	0.0001	0.0001	0.0001	0.0001
Insurance Liability	0.0001	0.0001	0.0001	0.0001
Debt Service	0.0968	0.1007	0.1074	0.1124
Construction & Development	0.0007	0.0007	0.0007	0.0008
Social Security	0.0001	0.0001	0.0001	0.0001
Revenue Recapture	<u>0.0004</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Rates Extended	<u>0.1436</u>	<u>0.1477</u>	<u>0.1549</u>	<u>0.1607</u>
Levies Extended				
General	\$ 7,397,298	\$ 7,217,651	\$ 6,982,065	\$ 6,781,658
Illinois Municipal Retirement	10,089	10,013	10,049	10,029
Insurance Liability	10,089	10,013	10,049	10,029
Debt Service	15,756,015	15,755,112	16,101,059	16,099,472
Construction & Development	111,797	111,705	111,886	112,467
Social Security	10,089	10,013	10,049	10,029
Revenue Recapture	<u>59,234</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Levies Extended	<u>\$ 23,354,611</u>	<u>\$ 23,114,507</u>	<u>\$ 23,225,156</u>	<u>\$ 23,023,683</u>
Current Year Collections	\$ 12,221,871	\$ 11,901,556	\$ 9,337,019	\$ 9,688,995
Subsequent Collections	<u>11,056,233</u>	<u>11,157,824</u>	<u>13,835,494</u>	<u>13,265,229</u>
Total Collections	<u>\$ 23,278,103</u>	<u>\$ 23,059,380</u>	<u>\$ 23,172,513</u>	<u>\$ 22,954,224</u>
Percentage of Extensions Collected				
Current Year Collections	<u>52.33%</u>	<u>51.49%</u>	<u>40.20%</u>	<u>42.08%</u>
Total Collections	<u>99.67%</u>	<u>99.76%</u>	<u>99.77%</u>	<u>99.70%</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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
0.0481	0.0432	0.0444	0.0466	0.0461	0.0422
0.0001	0.0036	0.0038	0.0040	0.0037	0.0033
0.0001	0.0002	0.0012	0.0013	0.0017	0.0021
0.1167	0.1751	0.2412	0.2572	0.2491	0.2196
0.0008	0.0009	0.0009	0.0008	0.0006	0.0014
0.0001	0.0025	0.0027	0.0027	0.0027	0.0025
-	-	-	-	-	-
<u>0.1658</u>	<u>0.2253</u>	<u>0.2944</u>	<u>0.3126</u>	<u>0.3039</u>	<u>0.2710</u>
\$ 6,568,137	\$ 5,587,879	\$ 5,347,543	\$ 5,372,631	\$ 5,372,611	\$ 5,242,555
10,104	460,104	460,118	460,034	425,025	405,081
10,104	20,055	150,044	150,081	200,039	259,859
15,932,698	22,653,120	29,027,352	29,619,097	29,032,942	27,306,917
112,370	112,697	112,623	95,255	74,723	174,565
10,104	320,106	320,061	312,026	317,428	307,479
-	-	-	-	-	-
<u>\$ 22,643,516</u>	<u>\$ 29,153,961</u>	<u>\$ 35,417,740</u>	<u>\$ 36,009,124</u>	<u>\$ 35,422,768</u>	<u>\$ 33,696,456</u>
\$ 11,407,401	\$ 14,322,283	\$ 17,688,270	\$ 18,132,465	\$ 17,484,822	\$ 16,698,242
<u>11,167,857</u>	<u>14,712,841</u>	<u>17,619,939</u>	<u>17,678,728</u>	<u>17,788,031</u>	<u>16,773,749</u>
<u>\$ 22,575,258</u>	<u>\$ 29,035,124</u>	<u>\$ 35,308,209</u>	<u>\$ 35,811,194</u>	<u>\$ 35,272,853</u>	<u>\$ 33,471,991</u>
<u>50.38%</u>	<u>49.13%</u>	<u>49.94%</u>	<u>50.36%</u>	<u>49.36%</u>	<u>49.55%</u>
<u>99.70%</u>	<u>99.59%</u>	<u>99.69%</u>	<u>99.45%</u>	<u>99.58%</u>	<u>99.33%</u>

KANE COUNTY, ILLINOIS

Ratio of Outstanding Debt by Type Last Ten Fiscal Years

Fiscal Year Ended November 30,	Governmental Activities			Percentage of Net General Bonded Debt to Estimated Actual Valuation	Net General Bonded Debt Per Capita
	General Bonded Debt				
	County General Obligation Bonds	Accumulated Restricted Resources	Net General Bonded Debt		
2022	\$ -	\$ -	\$ -	0.000%	\$ -
2021	-	-	-	0.000%	-
2020	-	-	-	0.000%	-
2019	-	-	-	0.000%	-
2018	-	-	-	0.000%	-
2017	-	-	-	0.000%	-
2016	-	-	-	0.000%	-
2015	-	-	-	0.000%	-
2014	-	-	-	0.000%	-
2013	985,000	985,000	-	0.000%	-

Fiscal Year Ended November 30,	County Alternative Revenue Bonds	County Debt Certificates	County Revenue Bonds	Long-Term Construction Payable	Total Debt	Percentage of Total Debt to Personal Income	Total Debt Per Capita
2022	\$ 20,435,216	\$ -	\$ 27,683,093	\$ 14,208,203	\$ 62,326,512	0.19%	\$ 121.21
2021	26,245,288	-	27,706,170	25,331,449	\$ 79,282,907	0.27%	153.77
2020	32,976,768	-	27,729,248	27,115,346	87,821,362	0.32%	170.02
2019	26,436,076	-	27,752,325	13,024,733	67,213,134	0.25%	126.24
2018	32,680,384	-	-	4,871,064	37,551,448	0.14%	70.49
2017	38,604,692	-	-	4,497,132	43,101,824	0.17%	80.98
2016	44,219,000	-	-	4,225,180	48,444,180	0.20%	91.28
2015	50,358,308	-	-	5,067,191	55,425,499	0.24%	104.82
2014	60,320,000	1,005,000	-	7,413,319	68,738,319	0.31%	130.77
2013	72,440,000	2,400,000	-	-	75,825,000	0.35%	145.08

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 390-391.

Population and Personal Income data can be found on page 405.

KANE COUNTY, ILLINOIS

Computation of Direct and Overlapping Bonded Debt November 30, 2022

<u>Governmental Unit</u>	<u>Total Debt Outstanding</u>	<u>Percentage Applicable To County (1)</u>	<u>Debt Applicable To County</u>
<i>Direct Debt</i>			
County	\$ 62,326,512	100.00%	\$ 62,326,512
Total Direct Debt	<u>62,326,512</u>		<u>62,326,512</u>
<i>Overlapping Debt</i>			
Kane County Forest Preserve	107,545,000	100.00%	107,545,000
Townships	16,453,000	100.00%	16,453,000
Cities and Villages	626,823,000	59.67%	374,423,429
Parks	81,141,235	66.15%	52,972,289
Library	47,190,000	65.83%	31,515,883
Special Service Areas & TIF Districts	189,046,654	99.91%	188,935,981
School Districts (incl. Community Colleges)	1,969,139,859	44.42%	856,017,045
Miscellaneous Districts	<u>-</u>	100.00%	<u>-</u>
Total Overlapping Debt	<u>3,037,338,748</u>		<u>1,627,862,627</u>
Total Direct Debt and Overlapping Debt	<u>\$ 3,099,665,260</u>		<u>\$ 1,690,189,139</u>

Source: Speer Financial

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

KANE COUNTY, ILLINOIS

Legal Debt Margin Information Last Ten Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Debt Limit	\$ 935,707,641	\$ 899,585,883	\$ 862,390,669	\$ 823,799,182	\$ 785,090,651
Total Debt Applicable to Limit	-	-	-	-	-
Legal Debt Margin	<u>\$ 935,707,641</u>	<u>\$ 899,585,883</u>	<u>\$ 862,390,669</u>	<u>\$ 823,799,182</u>	<u>\$ 785,090,651</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.0%	0.0%	0.0%	0.0%	0.0%

Legal Debt Margin Calculation for Fiscal Year 2022

Assessed Valuation (2021 tax year)	\$ 16,273,176,358
Debt Limit (5.75%) of Assessed Value	935,707,641
Debt Outstanding Applicable to the Limit	-
Total Debt Applicable to the Limit	-
Total Legal Debt Margin	<u>\$ 935,707,641</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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 743,980,956	\$ 691,860,836	\$ 661,614,192	\$ 670,294,053	\$ 714,922,134
-	-	-	-	985,000
<u>\$ 743,980,956</u>	<u>\$ 691,860,836</u>	<u>\$ 661,614,192</u>	<u>\$ 670,294,053</u>	<u>\$ 713,937,134</u>
0.0%	0.0%	0.0%	0.0%	0.1%

KANE COUNTY, ILLINOIS

Schedule of Pledged Revenue Coverage Last Ten Fiscal Years

Juvenile Justice Facility Bonds - Series 2002 and 2013 Refunding Bonds, 2020 Multi-Use Facility Bonds and 2021 Refunding Bonds

Fiscal Year	Gross		Less:		Net		Debt Service		Coverage
	Income Tax Revenues		Operating Expenditures		Available Revenue		Principal	Interest	
2022	\$	9,867,761	\$	-	\$	9,867,761	\$ 5,520,000	\$ 399,708	1.67
2021		7,956,075		-		7,956,075	2,455,000	585,792	2.62
2020		6,543,173		-		6,543,173	2,295,000	456,525	2.38
2019		6,408,908		-		6,408,908	2,135,000	522,975	2.41
2018		5,766,266		-		5,766,266	1,980,000	584,700	2.25
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

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. The Series 2021 Refunding Bonds were issued in Fiscal Year 2021 to advance refund the remaining General Obligation Refunding Bonds Series 2013 with the same debt service schedule ending December 2024 but at a lower interest rate. The Series 2020 Multi-Use Facility Bonds were issued in Fiscal Year 2020 to fund the construction of a Multi-Use Facility. Interest on the bonds will be paid from the Public Building Commission Fund through June 2025. Beginning December of 2025, debt service for the 2020 Series bonds will be paid by Income Tax revenue transferred to the Capital Improvement 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	
2022	\$	-	\$	-	\$	-	\$	-	N/A
2021		11,937,455		3,733,135		8,204,320	3,320,000	87,150	2.41
2020		11,424,983		3,214,248		8,210,735	3,155,000	257,119	2.41
2019		8,823,994		3,300,751		5,523,243	2,995,000	418,556	1.62
2018		7,567,164		3,487,258		4,079,906	2,850,000	571,988	1.19
2017		7,463,018		3,112,672		4,350,346	2,705,000	717,806	1.27
2016		7,341,961		2,828,287		4,513,675	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		3,220,922		3,415,251	2,325,000	1,110,488	0.99
2013		6,502,366		3,324,688		3,177,677	2,215,000	1,223,988	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

Regional Transportation Authority Sales Tax Alternate Revenue Source - Series 2009A & 2009B Bonds and Toll Bridge Revenue Bonds - Series 2018

Fiscal Year	Gross RTA Sales Tax Revenues	Less: Operating Expenditures	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2022	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
2021	-	-	-	-	-	N/A
2020	-	-	-	-	-	N/A
2019	-	-	-	-	-	N/A
2018	-	-	-	-	-	N/A
2017	-	-	-	-	-	N/A
2016	-	-	-	-	-	N/A
2015	16,817,838	18,092,027	(1,274,190)	8,280,000	124,200	(0.15)
2014	16,043,691	18,849,263	(2,805,572)	8,120,000	358,020	(0.33)
2013	15,468,566	5,139,304	10,329,262	7,995,000	547,590	1.21

The Series 2009A and 2009B Bonds were issued to fund various road and bridge projects. Payments began in fiscal year 2010 from Regional Transportation Authority (RTA) sales tax revenues received from the state of Illinois. At November 30, 2014, only one (2009B) of the two original bond issues (2009A and 2009B) remained payable from RTA sales tax revenues. The RTA sales tax revenues are recorded in four separate County funds. The portion required for debt service is transferred from the Transportation Sales Tax Fund to the Transit Sales Tax Debt Service Fund. Coverage in certain years may be less than 1.00 due to the use of surpluses from prior years. The County made its final payment of principal and interest on December 15, 2014. In 2018, the County issued the Series 2018 Toll Revenue Bonds (Sales Tax Supported) for which RTA Sales Tax revenue is pledged to pay the debt service in the event there is insufficient toll revenue. Interest payments through June 2022 will be paid by bond proceeds that were deposited into a capitalized interest fund. Beginning December 2022, debt service will be paid by Toll Revenue, or by RTA Sales Tax revenue in the event there is insufficient toll revenue to pay the debt service.

Taxable General Obligation Alternative Bonds, Series 2010

Fiscal Year	Gross Receipts	Less: Operating Expenditures	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2022	\$ 152,230	\$ 550	\$ 151,680	\$ 70,000	\$ 51,853	1.24
2021	848,652	550	848,102	780,000	72,585	0.99
2020	877,431	550	876,881	750,000	108,368	1.02
2019	898,050	550	897,500	725,000	141,199	1.04
2018	894,429	450	893,979	705,000	171,068	1.02
2017	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

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
2022	516,822	\$ 62,837	\$ 32,309,654,334	\$ 111,624	3.9%
2021	515,588	58,186	29,918,193,852	112,126	4.3%
2020	532,403	54,489	29,010,107,067	115,449	6.4%
2019	532,403	50,542	26,908,712,426	116,692	4.4%
2018	532,720	49,038	26,123,523,360	118,913	4.7%
2017	532,272	46,202	24,592,030,944	119,472	4.5%
2016	530,726	45,259	24,020,128,034	120,365	4.9%
2015	528,760	43,736	23,125,847,360	121,332	5.7%
2014	525,625	42,240	22,202,400,000	121,840	5.8%
2013	522,626	41,016	21,436,028,016	121,756	8.0%

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 and BEA State and Local Personal Income

KANE COUNTY, ILLINOIS

Principal Employers in the County Current Year and Nine Years Ago

Employer	Type of Business or Property	2022 Number of Employees	Percentage of Total 2021 County Employment	2021 Rank
School District U-46	Public School District	4,501	1.91%	1
Fermi Accelerated National Lab	High Energy Physics Research Laboratory	4,000	1.70%	2
Hearthside Food Solutions LLC	Food Products	3,000	1.27%	3
Chase	Credit Card Processing	2,500	1.06%	4
Advocate Sherman Hospital	General Hospital	2,200	0.93%	5
Rush-Copley Medical Center	Hospital & Medical Center	2,200	0.93%	6
Caterpillar Inc	Construction Machinery	2,000	0.85%	7
School District Number 129	Public School District	1,650	0.70%	8
School District Number 131	Public School District	1,320	0.56%	9
Northwestern Medicane Delnor	General Hospital	1,300	0.55%	10

Employer	Type of Business or Property	2012 Number of Employees	Percentage of Total 2012 County Employment	2012 Rank
School District U-46	Public School District	3,914	1.40%	1
Chase	Credit Card Processing	2,500	0.82%	3
Caterpillar, Inc.	Construction Machinery	2,300	0.90%	2
Advocate Sherman Hospital	General Hospital	2,200	0.79%	4
Rush Copley Medical Center	Hospital & Medical Center	2,000	0.72%	5
Fermi Research Alliance	High Energy Physics Research Laboratory	1,800	0.64%	6
Delnor-Community Hospital	General Hospital	1,650	0.59%	7
Waubonsee Community College	Comprehensive Community College	1,460	0.52%	8
Provena Mercy Medical Center	Medical & Psychiatric Hospital	1,300	0.47%	9
Presence St. Joseph Hospital	General Hospital	1,300	0.47%	10

Sources of Information:

2022 Illinois Manufacturers Directory, 2022 Illinois Services Directory & a selective telephone survey

2013 Illinois Manufacturers Directory, 2013 Illinois Services Directory & a selective telephone survey

KANE COUNTY, ILLINOIS

County Employment Statistics Last Ten Fiscal Years

Function/Department	Number of Employees								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government									
County Board/Liquor	31	29	29	29	29	30	30	29	30
Finance Administration	12	11	10	10	9	7	7	7	7
County Auditor	6	6	4	4	4	4	4	5	3
Data Processing	40	40	41	36	37	35	37	38	38
Facilities Management	21	25	25	27	29	28	28	27	29
Human Resources	5	4	5	5	4	4	7	6	5
Geographic Information Systems	12	11	11	11	11	10	10	9	8
Public Service and Records									
County Treasurer	15	13	14	15	14	13	13	11	12
County Assessor	27	28	29	30	30	32	32	35	42
County Clerk*	36	34	37	40	40	32	27	30	31
County Clerk-Election Workers**	1,240	1,406	1,407	939	1,119	659	52	-	-
Recorder of Deeds	11	11	12	12	13	14	16	16	17
Regional Office of Education	29	27	29	28	26	28	29	32	34
Workforce Development	21	21	21	20	23	21	21	20	18
Judicial									
Judicial Services***	219	225	229	233	233	236	246	247	238
States Attorney	155	136	125	123	120	120	117	124	122
Public Safety									
County Sheriff****	331	346	306	314	300	306	293	293	304
Merit Commission	3	3	4	4	4	4	4	4	4
Court Services	169	174	173	176	173	185	179	185	180
County Coroner	19	18	17	17	14	14	9	8	9
Emergency Management****	-	-	-	-	2	3	3	3	3
Animal Control	14	14	11	12	11	12	12	14	12
Highways and Streets	65	63	62	61	62	67	67	67	69
Health and Welfare									
County Health	63	59	69	61	58	59	57	64	63
Veterans Commission	4	4	4	4	4	4	4	3	4
Environment and Conservation									
Stormwater Management/Landfill	3	3	3	3	3	3	4	4	4
Development Water Resources	4	4	4	4	4	4	4	4	4
Development, Housing and Economic Development									
Development Mill Creek SSA	1	1	-	1	1	1	1	1	1
County Development	40	52	36	34	37	36	29	28	25
Total	2,596	2,768	2,717	2,253	2,414	1,971	1,342	1,314	1,316

Source of Information: Kane County Human Resources Department

*As of 2018, the Aurora Election Commission was dissolved and the County Clerk took over the AEC's election responsibilities.

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

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

****In 2019 Emergency Services was moved to the Sheriff's Department

KANE COUNTY, ILLINOIS

Operating Indicators by Function Last Ten Fiscal Years

Function	2022	2021	2020	2019	2018
General Government					
Payroll checks issued	40,474	38,544	39,423	37,903	39,003
Accounts Payable checks issued	10,352	10,780	9,669	10,651	10,798
Purchase Orders processed	1,835	2,585	2,525	1,997	2,424
Maintenance					
District square footage maintained by staff	1,000,184	902,932	844,993	844,993	844,993
Information Technology Services					
Work orders completed	10,905	10,486	9,559	8,675	8,534
Public Service and Records					
Tax bills collected	197,626	196,648	196,104	195,362	194,097
Election ballots counted	217,900	39,823	311,720	31,447	228,536
Judicial					
Felony cases authorized	2,414	2,225	2,418	2,792	2,489
Child Advocacy investigations	414	401	307	398	419
Diversion program completions	313	241	245	320	381
Domestic violence cases	1,399	1,268	1,304	1,006	1,073
Felony DUI cases filed	360	231	270	150	130
Public Safety-Sheriff					
Physical arrests made	881	822	853	1,595	1,591
Traffic violations	10,032	8,369	10,717	12,910	13,623
Average daily inmate population	380	449	423	518	526
Highways and Streets					
Lane miles of road resurfaced	42.4	28.2	37.4	26.3	65.7
New signs installed	125	102	145	112	133
Signs repaired	1,057	1,114	1,784	1,361	1,264
Trees cut down/removed from right-of-way	16	17	12	32	22
Health and Welfare					
Clients Served	311,716	1,638,089	101,300	17,308	21,089
Immunizations administered	11,958	183,691	915	1,849	1,246
Influenza shots provided	287	115	289	577	524
Tuberculosis tests given	112	180	185	398	573

Source of Information: Various County Offices

2017	2016	2015	2014	2013
38,888	39,704	38,041	38,265	38,384
11,659	11,878	12,772	12,418	12,528
3,194	3,096	3,022	2,850	3,038
832,513	832,513	950,974	950,974	950,974
7,866	14,467	14,878	7,618	7,719
193,629	193,048	192,498	185,491	192,050
40,752	172,104	95,153	146,537	29,428
2,413	2,629	1,955	2,297	2,342
388	330	282	294	328
239	258	451	593	545
1,145	1,139	1,130	1,408	1,370
124	172	163	169	98
1,793	1,770	1,790	1,781	1,646
14,346	11,770	9,730	7,180	7,124
542	499	532	626	634
40.9	50.0	32.0	70.1	47.9
309	265	433	361	327
1,483	1,219	1,707	2,081	2,428
58	80	44	11	30
16,026	20,394	19,394	25,752	21,579
897	803	1,269	887	825
632	83	723	905	908
575	746	1,192	1,517	1,265

KANE COUNTY, ILLINOIS

Capital Asset Statistics by Function Last Ten Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Government					
Land acreage	810	810	770	770	770
County buildings	34	25	24	24	24
Maintenance vehicles	25	25	17	17	17
Judicial					
Court houses	2	2	2	2	2
Public Safety					
Sheriff					
Main Stations	1	1	1	1	1
Substations	1	1	1	1	1
Sheriff vehicles	182	177	162	155	136
Correction facilities	1	1	1	1	1
Highways and Streets					
Miles of streets					
Rural	215.62	215.62	215.62	215.62	215.62
Urban	90.78	90.78	85.78	85.78	85.78
Bridges/Culverts	67	67	67	66	66
Street lights	1,322	1,311	1,288	1,216	1,192
Traffic signals	127	125	121	120	119
Warning flashers	66	59	58	58	58
Forest Preserve					
Land acreage	23,173	22,983	22,980	22,512	21,353
Bicycle path miles	178	178	178	178	178

Source of Information: Various County Offices

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
770	770	770	770	770
24	24	26	26	26
15	16	14	11	9
2	2	2	2	2
1	1	1	1	1
1	0	1	1	2
129	132	132	133	128
1	1	1	1	1
231.18	230.5	232.0	250.5	250.5
71.75	74	74	74	74
66	66	66	66	65
1,127	1,120	1,104	1,070	1,059
118	116	116	113	113
62	56	56	43	45
21,270	20,770	20,675	20,586	20,212
172	172	172	172	172

KANE COUNTY, ILLINOIS

Land Use in Acres by Category and Township (Unincorporated)

Township	Residential	Commercial	Industrial	Agricultural
Aurora	1,138	72	220	502
Big Rock	603	-	-	16,475
Blackberry	2,015	175	742	11,764
Burlington	877	4	2	14,829
Campton	1,836	12	-	6,695
Dundee	1,266	53	172	1,305
Elgin	1,604	36	90	1,264
Geneva/Batavia	1,465	97	23	1,321
Hampshire	939	29	65	14,888
Kaneville	294	13	588	20,381
Plato	1,730	62	8	12,125
Rutland	1,159	66	202	6,609
St. Charles	4,552	47	38	939
Sugar Grove	970	30	21	8,883
Virgil	436	51	-	18,867
Total acres	20,884	747	2,171	136,847

Township	Transportation Communication and Utilities	Institutional	Open Space	Other
Aurora	98	37	133	811
Big Rock	271	1	1,105	601
Blackberry	197	112	3,706	1,355
Burlington	123	29	845	576
Campton	16	130	787	517
Dundee	19	14	2,614	926
Elgin	301	36	717	506
Geneva/Batavia	337	1,777	855	514
Hampshire	118	-	481	795
Kaneville	59	114	164	699
Plato	197	207	1,569	627
Rutland	235	29	2,470	1,052
St. Charles	501	290	1,779	1,800
Sugar Grove	736	237	1,794	580
Virgil	60	4	822	524
Total acres	3,268	3,017	19,841	11,883

Sources:

Chicago Metropolitan Agency for Planning's 2018 Land Use Inventory for
Northeastern Illinois, Version 1.0. Published: Dec 2022
Kane County 2022 Municipalities, Kane County Townships

KANE COUNTY, ILLINOIS

Miscellaneous Statistics

November 30, 2022

Date of Organization:	January 16, 1836
Form of Government:	Township
Governing Body:	County Board
Land Area:	Approximately 524 square miles
Population:	514,182
Number of Housing Units:	188,510
Number of Registered Voters:	313,972
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