

COUNTY OF KANE

FINANCE DEPARTMENT

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
NOVEMBER 30, 2004

Prepared by the Kane County Finance Department

KANE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
For The Year Ended November 30, 2004

CONTENTS

INTRODUCTORY SECTION

Transmittal Letter.....	i
Board Members	viii
Departments and Offices	ix
Organization Chart	x
Certificate of Excellence in Financial Reporting	xi

FINANCIAL SECTION

Report of Independent Auditors	1
--------------------------------------	---

REQUIRED SUPPLEMENTARY INFORMATION:

Management's Discussion and Analysis	3
--	---

BASIC FINANCIAL STATEMENTS:

County-wide Financial Statements:

Statement of Net Assets	22
Statement of Activities	23

Fund Financial Statements:

Balance Sheet – Governmental Funds.....	24
Reconciliation of Governmental Funds Balance Sheet to Statement of Net Assets.....	25
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	26
Reconciliation of Statements of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to Statement of Activities	27
Statement of Net Assets - Proprietary Funds.....	28
Statement of Revenues, Expenses, and Changes in Net Assets - Proprietary Funds.....	29
Statement of Cash Flows – Proprietary Funds.....	30
Statement of Fiduciary Assets and Liabilities – Agency Funds	31
Notes to Financial Statements	32

REQUIRED SUPPLEMENTARY INFORMATION

Illinois Municipal Retirement Fund

Analysis of Funding Progress:

County Employees Other Than SLEP	70
Sheriff's Law Enforcement Personnel (SLEP)	71
Forest Preserve District Employees	72

Budgetary Comparison Schedule:

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (GAAP Basis) and Actual – General Fund.....	73
--	----

KANE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
For The Year Ended November 30, 2004

CONTENTS

FINANCIAL SECTION (Continued)

OTHER SUPPLEMENTARY INFORMATION

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS
AND SCHEDULES

MAJOR GOVERNMENTAL FUNDS

General Fund:

Balance Sheet by Account.....	75
Schedule of Revenues, Expenditures and Changes in Fund Balances by Account.....	76
Schedule of Revenues-Budget (GAAP Basis) and Actual - General Account	77
Schedule of Expenditures-Budget (GAAP Basis) and Actual - General Account	80
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Insurance Liability Account.....	105
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual: Forest Preserve District's Debt Service Fund	107
Transportation Capital Fund.....	108
Forest Preserve District's Land Acquisition Fund.....	109

NONMAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet.....	110
Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	120

SPECIAL REVENUE FUNDS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual: Illinois Municipal Retirement Fund	130
Social Security Fund	131
County Highway Fund	132
County Bridge Fund	134
Motor Fuel Tax Fund.....	135
County Highway Matching Fund.....	136
Motor Fuel Local Option Fund	137
County Health Fund.....	138
Veterans' Commission Fund.....	140
Animal Control Fund	142
Tax Sale Automation Fund	144
Recorder's Automation Fund	145
Geographic Information Systems Fund.....	147

KANE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
For The Year Ended November 30, 2004

CONTENTS

FINANCIAL SECTION (Continued)

COMBINING, INDIVIDUAL FUND FINANCIAL STATEMENTS
AND SCHEDULES (Continued)

SPECIAL REVENUE FUNDS (continued)

Schedule of Revenues, Expenditures and

Changes in Fund Balance - Budget (GAAP Basis) and Actual:

Vital Records Automation Fund	149
Children's Waiting Room Fund	150
Local Law Enforcement Block Grant Fund.....	151
Law Library Fund.....	152
Court Automation Fund	153
Court Security Fund.....	155
Drug Court Special Resources Fund.....	157
Court Document Storage Fund.....	158
Child Support Fund	160
Probation Services Fund	161
Substance Abuse Screening Fund	163
Drug Court Fund	164
SAO Firearms Grant Fund	165
Title IV-D Child Support Fund.....	166
Drug Prosecution Fund	167
Victim Coordinator Services Program Fund	168
Internet Task Force Fund.....	170
SAO Domestic Violence Fund	171
SHOCAP Fund.....	173
Environmental Prosecution Fund	174
Auto Theft Task Force Fund	176
Economic Development Fund	177
Kane Kares Fund	179
Riverboat Fund	181
Stormwater Management Planning Fund.....	182
Community Development Block Grant Fund	184
Weed and Seed Fund	186
Juvenile Accountability Fund	187
Farmland Preservation Fund	188
Forest Preserve District's General Fund	189
Forest Preserve District's IMRF Fund.....	190
Forest Preserve District's Insurance Liability Fund.....	191
Forest Preserve District's Social Security Fund	192

DEBT SERVICE FUNDS

Schedule of Revenues, Expenditures and Changes in Fund

Balance - Budget (GAAP Basis) and Actual:

MFT Debt Service Fund.....	193
Juvenile Bonds Pledge Revenues Fund	194

KANE COUNTY, ILLINOIS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For The Year Ended November 30, 2004

CONTENTS

FINANCIAL SECTION (Continued)

COMBINING, INDIVIDUAL FUND FINANCIAL STATEMENTS
AND SCHEDULES (Continued)

CAPITAL PROJECTS FUNDS

Schedule of Revenues, Expenditures and Changes in Fund

Balance - Budget (GAAP Basis) and Actual:

Capital Project Fund.....	195
Motor Fuel Construction Fund.....	196
Special Service Areas Fund	197
Forest Preserve District's Construction and Development Fund.....	199

PERMANENT FUND

Schedule of Revenues, Expenditures and Changes in Fund

Balance - Budget (GAAP Basis) and Actual - Working Cash Fund	200
--	-----

MAJOR PROPRIETARY FUND

Schedule of Operating Expenses - Budget (GAAP Basis)

and Actual - Surcharge Fund	201
-----------------------------------	-----

AGENCY FUNDS

Combining Statement of Assets and Liabilities	202
---	-----

Combining Statement of Changes in Assets and Liabilities	203
--	-----

COMPONENT UNIT - Department of Employment and Education

Balance Sheet	214
---------------------	-----

Statement of Revenues, Expenditures and Changes in Fund Balance.....	215
---	-----

OTHER SUPPLEMENTARY DATA

Schedule of Expenditures for Tort Immunity Purposes.....	216
--	-----

KANE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
For The Year Ended November 30, 2004

CONTENTS

STATISTICAL SECTION -- UNAUDITED

General Governmental Expenditures by Function	217
General Governmental Expenditures by Object Classification	218
General Governmental Revenues by Source	219
Property Tax Levies and Collections	220
Equalized Assessed Valuations and Property Tax Extension by Fund and Collections	221
Forest Preserve District - Property Tax Assessed Valuations, Rates and Extensions - Last Ten Levy Years	222
Assessed and Estimated Actual Value of Taxable Property	223
Rates Extended and Percentages of Property Taxes Extended by Fund.....	224
Property Tax Levies and Tax Rates as Extended - All Direct and Overlapping Governments	225
Principal Taxpayers	226
Computation of Legal Debt Margin	227
Computation of Direct and Overlapping Debt.....	228
Demographic Statistics	229
Bank Deposits, Construction and Property Values.....	230
Land Use in Acres	231
Percentage of Annual Debt Service Expenditures for General Bonded Debt to Total Expenditures	232
Percentage of Net General Bonded Debt to Assessed Valuation and Net General Bonded Debt Per Capita	233
Miscellaneous Statistics	234

April 13, 2005

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

Ladies and Gentlemen:

The Comprehensive Annual Financial Report (CAFR) for Kane County, Illinois for the fiscal year ending November 30, 2004 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 are accurate in all material aspects and are reported in a manner designed to present fairly the financial position and results of operations of various funds and account groups of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The CAFR is presented in three distinct sections: introductory, financial, and statistical. Each section identifies the financial operations of the County in a concise and accessible format. The introductory section is intended to familiarize the reader with the organizational structure of the County, the nature and scope of the services it provides, and the specifics of its legal operating environment. The financial section includes the independent auditor's report on the basic financial statements, the Management's Discussion and Analysis (MD&A) of the County's overall financial position and results of operations, the audited basic financial statements, note disclosures, and supporting statements to provide readers with a comprehensive understanding of the County's financial activities of the past fiscal year. This letter is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found on pages 3-21 of this report. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

Under certain conditions, the County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Information related to this single audit, including the schedule of expenditures of federal awards, findings and recommendations, and the report of independent public accountants on the internal control structure and compliance with applicable laws and regulations, are included in a separate single audit report.

REPORTING ENTITY

The County has adopted the provisions of Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity" under which these financial statements include 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.

This report includes all funds and account groups of the County as well as the blended financial statements from a component unit of government known as the Forest Preserve District of Kane County. The Kane County

Department of Employment and Education (KCDEE) was included as a discrete component unit. KCDEE provides job training for Kane, DeKalb and Kendall Counties.

The County provides a broad range of services including but not limited to sheriff law enforcement operations, administration of the County court system, maintaining vital public records, construction and maintenance of County roads and bridges and the maintenance of facilities used to conduct County business. The County also provides public health services, conducts the election process (except where there is a local board of election commissioners), and completes the property tax assessment, title transfers and tax collection and disbursement for all county taxing bodies. Other responsibilities for the County are operating the Judiciary system, maintaining and operating the statutory real estate functions including assessment, recording land title, issuing tax bills, and conducting elections.

In addition to the above, the County through a contractual agreement maintains a separate Enterprise Fund used to monitor and evaluate the operations of the County-owned landfill.

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

KANE COUNTY GOVERNMENT STRUCTURE AND BACKGROUND

Located approximately 40 miles west of downtown Chicago, Kane County operates under the township form of government. The County is comprised of 16 townships covering a total of 522 square miles. The Kane County Board is the designated governing body. Its structure and legal activities are controlled by state statute. A primary function of the County Board is to establish the various budgets for County funds and to levy taxes for County purposes. In addition, the County Board adopts ordinances and rules pertaining to the management and operations of County departments. One County Board member is elected from each of 26 single-member districts for a four-year term. Due to the reapportionment requirements every 10 years (2002 was the year of reapportionment) one-half of the board members were elected to a two-year term. The Chairman of the County Board is elected at large by the voters of the County. This brings the total members of the County Board to 27 individuals.

The County Board is comprised of eleven (11) standing committees that meet regularly each month. Each Board member serves on at least two standing committees.

ECONOMIC CONDITION AND OUTLOOK

Kane County's population and tax base continues to grow and diversify due to residential and commercial development throughout the County. According to a 2003 estimate, the County's population of 457,122 makes it the fifth largest county in Illinois. The 2030 population is projected at over 700,000.

Economic development continues to grow as service, manufacturing, retail, professional and agricultural industries contribute to the diverse economic growth of the County. Population increases and the rapid rise in the building of residential housing indicate that the County is attracting not only additional residents but also must plan for infrastructure improvements.

Kane County has the unique distinction of having two casino operations within its borders. In 1993 a riverboat opened in the City of Aurora and in 1994 a second casino was opened in the City of Elgin.

While riverboat casinos may bring about a current positive impact, this growth continues to present significant challenges for Kane County in meeting the needs for providing additional services. If the present high level of services provided by the County is to be maintained, intergovernmental cooperation and shared funding must be established to maintain and enhance County services.

While the County is below its tax rate limit for the General Fund (the County's major operating fund), the 1991 imposition of the Property Tax Limitation Act (Tax Cap) legislation in Illinois continues to limit levy growth. Under current legislation, the growth in total property tax extension for non-home rule governments in the five-collar counties (Kane, Lake, McHenry, DuPage and Will Counties) 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.

For fiscal year 2004 the County budgeted to use some of its cash reserve to support general fund capital activity. The County also authorized a transfer from its Enterprise Fund to the General Fund to support General Fund capital budget needs.

In 2004, Kane County collected \$37.0 million from inter-governmental sources. The State of Illinois provides the County with Sales Tax Revenue as well as various local use taxes to support operations. Public Act 86-16, settled in 1995, permitted Kane County to add up to a \$.04/gallon tax to all motor fuel sold within the County's borders. The County has initiated a \$.02/gallon tax under this law.

MAJOR INITIATIVES FOR KANE COUNTY

Current Year. The County continued its long-range operating plan and long-range capital plan in 2004. The ever-increasing demand for services with limited revenue sources has increased the need for these plans.

The County continued to receive an agreed upon portion of Elgin Riverboat revenue in 2004. The County received approximately \$6.6 million in 2004 and is expected to receive approximately \$5.4 million in 2005. Riverboat revenue has declined dramatically in the last few years because of higher state gaming taxes placed on casinos. The agreement with the Riverboat states that this money is to be used for education, environment and economic development. As this money is not guaranteed every year, it is important for the County to use this money on capital projects only.

A portion of the Riverboat proceeds received in 2004 was utilized in the continuation of the Stormwater Management Plan. The primary focus of the plan is to reduce stormwater damage, improve stormwater management for new developments, protect and improve waterways, improve water quality, promote public awareness and understanding of stormwater issues and identify funding for these programs.

The Farmland Preservation Fund received \$2 million in Riverboat funding during 2004, bringing total funding to \$11 million for 2002 through 2004. The Farmland Preservation program also received nearly \$2.4 million in federal matching grant dollars in 2003 and 2004. The mission of the Farmland Preservation program is to preserve agricultural lands by purchasing farmland easements from farm owners.

The Economic Development and Kane Kares programs continued in 2004 because of Riverboat funding. The Economic Development Department provides staff support to the Kane County Economic Development Committee. The Economic Development program promotes economic development in Kane County that conforms to the County's 2020 plan. Kane Kares is a public health nurse home visitation program for first time mothers who have high risk factors such as medical, substance abuse, criminal records, etc.

Other items funded through Riverboat in 2004 include the Veteran's Memorial project, Juvenile Justice Center bond payment, various State's Attorney Office programs, Water Resource projects, Drug Court program, employee tuition reimbursement program and other minor grants to outside agencies.

The County earmarked \$12 million dollars in the Capital Projects Fund for jail improvements in 2002. After extensive research by the Sheriff's Office, Corrections Committee and outside consultants, it was determined that, because of the poor design and condition of the current jail, the most logical and cost effective solution for the County is to build a new, state-of-the-art facility. The Board also determined that the new facility would be built on the Judicial Center Campus, which was part of the 1992 master plan. The estimated cost of the jail is approximately \$50 million and the County will need to look at other financing alternatives to cover the capital shortfall, including grant funding, utilizing existing cash on hand, and bonding.

Five major capital improvement projects were funded in 2004 including mainframe conversion, county-wide telephone replacement, computer replacement, new tax software and Events Center parking lot paving. The Information Technologies Department migrated all of its mainframe applications to client-server environments and minicomputer environments as part of systems consolidation strategy, implemented a county-wide telephone system as part of the Data Network Improvement Project and replaced approximately one-third of the County's desktop computers. New tax software utilized by the Assessor's Office, County Clerk's Office and Treasurer's Office has dramatically improved the efficiency of the tax cycle. Funds from the Enterprise Surcharge Fund were used to construct the Kane County Events Center parking lot.

The Development Department began working on its updated 2030 plan in 2003. The 2030 plan was completed and presented in summer 2004 and will be the planning tool for future development in Kane County.

Major transportation initiatives in 2004 included the development and implementation of the Transportation Impact Fee program, construction of Orchard Road from Indian Trail to Prairie Street, and engineering and land acquisition for the Fox River Bridge corridors. Other transportation projects included engineering for various federally funded

bridge replacement projects, engineering and capacity improvements for the Randall Road/IL 64, Kirk Road/IL 56 and Randall Road to IL 31 in Huntley, and improvements to La Fox Rd and Rt. 38 and Big Timber Toad Bridge over Tyler Creek. In order to finance much of the Orchard Road construction project, along with other transportation projects, the County issued \$41.9 million of Motor Fuel Tax General Obligation (Alternate Revenue) bonds in 2001 that refunded its 1994 Motor Tax Bond issue as well. The 2001 Motor Fuel Tax General Obligation Bonds were refunded in 2004.

Future Initiatives. Future budget planning includes the continuation of long-range operating and capital plans so that large projects can be identified and funding sources secured to insure completion of those projects approved by the County Board. Infrastructure planning will be a very important part of the long-range plan. In order to meet the operating and capital demands in the future, the County is currently studying ways to increase existing revenues and find new revenue streams. The County strives to appropriately allocate its limited available funds.

The County is working on ways to control the cost of health insurance for both itself and its employees and offset the double-digit increases it has seen over the past several years. The insurance sub-committee continues to investigate new ways to contain these costs.

With the assistance of outside consultants, the County will develop a strategic plan in 2005 and 2006 that will deal with many of the budgetary issues mentioned above. The plan will envision the future of Kane County, assess the current environment, prioritize major issues, formulate strategies for dealing with those issues and determine resources and financing options for the future.

The Kane County Division of Transportation will be continuing its major investment effort to develop and construct additional Fox River Bridge Crossings. The approval of the Environmental Impact Study has allowed the county to begin efforts in engineering and right-of-way land acquisition, specifically for the Stearns Bridge Corridor.

The second major investment initiative involves the design and construction activities to widen Orchard Road to 4 lanes from I-88 to US 30. This will be the sixth year of a multi-year program to complete this project.

The County hopes to begin construction on a new jail at the Judicial Center Campus within the next few years. Keeping in mind its financial constraints, the County currently is evaluating what jail design and operating structure fits best into its long-term goals. The County has earmarked \$12 million in capital funds already for this project. As stated above, the estimated cost of the new jail is \$50 million and the County will need to look at other financing alternatives to cover the capital shortfall. The County also is struggling to determine how it will cover the increased operating costs associated with the new jail.

The County appropriated funds for construction of a new Animal Control building in 2004. The County has planned for construction of this facility in Geneva and the project should be completed within the next few years.

Other capital initiatives include the continuation of the computer standardization program, review and possible change of the County's financial system, and implementation of a new election system for tabulation of election results.

FINANCIAL INFORMATION

The financial managers of the government are responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management. Continued consolidation of operations and the elimination of redundant processes continue to be reviewed by both the County Board and its internal staff.

SINGLE AUDIT. As a recipient of federal and state financial assistance, the County also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management and the County Auditor's staff as defined by state statutes.

As a part of the County's single audit and in accordance with OMB Circular A-133 tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial awards, as well as to

determine that the County has complied with applicable laws and regulations.

BUDGETING 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. All funds and departments have Personnel, Contractual & Commodity and Capital budgets. These are treated as three separate budgets and funds cannot be commingled between personnel, contractual & commodity and capital expenditures. The Finance Department monitors the total financial operation and the County Auditor's Office audits all claims against the County and makes recommendations of payment. Some of the County continues to use a voucher system of payment. This system does not encumber obligations when they are incurred. An encumbrance accounting system was implemented with the implementation of the Purchasing/Inventory module in 1999.

GENERAL COUNTY GOVERNMENT FUNCTIONS. Reporting of activity has been enhanced. Expenditures have been reported by operational category. General Government, Health and Public Safety, Public Service, Judicial and Highway are the categories of reporting. Personnel Services, Contractual Services, Commodities and Capital remain as standard categories and are also reported in this document.

GENERAL FUND FUND BALANCE. The goal of the County is to maintain at least a 20% cash reserve of the appropriated budget for all funds so that cash flow stabilizes. Budget containment has been used over the past several years in order to achieve and maintain this reserve amount. At November 30, 2004, the General Fund unreserved Fund Balance, excluding the Insurance Liability Fund, was \$38,863,306. This amount exceeds the 20% cash reserve requirement.

ENTERPRISE OPERATIONS. The County's enterprise operation consists of two major funds. These funds track the financial activity of the Settler's Hill Landfill located in Geneva, Illinois. These Funds are used to monitor, collect and disburse revenues from the landfill operation.

Over the past two decades the County has enhanced its financial reporting by creating separate funds to track the activity of landfill operations. The financial section of this CAFR contains all financial information relating to the operation of the Landfill.

The Enterprise Surcharge Fund is a fund required to be established by the laws of the State of Illinois. Monies placed into this fund through surcharge fees are to be used for solid waste management operations within the County.

The second, the Enterprise General Fund, is used to track expenses for internal operations of landfill operations. Under the terms of a new contract with WMX Technologies this fund is used to track all revenue collected under newly defined contractual terms.

DEBT ADMINISTRATION

The County issued a \$9,665,000 revenue bond issue for Kirk Road construction in 1994. Pledged revenues for repayment have been identified from the Motor Fuel Tax Allotment received in the Motor Fuel Tax Fund. The County refunded these bonds in 2001. The County also 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.

In order to finance much of the Orchard Road construction project, along with other transportation projects, the County issued \$41.9 million of Motor Fuel Tax General Obligation (Alternate Revenue) bonds. The County refunded its 1994 Motor Tax Bond issue in this new 2001 issuance. Pledged revenues for repayment have been identified from the Motor Fuel Tax Allotment received in the Motor Fuel Tax Fund. The County refunded these bonds in 2004.

CASH MANAGEMENT

The County Collector (Treasurer) is responsible for the daily cash management of all funds utilized by the County. Certain departments within the County maintain checking accounts and/or imprest cash accounts that are periodically audited by the County Auditor. The treasurer maintains interest-yielding notice of withdrawal (NOW) checking accounts, money market accounts, and a consolidated investment fund account (Superfund Account). The

main investment objective of the Treasurer's Office is the protection of principal, liquidity of all funds and obtaining the maximum obtainable yield. Safety of principal is attained through collateralization of all monies. The County's investments follow statutory guidelines established by the State of Illinois.

INSURANCE AND PENSION

The County participates in the Illinois Municipal Retirement Fund (IMRF) that is the pension plan for employees. The plan is divided into two sections: IMRF for County Employees and Sheriff Law Enforcement Pension (SLEP). All County employees whose position qualifies for participation are eligible for IMRF. Employee payments for the year ending December 31, 2003 are 4.5% for IMRF with the County paying 4.49% and a member contribution of 6.5% for SLEP with the County paying 13.71%.

The County has implemented a managed care program for health care. PPO and HMO payments are based on a fixed contribution rate established annually by the County. The PPO plan has a five million dollar cap on coverage and the HMO has unlimited coverage for each insured member over his/her lifetime. The transportation department has a separate plan that is provided under a collective bargaining unit agreement.

Extended health insurance premiums are offered to employees who have fifteen years of service and are eligible to retire at age fifty-five (55). Two plans exist, in the first plan the County pays for 10% of the premium cost for a maximum of 10 years for employees who have 15 or more years of service. Under the second plan mandated by the State of Illinois and the passage of House Bill 3406 (HB 3406) applies. The retired employee pays the full cost of the premium with the County being responsible for filing claims. This places a maximum 10-year liability upon the County. Consolidated Omnibus Recovery Act (COBRA) benefits are also available. Any extended benefits cease when Medicare benefits begin at age sixty-five (65).

RISK MANAGEMENT

The County maintains property and casualty insurance. Property insurance is maintained to protect capital investments. Workers Compensation is self-insured with a stop loss coverage limit.

The County maintains a \$250,000 self-insured retention (SIR) per employee for workers' compensation and general liability claims, with a \$5 million ceiling for each occurrence. Third party claims administering organizations are used to handle the claim processing. The County carries excess workers' compensation and general liability insurance beyond the SIR, and these policies have various plans and providers. 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 in the amount of \$2,006,198 have been recorded in the Statement of Net Assets.

Insurance claims filed with the County are coordinated through the insurance office. The Insurance Coordinator monitors the claims and works with the States Attorney's Office in making recommendations to the County Board for payment. The County Auditor audits the claim and processes said claims for payments. Plans to modify and enhance insurance coverages are being reviewed for future incorporation in the County's financial operations and documentation is under continuous revision by the Insurance Coordinator.

INDEPENDENT AUDIT

State Statutes require an annual audit by independent certified public accountants. The County Board selected the accounting firm of Crowe Chizek and Company LLC to perform the annual audit. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the federal Single Audit Act of 1984 and related OMB Circular A-133. The Report of Independent Auditors on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report.

The reports related specifically to the single audit are listed under a separate report. Crowe Chizek and Company LLC also produced a management letter that includes comments and recommendations for improvements relating to the County's financial operations. The management letter is also produced within a separate report.

AWARDS

The Government Financial Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for the fiscal year ended November 30, 2003.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, the contents of which conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only.

The County has received a Certificate of Achievement for the last 7 consecutive years (fiscal years ended 1997-2003). We believe our current report continues to conform to Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

ACKNOWLEDGMENTS

The preparation of the comprehensive annual financial report was made possible by the dedicated service of all departments within the entire County. All departments cooperated to the fullest extent possible and enabled this detailed CAFR to be created by the County. Each elected official, department head and all departmental support staff has our sincere appreciation for the contributions made in the preparation of this report.

In closing, without the leadership and support of the governing body of the County, preparation of this report would not have been possible.

Sincerely



Cheryl R. Pattelli
Finance Director

KANE COUNTY, ILLINOIS
BOARD MEMBERS

COUNTY BOARD CHAIRMAN
MICHAEL W. McCOY
KAREN McCONNAUGHAY (as of 12/20/04)

District 1	DOROTHY SANCHEZ	District 14	KAREN STEVE-McCONNAUGHAY * MARK DAVOUST
District 2	MARY D. RICHARDS * LINDA HOLMES	District 15	BARBARA WOJNICKI
District 3	KEN GRIFFIN	District 16	DAN WALTER * MICHAEL KENYON
District 4	PENELOPE CAMERON * BONNIE LEE KUNKEL	District 17	DEBRORAH ALLAN
District 5	WILLIAM A. WYATT	District 18	DON WOLFE
District 6	PAUL L. GREVISKES	District 19	CATHERINE S. HURLBUT
District 7	GERALD A. JONES	District 20	JACK E. COOK * MARLENA FOX
District 8	RUDOLF NEUBERGER	District 21	LEE BARRETT
District 9	JAMES C. MITCHELL, JR.	District 22	JACKIE TREDUP
District 10	DOUGLAS WEIGAND * THOMAS VAN CLEEVE	District 23	JOHN A. NOVERINI
District 11	ROBERT J. McCONNAUGHAY	District 24	MARGARET SCALFARO * HOLLIE KISSANE
District 12	JOHN J. HOSCHEIT	District 25	BOB KUDLICKI
District 13	CARYL J. VAN OVERMEIREN	District 26	JAN CARLSON

* Newly elected as of 12/6/04

KANE COUNTY, ILLINOIS
KANE COUNTY DEPARTMENTS & OFFICES

ADULT CORRECTIONS
TODD EXLINE

GIS TECHNOLOGIES
TIM NICOSKI

ADULT COURT SERVICES
THOMAS SCOTT

HEALTH DEPARTMENT
MARY LOU ENGLAND

ANIMAL CONTROL
DR. JOSEPH BUSCH
DR. CAROL HOMANN (as of 9/14/04)

HUMAN RESOURCES
ELLEN BURMEIER

AUDITOR
WILLIAM KECK

INFORMATION TECHNOLOGIES
ROGER FAHNESTOCK

CENTRAL SERVICES/PURCHASING
LARRY BRIGGS

JUDICIARY
CHIEF JUDGE DiMARZIO
CHIEF JUDGE HUDSON (as of 12/6/04)
DOUG NAUGHTON, COURT ADMIN

CIRCUIT CLERK
DEBORAH SEYLLER

JUVENILE COURT SERVICES
MIKE DALY

CORONER
CHUCK WEST

JUVENILE JUSTICE CENTER
MICHAEL STODIECK

COUNTY CLERK
JOHN A. "JACK" CUNNINGHAM

PUBLIC DEFENDER
DAVID KLIMENT

COUNTY DEVELOPMENT
PHILIP BUS

RECORDER
SANDY WEGMAN

COURT SERVICES
JIM MUELLER

SHERIFF
KEN RAMSEY

DEPT. OF HUMAN RESOURCE MGMT &
DEPT. OF EMPLOYMENT & EDUCATION
SHEILA McCRAVEN

STATE'S ATTORNEY
MEG GORECKI
JOHN BARSANTI (as of 12/6/05)

DIAGNOSTIC CENTER
JIM MUELLER
DR. TIM BROWN

REGIONAL OFFICE OF EDUCATION
CLEM MEJIA

DIVISION OF TRANSPORTATION
PAUL ROGOWSKI
CARL SCHOEDEL (as of 2/8/05)

SUPERVISOR OF ASSESSMENTS
SALLIE HUBER

EMERGENCY MANAGEMENT AGENCY
DON BRYANT

TREASURER
DAVID RICKERT

ENVIRONMENTAL MANAGEMENT
TIM HARBAUGH

VETERANS ASSISTANCE COMMISSION
JOHN CARR

FINANCE DEPARTMENT
CHERYL PATTELLI

WATER RESOURCES
PAUL SCHUCH

FOREST PRESERVE
JOHN HOSCHEIT

KANE COUNTY GOVERNMENT ORGANIZATION CHART

(Effective through December 20, 2004)

COMMITTEES (COMMITTEE CHAIRPERSON)	DEPARTMENTS AND APPOINTED BOARDS & ADVISORY BODIES				
ADMINISTRATION (Paul L. Greviskes)	Buildings and Grounds Services	Central Services- Purchasing, Microfilm, Printing	Information Technology		
CORRECTIONS AND REHABILITATION (Karen McConnaughay)	Adult Court Services	Diagnostic Center	Juvenile Court Services	Juvenile Justice Center	Sheriff/Jail
COUNTY DEVELOPMENT (Catherine S. Hurlbut)	Development	Regional Planning Committee	Zoning Board of Appeals	Water Resources	
EXECUTIVE (Michael W. McCoy)	*County Board	Sheriff's Merit Commission	Environmental Management	*Auditor	
HUMAN SERVICES (Barbara Wojnicki)	Human Resources	KCDEE	Private Industry Council	KCDEE Policy Committee	
JUDICIARY (James C. Mitchell, Jr.)	*Circuit Clerk	Juvenile Custody	Judiciary	Public Defender	*State's Attorney
LIQUOR CONTROL COMMISSION (Michael W. McCoy)	(jurisdiction over liquor licenses/unincorporated areas)				
PUBLIC HEALTH (Gerald A. Jones)	Health	Board of Health Advisory Committee			
PUBLIC SAFETY (Lee Barrett)	Animal Control	*Coroner	Emergency Mgmt Agency	*Sheriff (Patrol Administration)	
PUBLIC SERVICE (Robert J. McConnaughay)	*Regional Office of Education	Supervisor of Assessments	*Recorder	Board of Tax Review	Veteran's Assistance
	*Treasurer	*County Clerk, Tax Extension, Voter Registration			
FINANCE/BUDGET (Douglas Weigand)	Finance				
TRANSPORTATION (William A. Wyatt)	Transportation				

*Elected by Voters

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Kane County,
Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
November 30, 2003

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Nancy L. Zjella

President

Jeffrey R. Emer

Executive Director

REPORT OF INDEPENDENT AUDITORS

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Kane County, Illinois (the "County"), as of and for the year ended November 30, 2004, which collectively along with the discretely presented component unit, comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the component unit financial statements of the Forest Preserve District of Kane County (the "District"), which represent 37% and 12%, respectively, of the assets and revenues of the governmental activities, and 26% and 13% respectively of the assets and operating revenues of the business-type activities. The component unit financial statements of the District as of and for the year ended June 30, 2004 were audited by other auditors, whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the governmental activities and business-type activities is based solely on the reports of the other auditors.

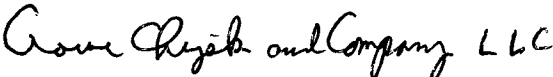
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial statement audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of November 30, 2004, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 13, 2005, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing results of our audit.

The Management's Discussion and Analysis, analysis of funding progress for pensions, and the budgetary comparison schedule, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and do not express an opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying supplementary information, including the introductory section, combining and individual fund financial statements and schedules, other supplementary data and statistical section for the year ended November 30, 2004, listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules have been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of other auditors, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, accordingly, we express no opinion on them.


Crowe Chizek and Company LLC

Oak Brook, Illinois
April 13, 2005

REQUIRED SUPPLEMENTARY INFORMATION:

MANAGEMENT'S DISCUSSION AND ANALYSIS

KANE COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended November 30, 2004
(Unaudited)

This section of the County of Kane's (County's) comprehensive annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended November 30, 2004. 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 2004 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended November 30, 2004, by \$437.9 million (net assets). Of this amount, \$143.9 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors, \$46.8 million (restricted net assets) is restricted for specific purposes and \$247.2 million is invested in capital assets, net of related debt.
- The County's total net assets this fiscal year increased \$35.6 million over the previous year, which represents a 9.0% increase from 2003. Total net assets for governmental activities increased \$35.3 million while total net assets for business-type activities increased \$0.3 million.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$160.7 million. Of this amount, \$123.2 million (unreserved fund balance) is available for spending on behalf of its citizens.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$41.4 million, or 63.5% of total General Fund expenditures.
- The County's long-term debt decreased by \$6.5 million in comparison with the prior year. The decrease resulted primarily from the annual debt payments, along with savings generated from the refundings of the County's Series 2001 Motor Fuel Tax (MFT) Revenue Bonds and the Forest Preserve District's Series 1999 General Obligation Bonds.
- Interest rates grew over the last fiscal year, resulting in increased interest earnings for the County. The County's weighted average interest earnings rate rose from 1.70% at the end of fiscal year 2003 to 2.16% at the end of fiscal year 2004.

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 comprise three components: 1) **County-wide** financial statements, 2) **Fund** financial statements, and 3) **Notes** to the basic financial statements. **Required Supplementary Information** is included in addition to the basic financial statements.

KANE COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended November 30, 2004
(Unaudited)

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

The *statement of net assets* presents information on the County's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing changes in the County's net assets during the most recent fiscal year. All changes in net assets 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 assets 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, health and public safety, public services, judicial and highway activities and interest on debt. The business-type activities of the County include the solid waste operations and the Kane County Events Center.

Our basic financial statements include a blended 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. The Kane County Department of Employment and Education (KCDEE), a separate legal entity, is reported as a discretely presented component unit because there is some financial accountability by KCDEE to the County Board.

The County-wide financial statements can be found on pages 22 - 23 of this report.

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

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

(Continued)

KANE COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended November 30, 2004
(Unaudited)

Because the focus of governmental funds is narrower than that of the County-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the County-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains sixty-four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the General Fund, the Forest Preserve District's Debt Service Fund, the Transportation Capital Fund, the Forest Preserve District's Land Acquisition Fund and all Nonmajor Governmental Funds. Individual fund data for each of the nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The governmental fund financial statements can be found on pages 24 - 27 of this report.

Proprietary funds are maintained in two ways. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the County-wide financial statements. The County uses enterprise funds to account for solid waste management, recycling activities, and revenues and expenses associated with the Events Center. *Internal service funds* are used to accumulate and allocate costs internally among the County's various functions. The County currently does not use internal service funds.

Proprietary funds provide the same type of information as the County-wide financial statements, only in more detail. The Enterprise Surcharge Fund and Enterprise General Fund are considered to be major enterprise funds of the County. Individual fund data for the nonmajor enterprise fund is provided on the Proprietary Funds Statements of Net Assets and Changes in Net Assets.

The proprietary fund financial statements can be found on pages 28 - 30 of this report

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the County-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The fiduciary fund financial statement can be found on page 32 of this report.

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

(Continued)

KANE COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended November 30, 2004
(Unaudited)

The Notes to the Financial Statements can be found on pages 32 - 69 of this report.

Required Supplementary Information is presented concerning the County's General Fund budgetary schedules, the IMRF (Illinois Municipal Retirement Fund - non Sheriff's Law Enforcement Personnel), SLEP (Sheriff's Law Enforcement Personnel) and the District's IMRF pension schedules. The County adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with this budget. The IMRF and SLEP pension schedules have been provided to present IMRF's progress in funding its obligation to provide pension benefits to County and District employees.

Required supplementary information can be found on pages 70 - 74 of this report.

Combining and individual fund statements and schedules referred to earlier provide information for major and nonmajor governmental funds are presented immediately following the required supplementary information.

Combining and individual fund statements and schedules can be found on pages 75 - 203 of this report.

COUNTY-WIDE FINANCIAL ANALYSIS

Statement of Net Assets. The following table reflects the condensed statement of net assets. As noted earlier, net assets may over time serve as a useful indicator of the County's financial position. The County's combined net assets are \$437.9 million, an increase of \$35.6 million over the previous year. The growth is mainly due to an increase in capital assets, specifically land acquired by the District from bond proceeds collected in connection with the 1999 open space bond referendum. Restricted net assets for governmental activities increased significantly because the previously unrestricted funds of \$9.8 million in the District's Land Acquisition Fund were reported as restricted in 2004. Also, restricted net assets increased in the District's Construction Fund and in the Transportation Impact Fee Fund. Unrestricted net assets increased because land purchases made from the District's Land Acquisition Fund, which will be discussed below, along with the reclassification of that fund from unrestricted to restricted in 2004.

Current and other assets consist mainly of cash, investments, intergovernmental receivables (sales tax, income tax, grant revenue, etc.), property tax receivables and prepaid items. Current and other assets for Governmental Activities decreased because cash and investment balances in many of the transportation funds, especially the MFT Construction Fund, were spent on highway projects. In addition, cash and investment balance of the Riverboat Fund declined as funding levels decreased and past obligations were paid. Current and other assets for Business-type Activities grew slightly as the \$2 million decrease in the Enterprise Surcharge Fund for paving of the Events Center was offset by the \$2.2 million increase in the Enterprise General Fund as a result of excess revenues over expenses.

(Continued)

KANE COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended November 30, 2004
(Unaudited)

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

Long-term liabilities consist mainly of bonds payable, capital leases, accrued claims and judgments and compensated absences. Long-term liabilities will be discussed in the Long-term Debt section below.

Current and other liabilities include mainly accounts payable, accrued payroll, deferred property taxes and interest payable. Current and other liabilities for governmental activities increased by \$2.2 million over last year because of the \$2.4 million increase in deferred property taxes. The deferred property tax amount represents the increase in the District's portion of deferred property taxes in 2004. After reviewing the County's property tax calendar, it was determined that the property tax levy passed by the Board in December of each year is intended to finance that fiscal year's expenditures, therefore, the County has elected not to report the subsequent year's property tax levy as a receivable and deferred revenue as of November 30, 2004.

COUNTY'S NET ASSETS
For the Fiscal Years ending November 30
(in millions)

	Governmental Activities		Business-type Activities		Total Primary Government		
	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>	<u>Variance %</u>
Assets:							
Current and other assets	\$ 191.6	\$ 219.0	\$ 28.4	\$ 28.3	\$ 220.0	\$ 247.3	-11.0%
Capital assets	<u>393.4</u>	<u>336.5</u>	<u>12.9</u>	<u>10.8</u>	<u>406.3</u>	<u>347.3</u>	<u>17.0%</u>
Total assets	<u>585.0</u>	<u>555.5</u>	<u>41.3</u>	<u>39.1</u>	<u>626.3</u>	<u>594.6</u>	<u>5.3%</u>
Liabilities:							
Current and other liabilities	19.2	18.9	3.7	1.8	22.9	20.7	10.6%
Long-term liabilities	<u>165.5</u>	<u>172.1</u>	<u>-</u>	<u>-</u>	<u>165.5</u>	<u>172.1</u>	<u>-3.8%</u>
Total liabilities	<u>184.7</u>	<u>191.0</u>	<u>3.7</u>	<u>1.8</u>	<u>188.4</u>	<u>192.8</u>	<u>-2.3%</u>
Net assets:							
Invested in capital assets, net							
of related debt	234.5	170.5	12.8	10.5	247.3	181.0	36.6%
Restricted	33.0	18.6	13.7	15.9	46.7	34.5	35.4%
Unrestricted	<u>132.8</u>	<u>175.4</u>	<u>11.1</u>	<u>10.9</u>	<u>143.9</u>	<u>186.3</u>	<u>-22.8%</u>
Total net assets	<u>\$ 400.3</u>	<u>\$ 364.5</u>	<u>\$ 37.6</u>	<u>\$ 37.3</u>	<u>\$ 437.9</u>	<u>\$ 401.8</u>	<u>9.0%</u>

The Statement of Net Assets can be found on page 22 of this report.

(Continued)

KANE COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended November 30, 2004
(Unaudited)

Change in Net assets. The following table reflects the County's change in net assets. Information from this table is found on the statement of activities. Information regarding revenues and expenditures/expenses will be discussed in the Government Activities and Business-type Activities sections below. No significant change in transfers took place in 2004.

COUNTY'S CHANGE IN NET ASSETS
For the Fiscal Years ending November 30
(in millions)

	Governmental Activities		Business-type Activities		Total Primary Government		
	2004	2003	2004	2003	2004	2003	Variance %
Revenues:							
Program Revenues:							
Charges for services	\$ 30.4	\$ 26.8	\$ 4.8	\$ 7.0	\$ 35.2	\$ 33.8	4.1%
Operating grants and contrib	33.5	38.1	-	-	33.5	38.1	-12.1%
Capital grants and contributi	15.5	2.6	-	-	15.5	2.6	496.2%
General revenues:							
Property taxes	49.3	51.2	-	-	49.3	51.2	-3.7%
Income tax	4.0	4.0	-	-	4.0	4.0	0.0%
Sales tax	13.4	12.3	-	-	13.4	12.3	8.9%
Other taxes	3.5	3.2	-	-	3.5	3.2	9.4%
Investment earnings	2.8	2.9	0.5	0.4	3.3	3.3	0.0%
Other general revenues	1.2	1.0	-	-	1.2	1.0	20.0%
Contributions from develop	6.5	3.9	-	-	6.5	3.9	100.0%
Total revenues	<u>160.1</u>	<u>146.0</u>	<u>5.3</u>	<u>7.4</u>	<u>165.4</u>	<u>153.4</u>	<u>7.8%</u>
Expenses							
General government	34.2	37.5	-	-	34.2	37.5	-8.8%
Health and public safety	32.5	28.9	-	-	32.5	28.9	12.5%
Public services	10.4	9.7	-	-	10.4	9.7	7.2%
Judicial	28.2	24.9	-	-	28.2	24.9	13.3%
Highway	14.5	14.3	-	-	14.5	14.3	1.4%
Interest on long-term debt	6.5	7.5	-	-	6.5	7.5	-13.3%
Solid waste	-	-	2.8	0.9	2.8	0.9	100.0%
Events center	-	-	0.6	0.7	0.6	0.7	-14.3%
Total expenses	<u>126.3</u>	<u>122.8</u>	<u>3.4</u>	<u>1.6</u>	<u>129.7</u>	<u>124.4</u>	<u>4.3%</u>
Increase in net assets before transf	33.8	23.2	1.9	5.8	35.7	29.0	23.1%
Transfers	1.6	1.4	(1.6)	(1.4)	-	-	0.0%
Increase (decrease) in net assets	35.4	24.6	0.3	4.4	35.7	29.0	23.1%
Net assets beginning of year	364.5	339.9	37.3	32.9	401.8	372.8	7.8%
Restatement of beginning net asse	0.4	-	-	-	0.4	-	100.0%
Net assets end of year	<u>\$ 400.3</u>	<u>\$ 364.5</u>	<u>\$ 37.6</u>	<u>\$ 37.3</u>	<u>\$ 437.9</u>	<u>\$ 401.8</u>	<u>9.0%</u>

The Statement of Activities can be found on page 23 of this report

(Continued)

KANE COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended November 30, 2004
(Unaudited)

Governmental Activities. The revenues and expenditures of the County's General Fund and the Nonmajor Funds are analyzed below. The activities of the District's Debt Service Fund, Transportation Capital Fund, and the District's Land Acquisition Fund will be described briefly following these analyses.

Revenues. The most significant revenue sources for all funds during fiscal year 2004 continue to be property taxes and intergovernmental sources. Property taxes continue to grow as the population and new construction climb in Kane County. Funding from sales tax has been increasing as a result of the new retail development in Kane County and the rebounding economy. Funding from income tax has stabilized because the economy's rebound has not been as quick as anticipated. Grant funding from both state and federal sources continued to decline during fiscal year 2004 and it is apparent that grant sources may need to be replaced in the future with other sources of revenue. Revenue enhancements from service operations continue to be an increasing contributor in the funding of County operations. Various departments constantly review service costs to determine the need to change fee structures to cover costs. Below are analyses of revenues for the past two years for the General Fund and total Nonmajor Governmental Funds of the County. As stated above, property taxes have been increasing due to the population growth and new construction in Kane County. The increase in property taxes in the General Fund can be attributed to this growth. Sales tax growth of \$1.1 million over 2004 was the main contributor to the growth in intergovernmental revenue. In addition, intergovernmental revenue rose because of an increase in state reimbursements for probation salaries. Despite the cut in reimbursement amount per probation officer received from the state, overall reimbursements grew because staff turnover was lower in 2004 than 2003 and a few new positions were added that received state reimbursement. Interest revenue increased dramatically because interest rates were higher and a larger fund balance existed in 2004. Despite the fact that recording fees fell by \$0.9 million, Fines, Services, Fees and Permits rose slightly because of higher revenue tax stamp and Circuit Clerk fees. Historically low interest rates led to a surge in recording fees collected through home refinancing in 2003. Miscellaneous revenue decreased because the County received less refunds and miscellaneous revenues in both General Government and the Sheriff's Office.

The \$3.9 million decrease in Nonmajor Governmental Funds' property tax revenue is due to the Public Building Commission (PBC) bonds being paid off in 2003. The County is no longer levying and collected property taxes for these bonds. Property taxes for the PBC were \$5.3 million in 2003; therefore, ignoring the PBC, other Nonmajor Governmental Funds' property taxes actually grew \$1.4 million in 2004. Intergovernmental revenue increased in Nonmajor Governmental Funds mainly because the increase in Federal reimbursements for transportation projects and the increase in grant money collected in the Health Department. Fines, Services, Fees & Permits mainly grew because of the collection of \$2.1 million in transportation impact fees from local developers. After an extensive study, the County implemented its impact fee program in 2004. Fines, Services, Fees & Permits also rose as a result of an increase in recording fees collected for GIS Technologies Funds and an increase in registration and tag fees collected in the Animal Control Fund. The decline in miscellaneous revenue is the result of deteriorating

(Continued)

KANE COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended November 30, 2004
(Unaudited)

Riverboat proceeds collected from the Elgin Riverboat. Riverboat proceeds were \$6.6 million in 2004, down from \$9.7 million in 2003. Proceeds were down because of increased casino taxing by the State.

**COMPARATIVE SUMMARY OF REVENUES
GENERAL FUND
For the Fiscal Year's ending November 30**

	2004	2003	INCREASE	
	GENERAL	GENERAL	(DECREASE)	%
	<u>FUND</u>	<u>FUND</u>	<u>2003 to 2004</u>	<u>CHANGE</u>
REVENUES				
Property Taxes	\$ 23,204,510	\$ 21,512,025	\$ 1,692,485	8%
Intergovernmental	25,070,442	23,660,353	1,410,089	6%
Interest	664,711	489,544	175,167	36%
Fines, Services, Fees & Permits	18,408,212	18,303,085	105,127	1%
Miscellaneous	<u>357,203</u>	<u>423,356</u>	<u>(66,153)</u>	<u>-16%</u>
Total Revenue	<u>\$ 67,705,078</u>	<u>\$ 64,388,363</u>	<u>\$ 3,316,715</u>	<u>5%</u>

**COMPARATIVE SUMMARY OF REVENUES
FOR THE TOTAL NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year's ending November 30**

	2004	2003	INCREASE	
	NONMAJOR	NONMAJOR	(DECREASE)	%
	<u>GOV FUNDS</u>	<u>GOV FUNDS</u>	<u>2003 to 2004</u>	<u>CHANGE</u>
REVENUES				
Property Taxes	\$ 17,503,681	\$ 21,365,569	\$ (3,861,888)	-18%
Intergovernmental	23,264,402	20,758,790	2,505,612	12%
Interest	1,789,951	2,153,927	(363,976)	-17%
Fines, Services, Fees & Permits	12,331,411	8,899,187	3,432,224	39%
Miscellaneous	<u>7,666,959</u>	<u>10,590,875</u>	<u>(2,923,916)</u>	<u>-28%</u>
Total Revenue	<u>\$ 62,556,404</u>	<u>\$ 63,768,348</u>	<u>\$ (1,211,944)</u>	<u>-2%</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 costs. 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.

Contractual Services and Commodity expenditures continue to increase. Contract consolidation has been the first step in reducing costs and eliminating duplication. The centralization of purchasing continues to be a method of cost containment. More departments are beginning to utilize central purchasing functions.

(Continued)

KANE COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended November 30, 2004
(Unaudited)

The following are analyses of expenditures for the past two years for the General Fund and Nonmajor Governmental Funds of the County. Health & Public Safety expenditures increased the greatest in the General Fund. The increase can mainly be attributed to an increase in personnel expenditures for both the Sheriff and Adult Corrections offices and a rise in contracted prisoner medical expenses at the jail. Public Service expenditures grew because of increased costs in the Election Expense department associated with the 2004 general election. The rise in Judicial expenditures relates to increased personnel costs in the Juvenile Justice Center, Circuit Clerk, Judiciary, Public Defender and State's Attorney departments and higher juvenile outplacement costs. Capital costs grew because of the countywide telephone replacement and computer standardization projects and the additional squad cars purchased by the Sheriff's office.

Highway expenditures increased by the greatest percentage in the Nonmajor Governmental Funds in 2004. The increase was caused by spending bond proceeds on transportation projects, mainly Orchard Road improvements, in the MFT Bond Construction Fund. General Government expenditures rose because the employer portion of the Illinois Municipal Retirement Fund (IMRF) retirement rate escalated from 4.49% in 2003 to 7.17% in 2004. Because of overfunding, the County received a lower employer rate in 2003 from IMRF. The overfunding condition no longer existed in 2004, mainly due to the decline in the stock market and poor investment earnings at the IMRF. The growth in Health & Public Safety related to increased administrative expenditures in the Health Department, along with higher personnel and supply costs in the Health Department's Family Case Management and Community Health programs. Judicial expenditures rose because of increased spending in many of the State's Attorney's Office grant programs, including Weed and Seed, Firearms, Title IV-D, Drug Prosecution, Victim Coordinator Services and Domestic Violence. In addition, more money was spent on the Drug Court program, especially with the addition of the juvenile drug court in 2004. The increase in capital expenditures are attributable to the expenditures for right-of-way, vehicle and machinery equipment purchases in the Transportation Department, computer purchases in the Recorder's Office, and computer, computer software and furniture purchases in the Circuit Clerk's Office. Also, the County transferred \$750,000 in capital funds to the Forest Preserve for wetland mitigation. Much of the increase caused by these capital purchases was offset by the \$1.4 million decrease in easements purchased under the Farmland Preservation program.

Public Service and Debt Service expenditures decreased in the Nonmajor Governmental Funds. Public Service expenditures declined because less money was spent on stormwater related projects in 2004. The decrease in Nonmajor Governmental Funds' debt service expenditures is due to paying off the Public Building Commission (PBC) bonds in 2003. Debt expenditures totaling \$5.3 million no longer existed in 2004 for the PBC bonds.

(Continued)

KANE COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended November 30, 2004
(Unaudited)

COMPARATIVE SUMMARY OF EXPENDITURES

GENERAL FUND

For the Fiscal Year's ending November 30

	2004 GENERAL FUND	2003 GENERAL FUND	INCREASE (DECREASE) 2003 to 2004	% CHANGE
EXPENDITURES				
General Government	\$ 12,076,394	\$ 12,130,640	\$ (54,246)	0%
Health & Public Safety	23,522,200	21,109,068	2,413,132	11%
Public Service	5,981,301	5,724,024	257,277	4%
Judicial	19,895,285	18,937,042	958,243	5%
Capital Outlay	<u>3,708,608</u>	<u>3,590,525</u>	<u>118,083</u>	<u>3%</u>
Total Expenditures	<u>\$ 65,183,788</u>	<u>\$ 61,491,299</u>	<u>\$ 3,692,489</u>	<u>6%</u>

COMPARATIVE SUMMARY OF EXPENDITURES

FOR THE TOTAL NONMAJOR GOVERNMENTAL FUNDS

For the Fiscal Year's ending November 30

	2004 NONMAJOR GOV FUNDS	2003 NONMAJOR GOV FUNDS	INCREASE (DECREASE) 2003 to 2004	% CHANGE
EXPENDITURES				
General Government	\$ 20,058,370	\$ 19,595,063	\$ 463,307	2%
Health & Public Safety	7,574,370	5,910,667	1,663,703	28%
Public Service	3,283,233	3,584,528	(301,295)	-8%
Judicial	6,681,270	6,134,578	546,692	9%
Highway	22,370,341	15,524,340	6,846,001	44%
Debt Service	3,929,255	9,407,074	(5,477,819)	-58%
Capital Outlay	<u>6,814,943</u>	<u>5,601,748</u>	<u>1,213,195</u>	<u>22%</u>
Total Expenditures	<u>\$ 70,711,782</u>	<u>\$ 65,757,998</u>	<u>\$ 4,953,784</u>	<u>8%</u>

The District's Debt Service Fund accounts for the accumulation of reserves for, and the payment of, the District's general long-term debt, principal and related costs. Revenues remained relatively stable in 2004 with total revenue of \$8.7 million in 2004 and \$8.5 million in 2003. A small increase was seen in property tax revenue to cover all bond payments. Expenditures totaled \$9.2 million, down from \$17.8 million the prior year. In fiscal year 2003, the 2002 general obligation refunding bond refunded a portion of the 1993 general obligation refunding bond and the remainder of the 1993 bond was called and paid by the District, creating an additional \$8.1 million principal expenditure.

(Continued)

KANE COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended November 30, 2004
(Unaudited)

The Transportation Construction Fund accounts for service reimbursements received and related expenditures made for projects funded by the 2001 Motor Fuel Tax general obligation bond issuance. Federal and state service reimbursements will be utilized to continue the engineering, construction, and right-of-way acquisition for various projects including Orchard Road widening, Fox River Bridge Corridor studies and Randall Road intersection, and capacity improvements. Revenues for this fund were \$5.1 million compared to \$0.6 million last year. The increase in revenue can be attributed directly to the increase in service reimbursements received. Expenditures totaled \$2.5 million in 2004, compared to \$0.2 million in 2003. The majority of the expenditures were spent on engineering services for Kirk Road and Illinois route 38 improvements, engineering and right-of-way for McClean Road widening and improvements on Big Timber Road bridge over Tyler Creek.

The District's Land Acquisition Fund is used solely for expenditures made from the proceeds of the 1999 general obligation bond issuance associated with the open space referendum. Revenues for the fund were \$5.2 million, a \$2.9 million increase from the prior year. The increase can be attributed to the rise in interest revenue caused by higher interest rates. The District also received more grant money from the Illinois Department of Natural Resources (IDNR) and Kane County's Stormwater Management Fund in 2004. Expenditures for the fund were \$33.8 million, up from last year's expenditures of \$20.0 million. The District purchased more land in 2004 than it did the previous year.

Business-type Activities. Combined operating revenues for the Enterprise Surcharge, Enterprise General and District's Enterprise Funds decreased to \$4.8 million, down from \$7.0 million in 2003. The decrease in revenue is attributed to less tonnage of waste dumped at Settler's Hill Landfill. The landfill will be closing in 2006 and the County will receive no additional revenues.

Below is an analysis of expenses for the past two years for the Proprietary Funds. Personnel Services increased slightly because of wage increases given to personnel in the Enterprise Surcharge and District's Enterprise Funds. Contractual Services rose because the District began sending out a quarterly newsletter to over 30,000 residents and organizations within the County. The increase in commodities was caused by the \$1.9 million spent by the County from the Enterprise Surcharge Fund for a new parking lot at the Events Center. Depreciation grew slightly because of the parking lot purchase.

(Continued)

KANE COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended November 30, 2004
(Unaudited)

**COMPARATIVE SUMMARY OF EXPENDITURES
FOR THE TOTAL PROPRIETARY FUNDS
For the Fiscal Years ending November 30**

	2004 PROPRIETARY FUNDS	2003 PROPRIETARY FUNDS	INCREASE (DECREASE) 2003 to 2004	% CHANGE
EXPENSES				
Personnel Services	\$ 421,444	\$ 380,037	\$ 41,407	11%
Contractual Services	777,950	740,590	37,360	5%
Commodities	1,914,665	148,278	1,766,387	1191%
Depreciation	<u>324,836</u>	<u>316,253</u>	<u>8,583</u>	<u>3%</u>
Total Expenses	<u>\$ 3,438,895</u>	<u>\$ 1,585,158</u>	<u>\$ 1,853,737</u>	<u>117%</u>

FINANCIAL ANALYSIS OF KANE COUNTY'S FUNDS

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

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

As of November 30, 2004, the County's governmental funds reported combined ending fund balances of \$160.7 million, a decrease of \$30.4 million in comparison with the prior year. Significant decreases were seen in the District's Debt Service Fund (\$2.4 million), District's Land Acquisition Fund (\$31.0 million), and the Nonmajor Governmental Funds (\$7.4 million). The District's Debt Service Fund declined because bond payments exceeded property tax collection and the District's Land Acquisition Fund declined because of open space purchases throughout the County. The decrease in Nonmajor Governmental Funds was mainly caused by a decrease in the Motor Fuel Construction Fund caused by spending 2001 MFT Revenue Bond proceeds on transportation projects. Fund balance increases were seen in the General Fund (\$6.0 million) and the Transportation Capital Fund (\$2.5 million). The increase in the General Fund will be explained below. The Transportation Capital Fund spent less money on road projects than what was received in federal reimbursements in 2004.

(Continued)

KANE COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended November 30, 2004
(Unaudited)

Approximately 77% (\$123.2 million) of total fund balance is unreserved fund balance, which is available to meet the County's current and future needs. The remainder of the fund balance is reserved, indicating that it is not available for new spending because it has been committed for: prepaid items (\$3.5 million), debt service (\$9.6 million), advances (\$0.3 million), future projects (\$21.8 million), and the County's permanent funds (\$2.4 million).

The General Fund is the chief operating fund of the County. At November 30, 2004, unreserved fund balance of the General Fund was \$41.4 million, while total fund balance reached \$44.8 million. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 63.5% of total fund expenditures, while total fund balance represents 68.7% of that same amount. The fund balance of the County's General Fund increased by \$6.0 million during the current fiscal year. The increase in fund balance relates to excess revenues over expenditures during the fiscal year, along with excess transfers in over transfers out of the General Fund. Total General Fund revenues collected were \$4.4 million more than budgeted and total expenditures spent were \$2.7 less than budget. As will be discussed below, greater than anticipated revenues from sales tax and fines and fees, specifically recording fees, led to the majority of this excess. Below also explains the areas where expenditures fell significantly under budget.

Proprietary funds. The County's proprietary funds provide the same type of information found in the County wide financial statements, but in more detail. The proprietary funds include the Enterprise Surcharge Fund, the Enterprise General Fund and the District's Enterprise Fund

Unrestricted net assets of the Proprietary Funds total \$11.1 million at November 30, 2004. Of the \$11.1 million, \$10.6 million and \$0.5 million relate to the Enterprise General Fund and District's Enterprise Funds, respectively. The total increase from 2003 in unrestricted net assets for these funds was \$0.2 million. The increase of \$0.2 million in the District's Enterprise Fund resulted from excess income over operating expenses, excluding depreciation. Factors concerning the financing of the proprietary funds have already been addressed in the discussion of the County's business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

Budget to actual statements and schedules are provided in the financial statements for the General Fund. Budget columns are provided for both the original budget adopted for fiscal year 2004 as well as the final budget. A column for actual expenditures and a column for differences between final budget and actual expenditures follow.

(Continued)

KANE COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended November 30, 2004
(Unaudited)

Operating a government the size of Kane County is a dynamic business and budget amendments are approved throughout the year. A comparison of original budget to final budget for the general fund revenues shows a significant increase in grant revenues. Grants increased \$0.7 million in large part because of \$0.5 million grant received from the United States Department of Homeland Security. Other grants received throughout the year that were not originally budgeted include the Illinois State Board of Elections, Illinois First, and Local Emergency Planning grants. Significant expenditure increases/decreases in budget include the following:

General Fund Department	Budget Increase/ (Decrease)	Reason for Increase/Decrease
Operational Support	\$(1,235,783)	Money was taken from the contingency and added to individual department line items for Information Technology, Sheriff and Adult Corrections budget adjustments. (See explanations below.)
Information Technologies	\$348,948	Additional funding for salaries, software licensing, computers and communications equipment received during the year.
Sheriff	\$806,474	Represents increase in salary line items at year-end to cover negotiated union contract.
Adult Corrections	\$635,952	Represents increase in salary line items at year-end to cover negotiated union contract.
Emergency Services	\$544,155	Represents increase in budget related to United States Department of Homeland Security grant secured in 2004. The majority of increase was budgeted in special purpose equipment.

In many instances, revenues and expenditures were considerably over or under budget. Significant revenue variances include:

(Continued)

KANE COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended November 30, 2004
(Unaudited)

<u>Revenue</u>	<u>Variance Over (Under) Final Budget</u>	<u>Reason for Variance</u>
Intergovernmental	\$1,376,388	Sales tax, local use tax, penalties for back taxes and probation salaries were underestimated. Population increase and new retail development contributed to the increase in sales tax and local use tax revenue. Poor economic conditions led to the rise in back tax penalties. Probation salary reimbursements were underestimated because of lower than anticipated cuts in state funding.
Fees	\$107,576	Off track wagering fees were much higher than the amount budgeted. The budget was based on historical averages.
Services - Fees & Permits	\$2,378,632	Fines, fees and permits were underestimated in almost every office. Low interest rates and a significant increase in house refinancing caused recording fees and revenue stamp fees combined to be nearly \$1.6 million over estimates. Other fees significantly underestimated were building inspection, certified record copies, Circuit Clerk and State's Attorney bond forfeiture fees.
Grants	\$(367,377)	Miscellaneous grants budgeted for were not all received during the fiscal year.
Reimbursements	\$666,991	Probation salary reimbursements were much higher than anticipated. The State did not cut probation salary reimbursement as much as was budgeted for in 2004; therefore, budget amounts were too low.
Miscellaneous	\$200,937	Miscellaneous General Government refunds and reimbursements were collected and not budgeted.

Significant expenditure variances include:

(Continued)

KANE COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended November 30, 2004
(Unaudited)

<u>General Fund Department</u>	<u>Variance (Over) Under Final Budget</u>	<u>Reason for Variance</u>
County Board/Liquor	\$285,346	Final expenses relating to the Circuit Clerk building improvements were paid during the fiscal year. Although some minor projects were paid from this line item, other budgeted projects were not completed.
Information Technologies	\$246,541	Because of the removal of the main frame computer, software license costs dramatically decreased during the fiscal year. Also, not all of the money budgeted for computer purchases was spent in 2004.
St. Charles North Maintenance	\$(102,177)	Property taxes for the Circuit Clerk's building, for which the County is responsible, were paid out of this account but not budgeted for in 2004.
Water Resources	\$843,623	Cost-share drainage program totaling \$524,000 was not spent in 2004. This program was rolled over to 2005. Other amounts for the Kane County Water Study were not billed in 2004.
Insurance Liability	\$(523,441)	Greater than average number of worker's compensation, unemployment and insurance liability claims were paid out in 2004.
Sheriff	\$(197,610)	The amount over budget mainly relates to overages in overtime salaries, computer maintenance, telephone and fuel costs.
Adult Corrections	\$(391,126)	The amount over budget mainly relates to the increase in contract price for medical services at the jail. There was also a substantial overage in overtime salaries.
Corrections Board & Care	\$848,379	A lower average daily population of inmates resulted in fewer inmates being housed out of the county and lower than budgeted outplacement costs.
Emergency Services	\$131,159	The County received a homeland security grant that was used to purchase various pieces of equipment. Not all of the grant money was spent during the fiscal year.
Supervisor of Assessments	\$111,933	The amount under budget mainly relates to unspent money in general printing and computer software line items.
Juvenile Custody	\$390,314	Outplacement costs for juveniles were much lower than the past several years. Fewer juveniles needed to be housed at external facilities.
Juvenile Justice Center	\$365,325	Because of staff turnover, full staffing levels were not attained in 2004; therefore, salary line items were under budget.
Judiciary & Courts	\$(104,119)	The majority of the overage relates to salary line items that were over budget. Additional unbudgeted expenditures were spent on books and subscriptions for the law library.

(Continued)

KANE COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended November 30, 2004
(Unaudited)

Significant variances in Other Financing Sources and Uses include:

Transfers Out	\$209,643	Because of excess fund balance accumulated over the years, and because of 2004 unspent budget dollars, not all of the money budgeted to be transferred to Court Security needed to be transferred in 2004.
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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 investment in capital assets for its governmental and business-type activities, net of accumulated depreciation at November 30, 2004, totals \$247.2 million, compared to \$181.1 million at November 30, 2003. The investment in capital assets includes land, buildings and systems, improvements, machinery and equipment, roads, bridges and highway signals and streetlights.

Capital assets in governmental funds, net of accumulated depreciation, increased from \$336.5 million in 2003 to \$393.3 million in 2004, a 16.9% or \$56.8 million increase. The increase can be attributed to two major additions by the District and the County. The District acquired land totaling \$33.4 million and the net change in highway construction in progress, mainly relating to the Orchard Road Indian Trail to Prairie and the Stearns Road Bridge underpass project, totaled \$14.5 million.

Capital assets in proprietary funds, net of accumulated depreciation, increased to \$12.9 million in 2004, up \$2.0 million. The increase is due to the purchase of the Fox Valley Tennis Club by the District for additional parking needed at the Events Center.

Additional information on the County's capital assets can be found in Note 4 on pages 46 - 49 of this report.

Long-Term Debt. Below is a comparative summary of long-term debt. At November 30, 2004, the County had total debt outstanding of \$165.6 million. Of this, 96.3% (\$159.4 million) was comprised of General Obligation Bonds. The total debt decreased \$6.1 million (3.7%) during the current fiscal year. The decrease in General Obligation Bonds related to annual debt service principal reduction and refundings of the 2001 Motor Fuel Tax Alternate Revenue Bonds and the District's 1999 General Obligation Bonds. The liability relating to probable claims and judgments for general liability and worker's compensation decreased approximately \$0.6 million from the prior year because of resolutions of pending claims. Compensated absences include accrued vacation, compensatory time and sick leave relating to the plan in effect prior to

(Continued)

KANE COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended November 30, 2004
(Unaudited)

December 1, 1989. Compensated absence is calculated on current wages; therefore, the increase relates to increase in salaries for 2004.

COMPARATIVE SUMMARY OF LONG-TERM DEBT
For Fiscal Year Ending November 30

	<u>2004</u>	<u>2003</u>	Increase <u>(Decrease)</u>
General Obligation Bonds	\$ 159,447,759	\$ 165,500,759	\$ (6,053,000)
Accrued Claims and Judgements	2,006,198	2,574,064	(567,866)
Compensated Absences	<u>4,110,072</u>	<u>4,028,183</u>	<u>81,889</u>
Totals	<u>\$ 165,564,029</u>	<u>\$ 172,103,006</u>	<u>\$ (6,538,977)</u>

Additional information on the County's long-term debt can be found in Note 7 on pages 52 - 59 of this report.

ECONOMIC FACTORS AND FISCAL YEAR 2005 BUDGETS AND RATES

Kane County has experienced substantial growth in the last decade, aided by its accessibility to Chicago and other suburbs. Kane County continues to flourish in residential and commercial growth as a result of its pro-business environment and abundance of available low-cost property. The population of Kane County was 457,122 in 2004 and is estimated to climb over 700,000 by 2030.

Despite the property tax increases associated with the County's rapid population and construction growth, many areas of the County are affected by the weakened economy. The unemployment rate for Kane County in February 2005 was 7.1%, a slight increase over the previous year rate of 7.0%. Given the current economic indicators for this region, sales tax revenue is anticipated to slightly increase in 2005. The County's portion of state-based revenue will be affected by poor economic conditions over the past few years as many state reimbursements and pass-thrus have been reduced or eliminated entirely.

Although interest rates have risen, rates remain low and may take some time to recover. Low interest rates have had a very negative effect on County investment earnings despite the fact that low rates have increased mortgage refinances and recording fees.

All of these factors were considered in the preparation of the County's 2005 budget. In conjunction with current economic factors, the County slightly increased its anticipated spending for 2005. The County has maintained a standard of passing a balanced budget and allowing for an adequate contingency fund. This approach has allowed the County to maintain a prospering unreserved fund balance that will benefit the necessary safety, social service and capital programs without an additional burden to its citizens.

(Continued)

KANE COUNTY, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended November 30, 2004
(Unaudited)

Request for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Cheryl Pattelli, Kane County Finance Director, 719 S. Batavia Avenue, Geneva, IL 60134, (630) 208-5113. Email requests should be sent to pattellicheryl@co.kane.il.us.

BASIC FINANCIAL STATEMENTS

KANE COUNTY, ILLINOIS
Statement of Net Assets
November 30, 2004

STATEMENT 1

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash & Investments	\$ 154,955,534	\$ 27,675,139	\$ 182,630,673	\$ 287,055
Cash Held by Paying Agent	679,168	-	679,168	-
Intergovernmental Receivable	16,762,914	-	16,762,914	-
Other Receivables	7,389,449	340,651	7,730,100	113,794
Property Tax Receivable	7,828,317	-	7,828,317	-
Accounts Receivable	-	354,085	354,085	-
Prepaid Items	3,505,503	-	3,505,503	100
Deposits	20,000	-	20,000	-
Deferred Bond Issuance Costs	529,241	-	529,241	-
Capital assets not being depreciated	238,743,015	6,001,721	244,744,736	-
Capital assets being depreciated, net	154,619,931	6,930,050	161,549,981	-
Total Assets	\$ 585,033,072	\$ 41,301,646	\$ 626,334,718	\$ 400,949
LIABILITIES AND NET ASSETS				
Liabilities:				
Accounts Payable	\$ 5,891,583	\$ 155,955	\$ 6,047,538	\$ 329,189
Accrued Payroll	2,409,147	20,078	2,429,225	71,760
Internal Balances	(3,423,447)	3,503,447	80,000	-
Deferred Revenue	344,214	-	344,214	-
Deferred Property Taxes	12,959,418	-	12,959,418	-
Interest Payable	1,014,246	-	1,014,246	-
Long-term obligations, due within one year:				
Bonds Payable	6,510,000	-	6,510,000	-
Accrued Claims and Judgments	1,087,198	-	1,087,198	-
Compensated Absences	2,989,596	-	2,989,596	75,380
Long-term obligations, due in more than one year:				
Bonds Payable	152,345,000	-	152,345,000	-
Deferred Amount on Refunding	(8,030,463)	-	(8,030,463)	-
Deferred Premium on Bonds	8,623,222	-	8,623,222	-
Accrued Claims and Judgments	919,000	-	919,000	-
Compensated Absences	1,115,384	5,092	1,120,476	9,477
Total Liabilities	184,754,098	3,684,572	188,438,670	485,806
Net Assets:				
Invested in capital assets, net of related debt	234,444,428	12,771,771	247,216,199	-
Restricted for:				
Debt service	8,560,231	-	8,560,231	-
Capital Projects	22,095,105	13,740,625	35,835,730	-
Restricted for Permanent Fund:				
Nonexpendable	2,353,875	-	2,353,875	-
Unrestricted Net Assets	132,825,335	11,104,678	143,930,013	(84,857)
Total Net Assets	400,278,974	37,617,074	437,896,048	(84,857)
Total Liabilities and Net Assets	\$ 585,033,072	\$ 41,301,646	\$ 626,334,718	\$ 400,949

The accompanying notes to the financial statements are an integral part of this statement.

KANE COUNTY, ILLINOIS
Statement of Activities
Year ended November 30, 2004

STATEMENT 2

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Component Unit
		Fees, Fines & Charges for Services	Operating grants and contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Primary Government:								
Governmental activities:								
General Government	\$ 33,922,048	\$ 3,442,314	\$ 9,812,293	\$ 4,985,995	\$ (15,681,446)		\$ (15,681,446)	
Health & Public Safety	32,558,192	3,136,936	5,997,163	-	(23,424,093)		(23,424,093)	
Public Services	10,352,357	8,993,964	665,522	-	(692,871)		(692,871)	
Judicial	28,163,914	11,961,193	5,262,438	-	(10,940,283)		(10,940,283)	
Highway	14,795,548	2,853,512	11,772,492	10,552,407	10,382,863		10,382,863	
Interest on debt	6,554,422	-	-	-	(6,554,422)		(6,554,422)	
Total governmental activities	126,346,481	30,387,919	33,509,908	15,538,402	(46,910,252)		(46,910,252)	
Business-type activities:								
Solid Waste	2,785,864	4,082,210	-	-	-	1,296,346	1,296,346	
Events Center	653,031	712,048	-	-	-	59,017	59,017	
Business-type activities:	3,438,895	4,794,258	-	-	-	1,355,363	1,355,363	
Total Primary Government	\$ 129,785,376	\$ 35,182,177	\$ 33,509,908	\$ 15,538,402	(46,910,252)	1,355,363	(45,554,889)	
Component Unit								
Training & Employment	\$ 4,395,002	\$ -	\$ 4,381,450	\$ -				(13,552)
General revenues:								
Taxes:								
Property Taxes					49,269,941	-	49,269,941	-
Income Tax					4,015,419	-	4,015,419	-
Sales Tax					13,362,125	-	13,362,125	-
Other Taxes					3,461,530	-	3,461,530	-
Investment earnings					2,780,959	564,308	3,345,267	2,553
Other general revenues					1,051,589	-	1,051,589	-
Gain on disposal of capital assets					159,904	-	159,904	-
Contributions from Developers					6,504,553	-	6,504,553	-
Transfers					1,645,032	(1,645,032)	-	-
Total general revenues and transfers					82,251,052	(1,080,724)	81,170,328	2,553
Change in net assets					35,340,800	274,639	35,615,439	(10,999)
Net assets, December 1, 2003, as restated:					364,938,174	37,342,435	402,280,609	(73,858)
Net assets, November 30, 2004					\$ 400,278,974	\$ 37,617,074	\$ 437,896,048	\$ (84,857)

The accompanying notes to the financial statements are an integral part of this statement.

Balance Sheet
Governmental Funds
November 30, 2004

	Major Funds					
	General Fund	Forest Preserve District's Debt Service Fund (June 30, 2004)	Transportation Capital Fund	Forest Preserve District's Land Acquisition Fund (June 30, 2004)	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash & Investments	\$ 34,740,174	\$ 5,774,933	\$ 7,039,792	\$ 8,299,878	\$ 99,100,757	\$ 154,955,534
Cash Held by Paying Agent	-	-	-	-	679,168	679,168
Intergovernmental Receivable	4,841,659	-	8,621,072	-	3,300,183	16,762,914
Other Receivables	2,821,618	-	1,985,518	1,250,000	1,332,313	7,389,449
Property Tax Receivable	706,811	4,493,189	-	-	2,628,317	7,828,317
Due From Other Funds	3,275,198	-	-	-	530,137	3,805,335
Advances To Other Funds	-	-	-	307,825	-	307,825
Prepaid Items	3,422,658	-	-	-	82,845	3,505,503
Deposits	20,000	-	-	-	-	20,000
Total Assets	\$ 49,828,118	\$ 10,268,122	\$ 17,646,382	\$ 9,857,703	\$ 107,653,720	\$ 195,254,045
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts Payable	\$ 1,501,946	\$ -	\$ 516,070	\$ 13,028	\$ 3,860,539	\$ 5,891,583
Accrued Payroll	1,631,214	-	-	1,626	776,307	2,409,147
Due To Other Funds	360,882	-	-	-	328,831	689,713
Deferred Revenue	1,537,874	-	9,972,664	-	1,055,452	12,565,990
Deferred Property Taxes	-	8,609,375	-	-	4,350,043	12,959,418
Total Liabilities	5,031,916	8,609,375	10,488,734	14,654	10,371,172	34,515,851
Fund Balances:						
Reserved for:						
Prepaid Items	3,422,658	-	-	-	82,845	3,505,503
Debt service	-	1,658,747	-	-	7,947,911	9,606,658
Advances	-	-	-	307,825	-	307,825
Capital Projects	-	-	-	9,535,224	12,252,056	21,787,280
Permanent Funds	-	-	-	-	2,353,875	2,353,875
Unreserved reported in:						
General Fund	41,373,544	-	-	-	-	41,373,544
Special Revenue Funds	-	-	-	-	50,386,685	50,386,685
Capital Projects Funds	-	-	7,157,648	-	24,259,176	31,416,824
Total Fund Balances	44,796,202	1,658,747	7,157,648	9,843,049	97,282,548	160,738,194
Total Liabilities and Fund Balances	\$ 49,828,118	\$ 10,268,122	\$ 17,646,382	\$ 9,857,703	\$ 107,653,720	\$ 195,254,045

Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Assets
November 30, 2004

Total fund balances - governmental funds	\$	160,738,194
Amounts reported for governmental activities in the net assets are different because:		
Capital assets net of accumulated depreciation of \$96,939,674 used in governmental activities are not financial resources and therefore are not reported in the funds.		393,362,946
Deferred bond issuance costs are amortized over the life of the debt in governmental activities, these amounts were recorded as expenditures in the funds.		529,241
Some liabilities reported in the statement of net assets do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds. These activities consist of:		
Deferred revenues collected after 60 days		12,221,776
General obligation bonds		(158,855,000)
Deferred Amount on Refunding		8,030,463
Deferred Premium on Bonds		(8,623,222)
Interest Payable on bonds		(1,014,246)
Accrued Claims and Judgments		(2,006,198)
Compensated Absences		<u>(4,104,980)</u>
Net assets of governmental activities	\$	<u>400,278,974</u>

The accompanying notes to the financial statements are an integral part of this statement.

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended November 30, 2004

	Major Funds					Total Governmental Funds
	General Fund	Forest Preserve District's Debt Service Fund (June 30, 2004)	Transportation Capital Fund	Forest Preserve District's Land Acquisition Fund (June 30, 2004)	Nonmajor Governmental Funds	
Revenues						
Property Taxes	\$ 23,204,510	\$ 8,561,750	\$ -	\$ -	\$ 17,503,681	\$ 49,269,941
Intergovernmental	20,606,388	72,333	-	4,985,995	11,355,838	37,020,554
Interest	664,711	50,100	111,803	212,149	1,789,951	2,828,714
Fines	-	-	-	-	564,652	564,652
Fees	543,106	-	-	-	10,031,872	10,574,978
Services - Fees & Permits	17,865,106	-	-	-	-	17,865,106
Permits	-	-	-	-	830,698	830,698
Grants	452,402	-	-	-	10,523,539	10,975,941
Reimbursements	4,011,652	-	4,903,936	-	1,385,025	10,300,613
Charges for Services	-	-	-	-	904,189	904,189
Miscellaneous	357,203	8,395	500	-	7,666,959	8,033,057
Total Revenues	<u>67,705,078</u>	<u>8,692,578</u>	<u>5,016,239</u>	<u>5,198,144</u>	<u>62,556,404</u>	<u>149,168,443</u>
Expenditures						
Current:						
General Government	12,076,394	113,529	-	254,463	19,796,504	32,240,890
Health & Public Safety	23,522,200	-	-	-	7,574,370	31,096,570
Public Services	5,981,301	-	-	-	3,283,233	9,264,534
Judicial	19,895,285	-	-	-	6,681,270	26,576,555
Highway	-	-	-	-	22,632,207	22,632,207
Debt Service:						
Principal	-	4,500,000	-	-	1,955,000	6,455,000
Interest and Fees	-	4,600,600	-	-	1,974,255	6,574,855
Capital Outlay	3,708,608	-	2,531,030	33,502,553	6,814,943	46,557,134
Total Expenditures	<u>65,183,788</u>	<u>9,214,129</u>	<u>2,531,030</u>	<u>33,757,016</u>	<u>70,711,782</u>	<u>181,397,745</u>
Excess (deficiency) of revenues over expenditures	<u>2,521,290</u>	<u>(521,551)</u>	<u>2,485,209</u>	<u>(28,558,872)</u>	<u>(8,155,378)</u>	<u>(32,229,302)</u>
Other Financing Sources (Uses)						
Bond Proceeds	-	45,770,000	-	-	26,875,000	72,645,000
Premium on Bonds Sold	-	4,634,038	-	-	4,152,008	8,786,046
Transfers In	5,646,587	-	-	-	8,644,359	14,290,946
Transfer to Escrow Agent	-	(50,290,509)	-	-	(30,689,831)	(80,980,340)
Transfers Out	(2,147,366)	-	-	(2,369,704)	(8,348,844)	(12,865,914)
Total Other Financing Sources (Uses)	<u>3,499,221</u>	<u>113,529</u>	<u>-</u>	<u>(2,369,704)</u>	<u>632,692</u>	<u>1,875,738</u>
Net Change in Fund Balances	<u>6,020,511</u>	<u>(408,022)</u>	<u>2,485,209</u>	<u>(30,928,576)</u>	<u>(7,522,686)</u>	<u>(30,353,564)</u>
Fund Balances at Beginning of Year	<u>38,775,691</u>	<u>2,066,769</u>	<u>4,672,439</u>	<u>40,771,625</u>	<u>104,805,234</u>	<u>191,091,758</u>
Fund Balances at End of Year	<u>\$ 44,796,202</u>	<u>\$ 1,658,747</u>	<u>\$ 7,157,648</u>	<u>\$ 9,843,049</u>	<u>\$ 97,282,548</u>	<u>\$ 160,738,194</u>

Reconciliation of Statements of Revenues, Expenditures and Changes in Fund
Balances of Governmental Funds to Statement of Activities
Year Ended November 30, 2004

Net change in total fund balances		\$ (30,353,564)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Some revenues were not collected for several months after the close of the fiscal year and therefore were not considered to be "available" and are not reported as revenue in the governmental funds.		
The change from fiscal year 2003 to 2004 consists of:		
Sales Taxes received from the State of Illinois	53,619	
Inheritance Taxes received from the State of Illinois	(6,483)	
State's Attorney grants received from the State of Illinois	312,030	
MFT Local Option received from the State of Illinois	40,387	
Grants for Storm Water Management	(678,566)	
Amounts due from other government agencies for Orchard Road Underpass Project and miscellaneous projects	4,488,363	
Total change in deferred revenues		4,209,350
The trade-in of capital assets resulted in a non-cash gain of \$181,820, however the carrying value of disposed assets resulted in a loss of \$21,916 for a net gain reported in the statement of activities		
		159,904
In governmental funds, long-term debt is considered an other source of financing, but in the statement of net assets, debt is reported as a liability. In the current period, proceeds were received from the issuance of General Obligation Bonds		
		(72,645,000)
Payments to refunded bond escrow agents are other financing uses in governmental funds but reduce liabilities on the statement of net assets		
		80,980,340
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported in the governmental funds.		
Increase in Compensated Absences	(13,378)	
Increase in Accrued Claims & Liabilities	567,866	
Decrease in accrued interest on debt	77,518	
Total expenses of non-current resources		632,006
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. This is the amount by which capital outlays exceeded depreciation in the current period.		
Contributed from Developers	6,504,553	
Contributed from Enterprise Fund	220,000	
Capital Outlay & Highway Expenses	54,905,953	
Depreciation Expense	(7,333,655)	
Excess of capital outlay over depreciation expense		54,296,851
Repayment of principal on bonds is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.		
		6,455,000
The issuance of long-term debt resulted in: bond issuances costs and premiums that were reported as changes in current financial resources in the governmental funds. However, these amounts have been deferred and amortized in the county-wide statements.		
Deferred bond issuance costs	449,045	
Deferred premium on bonds	(8,786,046)	
Amortization of deferred amount on refunding	(194,708)	
Amortization of deferred bond issuance costs	(25,202)	
Amortization of premium on bonds	162,824	
Total Deferred Costs		(8,394,087)
Change in net assets of governmental activities		\$ 35,340,800

KANE COUNTY, ILLINOIS
Statement of Net Assets
Proprietary Funds
November 30, 2004

STATEMENT 7

	Enterprise Funds			Total
	Enterprise Surcharge Fund	Enterprise General Fund	Other Enterprise Fund	
			Forest Preserve District's Enterprise Fund (June 30, 2004)	
ASSETS				
Current Assets:				
Cash & Investments	\$ 13,782,982	\$ 13,372,190	\$ 519,967	\$ 27,675,139
Other Receivables	103,957	236,694	-	340,651
Accounts Receivable	-	-	354,085	354,085
Advances To Other Funds	-	80,000	-	80,000
Noncurrent Assets:				
Capital assets not being depreciated	-	2,883,454	3,118,267	6,001,721
Capital assets being depreciated, net	10,482	-	6,919,568	6,930,050
Total Assets	<u>\$ 13,897,421</u>	<u>\$ 16,572,338</u>	<u>\$ 10,911,887</u>	<u>\$ 41,381,646</u>
LIABILITIES AND NET ASSETS				
Liabilities:				
Current liabilities:				
Accounts Payable	\$ 135,298	\$ -	\$ 20,657	\$ 155,955
Accrued Payroll	11,016	-	9,062	20,078
Due to Other Funds	-	3,115,622	-	3,115,622
Advances from other Funds	-	-	105,652	105,652
Noncurrent liabilities:				
Advances from other Funds	-	-	362,173	362,173
Compensated Absences	-	-	5,092	5,092
Total Liabilities	<u>146,314</u>	<u>3,115,622</u>	<u>502,636</u>	<u>3,764,572</u>
Net Assets:				
Invested in capital assets, net of related debt	10,482	2,883,454	9,877,835	12,771,771
Restricted for other purposes	13,740,625	-	-	13,740,625
Unrestricted Net Assets	-	10,573,262	531,416	11,104,678
Total Net Assets	<u>13,751,107</u>	<u>13,456,716</u>	<u>10,409,251</u>	<u>37,617,074</u>
Total Liabilities and Net Assets	<u>\$ 13,897,421</u>	<u>\$ 16,572,338</u>	<u>\$ 10,911,887</u>	<u>\$ 41,381,646</u>

The accompanying notes to the financial statements are an integral part of this statement.

KANE COUNTY, ILLINOIS
Statement of Revenues, Expenses and Changes in Net Assets
Proprietary Funds
For the Year Ended November 30, 2004

	Enterprise Funds			Total
	Enterprise Surcharge Fund	Enterprise General Fund	Other Enterprise Fund	
			Forest Preserve District's Enterprise Fund (June 30, 2004)	
Operating Revenues				
Waste Disposal Fee	\$ 731,211	\$ -	\$ -	\$ 731,211
Charges for Services	-	3,321,618	700,780	4,022,398
Miscellaneous	29,221	160	11,268	40,649
Total operating revenues	<u>760,432</u>	<u>3,321,778</u>	<u>712,048</u>	<u>4,794,258</u>
Operating Expenses				
Personnel	262,347	-	159,097	421,444
Contractual	636,672	-	141,278	777,950
Commodities	1,880,678	-	33,987	1,914,665
Depreciation	6,167	-	318,669	324,836
Total operating expenses	<u>2,785,864</u>	<u>-</u>	<u>653,031</u>	<u>3,438,895</u>
Operating Income (Loss)	<u>(2,025,432)</u>	<u>3,321,778</u>	<u>59,017</u>	<u>1,355,363</u>
Nonoperating Revenues				
Investment earnings	321,529	237,638	5,141	564,308
Income (loss) before transfers	<u>(1,703,903)</u>	<u>3,559,416</u>	<u>64,158</u>	<u>1,919,671</u>
Transfers				
Transfers In	-	-	2,369,704	2,369,704
Transfers Out	(454,339)	(3,560,397)	-	(4,014,736)
Total Transfers	(454,339)	(3,560,397)	2,369,704	(1,645,032)
Change in Net Assets	(2,158,242)	(981)	2,433,862	274,639
Net Assets at Beginning of Year	<u>15,909,349</u>	<u>13,457,697</u>	<u>7,975,389</u>	<u>37,342,435</u>
Net Assets at End of Year	<u>\$ 13,751,107</u>	<u>\$ 13,456,716</u>	<u>\$ 10,409,251</u>	<u>\$ 37,617,074</u>

The accompanying notes to the financial statements are an integral part of this statement.

KANE COUNTY, ILLINOIS
Statement of Cash Flows
Proprietary Funds
For the Year Ended November 30, 2004

	Enterprise Funds			Total
	Enterprise Surcharge Fund	Enterprise General Fund	Other Enterprise Fund Forest Preserve District's Enterprise Fund (June 30, 2004)	
Cash Flows From Operating Activities:				
Cash received from customers	\$ 834,503	\$ 3,416,251	\$ 741,366	\$ 4,992,120
Cash payments for goods and services	(2,498,225)	-	(186,080)	(2,684,305)
Cash payments to employees	(261,504)	-	(157,517)	(419,021)
Net cash provided by (used in) operating activities	(1,925,226)	3,416,251	397,769	1,888,794
Cash Flows From Noncapital Financing Activities:				
Interfund Borrowing	(418)	1,969,419	(25,652)	1,943,349
Transfers Out	(454,339)	(3,560,397)	-	(4,014,736)
Net cash provided by (used in) noncapital financing activities	(454,757)	(1,590,978)	(25,652)	(2,071,387)
Cash Flows From Capital Financing Activities:				
Payment of Advances	-	80,000	-	80,000
Payment of Bond	-	-	(80,000)	(80,000)
Purchases of capital assets	-	-	(81,505)	(81,505)
Net cash provided by (used in) capital financing activities	-	80,000	(161,505)	(81,505)
Cash Flows From Investing Activities:				
Earnings on investments	321,529	237,638	5,141	564,308
Net cash provided by (used in) investing activities	321,529	237,638	5,141	564,308
Net increase (decrease) in cash	(2,058,454)	2,142,911	215,753	300,210
Cash and cash equivalents, beginning of year	15,841,436	11,229,279	304,214	27,374,929
Cash and cash equivalents, end of year	\$ 13,782,982	\$ 13,372,190	\$ 519,967	\$ 27,675,139
Reconciliation of operating income to net cash provided by (used in) operating activities				
Operating income (loss)	\$ (2,025,432)	\$ 3,321,778	\$ 59,017	\$ 1,355,363
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:				
Depreciation	6,167	-	318,669	324,836
Decrease (increase) in accounts receivable	74,071	94,473	29,317	197,861
Increase (decrease) in accounts payable	19,125	-	(10,814)	8,311
Increase (decrease) in accrued payroll	843	-	1,580	2,423
Total Adjustments	100,206	94,473	338,752	533,431
Net cash provided by (used in) operating activities	\$ (1,925,226)	\$ 3,416,251	\$ 397,769	\$ 1,888,794

Noncash transactions:

During the fiscal year, the Forest Preserve District's Enterprise Fund transferred \$2,369,704 of capital assets to the District's governmental activities.

The accompanying notes to the financial statements are an integral part of this statement.

Statement of Fiduciary Assets and Liabilities
Agency Funds
November 30, 2004

	Agency Funds
ASSETS	
Cash & Investments	\$ 28,596,863
Total Assets	<u>\$ 28,596,863</u>
LIABILITIES	
Accounts Payable	<u>\$ 28,596,863</u>
Total Liabilities	<u>\$ 28,596,863</u>

The accompanying notes to the financial statements are an integral part of this statement.

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Kane County, Illinois (the "County"), was organized in 1836. The County is located approximately 40 miles west of downtown Chicago and comprised of 16 townships covering approximately 522 square miles. The County is the fifth largest county in Illinois with an estimated 2004 population of approximately 457,122. The County operates under a Township form of government providing services, which include: 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 26 single-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 27 individuals.

The accounting policies and the presentation of the general purpose financial statements of the County (the primary government) and its component units have been prepared in conformity with generally accepted accounting principles ("GAAP") as applicable to governments. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies.

Financial Reporting Entity:

The County has adopted the provisions of GASB Statement No. 14, "The Financial Reporting Entity" under which these financial statements include 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 following component units have been included in the financial statements of the County.

Blended Component Unit: The financial statements of the Forest Preserve District of Kane County (the "District") for the fiscal year ended June 30, 2004, are blended in the County's basic financial statements. The District is an Illinois local government. 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. As a result, the operations of the District are blended with the County for financial reporting purposes. The District is a separate legal entity with its own management, levy and budget authority and its own authority to issue debt. 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 719 S. Batavia Road, Building G, Geneva, IL, 60134.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Discrete Component Unit: The Kane County Department of Employment and Education (KCDEE), a separate legal entity, has been included as a discrete component unit. KCDEE was formed through an intergovernmental agreement between Kane, DeKalb and Kendall counties to administer federal WIA grant funds. The County can impose its will on KCDEE as the Kane County Chairman is responsible for approving a voting majority of appointments made to the KCDEE board as well as for appointing its Executive Director. Separately issued financial statements are currently not available for KCDEE.

Basis of Presentation:

The County's basic financial statements consist of county-wide statements, including a statement of net assets and a statement of activities, and fund financial statements, which provide a more detailed level of financial information. The county-wide focus is more on the sustainability of the County as an entity and the change in aggregate financial position resulting from activities of the fiscal period.

County-wide Financial Statements - The statement of net assets and the statement of activities display information about the county as a whole. In the county-wide statement of net assets, both the governmental and business-type activities columns are presented on a consolidated basis by column. These statements include the financial activities of the primary government, except for fiduciary activities. Except for interfund services provided and used, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The county-wide statement of activities reflects both the direct expenses and net cost of each function of the County's governmental activities and business-like activity. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include charges paid by the recipient for the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each government function or business segment is self-financing or draws from the general revenues of the County.

Fund Financial Statements - The financial transactions of the County are recorded in individual funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Separate statements for each fund category - *governmental*, *proprietary*, and *fiduciary* - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and presented as nonmajor funds. Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting:

County-wide Financial Statements - The county-wide financial statements, component unit financial statements, and fund financial statements for proprietary and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the balance sheet and the operating statements present increases (revenues) and decreases (expenses) in total net assets. Under the accrual basis of accounting, revenues are recognized when earned, if measurable, and expenses are recognized as incurred, regardless of the timing of related cash flows.

In accordance with GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting," the County and its component units apply all GASB pronouncements and all Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins issued on or before November 30, 1989, unless they conflict with GASB pronouncements.

The County has reported three categories of program revenues in the statement of activities (1) charges for services, (2) program-specific operating grants and contributions, and (3) program-specific capital grants and contributions. Program revenues are derived directly from the program itself or from external sources, such as the State of Illinois; they reduce the net cost of each function to be financed from the County's general revenues. For identifying the function to which a program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is the function to which the revenues are restricted.

Eliminations have been made in the statement of net assets to remove the "grossing-up" effect on assets and liabilities within the governmental activities column for amounts reported in the individual funds as interfund receivables and payables and advances. Similarly, transfers between funds have been eliminated in the statement of activities except for services provided and used. Amounts reported in the governmental funds as receivable from or payable to fiduciary funds have been reclassified in the statement of net assets as accounts receivable or payable to external parties.

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 recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the County considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period. Revenues accrued at the end of the year include charges for services, licenses and permits, fines and forfeitures, intergovernmental revenues, investment earnings, property taxes, sales taxes and income taxes. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proprietary funds separate all activity into two categories: operating and non-operating revenues and expenses. Operating revenues and expenses result from providing services and producing and delivering goods. Non-operating revenues and expenses entail all other activity not included in operating revenues and expenses. Non-operating revenues and expenses include capital and noncapital financing activities and investing activities.

When an expenditure/expense is incurred for purposes for which both restricted and unrestricted resources are available, it is the County's policy to apply restricted resources first, then unrestricted resources as needed.

Differences occur from the manner in which the governmental activities and the county-wide financial statements are prepared due to the inclusion of capital asset and long-term debt activity. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the county-wide statements and the statements for governmental funds.

The County reports the following major governmental funds:

General Fund: The General Fund, sometimes referred to by the County as the General Corporate Fund, is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund, also included is the Insurance Liability account. For financial reporting purposes, in accordance with GASB Statement No. 10, the County's insurance activity is reported as part of the general fund.

Forest Preserve District Debt Service Fund: This debt service fund accounts for the accumulation of reserves for, and payment of, the Forest Preserve District's general long-term debt, principal, interest, and related costs.

Transportation Capital Fund: This capital project fund accounts for service reimbursements received for projects funded by the 2001 MFT Alternate Revenue bond issue.

Forest Preserve District Land Acquisition Fund: This capital project fund accounts for the purchase of the Forest Preserve District's major capital facilities which are not capitalized by the District's Enterprise Funds.

Proprietary Funds: Proprietary funds are used to account for those County activities that are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in financial position.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The County reports the following major proprietary funds:

Enterprise Surcharge Fund: This 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: This 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.

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

Governmental Funds: In addition to the general fund type mentioned above, the County uses the following governmental fund types:

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific revenue sources requiring separate accounting because of legal or regulatory provisions or administrative action. The District's General Fund is presented as a Special Revenue Fund.

Debt Service Funds: The Debt Service Funds are used to account for the County's accumulation of resources for, and the payment of, general long-term debt, principal, interest and related costs.

Capital Projects Funds: The Capital Projects Funds are used to account for the County's purchase or construction of major capital facilities, which are not financed by other funds.

Permanent Fund: The County's permanent fund, the Working Cash Fund, accounts for resources that are legally restricted to the extent that only the earnings, not the principal, may be used for purposes that support the County.

Budgetary Data:

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.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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 Arrestee's Medical Costs Fund, the Violent Crime Defense Fund, the Public Building Commission Fund, the Transportation Impact Fees Fund, the Indemnity Fund, the Kane Law Enforcement Fund and the Tax Sale Purchase Fund. Additionally, the County budgets the activity of the Surcharge (enterprise) 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 Surcharge (enterprise) 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 Funds and the Capital Project Funds 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 2004 budget was passed by resolution on November 12, 2003.

The District's budget is prepared on the modified accrual basis of accounting. The District follows these procedures in establishing the budgetary data reflected in the financial statements:

(1) The Director submits to the Board of Commissioners a proposed budget for the upcoming year.

(2) Budget hearings are conducted.

(3) The budget is legally enacted through passage of an appropriations ordinance.

The appropriations ordinance establishes the District's legal spending limit, and appropriations lapse at year-end. The ordinance was not modified during the year.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Equivalents:

Cash and equivalents are composed of cash on hand, checking accounts, savings accounts, highly liquid investments and certificates of deposit with original maturities of three months or less. Certain cash and equivalents are restricted due to the State Statute requirements of the Enterprise Surcharge Fund (see Note 1. Fund Equity/Net Assets) and due to the bond resolution requirements of the Debt Service Funds for the Motor Fuel Tax Revenue Bonds and the General Obligation Bonds (see Note 7).

Investments:

The County's investments represent amounts invested in money market accounts and U.S. Government securities with original maturities of more than three months and are stated at fair value in accordance with GASB Statement 31. The County's Treasurer pools certain cash and investments of the County, excluding those funds accounted for by separate officials and those funds requiring or benefiting by separate investment. This gives the County the ability to maximize its yield on the short-term investment of cash. Interest earned on pooled investments is allocated monthly to the participating funds based on a pro rata share of units owned by that fund to the total units outstanding. Certain investments are restricted due to the State Statute requirements of Enterprise Surcharge Fund (see Note 1. Fund Equity/Net Assets) and due to the bonds resolution requirements of the Debt Service Funds for the Motor Fuel Tax Revenue Bonds and the General Obligation Bonds (see Note 7).

Accumulated Vacation, Sick Leave and Compensatory Time:

The liability for compensated absences, (unused vacation, sick leave and compensatory time) of the County relating to employees of the governmental funds at November 30, 2004, of \$4,007,681 and for the District as of June 30, 2004, of \$97,299, is recorded in the county-wide financial statements. The amount recorded includes the associated FICA and retirement contribution amounts.

For governmental fund financial statements, the portion of the liability which is currently due and payable is recorded as a liability in the appropriate fund. The county-wide financial statements record unused vacation, and sick leave and compensation 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.

For the County, 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, 2004 for employees of the Sheriff, and accumulated up to 6 days for employees of the Transportation Department.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. Accrual is calculated assuming a one-to-one basis conversion.

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

The liability recorded in the county-wide financial statements also includes amounts related to the unused compensatory time for departments and offices with non-exempt employees, other than the Sheriff and the Department of Transportation.

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 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 county-wide financial statements as part of governmental activities due to its immateriality.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Borrowings:

Due To/From Other Funds and Advances - During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. Those short-term payables and receivables are classified as "due to other funds" or "due from other funds" on the Governmental and Proprietary Fund balance sheets (see Note 12). Occasionally, there is a need to advance funds from one fund to another over a long-term basis to finance major capital projects or acquisitions. In 1995, the District's capital projects fund made an advance of \$513,041 to the District's enterprise fund. The advance is required to be repaid over a 20-year term beginning in November, 1996. Additionally, in 1990, the County's enterprise fund loaned \$1,200,000 to the District's enterprise fund. The loan is required to be repaid over a 15-year term ending in 2005. Any residual balances between the governmental activities and business-type activities are reported in the county-wide financial statements as "internal balances."

Capital Assets:

Capital assets, which include property, plant equipment, and infrastructure assets (e.g., roads, bridges and similar items), are reported in the applicable governmental or business-type activities columns in the county-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$10,000 and a useful life of more than one year. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

All reported capital assets except land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

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

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Equity/Net Assets:

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvements of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

In the General Fund the reserved fund balance represents expenditures prepaid by the County. Reserved net assets in the Enterprise Funds represent the equity from solid waste disposal fees (Enterprise Surcharge Fund), which are restricted pursuant to State Statute (see Note 12 under caption "Restricted Net Assets").

Grant Programs:

The District is a participant in several federal and state grant programs. Typically, the District pays the total cost of the project and then receives reimbursement for the federal or state agreed-upon percentage. Grant revenues are recognized in the accounting period that the allowable expenses are recorded.

Use of Estimates:

The preparation of the basic financial statements in conformity with GAAP requires County's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and/or the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates, but the County believes that the differences will be insignificant.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 2 - CASH AND INVESTMENTS

The County is permitted by County Board resolution or Illinois Statute to invest in:

- a. Obligations guaranteed by the U.S. Government,
- b. Interest-bearing accounts constituting direct obligations of any bank, as defined by the Illinois Banking Act and insured by the FDIC,
- c. Forms of security legally issuable by Savings and Loan Associations incorporated under the laws of the U.S. Government and insured by FSLIC, and
- d. Repurchase ("repo") agreements.

The County's cash and investments are classified into deposits, investments and other, based upon their nature. Within each classification, the balances are further categorized by the risk element assumed as described below:

Deposits

At November 30, 2004, the carrying amount of County's deposits were \$165,627,130. The bank balances of \$181,536,654 are categorized as either:

Category 1 - Deposits covered by Federal Depository Insurance or by collateral held by the County in the County's name,

Category 2 - Deposits covered by collateral held by the pledging financial institution's trust department or its agent in the County's name, or

Category 3 - Deposits covered by collateral held by the pledging financial institution's trust department or its agent not in the County's name and deposits which are uninsured and uncollateralized.

	<u>Bank Balance</u>
Category 1	\$ 166,692,735
Category 2	-
Category 3	<u>14,843,919</u>
Total	<u>\$ 181,536,654</u>

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 2 - CASH AND INVESTMENTS (Continued)

Investments:

At November 30, 2004, the carrying amounts of the County's investments are either categorized under the following criteria or not categorized because they are not evidenced by securities that exist in physical or book entry form.

Category 1 - Insured or registered securities held by the County or the County's agent in the County's name,

Category 2 - Uninsured, unregistered securities held by the counterparty's trust department or agent in the County's name, or

Category 3 - Uninsured, unregistered securities held by the counterparty or its trust department or agent, but not in the County's name.

The County's investments during the year consisted of U.S. Government Securities. The fair value of the County's investments in U.S. Government Securities (Category 1) held as of November 30, 2004 amounted to \$16,000,000, which equaled the book value at that date.

Deposits:

The Forest Preserve District maintains checking and money market accounts at various local banks. The carrying amount of these bank deposits as of June 30, 2004, was \$22,305,827 and the bank balance was \$20,004,910.

The District's deposits were insured and collateralized as follows as of June 30, 2004:

	<u>Bank Balance</u>
Category 1	\$ 20,004,910
Category 2	-
Category 3	-
	<u>\$ 20,004,910</u>

Investments:

In addition the District has \$7,943,062 on deposit with the Illinois Funds. The value of the Illinois Funds Money Market Fund equates to the number of shares owned as of June 30, 2004. These deposits are regulated by the Comptroller and the State of Illinois.

Other Cash:

The County also had \$30,685 of cash on hand at November 30, 2004.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 2 - CASH AND INVESTMENTS (Continued)

Reconciliation of notes to financial statements:

Cash - book value of County deposits per note above	\$ 165,627,130
Investments - County per note above	16,000,000
Cash - book value of Forest Preserve deposits per note above	22,305,827
Cash - book value of Forest Preserve Illinois Funds per note above	7,943,062
Cash on hand - County per note above	<u>30,685</u>
Total	<u>\$ 211,906,704</u>
Cash and Investments per Statement of Net Assets	\$ 182,630,673
Cash Held by Paying Agent per Statement of Net Assets	679,168
Cash and Investments per Statement of Fiduciary Net Assets	<u>28,596,863</u>
Total Primary Government	<u>\$ 211,906,704</u>

See Note 17 for disclosures regarding the Component Unit's Cash and Investment balances as of November 30, 2004.

NOTE 3 - PROPERTY TAXES

Property taxes are collected by the County on behalf of all taxing bodies within Kane County. Distributions are made to all taxing bodies, including the County, at least once every 30 days. Distributions are made more often during the two main collection periods.

The 2003 tax levy was intended to finance the fiscal year 2004 budget. Therefore, the 2003 property tax levy was recorded as revenue in fiscal year 2004 net of estimated loss on collections. The County's policy complies with the Governmental Accounting Standards Board policy, which requires property tax revenue to actually be collected within 60 days of the entity's year-end in order to be recorded as revenue within that year. The County has recorded a receivable in the county-wide and fund financial statements for 2003 taxes levied for but not collected as of November 30, 2004.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 3 - PROPERTY TAXES (Continued)

The property tax calendar for Kane County, Illinois, is as follows:

Lien date	January 1, 2003
Levy date (prior to)	December 31, 2003
First installment (one-half of the total bill) due	June 14, 2004
Second installment (balance of the total bill) due	September 14, 2004
Tax sale of delinquent accounts will be held	November 8, 2004

Under the Property Tax Limitation Act (Tax Cap) legislation in Illinois, the growth in total property tax extension for non-home rule governments in the five-collar counties (Kane, Lake, McHenry, DuPage and Will 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.

The Property Tax Extension Act of 1991 does not apply to assessment on new construction or to bonds issued prior to the effective date or approved by referendum. Home rule units within the collar counties and all taxing districts outside the collar counties are exempted from the limitations contained in this Act at this time.

The District's property tax is levied each year on all taxable real property located in the District. The District must file its tax levy ordinance with the County by December of each year. Property taxes attach as an enforceable lien on property as of January 1. Tax bills are prepared by the County. Payments are due in two installments in June and September. The County collects the taxes and remits them to the District periodically.

The District's property tax levy is based on a preliminary appropriations ordinance. Property taxes are recorded as revenue in the period covered by the appropriations, which they are intended to finance. The 2003 tax levy was based on the appropriations ordinance for the year ended June 30, 2005, and thus has been recorded as revenue. Collections on the 2003 levy received prior to June 30, 2004 have been deferred until the subsequent year.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 4 - CAPITAL ASSETS

A summary of changes in the County's capital assets for the period December 1, 2003 through November 30, 2004 follows:

	Balance at <u>November 30, 2003</u>	<u>Additions</u>	<u>Deletions</u>	Balance at <u>November 30, 2004</u>
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 31,079,931	\$ 2,098,211	\$ -	\$ 33,178,142
Construction in progress	24,580,661	14,496,250	732,487	38,344,424
Subtotal	<u>55,660,592</u>	<u>16,594,461</u>	<u>732,487</u>	<u>71,522,566</u>
Capital assets being depreciated:				
Infrastructure	142,884,674	7,369,668	-	150,254,342
Building and improvements	62,172,627	1,025,597	-	63,198,224
Fixtures and equipment	17,053,163	2,927,845	869,405	19,111,603
Subtotal	<u>222,110,464</u>	<u>11,323,110</u>	<u>869,405</u>	<u>232,564,169</u>
Accumulated Depreciation				
Infrastructure	55,980,645	3,350,209	-	59,330,854
Building and improvements	16,150,675	1,272,912	-	17,423,587
Fixtures and equipment	12,172,870	2,013,871	867,869	13,318,872
Subtotal	<u>84,304,190</u>	<u>6,636,992</u>	<u>867,869</u>	<u>90,073,313</u>
Total capital assets being depreciated, net	<u>137,806,274</u>	<u>4,686,118</u>	<u>1,536</u>	<u>142,490,856</u>
Governmental Activities capital assets, net	<u>\$ 193,466,866</u>	<u>\$ 21,280,579</u>	<u>\$ 734,023</u>	<u>\$ 214,013,422</u>
Business-Type Activities:				
Capital assets not being depreciated:				
Land	\$ 2,883,454	\$ -	\$ -	\$ 2,883,454
Capital assets being depreciated:				
Fixtures and equipment	40,712	-	-	40,712
Subtotal	<u>40,712</u>	<u>-</u>	<u>-</u>	<u>40,712</u>
Accumulated Depreciation				
Fixtures and equipment	24,063	6,167	-	30,230
Total capital assets being depreciated, net	<u>16,649</u>	<u>(6,167)</u>	<u>-</u>	<u>10,482</u>
Business-Type Activities capital assets, net	<u>\$ 2,900,103</u>	<u>\$ (6,167)</u>	<u>\$ -</u>	<u>\$ 2,893,936</u>

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 4 - CAPITAL ASSETS (Continued)

Depreciation expense of \$6,167 for the County's Business-Type Activities was charged to the Solid Waste function. Depreciation expense for the County's Governmental Activities was charged to governmental functions as follows:

General Government	\$	657,712
Health & Public Safety		813,915
Public Service		152,177
Judicial		1,078,411
Highway		<u>3,934,777</u>
Total Depreciation Expense	\$	<u>6,636,992</u>

A summary of the changes in the District's capital assets is as follows:

	Balance at <u>June 30, 2003</u>	<u>Additions</u>	<u>Deletions</u>	Balance at <u>June 30, 2004</u>
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ <u>133,795,061</u>	\$ <u>33,425,388</u>	\$ -	\$ <u>167,220,449</u>
Subtotal	<u>133,795,061</u>	<u>33,425,388</u>	-	<u>167,220,449</u>
Capital assets being depreciated:				
Infrastructure	13,110,466	66,131	-	13,176,597
Building and improvements	3,164,083	922,575	-	4,086,658
Fixtures and equipment	<u>1,607,435</u>	<u>213,148</u>	<u>88,402</u>	<u>1,732,181</u>
Subtotal	<u>17,881,984</u>	<u>1,201,854</u>	<u>88,402</u>	<u>18,995,436</u>
Accumulated Depreciation				
Infrastructure	4,691,574	468,484	-	5,160,058
Building and improvements	677,111	93,408	-	770,519
Fixtures and equipment	<u>869,035</u>	<u>134,771</u>	<u>68,022</u>	<u>935,784</u>
Subtotal	<u>6,237,720</u>	<u>696,663</u>	<u>68,022</u>	<u>6,866,361</u>
Capital assets being depreciated, net	<u>11,644,264</u>	<u>505,191</u>	<u>20,380</u>	<u>12,129,075</u>
Governmental Activities capital assets, net	<u>\$ 145,439,325</u>	<u>\$ 33,930,579</u>	<u>\$ 20,380</u>	<u>\$ 179,349,524</u>

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 4 - CAPITAL ASSETS (Continued)

A summary of the changes in the District's capital assets continued:

	Balance at <u>June 30, 2003</u>	<u>Additions</u>	<u>Deletions</u>	Balance at <u>June 30, 2004</u>
Business-Type Activities:				
Capital assets not being depreciated:				
Land	\$ 1,154,351	\$ 1,963,916	\$ -	\$ 3,118,267
Subtotal	<u>1,154,351</u>	<u>1,963,916</u>	<u>-</u>	<u>3,118,267</u>
Capital assets being depreciated:				
Land Improvements	2,037,505	-	-	2,037,505
Building and improvements	7,066,926	487,293	-	7,554,219
Fixtures and equipment	<u>213,198</u>	<u>-</u>	<u>-</u>	<u>213,198</u>
Subtotal	<u>9,317,629</u>	<u>487,293</u>	<u>-</u>	<u>9,804,922</u>
Accumulated Depreciation				
Land Improvements	766,728	83,333	-	850,061
Building and improvements	1,657,653	221,030	-	1,878,683
Fixtures and equipment	<u>142,304</u>	<u>14,306</u>	<u>-</u>	<u>156,610</u>
Subtotal	<u>2,566,685</u>	<u>318,669</u>	<u>-</u>	<u>2,885,354</u>
Capital assets being depreciated, net	<u>6,750,944</u>	<u>168,624</u>	<u>-</u>	<u>6,919,568</u>
Business-Type Activities capital assets, net	<u>\$ 7,905,295</u>	<u>\$ 2,132,540</u>	<u>\$ -</u>	<u>\$ 10,037,835</u>

Depreciation expense of \$696,663 for the District's Governmental Activities was charged to the General Government function. The District also recognized depreciation expense of \$318,669 for its Business-type activities, which was charged to the Events Center function.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 4 - CAPITAL ASSETS (Continued)

A reconciliation of the capital assets of the County and the District as reported in the Statement of Net Assets:

	Primary Government		
	County	District	Total
Governmental Activities:			
Capital assets not being depreciated:			
Land	\$ 33,178,142	\$ 167,220,449	\$ 200,398,591
Construction in progress	<u>38,344,424</u>	<u>-</u>	<u>38,344,424</u>
Subtotal	<u>71,522,566</u>	<u>167,220,449</u>	<u>238,743,015</u>
Capital assets being depreciated:			
Infrastructure	150,254,342	13,176,597	163,430,939
Building and improvements	63,198,224	4,086,658	67,284,882
Fixtures and equipment	<u>19,111,603</u>	<u>1,732,181</u>	<u>20,843,784</u>
Subtotal	<u>232,564,169</u>	<u>18,995,436</u>	<u>251,559,605</u>
Accumulated Depreciation			
Infrastructure	59,330,854	5,160,058	64,490,912
Building and improvements	17,432,587	770,519	18,203,106
Fixtures and equipment	<u>13,318,872</u>	<u>935,784</u>	<u>14,254,656</u>
Subtotal	<u>90,082,313</u>	<u>6,866,361</u>	<u>96,948,674</u>
Total capital assets being depreciated, net	<u>142,481,856</u>	<u>12,129,075</u>	<u>154,610,931</u>
Governmental Activities capital assets, net	<u>\$ 214,004,422</u>	<u>\$ 179,349,524</u>	<u>\$ 393,353,946</u>
Business-Type Activities:			
Capital assets not being depreciated:			
Land	\$ 2,883,454	\$ 3,118,267	\$ 6,001,721
Capital assets being depreciated:			
Land Improvements	-	2,037,505	2,037,505
Building and improvements	-	7,554,219	7,554,219
Fixtures and equipment	<u>40,712</u>	<u>213,198</u>	<u>253,910</u>
Subtotal	<u>40,712</u>	<u>9,804,922</u>	<u>9,845,634</u>
Accumulated Depreciation			
Land Improvements	-	850,061	850,061
Building and improvements	-	1,878,683	1,878,683
Fixtures and equipment	<u>30,230</u>	<u>156,610</u>	<u>186,840</u>
Subtotal	<u>30,230</u>	<u>2,885,354</u>	<u>2,915,584</u>
Total capital assets being depreciated, net	<u>10,482</u>	<u>6,919,568</u>	<u>6,930,050</u>
Business-Type Activities capital assets, net	<u>\$ 2,893,936</u>	<u>\$ 10,037,835</u>	<u>\$ 12,931,771</u>
Reconciliation to Statement of Net Assets:			
	County	District	Total Primary Government
Governmental Activities			
Capital assets not being depreciated	\$ 71,522,566	\$ 167,220,449	\$ 238,743,015
Capital assets being depreciated, net	<u>142,481,856</u>	<u>12,129,075</u>	<u>154,610,931</u>
Total Capital assets, net	<u>\$ 214,004,422</u>	<u>\$ 179,349,524</u>	<u>\$ 393,353,946</u>
Business-Type Activities			
Capital assets not being depreciated	\$ 2,883,454	\$ 3,118,267	\$ 6,001,721
Capital assets being depreciated, net	<u>10,482</u>	<u>6,919,568</u>	<u>6,930,050</u>
Total Capital assets, net	<u>\$ 2,893,936</u>	<u>\$ 10,037,835</u>	<u>\$ 12,931,771</u>

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 5 -PENSION PLANS

The County and District's defined benefit pension plan, Illinois Municipal Retirement (IMRF) provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF, which includes the Sheriff's Law Enforcement Personnel (SLEP), is an agent multiple employer public employee pension plan that 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 publicly available 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.

Employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. Employees participating in SLEP are required to contribute 6.50 percent of their annual covered salary. The member rate is established by state statute. The County and District are required to contribute at actuarially determined rates. The employer rate for calendar year 2003 was 4.49, 7.47 and 13.71 percent of payroll, for the County, District and SLEP, respectively. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The remaining amortization period at December 31, 2003 was 10 years, 10 years and 29 years for the County, District and SLEP, respectively.

For December 31, 2003, the County's annual pension cost was \$1,615,028, the District's annual pension cost was \$151,522 and SLEP's annual pension cost was \$1,515,078. These annual pension costs were equal to the required and actual contributions. The required contributions were determined as part of the December 31, 2001 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases 4.0% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service attributable to seniority/merit, and (d) postretirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The assumptions used for the 2003 actuarial valuation were based on the 1999-2001 experience study. Trend information follows:

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 5 - PENSION PLANS (Continued)

Actuarial Valuation Date	County - IMRF			District - IMRF			County - SLEP		
	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2003	\$ 1,615,028	100%	\$0	\$ 151,522	100%	\$0	\$ 1,515,078	100%	\$0
12/31/2002	1,040,410	100%	0	128,552	100%	0	1,389,916	100%	0
12/31/2001	316,104	100%	0	132,174	100%	0	1,477,755	100%	0
12/31/2000	1,604,548	100%	0	138,634	100%	0	1,184,484	100%	0
12/31/1999	2,273,163	100%	0	131,496	100%	0	1,236,216	100%	0
12/31/1998	2,109,608	100%	0	123,827	100%	0	1,140,918	100%	0
12/31/1997	2,152,824	100%	0	116,158	100%	0	953,791	100%	0
12/31/1996	1,977,801	100%	0	102,406	100%	0	869,889	100%	0
12/31/1995	1,923,426	100%	0	93,473	100%	0	782,775	100%	0
12/31/1994	1,910,976	100%	0	84,645	100%	0	710,038	100%	0

NOTE 6 - RECEIVABLES AND PAYABLES

The County has recorded receivables in the Statement of Net Assets for amounts due from other governmental agencies and other outside parties. The County has also recorded liabilities due to its vendors in the Statement of Net Assets. The detail of those receivable and payable balances for Governmental Activities follows:

<u>Intergovernmental Receivable</u>	<u>Amount</u>	<u>Accounts Payable</u>	<u>Amount</u>
Sales and Use Taxes	\$ 3,622,579	Accounts Payable	\$ 5,057,767
Income Tax	554,208	Retainage Payable	833,816
Estate Tax	143,648	Total Accounts Payable	<u>\$ 5,891,583</u>
Personal Property Replacement Tax	51,133		
Motor Fuel Tax	1,048,375		
Motor Fuel Tax Local Option	1,121,998		
Grants and Reimbursements	10,220,973		
Total Intergovernmental Receivable	<u>\$ 16,762,914</u>		
<u>Other Receivables</u>			
Health and Dental payments	\$ 143,050		
Amounts due to the IMRF Fund	149,896		
Due from outside agencies	5,561,453		
Forest Preserve receivables	1,535,050		
Total Other Receivables	<u>\$ 7,389,449</u>		

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 7 - LONG-TERM DEBT

A summary of changes in the County and District's long-term debt is as follows:

Governmental Activities

	County				Principal Due Within One Year
	Balance 12/1/2003	Additions	Retirements	Balance 11/30/2004	
G. O. Bonds payable:					
Series 1995 - JFF Bonds	\$ 1,390,000	\$ -	\$ 440,000	\$ 950,000	\$ 465,000
Series 2001 - MFT Alt. Revenue Bonds	40,260,000	-	28,855,000	11,405,000	805,000
Series 2002 - G.O. Refunding Bonds	7,000,000	-	60,000	6,940,000	65,000
Series 2004 - G.O. Refunding Bonds	-	26,875,000	-	26,875,000	-
Premium on Bonds	-	4,152,008	162,824	3,989,184	-
Deferred Amount on Refunding	(574,831)	(3,289,831)	(194,708)	(3,669,954)	-
Total G. O. Bonds payable	48,075,169	27,737,177	29,323,116	46,489,230	1,335,000
Accrued Claims and Judgments	2,574,064	1,506,193	2,074,059	2,006,198	1,087,198
Compensated Absences	4,028,183	2,967,331	2,987,833	4,007,681	2,989,596
Totals	\$ 54,677,416	\$ 32,210,701	\$ 34,385,008	\$ 52,503,109	\$ 5,411,794

Forest Preserve District

	Forest Preserve District				Principal Due Within One Year
	Balance 7/1/2003	Additions	Retirements	Balance 6/30/2004	
General Obligation Bonds payable:					
1999 General Obligation Bonds	\$ 70,000,000	\$ -	\$ 45,930,000	\$ 24,070,000	\$ -
2002 General Obligation Refunding Bonds	9,345,000	-	4,500,000	4,845,000	4,845,000
2003 General Obligation Limited Tax Bonds	38,000,000	-	-	38,000,000	-
2004 General Obligation Limited Tax Bonds	-	45,770,000	-	45,770,000	330,000
Unamortized Premium on Bonds	-	4,634,038	-	4,634,038	-
Deferred Amount on Refunding	-	(4,360,509)	-	(4,360,509)	-
Total G.O. Bonds payable	117,345,000	46,043,529	50,430,000	112,958,529	5,175,000
Compensated Absences	63,419	34,602	722	97,299	-
Totals	\$ 117,408,419	\$ 46,078,131	\$ 50,430,722	\$ 113,055,828	\$ 5,175,000

Total Governmental Activities

	\$ 172,085,835	\$ 78,288,832	\$ 84,815,730	\$ 165,558,937	\$ 10,586,794
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Business-type Activities

Forest Preserve District

Compensated Absences	\$ 5,419	\$ -	\$ 327	\$ 5,092	\$ -
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(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 7 - LONG-TERM DEBT (Continued)

Reconciliation to Statement of Net Assets:

	Governmental Activities		
	County	Forest Preserve	Total
Long-term obligations, due within one year:			
Bonds Payable	\$ 1,335,000	\$ 5,175,000	\$ 6,510,000
Accrued Claims and Judgments	1,087,198	-	1,087,198
Compensated Absences	2,989,596	-	2,989,596
Long-term obligations, due in more than one year:			
Bonds Payable	44,835,000	107,510,000	152,345,000
Deferred Amount on Refunding	(3,669,954)	(4,360,509)	(8,030,463)
Deferred Premium on Bonds	3,989,184	4,634,038	8,623,222
Accrued Claims and Judgments	919,000	-	919,000
Compensated Absences	1,018,085	97,299	1,115,384
Total Debt	\$ 52,503,109	\$ 113,055,828	\$ 165,558,937

County's Accrued Claims and Judgments:

The County's long-term liability relating to probable claims and judgments for general liability and workers' compensation at November 30, 2004, is \$2,006,198. The Liability Insurance Fund (an account of the General Fund) is responsible for the payment of the County's claims and judgments.

County's and District's Compensated Absences:

Accrued vacation, compensatory time and sick leave relating to the plan in effect prior to December 1, 1989, for employees of the governmental funds at November 30, 2004, of \$4,007,681 is recorded in the county-wide financial statements. The amount recorded includes the associated FICA and retirement contribution amounts. The General Fund of the County has been responsible for the payment of the County's compensated absences when they have come due. The District recorded \$97,299 of vested or accumulated vacation and sick leave owed to retirees or terminated employees as of June 30, 2004 for a total county-wide liability of \$4,104,980. The District also recorded compensated absences for proprietary funds as of June 30, 2004 of \$5,092. Additionally, KCDEE (Component Unit) has outstanding compensated absences of \$84,857.

County's Motor Fuel Tax Revenue Bonds - Series 2001:

On September 27, 2001, the County issued \$41,895,000 in General Obligation Bonds (Motor Fuel Tax Alternative Revenue Source) Series 2001 at interest rates of 3.25% to 5.50%. The bonds were issued to fund various road reconstruction projects. The bonds are legal, valid and binding limited obligations of the County, with a claim for payment solely from collections distributed to the County (other than funds allotted to the County for the use of road districts) from those taxes imposed by the State of Illinois pursuant to the Motor Fuel Tax Law. Use of MFT funds for this purpose has been approved by the Illinois Department of Transportation. Neither the full faith and credit nor the taxing power of the County, the State or any political subdivision of the State is pledged to pay the principal, premium or interest of the bonds.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 7 - LONG-TERM DEBT (Continued)

The interest on the MFT Bonds, as initially issued, is due semiannually on January 1 and July 1 of each year, commencing January 1, 2002. The principal payments are due serially on January 1 of each year, commencing January 1, 2002, and ending on January 1, 2021. Principal and interest payments are made by the Motor Fuel Debt Service Fund.

The annual principal and interest requirements on the County's bonds payable to maturity as of November 30, 2004, after the advanced refunding described later in Note 7, are as follows:

Motor Fuel Tax Revenue Bonds Series 2001

<u>Year Ending</u> <u>November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$ 805,000	\$ 512,963	\$ 1,317,963
2006	1,580,000	459,300	2,039,300
2007	1,655,000	391,900	2,046,900
2008	1,715,000	317,175	2,032,175
2009	1,805,000	238,200	2,043,200
2010-2011	<u>3,845,000</u>	<u>209,400</u>	<u>4,054,400</u>
Total	<u>\$ 11,405,000</u>	<u>\$ 2,128,938</u>	<u>\$ 13,533,938</u>

The maximum annual debt service on the MFT Bonds is \$3,469,575. On the date of delivery of the MFT Bonds, cash and investments in the amount of \$932,738 was transferred in from the County's Motor Fuel Tax Special Revenue Fund to the Motor Fuel Tax Revenue Bonds and Interest Debt Service Fund. This restricted debt service reserve amount shall only be used to pay principal or interest when there are insufficient funds available to pay the same.

County's General Obligation Bonds (Alternate Revenue Source) - Series 1995:

On September 15, 1995, the county issued Series 1995, 20-year, \$10,650,000 of General Obligation Bonds (Alternative Revenue Source)(the "JJF Bonds") at interest rates of 3.95% to 5.90%. The JJF Bonds were issued to fund the acquisition, construction and equipping of a Juvenile Justice Facility. The JJF Bonds will be payable from certain Pledge Revenues (portion of taxes imposed by the State of Illinois pursuant to the Illinois Income Tax Act), and from ad valorem taxes, unlimited as to rate or amount, levied upon all taxable property within the County. The JJF Bonds will be general obligations of the County to the payment of which the County will pledge its full faith, credit and resources. The proceeds of the JJF Bonds were used to purchase U.S. Government securities. Certain securities will be sold to fund the Juvenile Justice Facility on a need basis.

(Continued)

KANE COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 November 30, 2004

NOTE 7 - LONG-TERM DEBT (Continued)

The JJF Bonds, as initially issued, were dated September 15, 1995. The interest on the JJF Bonds is due semi-annually on December 1 and June 1 of each year, commencing on December 1, 1995. The principal payments are due serially on December 1 of each year, commencing on December 1, 1996 and ending December 1, 2015. The JJF Bonds due on and after December 1, 2006, are subject to redemption prior to maturity at the option of the County, in whole or in part on any date on or after December 1, 2005. The JJF Bonds due on December 1, 2015, will be subject to mandatory sinking fund redemption in principal amounts as shown in the redemption schedules of the JJF Bonds' Official Statement. The principal and interest payments are paid from the Juvenile Bonds Pledge Revenue Fund.

The annual principal and interest requirements on the County's bonds payable to maturity as of November 30, 2004, after the advanced refunding described later in Note 7 are as follows:

General Obligation Bonds (Alternative Revenue Source), Series 1995

<u>Year Ending</u> <u>November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$ 465,000	\$ 35,526	\$ 500,526
2006	485,000	12,125	497,125
Total	<u>\$ 950,000</u>	<u>\$ 47,651</u>	<u>\$ 997,651</u>

In each calendar year, beginning in 1995, the County Treasurer will transfer and deposit into the Juvenile Bonds Pledge Revenues Account in that calendar year and before the abatement of the Pledge Taxes levied in such year, an amount sufficient to pay principal and interest due on December 1 of the next succeeding year and on June 1 of the second next succeeding year. If sufficient amount of Pledge Revenues (as specified above) have been deposited prior to the time the Pledge Taxes levied in such calendar year are extended, the County Treasurer shall direct the abatement of such Pledged Taxes.

Advance Refunding of Debt - County:

County's General Obligation Series 2002

On August 14, 2002, the County issued \$7,000,000 in General Obligation Refunding Bonds Series 2002 to advance refund \$6,665,000 of outstanding JJF Series 1995 bonds. The proceeds of the bonds, net of the issuance costs, were used as follows: \$7,321,950 were transferred to an escrow agent along with funds on hand totaling \$381,470 to purchase \$7,703,420 of U.S. Government securities. The U.S. Government securities were deposited in an irrevocable trust with the escrow agent. As of November 30, 2004, \$6,665,000 of the refunded bonds were outstanding.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 7 - LONG-TERM DEBT (Continued)

The interest on the MFT Bonds is due semiannually on December 1 and June 1 of each year, commencing December 1, 2002. The principal payments are due serially on December 1 of each year, commencing December 1, 2002, and ending on December 1, 2015. Principal and interest payments are made from the Juvenile Bonds Pledge Revenue Fund.

The annual principal and interest requirements on the County's refunding bonds payable to maturity as of November 30, 2004 are as follows:

General Obligation Refunding Bonds Series 2002

<u>Year Ending</u> <u>November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$ 65,000	\$ 251,533	\$ 316,533
2006	65,000	249,583	314,583
2007	580,000	247,633	827,633
2008	600,000	230,233	830,233
2009	620,000	202,313	822,313
2010-2014	3,435,000	661,714	4,096,714
2015-2016	<u>1,575,000</u>	<u>65,704</u>	<u>1,640,704</u>
Total	<u>\$ 6,940,000</u>	<u>\$ 1,908,713</u>	<u>\$ 8,848,713</u>

County's General Obligation Series 2004

On March 23, 2004, the County issued \$26,875,000 in General Obligation Refunding Bonds Series 2004 with a premium of \$4,152,008 to advance refund \$27,400,000 of outstanding MFT Series 2001 bonds. The proceeds of the bonds, net of the issuance costs were used as follows: \$30,689,831 were transferred to an escrow agent along with funds on hand totaling \$11 to purchase \$30,689,831 of U.S. Government securities. The U.S. Government securities were deposited in an irrevocable trust with the escrow agent. As of November 30, 2004, \$27,400,000 of the refunded bonds were outstanding. The advance refunding resulted in an actual savings of \$1,126,525 and a present value economic gain of \$1,096,282.

The interest on the MFT Bonds is due semiannually on January 1 and July 1 of each year, commencing July 1, 2004. The principal payments are due serially on January 1 of each year, commencing January 1, 2006, and ending on January 1, 2021. Principal and interest payments are made from the MFT Debt Service Fund.

(Continued)

KANE COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 November 30, 2004

NOTE 7 - LONG-TERM DEBT (Continued)

The annual principal and interest requirements on the County's refunding bonds payable to maturity as of November 30, 2004 are as follows:

General Obligation Refunding Bonds Series 2002

<u>Year Ending</u> <u>November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$ -	\$ 1,388,830	\$ 1,388,830
2006	30,000	1,388,530	1,418,530
2007	30,000	1,387,930	1,417,930
2008	30,000	1,387,330	1,417,330
2009	30,000	1,386,700	1,416,700
2010-2014	6,710,000	6,437,855	13,147,855
2015-2019	13,570,000	3,552,937	17,122,937
2020-2021	6,475,000	344,269	6,819,269
Total	<u>\$ 26,875,000</u>	<u>\$ 17,274,381</u>	<u>\$ 44,149,381</u>

District's Bonds Payable:

A summary of the changes in the District's long-term debt is as follows:

1999 General Obligation Bonds with initial principal payment is due December 30, 2005. Interest will be due semi-annually at rates from 5.37% to 5.5%. The final payment is due December 30, 2016.

2002 General Obligation Refunding Bonds with principal payments are due annually on December 1 and interest is due semi-annually at rates from 2.0% to 3.0%. The final payment is due December 1, 2004.

2003 General Obligation Limited Tax Bonds with principal payments are due annually on December 15 and interest is due semi-annually at rates from 2.0% to 4.0%. The final payment is due December 15, 2019.

2004 General Obligation Refunding Bonds with principal payments due annually on December 30 and interest due semi-annually at rates from 3.0% to 5.0%. The final payment is due December 30, 2016.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 7 - LONG-TERM DEBT (Continued)

Annual Principal and interest requirements for the two remaining District bond issues are as follows:

Forest Preserve District General Obligation Bonds, Series 1999

<u>Year Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$ -	\$ 1,285,938	\$ 1,285,938
2006	4,335,000	1,166,726	5,501,726
2007	4,560,000	922,113	5,482,113
2008	4,800,000	664,713	5,464,713
2009	5,055,000	412,657	5,467,657
2010	5,320,000	146,300	5,466,300
Total	<u>\$ 24,070,000</u>	<u>\$ 4,598,447</u>	<u>\$ 28,668,447</u>

Forest Preserve District General Obligation Refunding Bonds, Series 2002

<u>Year Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	<u>\$ 4,845,000</u>	<u>\$ 84,788</u>	<u>\$ 4,929,788</u>

Forest Preserve District General Obligation Limited Tax Bonds, Series 2003

<u>Year Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$ -	\$ 1,223,681	\$ 1,223,681
2006	2,140,000	1,202,281	3,342,281
2007	2,180,000	1,159,081	3,339,081
2008	2,225,000	1,115,031	3,340,031
2009	2,270,000	1,064,406	3,334,406
2010-2014	12,300,000	4,329,489	16,629,489
2015-2019	14,550,000	1,967,800	16,517,800
2020	2,335,000	46,700	2,381,700
Total	<u>\$ 38,000,000</u>	<u>\$ 12,108,469</u>	<u>\$ 50,108,469</u>

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 7 - LONG-TERM DEBT (Continued)

Forest Preserve District General Obligation Refunding Bonds, Series 2004

Year Ending November 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$ 330,000	\$ 2,276,950	\$ 2,606,950
2006	-	2,272,000	2,272,000
2007	-	2,272,000	2,272,000
2008	-	2,272,000	2,272,000
2009	-	2,272,000	2,272,000
2010-2014	24,000,000	9,036,250	33,036,250
2015-2017	21,440,000	1,642,000	23,082,000
Total	<u>\$ 45,770,000</u>	<u>\$ 22,043,200</u>	<u>\$ 67,813,200</u>

Advance Refunding of Debt - District:

On June 16, 1993, the District issued \$20,100,000 in General Obligation Bonds to advance refund \$18,325,000 of outstanding bonds issued in 1984 and in 1991. These bonds were recorded as retired as of June 16, 1993. The proceeds of the bonds, net of the discount on issuance of \$146,840 and issuance costs of approximately \$85,000, were used to purchase U.S. Government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments until the bonds are retired. A schedule of the District's bonds that will be refunded by the escrow agent is as follows:

	<u>Due</u>	<u>Callable</u>	<u>Principal</u>	<u>Interest Rate</u>
1991 Bonds	12/01/03	12/01/99	\$ 4,550,000	6.625%
	12/01/04	12/01/99	<u>5,150,000</u>	6.625
			<u>\$ 9,700,000</u>	

On March 4, 2004, the District issued \$45,770,000 in General Obligation Refunding Bonds, Series 2004. Of the proceeds, \$50,290,509 has been deposited into an irrevocable trust to provide for debt service payments on \$45,930,000 of the General Obligation bonds, Series 1999 due in fiscal years 2010 through 2016. As a result, the refunded portion of the bonds are considered defeased and the escrowed assets and liability for the bonds have been removed from the financial statements. The District advance refunded these bonds to reduce its total debt service by approximately \$1,382,588 and to provide for an economic gain of approximately \$1,409,761. A schedule of the bonds that will be retired by the escrow agent is as follows:

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 7 - LONG-TERM DEBT (Continued)

	<u>Due</u>	<u>Principal</u>	<u>Interest Rate</u>
1999 Bonds	12/30/2010	\$ 5,600,000	5.000%
	12/31/2011	5,895,000	5.000%
	12/31/2012	6,200,000	5.000%
	12/31/2013	6,525,000	5.000%
	12/31/2014	6,870,000	5.375%
	12/31/2015	7,230,000	5.375%
	12/31/2016	7,610,000	5.375%
		<u>\$ 45,930,000</u>	

Other Financing:

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

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

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 I 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 I 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.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 8 - LITIGATION

The County is involved in legal and administrative proceedings with respect to employment, civil rights, property taxes and other matters. Although unable to predict the outcome of these matters, the County believes that the appropriate liabilities have been established and that the final outcome of these actions will not have a material adverse effect on the results of operation or the financial position of the County.

NOTE 9 - RISK MANAGEMENT

The County is exposed to various risks related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and net income losses. The County purchases commercial insurance to cover itself for property and casualty loss. Other risks are discussed below.

The County currently maintains a Point of Service (POS) managed care program. The POS payments are based on a fixed contribution rate established annually by the County. Each department of the County pays 80-90% of the cost of premiums for its active employees out of its own departmental fund. The current POS plan has an unlimited lifetime coverage for each insured member.

In addition to the Pension Plans described in Note 5, the County also provides post retirement health care 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 POS plan for the 12 months preceding retirement, and eligible to receive IMRF benefits. Two plans exist, in the first plan the County pays for 10% of the premium cost for a maximum of 10 years for employees who have 15 or more years of service. The County also pays for 10% of the premium cost for eligible employees' dependents to continue coverage under the POS plan and for their surviving spouse for a maximum of six months after their death. This coverage is not available to retirees who are eligible for Medicare benefits or retirees who are covered by another group insurance plan by themselves or by their spouse. Currently, 35 retirees are eligible for this post employment benefit. Expenditures for post retirement health care benefits are recognized as the premiums are paid in the general fund-health insurance department. During the current fiscal year, expenditures of approximately \$16,577 were recognized for post retirement health care. Under the second plan mandated by the State of Illinois, the retired employees pay the full cost of the premium with the County being responsible for filing claims. This places a maximum 10 year liability upon the County.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 9 - RISK MANAGEMENT (Continued)

The County maintains a \$250,000 self-insured retention (SIR) per employee for workers' compensation and general liability claims, with a \$5,000,000 ceiling for each occurrence. Third party claim administering organizations are used to handle the claim processing. The County carries excess workers' compensation and general liability insurance beyond the SIR, and these policies have various plans and providers. Current claims for workers' compensation and general liability are charged to the Insurance Liability Fund (an account of the General Fund). Long-term liabilities for probable claims and judgments for workers' compensation and general liability in the amount of \$2,006,198 have been recorded in the Statement of Net Assets; these liabilities have been estimated based on a case-by-case review. The amount of settlements have not exceeded insurance coverage in any of the past three fiscal years.

A reconciliation of claims payable for the fiscal years ended November 30, 2004 and 2003 is as follows:

	<u>2004</u>	<u>2003</u>
Claims Payable, Beginning of Year	\$ 2,574,064	\$ 1,664,377
Add: Claims Incurred	1,506,193	2,513,335
Less: Claims Paid/Dismissed	<u>2,074,059</u>	<u>1,603,648</u>
Claims Payable, End of Year	<u>\$ 2,006,198</u>	<u>\$ 2,574,064</u>

The District purchases commercial insurance to minimize its risk from loss relating to property, workers' compensation, general liability and automobile liability. The District's general liability policy has a \$250,000 self-insured retention.

NOTE 10 - LANDFILL

Waste Management, Inc.-On January 1, 1995, the County entered into a new landfill agreement with Waste Management. The new agreement eliminated the minimum payment clause and settled the past minimum payment costs at \$525,000.

At the time the landfill reaches capacity (estimated to be the year 2006), closure and post-closure care and maintenance of the landfill are required 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 \$7,149,543. 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.

Waste Management and the County have successfully appealed the ruling of the Illinois Pollution Control Board and have been granted a permit by the Illinois Environmental Protection Agency to expand the Settler's Hill Recycling and Disposal Facility.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 11 - AGREEMENTS

The County has the following agreements as of November 30, 2004:

Computer Maintenance - The County maintains computer maintenance agreements. For fiscal year 2004, these agreements total approximately \$679,840.

Road Construction - The County has ongoing contracts for road construction projects. The expected expenditures for these contracts will total approximately \$33.2 million over the next two years.

Environmental Remediation - The County has entered into a voluntary clean-up of contamination of land and water resulting from the deterioration of the Justice Center roof. The cost of the clean-up is estimated at approximately \$3 - \$3.5 million.

Grant Programs - The County participates in a number of federally and state assisted or federal pass-through grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The County believes there will be no material questioned or disallowed costs as a result of these grant audits in process or completed.

Intergovernmental Agreement - The County entered into a \$3.483 million intergovernmental agreement with the Illinois Commerce Commission (ICC) to fund the Orchard Road Underpass Project. The County has paid all costs of the project, subject to reimbursement from the ICC. As of November 30, 2004, the County had not received \$45,000 of the reimbursement from the ICC.

Agreement with Elgin Riverboat - Pursuant to an agreement dated April 23, 1997 between Elgin Riverboat Resort - Riverboat Casino ("Elgin Riverboat") and the County, Elgin Riverboat has agreed to make an annual contribution (as defined in the agreement) to the County to be used to benefit educational, environmental and economic development programs in the region surrounding the riverboat casino. The County received \$6,605,571 in fiscal year 2004 and expects to receive approximately \$5.3 million in fiscal year 2005.

NOTE 12 - INDIVIDUAL FUND DISCLOSURES

Fund Deficits:

As of November 30, 2004, the following funds had deficit fund balances; Substance Abuse Screening Fund - \$10,065, Victim Coordinator Services - \$7,068, Community Development Block Grant - \$4,488. The deficits are due to the timing of grant funding and fee collection. Future funding is anticipated to bring the funds out of their deficits.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 12 - INDIVIDUAL FUND DISCLOSURES

Restricted Net Assets:

The Enterprise Surcharge Fund has restricted net assets of \$13,740,625. The Surcharge Fund fees collected can only be spent in accordance with Illinois Compiled Statute 415 ILCS 5/22.15(j), which states the fees are to be used for solid waste management purposes.

Expenditures Exceeding Operating Budgets:

During fiscal year 2004, the following total individual department or fund expenditures exceeded budgeted expenditures:

<u>Fund</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>
General Fund		
General Account		
St. Charles North Maintenance	\$ 418,900	\$ 521,077
Sheriff	10,336,277	10,533,887
Adult Corrections	10,447,961	10,839,087
Aurora Election Expense	461,262	467,700
Judiciary and Courts	1,876,027	1,980,146
Public Defender	2,152,211	2,159,040
States Attorney	3,795,742	3,836,313
Insurance Liability Account	2,122,428	2,645,869
Special Revenue Funds		
Illinois Municipal Retirement Fund	3,545,183	3,549,088
Social Security Fund	2,797,849	2,817,503
Children's Waiting Room	79,877	79,880
Law Library Fund	172,200	172,797
Substance Abuse Screening Fund	75,000	97,346
SAO Firearms Grant Fund	112,000	140,736
Victim Coordinator Services	257,051	264,053
Riverboat Fund	785,000	2,653,408
Stormwater Management Fund	2,447,695	2,619,579
Community Development Block Grant	1,298,000	1,316,435
Weed and Seed Fund	225,000	237,797
Juvenile Accountability Fund	104,244	115,827

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 12 - INDIVIDUAL FUND DISCLOSURES (Continued)

Changes in District Fund Equity and Net Assets:

The District restated fund balances/net assets as of July 1, 2003 to account for:

- a) a change in property tax revenue recognition
- b) an unrecorded liability for compensated absences
- c) a change in revenue recognition of intergovernmental revenue to the liability method
- d) an overaccrual of grant receivable
- e) an overaccrual of accounts receivable
- f) unrecorded prepaid insurance
- g) to correct prepaid bond insurance
- h) an overaccrual of accrued expenses

The effect of the restatements on individual funds are as follows:

	General	Debt Service	Construction & Development	Land Acquisition	Insurance Liability
Fund Balance, July 1 as previously stated	\$ 1,938,665	\$4,089,424	\$ 11,734,445	\$40,768,532	\$881,150
Restated as defined above:					
a) Change in property tax revenue recognition	-	(1,995,462)	-	-	-
b) Restate beginning accrued compensated absence	60,241	-	2,225	953	-
c) Change in revenue recognition	(26,308)	-	-	-	-
d) Correct overaccrual of grant receivable	-	-	-	(25,053)	-
e) Correct overaccrual of accounts receivable	-	-	(30,714)	-	-
f) Correct prepaid insurance	20,762	-	-	-	34,295
g) Correct prepaid bond insurance	-	(27,193)	-	27,193	-
h) Correct overaccrual of accrued expenses	-	-	34,846	-	-
Sub-total Restatement	54,695	(2,022,655)	6,357	3,093	34,295
Fund Balance, July 1 Restated	<u>\$ 1,993,360</u>	<u>\$2,066,769</u>	<u>\$ 11,740,802</u>	<u>\$40,771,625</u>	<u>\$915,445</u>

In addition to the restatements defined above, the District's capital assets, net of accumulated depreciation, as of July 1, 2003 were restated (increased) by \$2,375,510 for a correction in accumulated depreciation, and accrued compensated absences were restated (increased) by \$63,419.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 12 - INDIVIDUAL FUND DISCLOSURES (Continued)

Interfund Assets/Liabilities:

As of November 30, 2004, the following amounts represent interfund assets/liabilities:

	<u>Due from other funds</u>	<u>Due to other funds</u>
Major Governmental Fund:		
General Fund	\$ 3,275,198	\$ 360,882
Nonmajor Governmental Funds	530,137	328,831
Major Enterprise Fund:		
Enterprise General Fund	-	3,115,622
Total Interfund Balances	<u>\$ 3,805,335</u>	<u>\$ 3,805,335</u>

All interfund balances will be repaid during the next fiscal year. The \$3,115,622 interfund balance relates to the annual transfer made from the Enterprise General Fund to the General Fund for funding of all General Fund capital expenditures.

Transfers:

The following transfers were made during the fiscal year:

	<u>Transfer from other funds</u>	<u>Transfer to other funds</u>
Major Governmental Funds:		
General Fund	\$ 5,646,587	\$ 2,147,366
Forest Preserve District's Land Acquisition Fund	-	2,369,704
Nonmajor Governmental Funds	8,644,359	8,348,844
Major Enterprise Funds:		
Enterprise Surcharge Fund	-	454,339
Enterprise General Fund	-	3,560,397
Nonmajor Enterprise Fund	2,369,704	-
Total Transfers	<u>\$ 16,660,650</u>	<u>\$ 16,880,650</u>

The Enterprise Surcharge Fund contributed \$220,000 to the purchase of governmental capital assets. This contribution was recorded as a transfer between the governmental activities and the Enterprise Surcharge Fund. The transfer did not affect any governmental fund because it wasn't a transfer of current resources, therefore the transfers vary by \$220,000. The transfers represent both routine and non-routine items. Generally, routine transfers occur to meet the operating purposes of another fund, such as the transfers by the Riverboat Fund to the various nonmajor governmental funds of \$4,904,321 to fund the various activities of those funds. Non-routine transfers were made from the Riverboat Fund to the Farmland Preservation Fund of \$2,000,000 to finance the purchase of farmland easements and excess funds from the General Fund of \$808,635 to the Motor Fuel Local Option Fund for highway construction and maintenance projects.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 12 - INDIVIDUAL FUND DISCLOSURES (Continued)

Advances/Internal Balances:

The Forest Preserve District's Land Acquisition Fund has a loan outstanding to the Forest Preserve District's Enterprise Fund totaling \$307,825. The Enterprise General Fund has an outstanding loan to the Forest Preserve District's Enterprise Fund in the amount of \$80,000, the Forest Preserve District's Enterprise Fund (year ended June 30, 2004) has this loan recorded at \$160,000 as \$80,000 was repaid between June 30, 2004 and November 30, 2004. After eliminating the balances between the governmental and business-type activities, the result is an \$80,000 internal balance reported on the Statement of Net Assets as of November 30, 2004.

NOTE 13- EVENTS CENTER

The District owns and operates an events stadium (the "Events Center"). The Kane County Cougars (a minor league baseball team) is the primary licensee at the stadium. The District has entered into an agreement with the Cougars for use of the stadium. Under the agreement, the District receives 8% of the gross revenue earned at the stadium. Revenues from the Cougars totaled \$708,170 for the year ended June 30, 2004. The license expires September 30, 2010.

NOTE 14 - GOLF COURSE

The District had entered into a license agreement with a management company to operate a golf course owned by the District. The agreement expired March 31, 2002. Under this agreement, the District receives payments based on 11.5% gross revenues and 6% pro-shop revenues, with minimum rentals of \$100,000.

On April 1, 2002 the District entered into license agreements with management companies to operate two new golf courses in addition to the golf course mentioned above. Expiration dates for these three license agreements range from March 31, 2009 through March 31, 2012. Under these agreements, the District receives payments based on gross revenues with stated minimum rentals as follows:

<u>Year Ended</u> <u>March 31,</u>	<u>% of Gross</u> <u>Revenue</u>	<u>Minimum</u> <u>Rental</u>
2005	14.5%	\$ 380,000
2006	14.5%	380,000
2007	14.5%	380,000
2008	14.5%	380,000
2009	14.5%	332,500
2010	14.5%	190,000
2011	14.5%	190,000
2012	14.5%	190,000

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 14 - GOLF COURSE (Continued)

Rental revenues of \$391,229 were received during the year ended June 30, 2004. A summary of the property being leased is as follows:

Course and improvements	\$ 9,985,457
Buildings	991,796
Total	<u>\$ 10,977,253</u>

NOTE 15 - OPERATING LEASE

The County has entered into an operating lease for a building to be used primarily to house the operations of the Office of the Circuit Clerk. The lease agreement called for an initial down payment of \$3,426,110 with quarterly rental payments ranging from \$11,008 to \$37,148. The County has capitalized the initial down payment which is recorded as part of prepaid rent in the General Fund with an offsetting reserve of fund balance, which will be amortized over the life of the lease. In addition, the County made a lump sum rent payment in December 2002 to cover rent payments from December 2002 through September 2007 in order to lower quarterly payments from \$16,012 to \$12,009. The remaining prepaid amount is also included in the prepaid rent balance in the General Fund. Future lease payments are as follows along with annual amortizations.

Fiscal Year Ending <u>November 30,</u>	Actual Cash Lease Payment	Amortization of Initial Payment	Amortization of 2002 Prepaid Balance	Total Rent to be Recorded
2005	\$ 48,036	\$ 153,150	\$ (48,036)	\$ 153,150
2006	48,036	153,150	(48,036)	153,150
2007	48,036	153,150	(48,036)	153,150
2008	48,036	169,162	-	217,198
2009	48,036	169,162	-	217,198
2010-2014	240,180	845,810	-	1,085,990
2015-2019	232,174	853,816	-	1,085,990
2020-2022	132,099	519,500	-	651,599
Totals	<u>\$ 844,633</u>	<u>\$ 3,016,900</u>	<u>\$ (144,108)</u>	<u>\$ 3,717,425</u>

NOTE 16 - FOX RIVER TRUST AGREEMENT

The District has entered into an agreement with the Elgin Riverboat Resort to act as trustee for the Fox River Trust. As trustee, the District is required to hold, manage and invest contributions received under the agreement. The contributions and earnings thereon are required to be used for purposes beneficial to the Fox River, its animal and plant life, or properties immediately adjoining the banks of the river.

Under the agreement, the District will receive twelve annual contributions of \$500,000 through the fiscal year ending 2008. The balance of unexpended amount received under the agreement are reported as reserved fund balance.

(Continued)

KANE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2004

NOTE 17 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES

Kane County Department of Employment and Education (KCDEE), a separate legal entity, has been included as a discrete component unit. Significant note disclosures for the KCDEE follow:

Cash and Investments:

The carrying amount of the KCDEE's deposits with financial institutions was \$287,055 and the bank balance was \$189,195. The bank balance was entirely covered by Federal Depository Insurance or by collateral held by the KCDEE or its agent in the KCDEE's name.

Other Receivable and Payables:

The balance in other receivables represents grant funds due from the Illinois Department of Commerce and Economic Opportunity for reimbursement of funds expended by the KCDEE as of November 30, 2004. The balance in accounts payable represents amounts due to the various subrecipients of KCDEE's grant funds for expenditures incurred as of November 30, 2004.

Changes in Long-Term Debt:

KCDEE had the following changes in long-term debt:

	<u>Balance</u> <u>12/1/2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>11/30/2004</u>
Compensated Absences	\$ 73,858	\$ 75,938	\$ 64,939	\$ 84,857

REQUIRED SUPPLEMENTARY INFORMATION

KANE COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
COUNTY EMPLOYEES OTHER THAN SHERIFF'S
LAW ENFORCEMENT PERSONNEL (SLEP)
REQUIRED SUPPLEMENTARY INFORMATION
ANALYSIS OF FUNDING PROGRESS
November 30, 2004

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) – Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/03	\$ 72,043,653	\$ 69,090,275	\$ (2,953,378)	104.27%	\$ 35,969,443	-8.21%
12/31/02	69,434,988	63,975,099	(5,553,692)	108.53%	34,680,334	-16.01%
12/31/01	71,445,719	58,421,407	(13,024,312)	122.29%	32,255,516	-40.38%
12/31/00	67,859,629	51,866,085	(15,993,544)	130.84%	30,160,686	-53.03%
12/31/99	59,789,558	48,091,051	(11,698,507)	124.33%	28,629,261	-40.86%
12/31/98	48,771,111	42,444,965	(6,326,146)	114.90%	26,737,742	-23.66%
12/31/97	41,410,123	40,077,450	(1,332,673)	103.33%	26,000,012	-5.13%
12/31/96	35,886,664	34,246,972	(1,639,692)	104.79%	23,393,272	-7.01%
12/31/95	33,232,319	31,900,432	(1,331,887)	104.18%	22,322,194	-5.97%
12/31/94	27,436,679	28,507,220	1,070,541	96.24%	20,673,147	5.18%

On a market value basis, the actuarial value of assets as of December 31, 2003 is \$65,633,489. On a market basis, the funded ratio would be 95.00%.

*Digest of Changes

2003 Assumptions

The actuarial assumptions used to determine the actuarial accrued liabilities for 2002 are based on the 1999-2001 Experience Study.

The principal changes were:

- Fewer members are expected to take refunds early in their career.
- For Regular members, fewer normal and early retirements are expected to occur.

KANE COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
SHERIFF'S LAW ENFORCEMENT PERSONNEL (SLEP)
REQUIRED SUPPLEMENTARY INFORMATION
ANALYSIS OF FUNDING PROGRESS
November 30, 2004

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/03	\$ 27,896,938	\$ 33,530,664	\$ 5,633,726	83.20%	\$ 11,050,901	50.98%
12/31/02	29,765,645	33,450,754	3,685,109	88.98%	10,634,400	34.65%
12/31/01	29,898,559	31,452,413	1,553,854	95.06%	10,370,210	14.98%
12/31/00	25,546,833	25,933,628	386,795	98.51%	9,167,833	4.22%
12/31/99	21,660,400	23,957,136	2,296,736	90.41%	8,849,077	25.95%
12/31/98	18,872,455	21,528,272	2,655,817	87.66%	8,376,786	31.70%
12/31/97	16,908,506	20,898,583	3,990,077	80.91%	8,104,466	49.23%
12/31/96	13,708,118	16,965,917	3,257,799	80.80%	6,978,316	46.68%
12/31/95	12,220,422	14,040,295	1,819,873	87.04%	6,357,452	28.63%
12/31/94	11,087,053	13,419,614	2,332,561	82.62%	5,735,193	40.67%

On a market value basis, the actuarial value of assets as of December 31, 2003 is \$24,934,089. On a market basis, the funded ratio would be 74.36%.

*Digest of Changes

2003 Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 2003 are based on the 1999-2001 Experience Study.

The principal changes were:

- Fewer members are expected to take refunds early in their career.
- For SLEP members, fewer normal and early retirements are expected to occur.

KANE COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
FOREST PRESERVE DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
ANALYSIS OF FUNDING PROGRESS
November 30, 2004

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/03	\$ 3,727,502	\$ 3,991,927	\$ 264,425	93.38%	\$ 2,028,406	13.04%
12/31/02	3,540,664	3,575,977	35,313	99.01%	1,841,725	1.92%
12/31/01	3,567,155	3,370,047	(197,108)	105.85%	1,714,324	-11.50%
12/31/00	3,211,824	2,953,144	(258,680)	108.76%	1,640,642	-15.77%
12/31/99	2,736,757	2,642,774	(93,983)	103.56%	1,507,992	-6.23%
12/31/98	2,189,815	2,279,200	89,385	96.08%	1,408,726	6.35%
12/31/97	1,734,183	1,866,530	132,347	92.91%	1,360,660	9.73%
12/31/96	1,342,141	1,439,384	97,243	93.24%	1,211,909	8.02%
12/31/95	1,208,163	1,311,608	103,445	92.11%	1,088,155	9.51%
12/31/94	1,089,850	1,128,562	38,712	96.57%	943,643	4.10%

*Digest of Changes

Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 2003 are changed due to the 1999-2001 Experience Study.

The principal changes were:

- Fewer members are expected to take refunds early in their career.
- For Regular members, fewer normal and early retirements are expected to occur.

KANE COUNTY, ILLINOIS

Required Supplementary Information
 Budgetary Comparison Schedule
 Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
 General Fund
 For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Tax	\$ 23,210,491	\$ 23,210,491	\$ 23,204,510	\$ (5,981)
Intergovernmental	19,230,000	19,230,000	20,606,388	1,376,388
Interest	630,000	630,000	664,711	34,711
Fees	435,530	435,530	543,106	107,576
Services - Fees & Permits	15,486,474	15,486,474	17,865,106	2,378,632
Grants	72,000	819,779	452,402	(367,377)
Reimbursements	3,329,736	3,344,661	4,011,652	666,991
Miscellaneous	156,266	156,266	357,203	200,937
Total Revenues	<u>62,550,497</u>	<u>63,313,201</u>	<u>67,705,078</u>	<u>4,391,877</u>
Expenditures				
General Government				
County Board/Liquor	1,533,540	1,533,540	1,248,194	285,346
Finance Administration	454,575	454,575	367,693	86,882
Operational Support	1,372,137	136,354	136,061	293
County Auditor	187,061	187,061	186,094	967
Information Technologies	4,111,989	4,460,937	4,214,396	246,541
Central Services and Purchasing	1,373,634	1,373,634	1,372,952	682
Building and Grounds Services	1,121,958	1,121,958	1,097,953	24,005
Judicial Center Maintenance	864,459	867,459	803,803	63,656
Juvenile Justice Center Maint.	220,852	217,852	210,007	7,845
St. Charles North Maintenance	418,900	418,900	521,077	(102,177)
Aurora Health Department Maint.	215,902	215,902	191,944	23,958
Water Resources	1,611,918	1,611,918	768,295	843,623
Human Resources	254,548	254,548	179,895	74,653
Treasurer/Collector	577,984	593,484	551,648	41,836
Insurance Liability	2,122,428	2,122,428	2,645,869	(523,441)
Total General Government	<u>16,441,885</u>	<u>15,570,550</u>	<u>14,495,881</u>	<u>1,074,669</u>
Health and Public Safety				
Sheriff	9,529,803	10,336,277	10,533,887	(197,610)
Adult Corrections	9,812,009	10,447,961	10,839,087	(391,126)
Corrections, Board and Care	2,737,500	2,737,500	1,889,121	848,379
County Coroner	679,305	679,305	673,740	5,565
Emergency Services	209,347	753,502	622,343	131,159
Total Health and Public Safety	<u>22,967,964</u>	<u>24,954,545</u>	<u>24,558,178</u>	<u>396,367</u>
Public Services				
Merit Commission	101,016	101,016	96,734	4,282
County Development	1,230,909	1,230,909	1,182,130	48,779
Supervisor of Assessments	1,255,823	1,255,823	1,143,890	111,933
Board of Review	128,614	128,614	99,272	29,342
County Clerk	685,510	685,510	670,220	15,290
Election Expense	1,189,925	1,245,047	1,222,140	22,907
Aurora Election Expense	461,262	461,262	467,700	(6,438)

(Continued)

KANE COUNTY, ILLINOIS

Required Supplementary Information
 Budgetary Comparison Schedule
 Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
 General Fund
 For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Recorder of Deeds	\$ 868,972	\$ 868,972	\$ 840,261	\$ 28,711
Regional Office of Education	<u>321,348</u>	<u>321,348</u>	<u>317,869</u>	<u>3,479</u>
Total Public Services	<u>6,243,379</u>	<u>6,298,501</u>	<u>6,040,216</u>	<u>258,285</u>
Judicial				
Court Services Administration	496,723	496,723	482,500	14,223
Adult Court Services	1,898,424	1,898,424	1,834,071	64,353
Juvenile Court Services	1,364,505	1,364,505	1,272,389	92,116
Juvenile Custody	1,189,628	1,189,628	799,314	390,314
Electronic Monitoring	317,013	317,013	238,091	78,922
Juvenile Justice Center	3,116,151	3,116,151	2,750,826	365,325
Kids Education Program	69,753	69,753	58,339	11,414
Diagnostic Center	347,160	347,160	342,379	4,781
Circuit Clerk	3,788,477	3,788,477	3,753,331	35,146
Judiciary and Courts	1,876,027	1,876,027	1,980,146	(104,119)
Public Defender	2,148,461	2,152,211	2,159,040	(6,829)
States Attorney	3,805,742	3,795,742	3,836,313	(40,571)
Child Advocacy Center	<u>583,043</u>	<u>624,318</u>	<u>582,774</u>	<u>41,544</u>
Total Judicial	<u>21,001,107</u>	<u>21,036,132</u>	<u>20,089,513</u>	<u>946,619</u>
Total Expenditures	<u>66,654,335</u>	<u>67,859,728</u>	<u>65,183,788</u>	<u>2,675,940</u>
Excess (deficiency) of revenues over expenditures	<u>(4,103,838)</u>	<u>(4,546,527)</u>	<u>2,521,290</u>	<u>7,067,817</u>
Other Financing Sources (Uses)				
Transfers In	5,553,887	5,653,887	5,646,587	(7,300)
Transfers Out	<u>(2,325,049)</u>	<u>(2,357,009)</u>	<u>(2,147,366)</u>	<u>209,643</u>
Total Other Financing Sources (Uses)	<u>3,228,838</u>	<u>3,296,878</u>	<u>3,499,221</u>	<u>202,343</u>
Net Change in Fund Balance	<u>\$ (875,000)</u>	<u>\$ (1,249,649)</u>	<u>6,020,511</u>	<u>\$ 7,270,160</u>
Fund Balance at Beginning of Year			<u>38,775,691</u>	
Fund Balance at End of Year			<u>\$ 44,796,202</u>	

Notes to RSI:

- Actual amounts reflect revenues and expenditures recorded in accordance with generally accepted accounting principles, which is the County's budgetary basis. Expenditures have been presented at the "department" level, the level of budgetary control. Capital outlay and debt service expenditures have been reported within each respective department.
- The Insurance Liability Account had expenditures in excess of budget of \$523,441 as of November 30, 2004.

OTHER SUPPLEMENTARY INFORMATION

MAJOR GOVERNMENTAL FUNDS

GENERAL FUND

General Account - To account for all financial resources except those required to be accounted for in another fund. It is the general operating fund of the County.

Insurance Liability Account- 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.

DEBT SERVICE FUND

Forest Preserve District's Debt Service Fund - To account for the accumulation of reserves for, and the payment of, the Forest Preserve District's general long-term debt, principal, interest and related costs.

CAPITAL PROJECTS FUNDS

Transportation Capital Fund - To account for service reimbursements received for projects funded by the 2001 MFT alternate revenue bond issue.

Forest Preserve District's Land Acquisition Fund - To account for the purchase of the Forest Preserve District's major capital facilities which are not finalized by the District's Enterprise Funds.

KANE COUNTY, ILLINOIS
 GENERAL FUND
 BALANCE SHEET BY ACCOUNT
 NOVEMBER 30, 2004

	<u>General Account</u>	<u>Insurance Liability Account</u>	<u>Total</u>
ASSETS			
Cash & Investments	\$ 32,313,771	\$ 2,426,403	\$ 34,740,174
Intergovernmental Receivable	4,841,659	-	4,841,659
Other Receivables	2,764,818	56,800	2,821,618
Property Tax Receivable	643,055	63,756	706,811
Due From Other Funds	3,275,198	-	3,275,198
Prepaid Items	3,402,658	20,000	3,422,658
Deposits	20,000	-	20,000
Total Assets	<u>\$ 47,261,159</u>	<u>\$ 2,566,959</u>	<u>\$ 49,828,118</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 1,496,807	\$ 5,139	\$ 1,501,946
Accrued Payroll	1,599,632	31,582	1,631,214
Due to Other Funds	360,882	-	360,882
Deferred Revenue	1,537,874	-	1,537,874
Total Liabilities	<u>4,995,195</u>	<u>36,721</u>	<u>5,031,916</u>
Fund Balances:			
Reserved for:			
Prepaid Items	3,402,658	20,000	3,422,658
Unreserved	38,863,306	2,510,238	41,373,544
Total Fund Balances	<u>42,265,964</u>	<u>2,530,238</u>	<u>44,796,202</u>
Total Liabilities and Fund Balances	<u>\$ 47,261,159</u>	<u>\$ 2,566,959</u>	<u>\$ 49,828,118</u>

KANE COUNTY, ILLINOIS

GENERAL ACCOUNT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BY ACCOUNT

For the Year Ended November 30, 2004

	<u>General Account</u>	<u>Insurance Liability Account</u>	<u>Total</u>
Revenues			
Property Taxes	\$ 21,111,413	\$ 2,093,097	\$ 23,204,510
Intergovernmental	20,606,388	-	20,606,388
Interest	631,206	33,505	664,711
Fees	543,106	-	543,106
Services - Fees & Permits	17,865,106	-	17,865,106
Grants	452,402	-	452,402
Reimbursements	3,971,071	40,581	4,011,652
Miscellaneous	181,249	175,954	357,203
Total Revenues	<u>65,361,941</u>	<u>2,343,137</u>	<u>67,705,078</u>
Expenditures			
Current:			
General Government	9,430,525	2,645,869	12,076,394
Health & Public Safety	23,522,200	-	23,522,200
Public Services	5,981,301	-	5,981,301
Judicial	19,895,285	-	19,895,285
Capital Outlay	3,708,608	-	3,708,608
Total Expenditures	<u>62,537,919</u>	<u>2,645,869</u>	<u>65,183,788</u>
Excess (deficiency) of revenues over expenditures	<u>2,824,022</u>	<u>(302,732)</u>	<u>2,521,290</u>
Other Financing Sources (Uses)			
Transfers In	5,646,587	-	5,646,587
Transfers Out	<u>(2,147,366)</u>	<u>-</u>	<u>(2,147,366)</u>
Total Other Financing Sources (Uses)	<u>3,499,221</u>	<u>-</u>	<u>3,499,221</u>
Net Change in Fund Balances	<u>6,323,243</u>	<u>(302,732)</u>	<u>6,020,511</u>
Fund Balances at Beginning of Year	<u>35,942,721</u>	<u>2,832,970</u>	<u>38,775,691</u>
Fund Balances at End of Year	<u>\$ 42,265,964</u>	<u>\$ 2,530,238</u>	<u>\$ 44,796,202</u>

KANE COUNTY, ILLINOIS

GENERAL ACCOUNT
 SCHEDULE OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Property Taxes	\$ 21,108,063	\$ 21,111,413	\$ 3,350
Intergovernmental			
Income Taxes	4,200,000	4,015,419	(184,581)
Personal Prop Replacement	950,000	1,021,238	71,238
Sales Tax	12,300,000	13,308,506	1,008,506
Local Use	500,000	659,476	159,476
Back Taxes-Int & Penalty	930,000	1,100,000	170,000
Inheritance	350,000	501,749	151,749
Total Intergovernmental	<u>19,230,000</u>	<u>20,606,388</u>	<u>1,376,388</u>
Interest	<u>610,000</u>	<u>631,206</u>	<u>21,206</u>
Fees			
Off Track Wagering	260,000	364,504	104,504
Kids Program	67,130	62,496	(4,634)
County Coroner	15,500	16,002	502
Computer Services	-	12,350	12,350
Electronic Monitoring	80,000	69,587	(10,413)
Juvenile Legal Fees	7,500	10,774	3,274
JCS Cust.-Parent Support	-	70	70
Inmate Phone- Youth Home	5,400	5,223	(177)
Reproduction Services- Treasurer	-	738	738
GPS Monitoring	-	1,362	1,362
Total Fees	<u>435,530</u>	<u>543,106</u>	<u>107,576</u>
Services - Fees & Permits			
County Board Office			
Liquor	<u>87,475</u>	<u>74,840</u>	<u>(12,635)</u>
County Development Office			
Cable Franchise	302,500	341,356	38,856
Zoning	97,500	53,760	(43,740)
Subdivision Approval	227,000	290,300	63,300
Development/Planning Srvc	7,250	2,544	(4,706)
Water Resource Cost Share	-	11,208	11,208
Admin Srvc-Mill Creek SSA	2,400	2,400	-
Building & Inspections	923,750	1,037,172	113,422
Stormwater Permits	25,000	37,750	12,750
Residential Grading Plans	50,000	68,050	18,050
Total County Development Office	<u>1,635,400</u>	<u>1,844,540</u>	<u>209,140</u>
County Assessors Office			
Mapping Royalties	50,000	37,414	(12,586)
Assessor	<u>20,000</u>	<u>33,142</u>	<u>13,142</u>
Total County Assessors Office	<u>70,000</u>	<u>70,556</u>	<u>556</u>
County Clerk Office			
Notary/Business/Passports	125,200	118,780	(6,420)
Certified Copies-Records	220,000	321,702	101,702
Tax Redemptions	17,000	15,760	(1,240)

(Continued)

KANE COUNTY, ILLINOIS
 GENERAL ACCOUNT
 SCHEDULE OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Election/Voter Registrant	\$ 28,500	\$ 34,114	\$ 5,614
Tax Extension- Misc.	700	41,106	40,406
Miscellaneous	72,600	9,096	(63,504)
Marriage	<u>52,000</u>	<u>55,527</u>	<u>3,527</u>
Total County Clerk Office	<u>516,000</u>	<u>596,085</u>	<u>80,085</u>
County Recorder Office			
Financing Statements	9,200	8,200	(1,000)
Recording	2,185,575	2,635,662	450,087
Certified Copies	276,000	342,979	66,979
Revenue Tax Stamps	1,380,000	2,440,256	1,060,256
Miscellaneous	<u>29,900</u>	<u>90</u>	<u>(29,810)</u>
Total County Recorder Office	<u>3,880,675</u>	<u>5,427,187</u>	<u>1,546,512</u>
Circuit Clerk Office			
DUI	100,000	147,766	47,766
General Circuit Division	5,300,000	5,486,182	186,182
10% Bond	650,000	670,896	20,896
Dependant Child Support	8,000	-	(8,000)
Mailing	18,000	6,975	(11,025)
Miscellaneous	<u>200,000</u>	<u>188,346</u>	<u>(11,654)</u>
Total Circuit Clerk Office	<u>6,276,000</u>	<u>6,500,165</u>	<u>224,165</u>
State's Attorney's Office			
State's Attorney's	262,800	346,269	83,469
Bond Forfeiture	-	847,787	847,787
Collections	-	583	583
Second Chance	95,000	102,069	7,069
State's Attorney Prosecution	850,000	283,914	(566,086)
Environmental Fines/Fees	-	59,396	59,396
Miscellaneous	1,000	3,708	2,708
States Attorney Salaries	118,260	71,176	(47,084)
CAC Investigator	<u>35,000</u>	<u>35,000</u>	<u>-</u>
Total State's Attorney's Office	<u>1,362,060</u>	<u>1,749,902</u>	<u>387,842</u>
County Sheriffs Office			
Investments-Treasurer	1,300	9,852	8,552
Traffic Violations	330,000	356,380	26,380
Executions	5,400	1,290	(4,110)
Evictions	53,000	52,658	(342)
Net Civil Processing-Kane	278,000	277,906	(94)
Chancery-Foreclosures	218,000	205,173	(12,827)
Body Writs	34,500	27,154	(7,346)
Accident Copies	9,000	9,063	63
Weekend Prisoner	-	35,169	35,169
Burglar Alarm	5,000	1,180	(3,820)
Radio Communications	68,214	69,503	1,289
Inmate Telephones	300,000	251,077	(48,923)
Fingerprinting	850	1,500	650

(Continued)

KANE COUNTY, ILLINOIS

GENERAL ACCOUNT
 SCHEDULE OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Bond Fee	\$ 70,000	\$ 57,392	\$ (12,608)
Miscellaneous	1,600	4,007	2,407
Prisoners Transfers	9,000	6,660	(2,340)
Tuition Reimbursement	-	6,042	6,042
Cellular 911 Surcharge	240,000	223,699	(16,301)
Miscellaneous	10,000	4,097	(5,903)
Auction Sales	25,000	2,029	(22,971)
Total County Sheriffs Office	<u>1,658,864</u>	<u>1,601,831</u>	<u>(57,033)</u>
Total Services - Fees & Permits	<u>15,486,474</u>	<u>17,865,106</u>	<u>2,378,632</u>
Grants			
Miscellaneous Grants	639,277	55,807	(583,470)
Juv Placement Support	55,000	26,278	(28,722)
Attorney General CAC	17,000	17,000	-
CAC-DCFS	48,875	20,365	(28,510)
State Criminal Alien Asst	32,682	187,952	155,270
School Based Partnership	6,057	6,057	-
Miscellaneous	20,888	138,943	118,055
Total Grants	<u>819,779</u>	<u>452,402</u>	<u>(367,377)</u>
Reimbursements			
Probation Salaries	2,692,538	2,991,459	298,921
Sheriff Training	-	12,652	12,652
Supervisor of Assessments	36,850	37,583	733
EMA	56,986	487,564	430,578
Youth Home	402,900	313,340	(89,560)
Forest Preserve	50,000	54,600	4,600
Public Defender's Fees	50,000	12,188	(37,812)
Medicaid	35,000	13,262	(21,738)
Miscellaneous	20,387	48,423	28,036
Total Reimbursements	<u>3,344,661</u>	<u>3,971,071</u>	<u>626,410</u>
Miscellaneous			
Rental Income	156,266	129,391	(26,875)
Refunds	-	8,206	8,206
Auditor Recoveries	-	4,507	4,507
Indemnity Fees	-	450	450
Miscellaneous	-	38,695	38,695
Total Miscellaneous	<u>156,266</u>	<u>181,249</u>	<u>24,983</u>
TOTAL REVENUES	<u>\$ 61,190,773</u>	<u>\$ 65,361,941</u>	<u>\$ 4,171,168</u>

KANE COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended November 30, 2004

EXPENDITURES	Final Budget	Actual	Variance Positive (Negative)
COUNTY BOARD/LIQUOR			
Personnel Services			
Full-Time Salaries	\$ 653,000	\$ 652,777	\$ 223
Part-Time Salaries	12,100	4,320	7,780
Overtime Salaries	-	18	(18)
Per Diem	51,755	47,010	4,745
Insurance-Health	133,550	141,323	(7,773)
Insurance-Dental	5,445	6,239	(794)
Total Personnel Services	<u>855,850</u>	<u>851,687</u>	<u>4,163</u>
Contractual Services			
Contracts & Consulting	75,000	59,293	15,707
Special Studies	7,000	9,033	(2,033)
Printing-General	500	1,041	(541)
Maintenance Computers	800	-	800
Maintenance-Copiers	5,000	3,108	1,892
Conference & Meetings	26,500	25,211	1,289
Employee Training	800	-	800
Mileage Expense	12,000	11,093	907
Association Dues	19,000	21,642	(2,642)
Other Contractual Expense	2,000	1,906	94
Total Contractual Services	<u>148,600</u>	<u>132,327</u>	<u>16,273</u>
Commodities			
Telephone	800	370	430
Postage	200	101	99
Office Supplies	2,000	2,523	(523)
Data Processing Supplies	800	296	504
Books & Subscriptions	900	492	408
Liquor Commission Expense	1,690	110	1,580
Operating Supplies	2,000	1,264	736
Repair & Maintenance	700	1,687	(987)
Total Commodities	<u>9,090</u>	<u>6,843</u>	<u>2,247</u>
Capital Outlay			
Computers	15,000	-	15,000
Computer Software	2,500	546	1,954
Office Furniture & Equipment	2,500	1,872	628
Buildings	500,000	254,919	245,081
Total Capital Outlay	<u>520,000</u>	<u>257,337</u>	<u>262,663</u>
TOTAL COUNTY BOARD/LIQUOR	<u>1,533,540</u>	<u>1,248,194</u>	<u>285,346</u>
FINANCE ADMINISTRATION			
Personnel Services			
Full-Time Salaries	236,782	195,312	41,470
Insurance-Health	30,705	20,238	10,467
Insurance-Dental	1,338	1,129	209
Total Personnel Services	<u>268,825</u>	<u>216,679</u>	<u>52,146</u>
Contractual Services			
Project Administration	2,000	550	1,450
Certified Audit Contract	82,500	79,250	3,250
Contracts & Consulting	15,000	14,154	846
Printing-Legal	1,000	1,115	(115)
Printing General	3,500	2,390	1,110
Maintenance- Computers	42,000	37,997	4,003
Conference & Meetings	7,500	3,618	3,882
Employee Training	2,000	1,747	253

(Continued)

KANE COUNTY, ILLINOIS
 GENERAL ACCOUNT
 SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Mileage Expense	\$ 1,000	\$ 77	\$ 923
Association Dues	2,000	1,715	285
Total Contractual Services	<u>158,500</u>	<u>142,613</u>	<u>15,887</u>
Commodities			
Telephone	4,000	327	3,673
Postage	500	91	409
Office Supplies	2,500	667	1,833
Data Processing Supplies	8,000	1,131	6,869
Books & Subscriptions	2,350	412	1,938
Comp Software-Non Capital	1,500	50	1,450
Comp Hardware-Non Capital	1,400	648	752
Total Commodities	<u>20,250</u>	<u>3,326</u>	<u>16,924</u>
Capital Outlay			
Printers	7,000	-	7,000
Computer Software	-	5,075	(5,075)
Capital Outlay	<u>7,000</u>	<u>5,075</u>	<u>1,925</u>
TOTAL FINANCE ADMINISTRATION	<u>454,575</u>	<u>367,693</u>	<u>86,882</u>
OPERATIONAL SUPPORT			
Contractual Services			
Insurance-County Plan	90,000	89,707	293
Contracts & Consulting	32,682	32,682	-
Total Contractual Services	<u>122,682</u>	<u>122,389</u>	<u>293</u>
Other Expenditures			
Allowance for Budget Expenditures	13,672	13,672	-
TOTAL OPERATIONAL SUPPORT	<u>136,354</u>	<u>136,061</u>	<u>293</u>
COUNTY AUDITOR			
Personnel Services			
Full-Time Salaries	161,053	160,857	196
Insurance-Health	13,617	13,731	(114)
Insurance-Dental	151	153	(2)
Total Personnel Services	<u>174,821</u>	<u>174,741</u>	<u>80</u>
Contractual Services			
Printing-Legal	70	-	70
Maintenance- Copiers	100	204	(104)
Conference & Meetings	5,000	5,399	(399)
Employee Training	1,000	773	227
Mileage Expense	1,000	1,871	(871)
Association Dues	2,000	1,669	331
Total Contractual Services	<u>9,170</u>	<u>9,916</u>	<u>(746)</u>
Commodities			
Office Supplies	800	508	292
Data Processing Supplies	200	-	200
Books & Subscriptions	720	395	325
Operating Supplies	800	534	266
Total Commodities	<u>2,520</u>	<u>1,437</u>	<u>1,083</u>
Capital Outlay			
Printers	550	-	550
TOTAL COUNTY AUDITOR	<u>187,061</u>	<u>186,094</u>	<u>967</u>
INFORMATION TECHNOLOGIES			
Personnel Services			
Full-Time Salaries	1,088,163	1,118,746	(30,583)

(Continued)

KANE COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Part-Time Salaries	\$ 123,422	\$ 95,545	\$ 27,877
Overtime Salaries	15,000	575	14,425
Insurance-Health	136,364	127,897	8,467
Insurance-Dental	4,916	5,326	(410)
Total Personnel Services	1,367,865	1,348,089	19,776
Contractual Services			
Contracts & Consulting	162,250	160,321	1,929
Advertising	-	1,126	(1,126)
Maintenance-Computers	162,275	157,057	5,218
Maintenance-Copiers	3,000	920	2,080
Maintenance-Comm Equipment	13,800	12,720	1,080
Conference & Meetings	2,000	6,389	(4,389)
Employee Training	18,000	16,765	1,235
Mileage Expense	5,000	5,397	(397)
Association Dues	700	900	(200)
Software License Cost	323,975	137,063	186,912
Total Contractual Services	691,000	498,658	192,342
Commodities			
Telephone	453,725	523,249	(69,524)
Office Supplies	2,000	2,971	(971)
Data Processing Supplies	23,250	16,817	6,433
Books & Subscriptions	900	964	(64)
Comp Software-Non Capital	2,665	584	2,081
Comp Hardware-Non Capital	3,465	1,575	1,890
Fuel-Vehicles	1,500	1,882	(382)
Total Commodities	487,505	548,042	(60,537)
Capital Outlay			
Computers	908,127	792,529	115,598
Printers	16,000	16,112	(112)
Computers/Printers/Copiers	-	8,448	(8,448)
Software License Cost	64,741	58,366	6,375
Office Furniture & Equip	28,000	43,189	(15,189)
Communications Equipment	897,699	900,963	(3,264)
Total Capital Outlay	1,914,567	1,819,607	94,960
TOTAL INFORMATION TECHNOLOGIES	4,460,937	4,214,396	246,541
CENTRAL SERVICES AND PURCHASING			
Personnel Services			
Full-Time Salaries	564,866	553,397	11,469
Overtime Salaries	1,560	333	1,227
Insurance-Health	86,995	90,371	(3,376)
Insurance-Dental	3,777	4,110	(333)
Total Personnel Services	657,198	648,211	8,987
Contractual Services			
Lease, Maintenance, Building and Equipment	-	6	(6)
Printing-Legal	3,240	3,813	(573)
Printing-General	54,776	54,795	(19)
Equipment Rental	1,890	435	1,455
Maintenance-Copiers	30,233	30,272	(39)
Conference & Meetings	784	240	544
Mileage Expense	189	-	189
Total Contractual Services	91,112	89,561	1,551
Commodities			
Telephone	5,953	4,349	1,604
Postage	409,264	417,106	(7,842)

(Continued)

KANE COUNTY, ILLINOIS
 GENERAL ACCOUNT
 SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Office Supplies	\$ 463	\$ 258	\$ 205
Data Processing Supplies	900	795	105
Supplies-Printing	100,800	109,110	(8,310)
Supplies-Court Report	3,150	1,542	1,608
Supplies-Storeroom	9,000	7,822	1,178
Supplies-Microfilm	22,500	20,284	2,216
Fuel-Vehicles	900	900	-
Repairs & Maint-Vehicles	394	245	149
Repairs & Maint-Office Equipment	18,000	18,227	(227)
Total Commodities	<u>571,324</u>	<u>580,638</u>	<u>(9,314)</u>
Capital Outlay			
Office Furniture and Equipment	54,000	53,882	118
Machinery & Equipment	-	660	(660)
Total Capital Outlay	<u>54,000</u>	<u>54,542</u>	<u>(542)</u>
TOTAL CENTRAL SERVICES AND PURCHASING	<u>1,373,634</u>	<u>1,372,952</u>	<u>682</u>
BUILDING AND GROUNDS SERVICES			
Personnel Services			
Full-Time Salaries	323,550	307,473	16,077
Part-Time Salaries	2,080	514	1,566
Overtime Salaries	3,972	3,974	(2)
Insurance-Health	61,883	57,474	4,409
Insurance-Dental	2,470	2,560	(90)
Total Personnel Services	<u>393,955</u>	<u>371,995</u>	<u>21,960</u>
Contractual Services			
Contracts & Consulting	4,500	3,612	888
Lease/Maint- Bldg & Equipment	31,522	33,289	(1,767)
Janitorial Services	78,800	110,780	(31,980)
Equipment Rental	145	132	13
Maintenance-Computers	553	552	1
Employee Training	450	96	354
Mileage Expense	111	-	111
Total Contractual Services	<u>116,081</u>	<u>148,461</u>	<u>(32,380)</u>
Commodities			
Utilities-Electric	134,900	142,289	(7,389)
Utilities-Gas & Electric	145,000	111,072	33,928
Disposal & Water Softener	13,230	10,515	2,715
Data Processing Supplies	135	96	39
Operating Supplies	8,500	8,513	(13)
Supplies-Cleaning	28,800	27,393	1,407
Uniforms & Accessories	1,333	1,405	(72)
Medical Supplies & Drugs	135	30	105
Fuel-Vehicles	1,188	1,188	-
Repairs & Maint-Vehicles	1,350	1,280	70
Repair & Maint-Bldgs/Grnd	82,001	80,674	1,327
Repair & Maint-Equipment	14,250	14,243	7
Repair & Maint-Roads	69,000	69,038	(38)
Total Commodities	<u>499,822</u>	<u>467,736</u>	<u>32,086</u>
Capital Outlay			
Machinery & Equipment	44,600	44,600	-
Building Improvements	67,500	65,161	2,339
Total Capital Outlay	<u>112,100</u>	<u>109,761</u>	<u>2,339</u>
TOTAL BUILDING AND GROUNDS SERVICES	<u>1,121,958</u>	<u>1,097,953</u>	<u>24,005</u>

(Continued)

KANE COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
JUDICIAL CENTER MAINTENANCE			
Personnel Services			
Full-Time Salaries	\$ 163,213	\$ 161,487	\$ 1,726
Overtime Salaries	2,600	2,701	(101)
Insurance-Health	37,506	37,228	278
Insurance-Dental	1,766	1,768	(2)
Total Personnel Services	<u>205,085</u>	<u>203,184</u>	<u>1,901</u>
Contractual Services			
Lease/Maint- Bldg & Equipment	69,660	65,298	4,362
Janitorial Services	119,631	119,081	550
Maintenance-Computers	450	450	-
Maintenance-Comm Equipment	450	450	-
Conference & Meetings	169	-	169
Total Contractual Services	<u>190,360</u>	<u>185,279</u>	<u>5,081</u>
Commodities			
Utilities-Electric	290,412	250,724	39,688
Utilities-Gas & Electric	112,000	73,464	38,536
Disposal & Water Softener	6,642	5,959	683
Telephone	3,150	650	2,500
Operating Supplies	7,965	19,704	(11,739)
Supplies-Cleaning	9,000	11,677	(2,677)
Uniforms & Accessories	330	330	-
Fuel-Vehicles	270	270	-
Repair & Maint-Bldgs/Grnd	13,500	17,672	(4,172)
Repair & Maint-Equipment	3,745	12,685	(8,940)
Repair & Maint-Roads	18,000	17,630	370
Total Commodities	<u>465,014</u>	<u>410,765</u>	<u>54,249</u>
Capital Outlay			
Machinery & Equipment	2,000	1,395	605
Building Improvements	5,000	3,180	1,820
Machinery & Equipment	7,000	4,575	2,425
TOTAL JUDICIAL CENTER MAINTENANCE	<u>867,459</u>	<u>803,803</u>	<u>63,656</u>
JUVENILE JUSTICE CENTER MAINTENANCE			
Personnel Services			
Full-Time Salaries	99,114	95,513	3,601
Overtime Salaries	2,080	1,098	982
Insurance-Health	7,175	6,989	186
Insurance-Dental	301	306	(5)
Total Personnel Services	<u>108,670</u>	<u>103,906</u>	<u>4,764</u>
Contractual Services			
Lease/Maint- Bldg & Equipment	4,140	3,837	303
Janitorial Services	36,100	36,060	40
Maintenance-Computers	315	315	-
Maintenance-Comm Equipment	37	-	37
Total Contractual Services	<u>40,592</u>	<u>40,212</u>	<u>380</u>
Commodities			
Disposal & Water Softener	400	3,138	(2,738)
Telephone	1,800	135	1,665
Office Supplies	270	-	270
Operating Supplies	6,300	5,679	621
Supplies-Cleaning	9,000	8,740	260
Uniforms & Accessories	360	360	-
Fuel-Vehicles	360	360	-
Repair & Maint-Bldgs/Grnd	25,200	22,711	2,489

(Continued)

KANE COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Repair & Maint-Equipment	\$ 900	\$ 895	\$ 5
Repair & Maint-Roads	14,000	13,871	129
Total Commodities	58,590	55,889	2,701
Capital Outlay			
Machinery & Equipment	5,000	5,000	-
Building Improvements	5,000	5,000	-
Total Capital Outlay	10,000	10,000	-
TOTAL JUVENILE JUSTICE CENTER MAINTENANCE	217,852	210,007	7,845
ST. CHARLES NORTH MAINTENANCE			
Contractual Services			
Building Space Rental	148,500	201,186	(52,686)
Real Estate Taxes	-	128,298	(128,298)
Lease/Maint- Bldg & Equipment	5,340	5,501	(161)
Janitorial Services	33,840	33,730	110
Total Contractual Services	187,680	368,715	(181,035)
Commodities			
Utilities-Electric	84,000	28,278	55,722
Utilities-Gas & Electric	42,000	13,719	28,281
Disposal & Water Softener	1,620	5,683	(4,063)
Operating Supplies	7,000	7,723	(723)
Supplies-Cleaning	7,300	7,158	142
Fuel-Vehicles	300	300	-
Repair & Maint-Bldgs/Grnd	20,000	23,125	(3,125)
Repair & Maint-Equipment	2,500	1,935	565
Repair & Maint-Roads	41,000	38,941	2,059
Total Commodities	205,720	126,862	78,858
Capital Outlay			
Machinery & Equipment	9,500	9,500	-
Building Improvements	16,000	16,000	-
Total Capital Outlay	25,500	25,500	-
TOTAL ST. CHARLES NORTH MAINTENANCE	418,900	521,077	(102,177)
AURORA HEALTH DEPARTMENT MAINTENANCE			
Contractual Services			
Lease/Maintenance - Building & Equipment	9,470	9,250	220
Janitorial Services	33,432	33,432	-
Total Contractual Services	42,902	42,682	220
Commodities			
Utilities-Electric	34,000	20,069	13,931
Utilities-Gas & Electric	16,500	7,033	9,467
Disposal & Water Softener	3,000	3,010	(10)
Operating Supplies	6,000	5,871	129
Operating Supplies-Clean	4,500	4,384	116
Repairs & Maint-Bldg/Grnd	20,000	19,824	176
Repairs & Maint-Equipment	10,000	10,076	(76)
Repairs & Maint-Roads	15,000	14,999	1
Total Commodities	109,000	85,266	23,734
Capital Outlay			
Building Improvements	64,000	63,996	4
TOTAL AURORA HEALTH DEPARTMENT MAINTENANCE	215,902	191,944	23,958

(Continued)

KANE COUNTY, ILLINOIS
 GENERAL ACCOUNT
 SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
WATER RESOURCES			
Personnel Services			
Full-Time Salaries	\$ 260,525	\$ 268,692	\$ (8,167)
Insurance-Health	30,821	31,280	(459)
Insurance-Dental	1,259	1,286	(27)
Total Personnel Services	<u>292,605</u>	<u>301,258</u>	<u>(8,653)</u>
Contractual Services			
Contracts & Consulting	920,000	235,626	684,374
Printing-Legal	500	5,067	(4,567)
Printing-General	500	9	491
Maintenance-Copiers	900	331	569
Conference & Meetings	3,200	1,338	1,862
Employee Training	3,000	1,249	1,751
Mileage Expense	750	532	218
Association Dues	1,000	1,403	(403)
Other Contractual Expense	371,000	209,415	161,585
Total Contractual Services	<u>1,300,850</u>	<u>454,970</u>	<u>845,880</u>
Commodities			
Telephone	2,000	2,172	(172)
Office Supplies	2,000	1,210	790
Data Processing Supplies	2,233	1,533	700
Books & Subscriptions	650	241	409
Comp Software-Non Capital	1,350	1,080	270
Comp Hardware-Non Capital	900	43	857
Operating Supplies	200	45	155
Photography	450	97	353
Fuel-Vehicles	400	704	(304)
Repairs & Maint-Vehicles	1,200	150	1,050
Repairs & Maint-Equipment	80	-	80
Total Commodities	<u>11,463</u>	<u>7,275</u>	<u>4,188</u>
Capital Outlay			
Computers	2,000	-	2,000
Office Furniture & Equipment	5,000	4,792	208
Total Capital Outlay	<u>7,000</u>	<u>4,792</u>	<u>2,208</u>
TOTAL WATER RESOURCES	<u>1,611,918</u>	<u>768,295</u>	<u>843,623</u>
HUMAN RESOURCES			
Personnel Services			
Full-Time Salaries	131,248	114,682	16,566
Insurance-Health	30,088	23,902	6,186
Insurance-Dental	1,212	807	405
Total Personnel Services	<u>162,548</u>	<u>139,391</u>	<u>23,157</u>
Contractual Services			
Project Administration	20,000	20,000	-
Advertising	15,000	7,754	7,246
Maintenance-Computers	2,650	-	2,650
Maintenance-Copiers	1,000	522	478
Conference & Meetings	2,000	1,652	348
Employee Training	3,000	2,506	494
Mileage Expense	200	-	200
Association Dues	700	305	395
Total Contractual Services	<u>44,550</u>	<u>32,739</u>	<u>11,811</u>
Commodities			
Telephone	-	270	(270)
Office Supplies	600	559	41

(Continued)

KANE COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Data Processing Supplies	\$ 500	\$ 177	\$ 323
Books & Subscriptions	1,000	346	654
Employee Recognition	6,000	5,954	46
Operating Supplies	600	459	141
Total Commodities	<u>8,700</u>	<u>7,765</u>	<u>935</u>
Capital Outlay			
Computers	10,000	-	10,000
Computer Software	28,750	-	28,750
Total Capital Outlay	<u>38,750</u>	<u>-</u>	<u>38,750</u>
TOTAL HUMAN RESOURCES	<u>254,548</u>	<u>179,895</u>	<u>74,653</u>
TREASURER/COLLECTOR			
Personnel Services			
Full-Time Salaries	382,216	375,795	6,421
Part-Time Salaries	31,802	17,422	14,380
Insurance-Health	48,268	50,953	(2,685)
Insurance-Dental	2,067	2,227	(160)
Total Personnel Services	<u>464,353</u>	<u>446,397</u>	<u>17,956</u>
Contractual Services			
Contracts & Consulting	20,000	350	19,650
Printing-Legal	11,000	9,021	1,979
Printing-General	10,000	9,050	950
Equipment Rental	1,000	2,131	(1,131)
Maintenance-Computers	1,300	1,148	152
Maintenance-Copiers	1,500	1,136	364
Conference & Meetings	500	703	(203)
Mileage Expense	400	732	(332)
Association Dues	570	995	(425)
Other Contractual Expense	1,000	-	1,000
Total Contractual Services	<u>47,270</u>	<u>25,266</u>	<u>22,004</u>
Commodities			
Telephone	800	448	352
Postage	78,711	78,254	457
Office Supplies	1,700	778	922
Data Processing Supplies	100	242	(142)
Books & Subscriptions	200	165	35
Operating Supplies	100	98	2
Repair & Maint-Equipment	250	-	250
Total Commodities	<u>81,861</u>	<u>79,985</u>	<u>1,876</u>
TOTAL TREASURER/COLLECTOR	<u>593,484</u>	<u>551,648</u>	<u>41,836</u>
SHERIFF			
Personnel Services			
Full-Time Salaries	1,545,987	1,683,751	(137,764)
Merit Employees Longevity	158,940	158,088	852
Merit Employee Salaries	5,948,475	5,785,543	162,932
Overtime Salaries	294,834	383,022	(88,188)
Insurance-Health	966,674	980,380	(13,706)
Insurance-Dental	37,466	39,298	(1,832)
Uniform Allowance	121,456	119,457	1,999
Total Personnel Services	<u>9,073,832</u>	<u>9,149,539</u>	<u>(75,707)</u>
Contractual Services			
Contracts & Consulting	10,000	16,486	(6,486)
Investigations	15,000	14,484	516
Extradition	75,000	56,528	18,472

(Continued)

KANE COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Aux Police/Mounted Patrol	\$ 6,000	\$ -	\$ 6,000
Investigative Buy	20,000	17,160	2,840
Medical/Dental/Hospital	2,500	3,395	(895)
Printing-General	1,000	740	260
Equipment Rental	37,266	51,224	(13,958)
Maintenance-Computers	50,000	83,804	(33,804)
Maintenance-Copiers	12,634	13,282	(648)
Maintenance-Comm Equipment	19,100	25,747	(6,647)
Conference & Meetings	15,000	16,548	(1,548)
Employee Training	40,000	52,085	(12,085)
Association Dues	1,500	2,812	(1,312)
Total Contractual Services	<u>305,000</u>	<u>354,295</u>	<u>(49,295)</u>
Total Commodities			
Utilities-Electric	5,000	4,129	871
Utilities-Gas & Electric	3,000	978	2,022
Telephone	80,000	108,488	(28,488)
Postage	300	1,536	(1,236)
Office Supplies	5,000	5,424	(424)
Data Processing Supplies	600	893	(293)
Books & Subscriptions	3,225	2,600	625
Operating Supplies	31,884	40,843	(8,959)
Supplies-D.A.R.E.	2,500	652	1,848
Supplies-S.W.A.T./C.R.T.	5,000	4,275	725
Supplies- Bomb Squad	10,000	8,020	1,980
Uniform & Accessories	5,000	6,388	(1,388)
Weapons & Ammunition	5,000	4,305	695
Photography	5,000	4,905	95
Fuel-Vehicles	200,000	240,893	(40,893)
Repairs & Maint-Vehicles	113,223	113,225	(2)
Repair & Maint-Bldgs/Grnd	7,000	8,912	(1,912)
Repair & Maint-Equipment	10,000	8,022	1,978
Total Commodities	<u>491,732</u>	<u>564,488</u>	<u>(72,756)</u>
Capital Outlay			
Special Purpose Equipment	58,000	51,621	6,379
Communications Equipment	64,500	64,565	(65)
Automotive Equipment	270,000	276,166	(6,166)
Building Improvements	73,213	73,213	-
Total Capital Outlay	<u>465,713</u>	<u>465,565</u>	<u>148</u>
TOTAL SHERIFF	<u>10,336,277</u>	<u>10,533,887</u>	<u>(197,610)</u>
ADULT CORRECTIONS			
Personnel Services			
Full-Time Salaries	517,474	526,206	(8,732)
Merit Employees Longevity	72,000	88,692	(16,692)
Merit Employee Salaries	5,638,267	5,577,202	61,065
Overtime Salaries	340,259	455,576	(115,317)
Insurance-Health	905,316	870,426	34,890
Insurance-Dental	36,608	35,740	868
Uniform Allowance	90,512	89,863	649
Total Personnel Services	<u>7,600,436</u>	<u>7,643,705</u>	<u>(43,269)</u>
Contractual Services			
Medical/Dental/Hospital	1,364,988	1,735,635	(370,647)
Equipment Rental	1,000	1,269	(269)
Maintenance-Computers	700	1,176	(476)
Maintenance-Copiers	1,400	1,424	(24)
Maintenance-Comm Equipment	9,108	8,881	227

(Continued)

KANE COUNTY, ILLINOIS
 GENERAL ACCOUNT
 SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Conference & Meetings	\$ 400	\$ 4,862	\$ (4,462)
Employee Training	30,000	35,927	(5,927)
Mileage Expense	400	-	400
Association Dues	270	277	(7)
Other Contractual Expense	25,000	18,812	6,188
Total Contractual Services	1,433,266	1,808,263	(374,997)
Commodities			
Utilities-Electric	165,000	189,660	(24,660)
Utilities-Gas & Electric	99,818	161,220	(61,402)
Disposal & Water Softener	11,000	11,248	(248)
Telephone	16,500	24,061	(7,561)
Postage	200	111	89
Office Supplies	2,500	3,319	(819)
Data Processing Supplies	500	-	500
Books & Subscriptions	1,040	876	164
Operating Supplies	150,000	138,874	11,126
S.W.A.T./C.R.T.	3,000	3,126	(126)
Uniforms & Accessories	25,000	20,189	4,811
Weapons & Ammunition	5,000	4,321	679
Food	563,377	486,006	77,371
Clothing	30,000	24,975	5,025
Medical Supplies & Drugs	5,381	3,456	1,925
Repairs & Maint-Bldg/Grnd	220,000	202,466	17,534
Repair & Maint-Machinery	19,000	25,390	(6,390)
Total Commodities	1,317,316	1,299,298	18,018
Capital Outlay			
Communications Equipment	69,408	68,289	1,119
Automotive Equipment	25,000	19,532	5,468
Building Improvements	2,535	-	2,535
Total Capital Outlay	96,943	87,821	9,122
TOTAL ADULT CORRECTIONS	10,447,961	10,839,087	(391,126)
CORRECTIONS & BOARD & CARE			
Contractual Services			
Board & Care	2,737,500	1,889,121	848,379
COUNTY CORONER			
Personnel Services			
Full-Time Salaries	350,963	327,288	23,675
Overtime Salaries	2,080	40	2,040
Per Diem	43,680	65,070	(21,390)
Insurance-Health	17,448	23,765	(6,317)
Insurance-Dental	2,169	1,906	263
Other Medical Expenses	1,000	-	1,000
Total Personnel Services	417,340	418,069	(729)
Contractual Services			
Contracts & Consulting	117,400	117,401	(1)
Autopsies	41,330	41,442	(112)
Forensic Expense	10,000	10,970	(970)
Toxicology Expense	36,170	35,270	900
Inquests	100	-	100
X-Rays	5,000	4,642	358
Maintenance-Computers	300	278	22
Maintenance-Copiers	2,550	2,557	(7)
Maintenance-Comm Equipment	500	238	262

(Continued)

KANE COUNTY, ILLINOIS
 GENERAL ACCOUNT
 SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Conference & Meetings	\$ 1,000	\$ 2,115	\$ (1,115)
Employee Training	3,850	6,322	(2,472)
Mileage Expense	900	604	296
Association Dues	900	650	250
Other Contractual Expense	5,000	4,618	382
Total Contractual Services	225,000	227,107	(2,107)
Commodities			
Telephone	8,500	6,177	2,323
Office Supplies	3,000	2,916	84
Data Processing Supplies	400	302	98
Books & Subscriptions	400	449	(49)
Comp Software-Non Capital	500	470	30
Computer Hardware - Non Capital	465	96	369
Operating Supplies	500	401	99
Operating Supplies-Ct Rpt	1,000	670	330
Uniform & Accessories	2,000	1,267	733
Medical Supplies & Drugs	200	-	200
Photography	2,500	2,992	(492)
Fuel-Vehicles	3,000	4,247	(1,247)
Repairs & Maint-Vehicles	3,500	3,984	(484)
Total Commodities	25,965	23,971	1,994
Capital Outlay			
Computers	2,000	1,925	75
Office Furniture & Equipment	3,000	2,110	890
Communications Equipment	1,000	558	442
Automotive Equipment	5,000	-	5,000
Total Capital Outlay	11,000	4,593	6,407
TOTAL COUNTY CORONER	679,305	673,740	5,565
EMERGENCY SERVICES			
Personnel Services			
Full-Time Salaries	94,809	83,878	10,931
Part-Time Salaries	21,379	20,551	828
Insurance-Health	7,175	7,000	175
Insurance-Dental	555	557	(2)
Total Personnel Services	123,918	111,986	11,932
Contractual Services			
Community Action Program	5,203	3,831	1,372
Printing-General	1,000	590	410
Equipment Rental	1,100	1,107	(7)
Maintenance-Computers	1,000	798	202
Maintenance-Comm Equipment	7,000	3,945	3,055
Conference & Meetings	500	331	169
Employee Training	1,000	154	846
Association Dues	230	225	5
Other Contractual Expense	2,566	2,008	558
Total Contractual Services	19,599	12,989	6,610
Commodities			
Utilities-Electric	450	542	(92)
Telephone	5,750	4,921	829
Office Supplies	3,600	1,502	2,098
Data Processing Supplies	1,000	825	175
Operating Supplies	2,530	2,481	49
Fuel-Vehicles	3,000	3,686	(686)
Repairs & Maint-Vehicles	3,500	2,670	830

(Continued)

KANE COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Repair & Maint-Equipment	\$ 3,000	\$ 2,742	\$ 258
Total Commodities	<u>22,830</u>	<u>19,369</u>	<u>3,461</u>
Capital Outlay			
Computer Software	46,750	45,832	918
Special Purpose Equipment	496,905	391,067	105,838
Communications Equipment	40,000	37,614	2,386
Automotive Equipment	3,500	3,486	14
Total Capital Outlay	<u>587,155</u>	<u>477,999</u>	<u>109,156</u>
TOTAL EMERGENCY SERVICES	<u>753,502</u>	<u>622,343</u>	<u>131,159</u>
MERIT COMMISSION			
Personnel Services			
Full-Time Salaries	23,338	25,444	(2,106)
Overtime Salaries	-	776	(776)
Per Diem	48,000	43,265	4,735
Insurance-Health	3,588	3,500	88
Total Personnel Services	<u>74,926</u>	<u>72,985</u>	<u>1,941</u>
Contractual Services			
Legal Services	500	504	(4)
Trials & Cost of Hearings	1,000	-	1,000
Investigations	100	-	100
Physical Agility Testing	3,000	1,860	1,140
Psychological/Psychiatric	500	497	3
Medical/Dental/Hospital	4,500	3,390	1,110
Advertising	3,000	4,074	(1,074)
Printing-Legal	100	-	100
Conference & Meetings	100	-	100
Employee Training	100	-	100
Mileage Expense	7,000	6,870	130
Association Dues	300	300	-
Total Contractual Services	<u>20,200</u>	<u>17,495</u>	<u>2,705</u>
Commodities			
Office Supplies	1,000	728	272
Operating Supplies	4,890	5,526	(636)
Total Commodities	<u>5,890</u>	<u>6,254</u>	<u>(364)</u>
TOTAL MERIT COMMISSION	<u>101,016</u>	<u>96,734</u>	<u>4,282</u>
COUNTY DEVELOPMENT			
Personnel Services			
Full-Time Salaries	923,113	913,475	9,638
Overtime Salaries	14,560	-	14,560
Per Diem	14,320	10,322	3,998
Insurance-Health	131,990	118,112	13,878
Insurance-Dental	6,496	5,809	687
Total Personnel Services	<u>1,090,479</u>	<u>1,047,718</u>	<u>42,761</u>
Contractual Services			
Zoning Board of Appeals	1,350	-	1,350
Printing-Legal	6,960	13,940	(6,980)
Printing-General	17,000	15,641	1,359
Maintenance-Computers	12,500	8,284	4,216
Maintenance-Copiers	5,000	1,885	3,115
Maintenance- Comm Equipment	1,000	559	441
Conference & Meetings	11,000	11,190	(190)
Employee Training	3,000	2,336	664
Mileage Expense	7,500	5,918	1,582

(Continued)

KANE COUNTY, ILLINOIS
 GENERAL ACCOUNT
 SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Association Dues	\$ 5,000	\$ 3,550	\$ 1,450
Other Contractual Expense	1,000	7,043	(6,043)
Total Contractual Services	71,310	70,346	964
Commodities			
Telephone	6,200	4,169	2,031
Postage	300	159	141
Office Supplies	5,000	3,724	1,276
Data Processing Supplies	2,500	2,268	232
Books & Subscriptions	3,000	5,502	(2,502)
Comp Software-Non Capital	2,000	-	2,000
Comp Hardware-Non Capital	2,800	1,150	1,650
Operating Supplies	9,000	9,030	(30)
Photography	1,000	927	73
Fuel-Vehicles	8,500	10,088	(1,588)
Repairs & Maint-Vehicles	4,000	5,438	(1,438)
Repairs & Maint-Equipment	1,000	116	884
Total Commodities	45,300	42,571	2,729
Capital Outlay			
Computers	1,675	1,486	189
Printers	3,145	998	2,147
Office Furniture & Equipment	1,000	1,761	(761)
Automotive Equipment	18,000	17,250	750
Total Capital Outlay	23,820	21,495	2,325
TOTAL COUNTY DEVELOPMENT	1,230,909	1,182,130	48,779
SUPERVISOR OF ASSESSMENTS			
Personnel Services			
Full-Time Salaries	641,713	677,614	(35,901)
Part-Time Salaries	26,000	11,999	14,001
Overtime Salaries	20,000	1,093	18,907
Insurance-Health	117,569	110,407	7,162
Insurance-Dental	5,241	5,170	71
Total Personnel Services	810,523	806,283	4,240
Contractual Services			
Project Administration	-	43,875	(43,875)
Appraisal Services	30,000	53,644	(23,644)
Printing-Legal	200,000	150,737	49,263
Mapping	-	2,998	(2,998)
Maintenance-Computers	10,000	750	9,250
Maintenance-Copiers	7,000	4,873	2,127
Conference & Meetings	15,000	4,400	10,600
Employee Training	30,000	3,063	26,937
Mileage Expense	800	271	529
Association Dues	1,500	290	1,210
Total Contractual Services	294,300	264,901	29,399
Commodities			
Telephone	1,000	578	422
Self-Mailer	25,000	8,736	16,264
Postage	1,000	328	672
Office Supplies	9,500	10,002	(502)
Data Processing Supplies	10,000	12,365	(2,365)
Books & Subscriptions	500	3,020	(2,520)
Operating Supplies	5,000	257	4,743
Total Commodities	52,000	35,286	16,714

(Continued)

KANE COUNTY, ILLINOIS
 GENERAL ACCOUNT
 SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Capital Outlay			
Computers	\$ 19,900	\$ 11,533	\$ 8,367
Printers	3,700	1,602	2,098
Computer Software	72,400	24,165	48,235
Office Furniture & Equipment	3,000	120	2,880
Total Capital Outlay	<u>99,000</u>	<u>37,420</u>	<u>61,580</u>
TOTAL SUPERVISOR OF ASSESSMENTS	<u>1,255,823</u>	<u>1,143,890</u>	<u>111,933</u>
BOARD OF REVIEW			
Personnel Services			
Full-Time Salaries	61,598	61,731	(133)
Per Diem	3,294	3,120	174
Insurance-Health	20,059	16,083	3,976
Insurance-Dental	808	636	172
Total Personnel Services	<u>85,759</u>	<u>81,570</u>	<u>4,189</u>
Contractual Services			
Appraisal Services	20,000	9,000	11,000
Printing-Legal	15,000	7,476	7,524
Conference & Meetings	1,500	-	1,500
Employee Training	1,500	-	1,500
Mileage Expense	1,000	341	659
Total Contractual Services	<u>39,000</u>	<u>16,817</u>	<u>22,183</u>
Commodities			
Self-Mailer	3,000	-	3,000
Office Supplies	855	885	(30)
Total Commodities	<u>3,855</u>	<u>885</u>	<u>2,970</u>
TOTAL BOARD OF REVIEW	<u>128,614</u>	<u>99,272</u>	<u>29,342</u>
COUNTY CLERK			
Personnel Services			
Full-Time Salaries	521,472	497,967	23,505
Part-Time Salaries	28,249	35,405	(7,156)
Overtime Salaries	750	9,610	(8,860)
Insurance-Health	70,540	62,561	7,979
Insurance-Dental	3,531	3,438	93
Total Personnel Services	<u>624,542</u>	<u>608,981</u>	<u>15,561</u>
Contractual Services			
Contracts & Consulting	2,118	9,649	(7,531)
Notary Fees	120	174	(54)
Printing-Legal	800	1,325	(525)
Printing-General	6,200	4,878	1,322
Maintenance-Copiers	2,600	2,065	535
Conference & Meetings	1,500	2,410	(910)
Employee Training	900	407	493
Mileage Expense	500	509	(9)
Association Dues	600	574	26
Other Contractual Expense	36,000	29,608	6,392
Total Contractual Services	<u>51,338</u>	<u>51,599</u>	<u>(261)</u>
Commodities			
Telephone	200	84	116
Postage	800	452	348
Office Supplies	3,800	3,755	45
Data Processing Supplies	200	531	(331)
Books & Subscriptions	230	379	(149)
Operating Supplies	3,300	3,908	(608)

(Continued)

KANE COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Repair & Maint-Equipment	\$ 1,100	\$ 531	\$ 569
Total Commodities	9,630	9,640	(10)
TOTAL COUNTY CLERK	685,510	670,220	15,290
ELECTION EXPENSE			
Personnel Services			
Full-Time Salaries	343,442	318,649	24,793
Part-Time Salaries	25,012	23,917	1,095
Overtime Salaries	18,000	28,172	(10,172)
Insurance-Health	36,755	33,146	3,609
Insurance-Dental	1,316	1,418	(102)
Total Personnel Services	424,525	405,302	19,223
Contractual Services			
Contracts & Consulting	-	4,492	(4,492)
Legal Services	1,500	209	1,291
Election Judges Training	3,000	911	2,089
Election Judges & Workers	287,500	322,672	(35,172)
EDP Services	34,000	27,152	6,848
Election Services	75,500	80,496	(4,996)
Polling Place Rental	19,800	17,703	2,097
Advertising	500	858	(358)
Printing-Legal	30,500	30,185	315
Printing-General	181,000	148,714	32,286
Equipment Rental	300	903	(603)
Maintenance-Computers	30,000	9,302	20,698
Maintenance-Copiers	6,000	4,877	1,123
Conference & Meetings	1,200	4,354	(3,154)
Employee Training	3,000	3,399	(399)
Mileage Expense	550	200	350
Association Dues	500	325	175
Software License Cost	67,200	82,644	(15,444)
Other Contractual Expense	300	235	65
Total Contractual Services	742,350	739,631	2,719
Commodities			
Telephone	1,200	8,371	(7,171)
Postage	6,500	2,082	4,418
Office Supplies	4,000	3,394	606
Books & Subscriptions	500	921	(421)
Computer Software-Non Capital	2,000	1,422	578
Operating Supplies	8,350	7,822	528
Repairs & Maint-Vehicles	500	21,191	(20,691)
Voting Systems & Accessories	55,122	32,004	23,118
Total Commodities	78,172	77,207	965
TOTAL ELECTION EXPENSE	1,245,047	1,222,140	22,907
AURORA ELECTION EXPENSE			
Personnel Services			
Full-Time Salaries	91,452	192,972	(101,520)
Insurance-Health	14,105	20,671	(6,566)
Insurance-Dental	705	863	(158)
Total Personnel Services	106,262	214,506	(108,244)
Contractual Services			
Aurora Election Committee	355,000	253,194	101,806
TOTAL AURORA ELECTION EXPENSE	461,262	467,700	(6,438)

(Continued)

KANE COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
RECORDER OF DEEDS			
Personnel Services			
Full-Time Salaries	\$ 714,870	\$ 693,572	\$ 21,298
Overtime Salaries	2,935	709	2,226
Insurance-Health	108,443	105,384	3,059
Insurance-Dental	3,874	3,861	13
Total Personnel Services	<u>830,122</u>	<u>803,526</u>	<u>26,596</u>
Contractual Services			
Contracts & Consulting	300	-	300
Printing-General	500	766	(266)
Film Conversion/Book Bind	5,000	4,626	374
Maintenance-Copiers	7,000	6,750	250
Conference & Meetings	2,000	2,256	(256)
Employee Training	600	527	73
Mileage Expense	400	500	(100)
Association Dues	500	645	(145)
Total Contractual Services	<u>16,300</u>	<u>16,070</u>	<u>230</u>
Commodities			
Telephone	1,500	711	789
Postage	300	368	(68)
Office Supplies	2,000	2,508	(508)
Books & Subscriptions	3,000	1,668	1,332
Operating Supplies	15,000	14,515	485
Repair & Maint-Equipment	750	895	(145)
Total Commodities	<u>22,550</u>	<u>20,665</u>	<u>1,885</u>
TOTAL RECORDER OF DEEDS	<u>868,972</u>	<u>840,261</u>	<u>28,711</u>
REGIONAL OFFICE OF EDUCATION			
Personnel Services			
Full-Time Salaries	226,419	217,803	8,616
Part-Time Salaries	-	27,808	(27,808)
Insurance-Health	71,913	53,015	18,898
Insurance-Dental	3,531	2,613	918
Total Personnel Services	<u>301,863</u>	<u>301,239</u>	<u>624</u>
Contractual Services			
Public Official Bonding	500	-	500
Trials & Cost of Hearings	100	-	100
Printing-Legal	150	-	150
Printing-General	1,000	136	864
Maintenance-Computers	300	55	245
Maintenance-Copiers	300	3,659	(3,359)
Conference & Meetings	4,500	1,192	3,308
Employee Training	-	220	(220)
Mileage Expense	4,500	3,310	1,190
Association Dues	1,475	1,710	(235)
Total Contractual Services	<u>12,825</u>	<u>10,282</u>	<u>2,543</u>
Commodities			
Telephone	600	-	600
Office Supplies	3,600	4,628	(1,028)
Data Processing Supplies	1,200	437	763
Books & Subscriptions	600	642	(42)
Operating Supplies	660	641	19
Total Commodities	<u>6,660</u>	<u>6,348</u>	<u>312</u>
TOTAL REGIONAL OFFICE OF EDUCATION	<u>321,348</u>	<u>317,869</u>	<u>3,479</u>

(Continued)

KANE COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
COURT SERVICES ADMINISTRATION			
Personnel Services			
Full-Time Salaries	\$ 84,799	\$ 72,630	\$ 12,169
Salaries Subsidized	353,960	354,735	(775)
Insurance-Health	44,192	45,292	(1,100)
Insurance-Dental	1,916	1,636	280
Total Personnel Services	<u>484,867</u>	<u>474,293</u>	<u>10,574</u>
Contractual Services			
Printing-General	75	26	49
Maintenance-Copiers	2,000	2,000	-
Conference & Meetings	2,200	318	1,882
Employee Training	1,530	-	1,530
Mileage Expense	205	685	(480)
Association Dues	500	75	425
Other Contractual Expense	200	200	-
Total Contractual Services	<u>6,710</u>	<u>3,304</u>	<u>3,406</u>
Total Commodities			
Postage	40	21	19
Office Supplies	1,611	1,867	(256)
Data Processing Supplies	250	415	(165)
Books & Subscriptions	745	100	645
Total Commodities	<u>2,646</u>	<u>2,403</u>	<u>243</u>
Capital Outlay			
Printers	2,500	2,500	-
TOTAL COURT SERVICES ADMINISTRATION	<u>496,723</u>	<u>482,500</u>	<u>14,223</u>
ADULT COURT SERVICES			
Personnel Services			
Full-Time Salaries	205,082	206,904	(1,822)
Salaries Subsidized	1,295,032	1,223,653	71,379
Insurance-Health	220,331	220,934	(603)
Insurance-Dental	9,577	10,110	(533)
Total Personnel Services	<u>1,730,022</u>	<u>1,661,601</u>	<u>68,421</u>
Contractual Services			
Building Space Rental	35,232	35,320	(88)
Janitorial Service	5,200	5,348	(148)
Advertising	200	-	200
Printing-General	500	593	(93)
Equipment Rental	540	489	51
Maintenance-Computers	1,000	-	1,000
Maintenance-Copiers	4,000	5,861	(1,861)
Conference & Meetings	1,200	337	863
Employee Training	4,000	1,666	2,334
Mileage Expense	5,000	5,947	(947)
Association Dues	200	140	60
Software License Cost	2,130	-	2,130
Total Contractual Services	<u>59,202</u>	<u>55,701</u>	<u>3,501</u>
Commodities			
Utilities-Electric	12,000	9,916	2,084
Telephone	20,000	35,510	(15,510)
Postage	1,200	1,575	(375)
Office Supplies	3,500	3,907	(407)
Data Processing Supplies	500	352	148
Books & Subscriptions	300	-	300

(Continued)

KANE COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Operating Supplies	\$ 5,000	\$ 5,816	\$ (816)
Weapons & Ammunition	400	13	387
Medical Supplies & Drugs	10,000	2,384	7,616
Lab Fees	25,000	25,000	-
Photography	100	100	-
Fuel-Vehicles	3,500	6,199	(2,699)
Repairs & Maint-Vehicles	5,500	4,659	841
Repair & Maint-Equipment	500	1,221	(721)
Total Commodities	<u>87,500</u>	<u>96,652</u>	<u>(9,152)</u>
Capital Outlay			
Printers	8,700	8,700	-
Automotive Equipment	13,000	11,417	1,583
Total Capital Outlay	<u>21,700</u>	<u>20,117</u>	<u>1,583</u>
TOTAL ADULT COURT SERVICES	<u>1,898,424</u>	<u>1,834,071</u>	<u>64,353</u>
JUVENILE COURT SERVICES			
Personnel Services			
Full-Time Salaries	94,056	91,296	2,760
Salaries Subsidized	940,585	921,510	19,075
Salaries Nonsubsidized	29,965	5,655	24,310
Insurance-Health	155,170	157,796	(2,626)
Insurance-Dental	5,851	6,733	(882)
Total Personnel Services	<u>1,225,627</u>	<u>1,182,990</u>	<u>42,637</u>
Contractual Services			
Contracts & Consulting	50,000	4,555	45,445
Building Space Rental	26,288	26,352	(64)
Janitorial Service	5,200	5,498	(298)
Advertising	200	-	200
Printing-General	500	602	(102)
Equipment Rental	540	587	(47)
Maintenance-Computers	1,000	-	1,000
Maintenance-Copiers	2,500	3,719	(1,219)
Conference & Meetings	1,050	502	548
Employee Training	3,000	410	2,590
Mileage Expense	4,000	4,768	(768)
Association Dues	200	160	40
Other Contractual Expense	200	166	34
Total Contractual Services	<u>94,678</u>	<u>47,319</u>	<u>47,359</u>
Commodities			
Utilities-Electric	7,500	6,920	580
Telephone	12,250	12,250	-
Postage	100	14	86
Office Supplies	2,100	1,946	154
Data Processing Supplies	1,000	1,482	(482)
Books & Subscriptions	500	147	353
Operating Supplies	4,500	4,467	33
Medical Supplies & Drugs	1,000	-	1,000
Lab Services	5,000	5,000	-
Photography	500	445	55
Fuel-Vehicles	1,250	1,394	(144)
Repairs & Maint-Vehicles	1,500	609	891
Repair & Maint-Equipment	1,000	1,430	(430)
Total Commodities	<u>38,200</u>	<u>36,104</u>	<u>2,096</u>

(Continued)

KANE COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Capital Outlay			
Printers	\$ 6,000	\$ 5,976	\$ 24
TOTAL JUVENILE COURT SERVICES	<u>1,364,505</u>	<u>1,272,389</u>	<u>92,116</u>
JUVENILE CUSTODY			
Personnel Services			
Salaries Subsidized	31,789	31,392	397
Insurance-Health	3,588	3,451	137
Insurance-Dental	151	153	(2)
Total Personnel Services	<u>35,528</u>	<u>34,996</u>	<u>532</u>
Total Contractual Services			
Psychological/Psychiatric	1,350	-	1,350
Medical/Dental/Hospital	1,500	86	1,414
Board & Care	1,150,000	763,781	386,219
Employee Training	500	13	487
Mileage Expense	500	264	236
Total Contractual Services	<u>1,153,850</u>	<u>764,144</u>	<u>389,706</u>
Commodities			
Clothing	250	174	76
TOTAL JUVENILE CUSTODY	<u>1,189,628</u>	<u>799,314</u>	<u>390,314</u>
ELECTRONIC MONITORING			
Personnel Services			
Salaries Subsidized	159,327	134,138	25,189
Insurance-Health	27,477	15,408	12,069
Insurance-Dental	1,109	545	564
Total Personnel Services	<u>187,913</u>	<u>150,091</u>	<u>37,822</u>
Contractual Services			
Equipment Rental	100,000	63,723	36,277
Conference & Meetings	750	10	740
Employee Training	1,000	35	965
Mileage Expense	1,000	2,192	(1,192)
Association Dues	200	150	50
Total Contractual Services	<u>102,950</u>	<u>66,110</u>	<u>36,840</u>
Commodities			
Telephone	5,000	5,045	(45)
Office Supplies	900	858	42
Data Processing Supplies	-	77	(77)
Operating Supplies	2,000	2,200	(200)
Uniforms & Accessories	500	557	(57)
Medical Supplies & Drugs	750	-	750
Photography	500	221	279
Fuel-Vehicles	1,500	864	636
Repairs & Maint-Vehicles	2,000	651	1,349
Total Commodities	<u>13,150</u>	<u>10,473</u>	<u>2,677</u>
Capital Outlay			
Automotive Equipment	13,000	11,417	1,583
TOTAL ELECTRONIC MONITORING	<u>317,013</u>	<u>238,091</u>	<u>78,922</u>
JUVENILE JUSTICE CENTER			
Total Personnel Services			
Full-Time Salaries	149,210	138,042	11,168
Salaries Subsidized	2,080,300	1,854,403	225,897
Salaries Non Subsidized	31,075	-	31,075
Overtime Salaries	12,240	3,797	8,443

(Continued)

KANE COUNTY, ILLINOIS
 GENERAL ACCOUNT
 SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Insurance-Health	\$ 277,909	\$ 266,286	\$ 11,623
Insurance-Dental	10,528	11,606	(1,078)
Other Medical Expenses	5,000	-	5,000
Total Personnel Services	2,566,262	2,274,134	292,128
Contractual Services			
Contracts & Consulting	128,629	119,175	9,454
Medical/ Dental/Hospital	-	1,071	(1,071)
Advertising	1,500	-	1,500
Printing-General	300	321	(21)
Equipment Rental	250	15	235
Maintenance-Copiers	3,721	2,906	815
Maintenance-Comm Equipment	14,100	11,999	2,101
Conference & Meetings	2,500	1,385	1,115
Employee Training	4,000	2,584	1,416
Mileage Expense	750	401	349
Association Dues	400	397	3
Other Contractual Expense	800	852	(52)
Total Contractual Services	156,950	141,106	15,844
Commodities			
Utilities-Electric	100,000	90,863	9,137
Utilities-Gas & Electric	60,000	36,935	23,065
Telephone	22,000	10,343	11,657
Utilities- Water	6,500	6,590	(90)
Office Supplies	3,500	3,166	334
Data Processing Supplies	2,000	250	1,750
Books & Subscriptions	250	54	196
Operating Supplies	25,000	20,750	4,250
Uniforms & Accessories	6,750	5,581	1,169
Food	115,000	113,392	1,608
Clothing	7,500	8,363	(863)
Medical Supplies & Drugs	3,500	2,098	1,402
Occupational Therapy Supp	550	467	83
Fuel-Vehicles	750	884	(134)
Repairs & Maint-Vehicles	1,200	517	683
Repairs & Maint-Bldg/Grnd	1,500	669	831
Repair & Maint-Machinery	2,000	1,478	522
Repair & Maint-Equipment	5,000	3,483	1,517
Total Commodities	363,000	305,883	57,117
Capital Outlay			
Special Purpose Equipment	12,630	12,394	236
Automotive Equipment	17,309	17,309	-
Total Capital Outlay	29,939	29,703	236
TOTAL JUVENILE JUSTICE CENTER	3,116,151	2,750,826	365,325
KIDS EDUCATION PROGRAM			
Personnel Services			
Full-Time Salaries	28,024	14,971	13,053
Insurance-Health	3,588	2,976	612
Insurance-Dental	151	157	(6)
Total Personnel Services	31,763	18,104	13,659
Contractual Services			
Contracts & Consulting	34,355	37,929	(3,574)
Printing-General	500	-	500
Maintenance-Computers	150	-	150
Maintenance-Copiers	500	126	374

(Continued)

KANE COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Association Dues	\$ 150	\$ -	\$ 150
Total Contractual Services	35,655	38,055	(2,400)
Commodities			
Office Supplies	1,835	1,720	115
Books & Subscriptions	500	460	40
Total Commodities	2,335	2,180	155
TOTAL KIDS EDUCATION PROGRAM	69,753	58,339	11,414
DIAGNOSTIC CENTER			
Personnel Services			
Full-Time Salaries	108,145	106,340	1,805
Salaries Subsidized	122,280	122,227	53
Part-Time Non Subsidized	21,443	21,443	-
Insurance-Health	29,042	34,010	(4,968)
Insurance-Dental	798	1,162	(364)
Total Personnel Services	281,708	285,182	(3,474)
Contractual Services			
Contracts & Consulting	35,365	24,015	11,350
Printing-General	50	-	50
Maintenance-Computers	750	-	750
Maintenance-Copiers	750	-	750
Conference & Meetings	-	640	(640)
Employee Training	1,500	1,164	336
Mileage Expense	2,000	2,244	(244)
Association Dues	750	656	94
Other Contractual Expense	550	1,023	(473)
Total Contractual Services	41,715	29,742	11,973
Total Commodities			
Utilities-Electric	4,362	4,611	(249)
Utilities-Gas & Electric	3,500	2,503	997
Telephone	5,000	2,615	2,385
Postage	75	-	75
Office Supplies	2,500	3,260	(760)
Data Processing Supplies	250	91	159
Books & Subscriptions	1,500	2,919	(1,419)
Operating Supplies	6,000	11,456	(5,456)
Medical Supplies & Drugs	50	-	50
Repair & Maint-Machinery	500	-	500
Total Commodities	23,737	27,455	(3,718)
TOTAL DIAGNOSTIC CENTER	347,160	342,379	4,781
CIRCUIT CLERK			
Personnel Services			
Full-Time Salaries	2,980,000	2,997,326	(17,326)
Part-Time Salaries	40,500	34,720	5,780
Overtime Salaries	45,074	41,352	3,722
Insurance-Dental	19,286	21,728	(2,442)
Insurance-Health	501,112	486,758	14,354
Other Medical Expenses	400	-	400
Total Personnel Services	3,586,372	3,581,884	4,488
Contractual Services			
Legal Fees	230	226	4
Association Dues	1,905	694	1,211
Conference & Meetings	10,360	1,554	8,806
Employee Training	3,300	2,081	1,219

(Continued)

KANE COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Equipment Rental	\$ 5,155	\$ 2,616	\$ 2,539
Maintenance-Copiers	11,600	7,451	4,149
Mileage Expense	28,469	24,526	3,943
Printing-Legal & General	35,991	28,752	7,239
Total Contractual Services	<u>97,010</u>	<u>67,900</u>	<u>29,110</u>
Commodities			
Books & Subscriptions	1,865	1,417	448
Fuel- Vehicles	720	882	(162)
Office Supplies	30,182	23,740	6,442
Postage	840	95	745
Repair & Maint-Equipment	5,048	2,594	2,454
Repairs & Maint-Vehicles	1,000	1,963	(963)
Telephone	2,870	10,522	(7,652)
Total Commodities	<u>42,525</u>	<u>41,213</u>	<u>1,312</u>
Capital Outlay			
Office Furniture & Equipment	41,070	47,219	(6,149)
Automotive Equipment	21,500	15,115	6,385
Total Capital Outlay	<u>62,570</u>	<u>62,334</u>	<u>236</u>
TOTAL CIRCUIT CLERK	<u>3,788,477</u>	<u>3,753,331</u>	<u>35,146</u>
JUDICIARY & COURTS			
Personnel Services			
Full-Time Salaries	542,055	576,890	(34,835)
Seasonal Salaries	-	2,877	(2,877)
Overtime Salaries	-	15	(15)
Per Diem	303,886	353,668	(49,782)
Insurance-Health	101,098	102,175	(1,077)
Insurance-Dental	4,288	4,284	4
Uniform Allowance	1,000	1,463	(463)
Other Medical Expenses	100	-	100
Total Personnel Services	<u>952,427</u>	<u>1,041,372</u>	<u>(88,945)</u>
Contractual Services			
Insurance-Liability	3,800	4,513	(713)
Public Official Bonding	100	-	100
Contracts & Consulting	150,000	195,382	(45,382)
State of Il Salaries	12,000	11,280	720
Court Appointed Counsel	200,000	161,259	38,741
Per Diem-Court Services	135,000	117,701	17,299
Jurors-Circuit Court	180,000	162,431	17,569
Jurors-Grand Jury	15,000	-	15,000
Jurors' Expense	70,000	81,901	(11,901)
Psychological/Psychiatric	60,000	72,829	(12,829)
Printing-General	3,000	6,207	(3,207)
Equipment Rental	10,500	10,791	(291)
Conference & Meetings	3,200	4,488	(1,288)
Employee Training	1,000	750	250
Mileage Expense	3,000	3,276	(276)
Association Dues	400	20	380
Other Contractual Expense	500	10,341	(9,841)
Total Contractual Services	<u>847,500</u>	<u>843,169</u>	<u>4,331</u>
Commodities			
Telephone	6,500	9,798	(3,298)
Postage	10,000	10,733	(733)
Office Supplies	15,000	16,519	(1,519)
Data Processing Supplies	500	-	500

(Continued)

KANE COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Books & Subscriptions	\$ 14,000	\$ 27,341	\$ (13,341)
Operating Supplies	1,000	1,240	(240)
Repair/MAC-Bldg & Grounds	100	-	100
Repair & Maint-Equipment	12,000	16,364	(4,364)
Total Commodities	<u>59,100</u>	<u>81,995</u>	<u>(22,895)</u>
Capital Outlay			
Computers	-	8,563	(8,563)
Printers	-	2,358	(2,358)
Copiers	9,000	2,689	6,311
Office Furniture & Equipment	8,000	-	8,000
Total Capital Outlay	<u>17,000</u>	<u>13,610</u>	<u>3,390</u>
TOTAL JUDICIARY & COURTS	<u>1,876,027</u>	<u>1,980,146</u>	<u>(104,119)</u>
PUBLIC DEFENDER			
Personnel Services			
Full-Time Salaries	1,708,031	1,724,132	(16,101)
Part-Time Salaries	75,649	43,549	32,100
Insurance-Health	243,984	274,117	(30,133)
Insurance-Dental	10,297	12,165	(1,868)
Total Personnel Services	<u>2,037,961</u>	<u>2,053,963</u>	<u>(16,002)</u>
Contractual Services			
Trials & Cost of Hearings	35,000	33,282	1,718
Psychological/Psychiatric	6,000	3,538	2,462
Equipment Rental	600	-	600
Maintenance-Computers	1,000	255	745
Maintenance-Copiers	5,000	2,754	2,246
Employee Training	13,500	17,026	(3,526)
Mileage Expense	19,000	10,782	8,218
Other Contractual Expense	3,000	7,022	(4,022)
Total Contractual Services	<u>83,100</u>	<u>74,659</u>	<u>8,441</u>
Commodities			
Telephone	650	-	650
Office Supplies	11,000	10,648	352
Data Processing Supplies	2,000	376	1,624
Books & Subscriptions	11,500	15,747	(4,247)
Repairs & Maint-Equipment	500	718	(218)
Total Commodities	<u>25,650</u>	<u>27,489</u>	<u>(1,839)</u>
Capital Outlay			
Office Furniture & Equipment	5,500	2,929	2,571
TOTAL PUBLIC DEFENDER	<u>2,152,211</u>	<u>2,159,040</u>	<u>(6,829)</u>
STATES ATTORNEY			
Personnel Services			
Full-Time Salaries	2,791,669	2,810,066	(18,397)
Seasonal Salaries	32,940	64,699	(31,759)
Part-Time Salaries	34,484	40,455	(5,971)
Overtime Salaries	3,000	8,540	(5,540)
Bond Call	15,000	15,600	(600)
Insurance-Health	374,470	377,603	(3,133)
Insurance-Dental	16,211	16,675	(464)
Total Personnel Services	<u>3,267,774</u>	<u>3,333,638</u>	<u>(65,864)</u>
Contractual Services			
Contracts & Consulting	21,500	49,174	(27,674)
Legal Services	60,000	33,266	26,734

(Continued)

KANE COUNTY, ILLINOIS
 GENERAL ACCOUNT
 SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Trials & Cost of Hearings	\$ 210,893	\$ 135,163	\$ 75,730
Investigations	26,100	89,176	(63,076)
Printing-Legal	3,800	432	3,368
Printing-General	4,000	1,961	2,039
Maintenance-Computers	4,000	5,558	(1,558)
Maintenance-Copiers	13,500	12,020	1,480
Maintenance-Comm Equipment	1,000	-	1,000
Conference & Meetings	1,675	2,146	(471)
Employee Training	6,000	7,795	(1,795)
Mileage Expense	3,500	8,990	(5,490)
Association Dues	5,000	2,352	2,648
Total Contractual Services	360,968	348,033	12,935
Commodities			
Telephone	32,000	29,320	2,680
Postage	1,800	3,164	(1,364)
Office Supplies	19,000	23,115	(4,115)
Books & Subscriptions	12,371	11,802	569
Computer Software-Non Capital	23,329	29,316	(5,987)
Computer Hardware-Non Capital	5,100	5,689	(589)
Operating Supplies	5,400	7,668	(2,268)
Repairs & Maint-Vehicles	5,000	2,549	2,451
Repair & Maint-Equipment	1,000	1,625	(625)
Total Commodities	105,000	114,248	(9,248)
Capital Outlay			
Printers	45,000	9,349	35,651
Copiers	-	17,500	(17,500)
Computer Software	13,000	570	12,430
Office Furniture & Equipment	4,000	12,975	(8,975)
Total Capital Outlay	62,000	40,394	21,606
TOTAL STATES ATTORNEY	3,795,742	3,836,313	(40,571)
CHILD ADVOCACY CENTER			
Personnel Services			
Full-Time Salaries	495,555	479,607	15,948
Part-Time Salaries	-	23,478	(23,478)
Overtime Salaries	-	110	(110)
Bond Call	300	-	300
Insurance-Health	40,277	41,246	(969)
Insurance-Dental	1,786	1,852	(66)
Total Personnel Services	537,918	546,293	(8,375)
Total Contractual Services			
Contracts & Consulting	48,875	3,313	45,562
Trials & Cost of Hearings	10,300	9,901	399
Investigations	4,550	6,672	(2,122)
Printing-General	1,200	795	405
Maintenance-Copiers	2,500	540	1,960
Conference & Meetings	1,200	4,565	(3,365)
Employee Training	3,000	1,112	1,888
Mileage Expense	-	20	(20)
Association Dues	250	405	(155)
Total Contractual Services	71,875	27,323	44,552
Commodities			
Telephone	500	748	(248)
Postage	1,020	163	857
Office Supplies	3,000	1,729	1,271

(Continued)

KANE COUNTY, ILLINOIS
 GENERAL ACCOUNT
 SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Data Processing Supplies	\$ 750	\$ -	\$ 750
Books & Subscriptions	1,000	120	880
Operating Supplies	705	996	(291)
Photography	<u>2,250</u>	<u>154</u>	<u>2,096</u>
Total Commodities	<u>9,225</u>	<u>3,910</u>	<u>5,315</u>
Capital Outlay			
Printers	4,300	812	3,488
Computer Software	1,000	-	1,000
Office Furniture & Equipment	-	4,414	(4,414)
Automotive Equipment	<u>-</u>	<u>22</u>	<u>(22)</u>
Total Capital Outlay	<u>5,300</u>	<u>5,248</u>	<u>52</u>
TOTAL CHILD ADVOCACY CENTER	<u>624,318</u>	<u>582,774</u>	<u>41,544</u>
TOTAL EXPENDITURES	<u>\$ 65,737,300</u>	<u>\$ 62,537,919</u>	<u>\$ 3,199,381</u>

KANE COUNTY, ILLINOIS

INSURANCE LIABILITY ACCOUNT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final <u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 2,102,428	\$ 2,093,097	\$ (9,331)
Interest	20,000	33,505	13,505
Reimbursements	-	40,581	40,581
Miscellaneous	-	175,954	175,954
Total Revenues	<u>2,122,428</u>	<u>2,343,137</u>	<u>220,709</u>
Expenditures			
Finance Administration			
Contractual Services			
Project Administration	130,000	66,000	64,000
Insurance-Liability	750,000	908,285	(158,285)
Workers Comp Claims	300,000	731,732	(431,732)
Unemployment Claims	50,000	82,538	(32,538)
Contracts & Consulting	90,000	88,343	1,657
Total Finance Administration	<u>1,320,000</u>	<u>1,876,898</u>	<u>(556,898)</u>
General Government			
Personnel Services			
Full-Time Salaries	409,405	378,250	31,155
Seasonal Salaries	-	13,006	(13,006)
Part-Time Salaries	39,749	24,276	15,473
Contribution- IMRF	32,204	27,819	4,385
Contribution- Social Sec	34,361	30,833	3,528
Insurance-Health	35,015	40,188	(5,173)
Insurance-Dental	1,502	1,908	(406)
Total Personnel Services	<u>552,236</u>	<u>516,280</u>	<u>35,956</u>
Contractual Services			
Project Administration	1,753	1,080	673
Insurance-Liability	8,310	8,310	-
Worker's Compensation	4,716	4,944	(228)
Unemployment Claims	585	585	-
Legal Services	140,000	195,921	(55,921)
Trials & Cost of Hearings	60,000	27,002	32,998
Investigations	2,000	1,664	336
Printing-Legal	7,000	-	7,000
Printing-General	2,000	-	2,000
Maintenance-Copiers	1,000	1,094	(94)
Conference & Meetings	1,500	778	722

(Continued)

KANE COUNTY, ILLINOIS

INSURANCE LIABILITY ACCOUNT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final <u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Employee Training	\$ 8,325	\$ 2,983	\$ 5,342
Mileage Expense	1,200	290	910
Association Dues	<u>3,180</u>	<u>1,166</u>	<u>2,014</u>
Total Contractual Services	<u>241,569</u>	<u>245,817</u>	<u>(4,248)</u>
Total Commodities			
Telephone	510	-	510
Postage	1,525	1,300	225
Office Supplies	1,920	626	1,294
Data Processing Supplies	500	-	500
Books & Subscriptions	2,768	4,658	(1,890)
Comp Software-Non Capital	500	290	210
Operating Supplies	<u>900</u>	<u>-</u>	<u>900</u>
Total Commodities	<u>8,623</u>	<u>6,874</u>	<u>1,749</u>
Total General Government	<u>802,428</u>	<u>768,971</u>	<u>33,457</u>
Total Expenditures	<u>2,122,428</u>	<u>2,645,869</u>	<u>(523,441)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>(302,732)</u>	<u>\$ (302,732)</u>
Fund Balance at Beginning of Year		<u>2,832,970</u>	
Fund Balance at End of Year		<u>\$ 2,530,238</u>	

KANE COUNTY, ILLINOIS

FOREST PRESERVE DISTRICT'S DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended June 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 8,490,925	\$ 8,561,750	\$ 70,825
Intergovernmental	78,400	72,333	(6,067)
Interest	90,000	50,100	(39,900)
Miscellaneous Revenue	-	8,395	8,395
Total Revenues	<u>8,659,325</u>	<u>8,692,578</u>	<u>33,253</u>
Expenditures			
General Government			
Contractual Services	15,000	113,529	(98,529)
Debt Service			
Debt Service - Principal	4,500,000	4,500,000	-
Debt Service - Interest	5,313,620	4,600,600	713,020
Total Expenditures	<u>9,828,620</u>	<u>9,214,129</u>	<u>614,491</u>
Excess (deficiency) of revenues over expenditures	<u>(1,169,295)</u>	<u>(521,551)</u>	<u>647,744</u>
Other Financing Sources (Uses)			
Bond Proceeds	-	45,770,000	45,770,000
Premium on Bonds Sold	-	4,634,038	4,634,038
Transfer to Paying Agent	-	(50,290,509)	(50,290,509)
Total Other Financing Sources (Uses)	<u>-</u>	<u>113,529</u>	<u>(113,529)</u>
Net Change in Fund Balance	<u>\$ (1,169,295)</u>	<u>(408,022)</u>	<u>\$ 761,273</u>
Fund Balance at Beginning of Year		<u>2,066,769</u>	
Fund Balance at End of Year		<u>\$ 1,658,747</u>	

KANE COUNTY, ILLINOIS
 TRANSPORTATION CAPITAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	<u>Final</u> <u>Budget</u>	<u>Actual</u>	Variance Positive <u>(Negative)</u>
Revenues			
Interest	\$ 125,000	\$ 111,803	\$ (13,197)
Reimbursements	19,193,134	4,903,936	(14,289,198)
Miscellaneous	<u>-</u>	<u>500</u>	<u>500</u>
Total Revenues	<u>19,318,134</u>	<u>5,016,239</u>	<u>(14,301,895)</u>
Expenditures			
Capital Outlay	<u>27,904,298</u>	<u>2,531,030</u>	<u>25,373,268</u>
Total Expenditures	<u>27,904,298</u>	<u>2,531,030</u>	<u>25,373,268</u>
Net Change in Fund Balance	<u>\$ (8,586,164)</u>	<u>2,485,209</u>	<u>\$ 11,071,373</u>
Fund Balance at Beginning of Year		<u>4,672,439</u>	
Fund Balance at End of Year		<u>\$ 7,157,648</u>	

KANE COUNTY, ILLINOIS

FOREST PRESERVE DISTRICT'S LAND ACQUISITION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended June 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 401,000	\$ 4,985,995	\$ 4,584,995
Interest	200,000	212,149	12,149
Total Revenues	<u>601,000</u>	<u>5,198,144</u>	<u>4,597,144</u>
Expenditures			
General Government	451,000	254,463	196,537
Capital Outlay	<u>40,000,000</u>	<u>33,502,553</u>	<u>6,497,447</u>
Total Expenditures	<u>40,451,000</u>	<u>33,757,016</u>	<u>6,693,984</u>
Excess (deficiency) of revenues over expenditures	<u>(39,850,000)</u>	<u>(28,558,872)</u>	<u>11,291,128</u>
Other Financing Sources (Uses)			
Transfers Out	-	(2,369,704)	2,369,704
Total Other Financing Sources (Uses)	<u>-</u>	<u>(2,369,704)</u>	<u>(2,369,704)</u>
Net Change in Fund Balance	<u>\$ (39,850,000)</u>	<u>(30,928,576)</u>	<u>\$ 8,921,424</u>
Fund Balance at Beginning of Year		<u>40,771,625</u>	
Fund Balance at End of Year		<u>\$ 9,843,049</u>	

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Illinois Municipal Retirement Fund - To account for revenues derived from a separate property tax levy which are subsequently paid to the Illinois Municipal Retirement fund.

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

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

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

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

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

Motor Fuel Local Option Fund - To account for funds received through state allotments which are subsequently used for construction of roads.

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

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.

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

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

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.

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.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (Continued)

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

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.

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.

Local Law Enforcement Fund - To account for grant revenue collected by the State's Attorney's Office to be used to run the community prosecution program. This program is a local community safety initiative designed to develop strategies that improve the quality of life in a targeted geographical area.

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

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

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

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.

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.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (Continued)

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 Fund - To account for revenues received from a Riverboat grant and Probation Services fund to be used for the Kane County Drug Rehabilitation Court.

SAO (State's Attorney's Office) Firearms Grant Fund - To account for grant revenue collected by the State's Attorney's Office to be used to prosecute all cases involving firearms to the fullest extent possible and provide an educational program to teach children about firearms and safety.

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

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

Victim Coordinator Services Program Fund - To account for revenues and expenditures associated with the implementation of a multi-jurisdictional victim coordinator services program.

Internet Task Force - To account for revenues received from a Federal grant for projects seeking to reduce the incidence of child pornography on the internet.

Violent Crime Defense Fund - To account for revenue received from a federal grant to be used for providing indigent defense services to persons charged with violent offenses.

SAO (States Attorney) Domestic Violence Fund - To account for revenues received from a federal grant to implement the 1996 Domestic Violence Protocol for law enforcement.

SHOCAP Fund - To account for revenues received from Riverboat proceeds to implement a serious habitual offender program.

Environmental Prosecution Fund - To account for revenues and expenditures relating to environmental prosecutions on behalf of the County and /or the State.

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.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (Continued)

Economic Development Fund - To account for revenues received from Riverboat proceeds to provide staff support to the Kane County Economic Development Committee in promoting economic development in Kane County.

Kane Kares Fund - To account for revenues received from Riverboat proceeds for proposed youth activities throughout the County.

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

Stormwater Management Plan 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 proceeds.

Community Development Block Grant Fund - To account for revenues received from a Federal grant for projects benefiting low moderate income households in the Kane County CDBG area.

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.

Juvenile Accountability Fund - To account for revenues and expenditures of a Federal grant for juvenile accountability.

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

Indemnity Fund - A fee paid to the County Collector (Treasurer) for tracts or lots paid each year that an installment or proportion of subsequent taxes is paid and posted to the tax judgment sale redemption and forfeiture record

Kane 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 revenues and expenditures associated with Trust property purchased at Tax Sales.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (Continued)

Forest Preserve District's General Fund - To account for all financial resources and operating expenditures of the Forest Preserve District of Kane County ("District")- General Fund.

Forest Preserve District's Illinois Municipal Retirement Fund - To account for the proceeds of the District from specific revenue sources that are legally restricted to expenditures for the District's IMRF Fund.

Forest Preserve District's Insurance Liability Fund - To account for the proceeds of the District from specific revenue sources that are legally restricted to expenditures for the District's Insurance Liability Fund.

Forest Preserve District's Social Security Fund - To account for the proceeds of the District from specific revenue sources that are legally restricted to expenditures for the District's Social Security Fund.

DEBT SERVICE FUNDS

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

Juvenile Bonds Pledge Revenues Fund - To account for all payments of principal and interest due on the County's General obligation Bonds (Alternate Revenue Source), Series 1995 and the accumulation of debt service reserve transfers from the State Income Tax Allotment (General Fund).

Public Building Commission Fund - To account for revenues derived from a separate property tax levy which are subsequently used for debt service of the County's capital leases.

NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

Transportation Impact Fees Fund – To account for impact fees collected by the County for future capital projects.

Capital Project Fund - To account for and to make payments for various County projects.

Motor Fuel Construction Fund - To account for and to make payments to contractors for the roadway improvements.

Special Service Areas - 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.

Forest Preserve District's Construction and Development Fund - To account for the construction of the Forest Preserve District's major capital facilities which are not financed by the District's Enterprise Funds.

PERMANENT FUND

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

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**KANE COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2004**

Special Revenue Funds					
	Illinois Municipal Retirement Fund	Social Security Fund	County Highway Fund	County Bridge Fund	MFT Fund
ASSETS					
Cash & Investments	\$ 2,896,501	\$ 2,403,216	\$ 6,642,240	\$ 2,173,452	\$ 6,604,398
Cash Held by Paying Agent	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	1,048,375
Other Receivables	149,896	-	62,822	-	-
Property Tax Receivable	95,194	73,429	153,344	8,024	-
Due From Other Funds	6,270	6,690	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 3,147,861</u>	<u>\$ 2,483,335</u>	<u>\$ 6,858,406</u>	<u>\$ 2,181,476</u>	<u>\$ 7,652,773</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 751,304	\$ 118,565	\$ 116,036	\$ 61,874	\$ 16,536
Accrued Payroll	-	-	92,778	-	84,032
Due to Other Funds	-	-	6,026	-	-
Deferred Revenue	-	-	6,534	-	-
Deferred Property Taxes	-	-	-	-	-
Total Liabilities	<u>751,304</u>	<u>118,565</u>	<u>221,374</u>	<u>61,874</u>	<u>100,568</u>
Fund Balances:					
Reserved for:					
Prepaid Items	-	-	-	-	-
Debt service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved reported in:					
Special Revenue Funds	2,396,557	2,364,770	6,637,032	2,119,602	7,552,205
Capital Projects Funds	-	-	-	-	-
Total Fund Balances	<u>2,396,557</u>	<u>2,364,770</u>	<u>6,637,032</u>	<u>2,119,602</u>	<u>7,552,205</u>
Total Liabilities and Fund Balances	<u>\$ 3,147,861</u>	<u>\$ 2,483,335</u>	<u>\$ 6,858,406</u>	<u>\$ 2,181,476</u>	<u>\$ 7,652,773</u>

County Highway Matching Fund	Motor Fuel Local Option Fund	County Health Fund	Veterans' Commission Fund	Arrestees' Medical Costs Fund	Animal Control Fund	Tax Sale Automation Fund	Recorder's Automation Fund	Geographic Information Systems Fund
\$ 177,192	\$ 7,981,706	\$ 2,679,476	\$ 565,937	\$ 371	\$ 809,576	\$ 351,349	\$ 2,069,896	\$ 1,034,065
-	-	-	-	-	-	-	-	-
-	1,589,794	-	-	-	-	-	-	-
-	25,848	351,243	-	-	87,797	-	102,754	107,580
1,869	-	51,664	8,904	-	-	-	-	-
-	-	-	-	-	-	-	210	-
-	-	-	-	-	-	-	-	-
<u>\$ 179,061</u>	<u>\$ 9,597,348</u>	<u>\$ 3,082,383</u>	<u>\$ 574,841</u>	<u>\$ 371</u>	<u>\$ 897,373</u>	<u>\$ 351,349</u>	<u>\$ 2,172,860</u>	<u>\$ 1,141,645</u>
\$ -	\$ 392,433	\$ 275,269	\$ 1,489	\$ -	\$ 7,466	\$ -	\$ 35,159	\$ 6,893
-	-	221,991	8,764	-	13,726	-	10,265	15,707
-	-	46,747	497	-	14,341	100,000	430	-
-	844,634	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	<u>1,237,067</u>	<u>544,007</u>	<u>10,750</u>	<u>-</u>	<u>35,533</u>	<u>100,000</u>	<u>45,854</u>	<u>22,600</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
179,061	8,360,281	2,538,376	564,091	371	861,840	251,349	2,127,006	1,119,045
-	-	-	-	-	-	-	-	-
<u>179,061</u>	<u>8,360,281</u>	<u>2,538,376</u>	<u>564,091</u>	<u>371</u>	<u>861,840</u>	<u>251,349</u>	<u>2,127,006</u>	<u>1,119,045</u>
<u>\$ 179,061</u>	<u>\$ 9,597,348</u>	<u>\$ 3,082,383</u>	<u>\$ 574,841</u>	<u>\$ 371</u>	<u>\$ 897,373</u>	<u>\$ 351,349</u>	<u>\$ 2,172,860</u>	<u>\$ 1,141,645</u>

(Continued)

KANE COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 NOVEMBER 30, 2004

Special Revenue Funds (continued)					
	Vital Records Automation Fund	Children's Waiting Room Fund	Local Law Enforcement Fund	Law Library Fund	Court Automation Fund
ASSETS					
Cash & Investments	\$ 292,139	\$ 54,484	\$ 31,848	\$ 59,127	\$ 833,248
Cash Held by Paying Agent	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Other Receivables	9,890	-	-	4,434	-
Property Tax Receivable	-	-	-	-	-
Due From Other Funds	12,062	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 314,091	\$ 54,484	\$ 31,848	\$ 63,561	\$ 833,248
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 473	\$ -	\$ -	\$ 15,441	\$ 49,088
Accrued Payroll	848	-	2,471	3,802	7,508
Due to Other Funds	-	-	-	191	-
Deferred Revenue	-	-	11,557	-	-
Deferred Property Taxes	-	-	-	-	-
Total Liabilities	1,321	-	14,028	19,434	56,596
Fund Balances:					
Reserved for:					
Prepaid Items	-	-	-	-	-
Debt service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved reported in:					
Special Revenue Funds	312,770	54,484	17,820	44,127	776,652
Capital Projects Funds	-	-	-	-	-
Total Fund Balances	312,770	54,484	17,820	44,127	776,652
Total Liabilities and Fund Balances	\$ 314,091	\$ 54,484	\$ 31,848	\$ 63,561	\$ 833,248

Court Security Fund	Drug Court Special Resources Fund	Court Document Storage Fund	Child Support Fund	Probation Services Fund	Substance Abuse Screening Fund	Drug Court Fund	SAO Firearms Grant Fund	Title IV-D Child Support Fund
\$ 626,613	\$ 9,928	\$ 456,813	\$ 360,414	\$ 1,036,581	\$ 14,850	\$ 115,566	\$ 9,657	\$ 31,956
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	261,313
2,548	-	-	-	-	-	-	19,983	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
12,150	-	-	-	-	-	-	-	-
<u>\$ 641,311</u>	<u>\$ 9,928</u>	<u>\$ 456,813</u>	<u>\$ 360,414</u>	<u>\$ 1,036,581</u>	<u>\$ 14,850</u>	<u>\$ 115,566</u>	<u>\$ 29,640</u>	<u>\$ 293,269</u>
\$ 2,558	\$ 4,228	\$ 140	\$ 25,000	\$ 25,761	\$ 24,915	\$ 18,600	\$ -	\$ 1,320
51,369	-	13,280	3,551	-	-	-	5,136	26,436
-	-	-	-	-	-	-	-	100,000
-	5,237	-	-	40,199	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>53,927</u>	<u>9,465</u>	<u>13,420</u>	<u>28,551</u>	<u>65,960</u>	<u>24,915</u>	<u>18,600</u>	<u>5,136</u>	<u>127,756</u>
12,150	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
575,234	463	443,393	331,863	970,621	(10,065)	96,966	24,504	165,513
-	-	-	-	-	-	-	-	-
<u>587,384</u>	<u>463</u>	<u>443,393</u>	<u>331,863</u>	<u>970,621</u>	<u>(10,065)</u>	<u>96,966</u>	<u>24,504</u>	<u>165,513</u>
<u>\$ 641,311</u>	<u>\$ 9,928</u>	<u>\$ 456,813</u>	<u>\$ 360,414</u>	<u>\$ 1,036,581</u>	<u>\$ 14,850</u>	<u>\$ 115,566</u>	<u>\$ 29,640</u>	<u>\$ 293,269</u>

(Continued)

KANE COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 NOVEMBER 30, 2004

Special Revenue Funds (continued)					
	Drug Prosecution Fund	Victim Coord. Services Fund	Internet Task Force Fund	Violent Crime Defense Fund	SAO Domestic Violence Fund
ASSETS					
Cash & Investments	\$ 284,769	\$ 20,098	\$ -	\$ 3,707	\$ 246,168
Cash Held by Paying Agent	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Other Receivables	41,128	48,284	-	-	-
Property Tax Receivable	-	-	-	-	-
Due From Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 325,897</u>	<u>\$ 68,382</u>	<u>\$ -</u>	<u>\$ 3,707</u>	<u>\$ 246,168</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 11,036
Accrued Payroll	12,760	10,878	-	-	15,029
Due to Other Funds	-	60,000	-	-	-
Deferred Revenue	-	4,572	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Liabilities	<u>12,760</u>	<u>75,450</u>	<u>-</u>	<u>-</u>	<u>26,065</u>
Fund Balances:					
Reserved for:					
Prepaid Items	-	-	-	-	-
Debt service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved reported in:					
Special Revenue Funds	313,137	(7,068)	-	3,707	220,103
Capital Projects Funds	-	-	-	-	-
Total Fund Balances	<u>313,137</u>	<u>(7,068)</u>	<u>-</u>	<u>3,707</u>	<u>220,103</u>
Total Liabilities and Fund Balances	<u>\$ 325,897</u>	<u>\$ 68,382</u>	<u>\$ -</u>	<u>\$ 3,707</u>	<u>\$ 246,168</u>

SHOCAP Fund	Environmental Prosecution Fund	Auto Theft Task Force Fund	Economic Development Fund	Kane Kares Fund	Riverboat Fund	Stormwater Management Planning Fund	Community Development Block Grant Fund
\$ 109,605	\$ 364,291	\$ 23,254	\$ 5,322	\$ 120,483	\$ 1,240,332	\$ 494,265	\$ 3,388
-	-	-	-	-	679,168	-	-
-	3,326	29,405	-	-	-	400,701	-
-	-	-	-	-	325	-	-
9,756	-	-	-	-	-	21,200	-
-	-	-	-	-	-	-	-
<u>\$ 119,361</u>	<u>\$ 367,617</u>	<u>\$ 52,659</u>	<u>\$ 5,322</u>	<u>\$ 120,483</u>	<u>\$ 1,919,825</u>	<u>\$ 916,166</u>	<u>\$ 3,388</u>
\$ 1,453	\$ 12,516	\$ -	\$ -	\$ 2,287	\$ -	\$ 551,052	\$ 145
5,304	4,867	3,297	3,045	17,005	-	9,391	7,731
64	-	-	-	535	-	-	-
-	-	-	-	-	-	97,404	-
-	-	-	-	-	-	-	-
<u>6,821</u>	<u>17,383</u>	<u>3,297</u>	<u>3,045</u>	<u>19,827</u>	<u>-</u>	<u>657,847</u>	<u>7,876</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
112,540	350,234	49,362	2,277	100,656	1,919,825	258,319	(4,488)
-	-	-	-	-	-	-	-
<u>112,540</u>	<u>350,234</u>	<u>49,362</u>	<u>2,277</u>	<u>100,656</u>	<u>1,919,825</u>	<u>258,319</u>	<u>(4,488)</u>
<u>\$ 119,361</u>	<u>\$ 367,617</u>	<u>\$ 52,659</u>	<u>\$ 5,322</u>	<u>\$ 120,483</u>	<u>\$ 1,919,825</u>	<u>\$ 916,166</u>	<u>\$ 3,388</u>

(Continued)

KANE COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 NOVEMBER 30, 2004

Special Revenue Funds (continued)					
	Weed and Seed Fund	Juvenile Account- ability Fund	Farmland Preservation Fund	Indemnity Fund	Kane Law Enforcement Fund
ASSETS					
Cash & Investments	\$ 55,227	\$ 265	\$ 2,621,669	\$ -	\$ 22,910
Cash Held by Paying Agent	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Other Receivables	-	-	-	-	-
Property Tax Receivable	-	-	-	-	-
Due From Other Funds	-	-	294,949	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 55,227	\$ 265	\$ 2,916,618	\$ -	\$ 22,910
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 1,078	\$ 212	\$ -	\$ -	\$ -
Accrued Payroll	2,562	-	-	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	45,315	-	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Liabilities	48,955	212	-	-	-
Fund Balances:					
Reserved for:					
Prepaid Items	-	-	-	-	-
Debt service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved reported in:					
Special Revenue Funds	6,272	53	2,916,618	-	22,910
Capital Projects Funds	-	-	-	-	-
Total Fund Balances	6,272	53	2,916,618	-	22,910
Total Liabilities and Fund Balances	\$ 55,227	\$ 265	\$ 2,916,618	\$ -	\$ 22,910

Tax Sale Purchase Fund	Forest Preserve District's General Fund (June 30, 2004)	Forest Preserve District's IMRF Fund (June 30, 2004)	Forest Preserve District's Insurance Fund (June 30, 2004)	Forest Preserve District's Social Security Fund (June 30, 2004)	Total Special Revenue Funds
\$ 805	\$ 3,474,915	\$ 226,163	\$ 788,960	\$ 174,450	\$ 50,603,645
-	-	-	-	-	679,168
-	149,484	-	-	-	3,300,183
-	1,279,237	95,150	42,289	105,722	1,196,747
-	-	-	-	-	1,914,826
-	25,746	-	44,949	-	351,137
\$ 805	\$ 4,929,382	\$ 321,313	\$ 876,198	\$ 280,172	\$ 82,845
\$ -	\$ 69,726	\$ -	\$ -	\$ -	\$ 2,600,053
-	104,094	-	-	-	757,627
-	-	-	-	-	328,831
-	-	-	-	-	1,055,452
-	2,451,140	182,316	81,029	202,573	2,917,058
-	2,624,960	182,316	81,029	202,573	7,659,021
-	25,746	-	44,949	-	82,845
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
805	2,278,676	138,997	750,220	77,599	50,386,685
-	-	-	-	-	-
805	2,304,422	138,997	795,169	77,599	50,469,530
\$ 805	\$ 4,929,382	\$ 321,313	\$ 876,198	\$ 280,172	\$ 58,128,551

(Continued)

KANE COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 NOVEMBER 30, 2004

Debt Service Funds				
	MFT Debt Service Fund	Juvenile Bonds Pledge Rev. Fund	Public Building Commission Fund	Total Nonmajor Debt Service Funds
ASSETS				
Cash & Investments	\$ 4,639,265	\$ 1,548,484	\$ 1,947,292	\$ 8,135,041
Cash Held by Paying Agent	-	-	-	-
Intergovernmental Receivable	-	-	-	-
Other Receivables	-	-	-	-
Property Tax Receivable	-	-	-	-
Due From Other Funds	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	<u>\$ 4,639,265</u>	<u>\$ 1,548,484</u>	<u>\$ 1,947,292</u>	<u>\$ 8,135,041</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 187,130	\$ -	\$ -	\$ 187,130
Accrued Payroll	-	-	-	-
Due to Other Funds	-	-	-	-
Deferred Revenue	-	-	-	-
Deferred Property Taxes	-	-	-	-
Total Liabilities	<u>187,130</u>	<u>-</u>	<u>-</u>	<u>187,130</u>
Fund Balances:				
Reserved for:				
Prepaid Items	-	-	-	-
Debt service	4,452,135	1,548,484	1,947,292	7,947,911
Capital Projects	-	-	-	-
Permanent Funds	-	-	-	-
Unreserved reported in:				
Special Revenue Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Total Fund Balances	<u>4,452,135</u>	<u>1,548,484</u>	<u>1,947,292</u>	<u>7,947,911</u>
Total Liabilities and Fund Balances	<u>\$ 4,639,265</u>	<u>\$ 1,548,484</u>	<u>\$ 1,947,292</u>	<u>\$ 8,135,041</u>

Capital Projects Funds						Permanent Fund	
Transportation Impact Fees Fund	Capital Project Fund	Motor Fuel Construction Fund	Special Service Areas Fund	Forest Preserve District's Construction Fund (June 30, 2004)	Total Nonmajor Capital Projects Funds	Working Cash Fund	Total Nonmajor Governmental Funds
\$ 2,088,546	\$ 14,259,225	\$ 9,793,015	\$ 1,037,487	\$ 10,989,923	\$ 38,168,196	\$ 2,193,875	\$ 99,100,757
-	-	-	-	-	-	-	679,168
-	-	-	-	-	-	-	3,300,183
-	-	-	-	135,566	135,566	-	1,332,313
-	-	-	15,725	697,766	713,491	-	2,628,317
-	19,000	-	-	-	19,000	160,000	530,137
-	-	-	-	-	-	-	82,845
<u>\$ 2,088,546</u>	<u>\$ 14,278,225</u>	<u>\$ 9,793,015</u>	<u>\$ 1,053,212</u>	<u>\$ 11,823,255</u>	<u>\$ 39,036,253</u>	<u>\$ 2,353,875</u>	<u>\$ 107,653,720</u>
\$ -	\$ -	\$ 842,746	\$ 21,245	\$ 209,365	\$ 1,073,356	\$ -	\$ 3,860,539
-	-	-	1,285	17,395	18,680	-	776,307
-	-	-	-	-	-	-	328,831
-	-	-	-	-	-	-	1,055,452
-	-	-	-	1,432,985	1,432,985	-	4,350,043
-	-	842,746	22,530	1,659,745	2,525,021	-	10,371,172
-	-	-	-	-	-	-	82,845
-	-	-	-	-	-	-	7,947,911
2,088,546	-	-	-	10,163,510	12,252,056	-	12,252,056
-	-	-	-	-	-	2,353,875	2,353,875
-	-	-	-	-	-	-	50,386,685
-	14,278,225	8,950,269	1,030,682	-	24,259,176	-	24,259,176
<u>2,088,546</u>	<u>14,278,225</u>	<u>8,950,269</u>	<u>1,030,682</u>	<u>10,163,510</u>	<u>36,511,232</u>	<u>2,353,875</u>	<u>97,282,548</u>
<u>\$ 2,088,546</u>	<u>\$ 14,278,225</u>	<u>\$ 9,793,015</u>	<u>\$ 1,053,212</u>	<u>\$ 11,823,255</u>	<u>\$ 39,036,253</u>	<u>\$ 2,353,875</u>	<u>\$ 107,653,720</u>

KANE COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2004

Special Revenue Funds					
	Illinois Municipal Retirement Fund	Social Security Fund	County Highway Fund	County Bridge Fund	MFT Fund
Revenues					
Property Taxes	\$ 3,125,211	\$ 2,410,671	\$ 5,034,260	\$ 263,442	\$ -
Intergovernmental	-	-	-	-	6,831,438
Interest	41,019	37,944	92,501	43,543	67,933
Fines	-	-	-	-	-
Fees	-	-	41,588	-	-
Permits	-	-	734,939	-	-
Grants	-	-	-	-	-
Reimbursements	15,764	11,152	60,287	92,459	-
Charges for Services	-	-	-	-	-
Miscellaneous	-	-	160,877	-	222,320
Total Revenues	<u>3,181,994</u>	<u>2,459,767</u>	<u>6,124,452</u>	<u>399,444</u>	<u>7,121,691</u>
Expenditures					
Current:					
General Government	3,549,088	2,817,503	-	-	-
Health & Public Safety	-	-	-	-	-
Public Services	-	-	-	-	-
Judicial	-	-	-	-	-
Highway	-	-	3,996,760	843,453	2,439,115
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	-	998,689	-	-
Total Expenditures	<u>3,549,088</u>	<u>2,817,503</u>	<u>4,995,449</u>	<u>843,453</u>	<u>2,439,115</u>
Excess (deficiency) of revenues over expenditures	<u>(367,094)</u>	<u>(357,736)</u>	<u>1,129,003</u>	<u>(444,009)</u>	<u>4,682,576</u>
Other Financing Sources (Uses)					
Bond Proceeds	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-
Transfers In	6,270	6,690	-	-	-
Transfer to Escrow Agent	-	-	-	-	-
Transfers Out	-	-	-	-	(1,165,067)
Total Other Financing Sources (Uses)	<u>6,270</u>	<u>6,690</u>	<u>-</u>	<u>-</u>	<u>(1,165,067)</u>
Net Change in Fund Balances	<u>(360,824)</u>	<u>(351,046)</u>	<u>1,129,003</u>	<u>(444,009)</u>	<u>3,517,509</u>
Fund Balances at Beginning of Year	<u>2,757,381</u>	<u>2,715,816</u>	<u>5,508,029</u>	<u>2,563,611</u>	<u>4,034,696</u>
Fund Balances at End of Year	<u>\$ 2,396,557</u>	<u>\$ 2,364,770</u>	<u>\$ 6,637,032</u>	<u>\$ 2,119,602</u>	<u>\$ 7,552,205</u>

County Highway Matching Fund	Motor Fuel Local Option Fund	County Health Fund	Veterans' Commission Fund	Arrestees' Medical Costs Fund	Animal Control Fund	Tax Sale Automation Fund	Recorder's Automation Fund	Geographic Information Systems Fund
\$ 61,349	\$ -	\$ 1,696,131	\$ 292,312	\$ -	\$ -	\$ -	\$ -	\$ -
-	4,417,666	-	-	-	-	-	-	-
2,873	120,876	37,492	8,640	1	10,462	5,420	33,148	15,480
-	-	-	-	-	32,448	-	-	-
-	-	1,004,143	-	370	648,533	48,481	1,181,994	1,514,992
-	-	55,279	-	-	-	-	-	-
-	-	4,929,868	-	-	-	-	-	-
-	1,113,649	1,294	-	-	10,007	-	-	-
-	-	-	-	-	-	-	-	-
-	-	4,987	-	-	-	-	-	-
<u>64,222</u>	<u>5,652,191</u>	<u>7,729,194</u>	<u>300,952</u>	<u>371</u>	<u>701,450</u>	<u>53,901</u>	<u>1,215,142</u>	<u>1,530,472</u>
-	-	-	-	-	-	-	-	1,005,165
-	-	7,007,430	-	-	487,060	-	-	-
-	-	-	261,200	-	-	15,329	623,703	-
-	-	-	-	-	-	-	-	-
196,568	4,213,600	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	254,735	201,523	-	-	21,603	19,940	290,310	91,953
<u>196,568</u>	<u>4,468,335</u>	<u>7,208,953</u>	<u>261,200</u>	<u>-</u>	<u>508,663</u>	<u>35,269</u>	<u>914,013</u>	<u>1,097,118</u>
<u>(132,346)</u>	<u>1,183,856</u>	<u>520,241</u>	<u>39,752</u>	<u>371</u>	<u>192,787</u>	<u>18,632</u>	<u>301,129</u>	<u>433,354</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,000,000	64,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	(12,873)	(100,000)	-	-
-	2,000,000	64,000	-	-	(12,873)	(100,000)	-	-
<u>(132,346)</u>	<u>3,183,856</u>	<u>584,241</u>	<u>39,752</u>	<u>371</u>	<u>179,914</u>	<u>(81,368)</u>	<u>301,129</u>	<u>433,354</u>
<u>311,407</u>	<u>5,176,425</u>	<u>1,954,135</u>	<u>524,339</u>	<u>-</u>	<u>681,926</u>	<u>332,717</u>	<u>1,825,877</u>	<u>685,691</u>
<u>\$ 179,061</u>	<u>\$ 8,360,281</u>	<u>\$ 2,538,376</u>	<u>\$ 564,091</u>	<u>\$ 371</u>	<u>\$ 861,840</u>	<u>\$ 251,349</u>	<u>\$ 2,127,006</u>	<u>\$ 1,119,045</u>

(Continued)

KANE COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2004

Special Revenue Funds (continued)					
	Vital Records Automation Fund	Children's Waiting Room Fund	Local Law Enforcement Fund	Law Library Fund	Court Automation Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Interest	5,066	805	458	500	14,324
Fines	-	-	-	-	-
Fees	152,459	79,160	-	196,559	529,299
Permits	-	-	-	-	-
Grants	-	-	48,037	-	-
Reimbursements	-	-	-	-	-
Charges for Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>157,525</u>	<u>79,965</u>	<u>48,495</u>	<u>197,059</u>	<u>543,623</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Health & Public Safety	-	79,880	-	-	-
Public Services	155,176	-	-	-	-
Judicial	-	-	66,144	170,771	601,069
Highway	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	<u>72,286</u>	<u>-</u>	<u>-</u>	<u>2,026</u>	<u>115,945</u>
Total Expenditures	<u>227,462</u>	<u>79,880</u>	<u>66,144</u>	<u>172,797</u>	<u>717,014</u>
Excess (deficiency) of revenues over expenditures	<u>(69,937)</u>	<u>85</u>	<u>(17,649)</u>	<u>24,262</u>	<u>(173,391)</u>
Other Financing Sources (Uses)					
Bond Proceeds	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-
Transfers In	-	-	30,000	-	-
Transfer to Escrow Agent	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(69,937)</u>	<u>85</u>	<u>12,351</u>	<u>24,262</u>	<u>(173,391)</u>
Fund Balances at Beginning of Year	<u>382,707</u>	<u>54,399</u>	<u>5,469</u>	<u>19,865</u>	<u>950,043</u>
Fund Balances at End of Year	<u>\$ 312,770</u>	<u>\$ 54,484</u>	<u>\$ 17,820</u>	<u>\$ 44,127</u>	<u>\$ 776,652</u>

Court Security Fund	Drug Court Special Resources Fund	Court Document Storage Fund	Child Support Fund	Probation Services Fund	Substance Abuse Screening Fund	Drug Court Fund	SAO Firearms Grant Fund	Title IV-D Child Support Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
11,494	463	8,220	6,019	273	75	2,193	703	132
-	-	477,182	-	-	-	-	-	-
1,162,329	-	-	168,994	631,980	79,863	-	-	-
-	-	-	-	-	-	-	-	-
-	83,763	-	-	-	-	-	106,432	664,106
-	-	-	-	61,509	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,173,823</u>	<u>84,226</u>	<u>485,402</u>	<u>175,013</u>	<u>693,762</u>	<u>79,938</u>	<u>2,193</u>	<u>107,135</u>	<u>664,238</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,303,550	83,763	450,631	109,321	472,577	97,346	385,618	140,736	613,384
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
34,970	-	112,275	139,900	45,947	-	3,397	-	-
<u>1,338,520</u>	<u>83,763</u>	<u>562,906</u>	<u>249,221</u>	<u>518,524</u>	<u>97,346</u>	<u>389,015</u>	<u>140,736</u>	<u>613,384</u>
(164,697)	463	(77,504)	(74,208)	175,238	(17,408)	(386,822)	(33,601)	50,854
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
200,000	-	-	-	-	-	475,000	32,000	-
-	-	-	-	-	-	-	-	-
-	-	-	-	(146,583)	-	-	-	-
<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(146,583)</u>	<u>-</u>	<u>475,000</u>	<u>32,000</u>	<u>-</u>
35,303	463	(77,504)	(74,208)	28,655	(17,408)	88,178	(1,601)	50,854
552,081	-	520,897	406,071	941,966	7,343	8,788	26,105	114,659
<u>\$ 587,384</u>	<u>\$ 463</u>	<u>\$ 443,393</u>	<u>\$ 331,863</u>	<u>\$ 970,621</u>	<u>\$ (10,065)</u>	<u>\$ 96,966</u>	<u>\$ 24,504</u>	<u>\$ 165,513</u>

(Continued)

KANE COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2004

Special Revenue Funds (continued)					
	Drug Prosecution Fund	Victim Coord. Services Fund	Internet Task Force Fund	Violent Crime Defense Fund	SAO Domestic Violence Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Interest	60	54	(49)	54	4,511
Fines	55,022	-	-	-	-
Fees	-	-	-	-	-
Permits	-	-	-	-	-
Grants	150,519	215,315	-	-	-
Reimbursements	-	-	-	-	-
Charges for Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>205,601</u>	<u>215,369</u>	<u>(49)</u>	<u>54</u>	<u>4,511</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Health & Public Safety	-	-	-	-	-
Public Services	-	-	-	-	-
Judicial	309,318	262,254	9,715	7,730	396,538
Highway	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	1,799	-	-	-
Total Expenditures	<u>309,318</u>	<u>264,053</u>	<u>9,715</u>	<u>7,730</u>	<u>396,538</u>
Excess (deficiency) of revenues over expenditures	<u>(103,717)</u>	<u>(48,684)</u>	<u>(9,764)</u>	<u>(7,676)</u>	<u>(392,027)</u>
Other Financing Sources (Uses)					
Bond Proceeds	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-
Transfers In	96,620	20,095	-	-	408,000
Transfer to Escrow Agent	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>96,620</u>	<u>20,095</u>	<u>-</u>	<u>-</u>	<u>408,000</u>
Net Change in Fund Balances	<u>(7,097)</u>	<u>(28,589)</u>	<u>(9,764)</u>	<u>(7,676)</u>	<u>15,973</u>
Fund Balances at Beginning of Year	<u>320,234</u>	<u>21,521</u>	<u>9,764</u>	<u>11,383</u>	<u>204,130</u>
Fund Balances at End of Year	<u>\$ 313,137</u>	<u>\$ (7,068)</u>	<u>\$ -</u>	<u>\$ 3,707</u>	<u>\$ 220,103</u>

SHOCAP Fund	Environmental Prosecution Fund	Auto Theft Task Force Fund	Economic Development Fund	Kane Kares Fund	Riverboat Fund	Stormwater Management Planning Fund	Community Development Block Grant Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
41,940	4,701	452	895	2,692	70,976	11,279	3
-	-	-	-	-	-	-	-
-	159,000	-	-	-	-	336,600	-
-	-	-	-	-	-	13,150	-
6,887	-	70,573	-	-	-	1,458,288	1,319,162
-	-	-	-	-	-	7,389	-
-	-	-	-	-	-	-	-
-	-	-	-	-	6,605,571	3,084	-
<u>48,827</u>	<u>163,701</u>	<u>71,025</u>	<u>895</u>	<u>2,692</u>	<u>6,676,547</u>	<u>1,829,790</u>	<u>1,319,165</u>
-	-	-	163,016	-	2,653,408	-	1,316,435
-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,869,579	-
128,234	166,998	83,729	-	468,721	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	16,263	-	-	-	-	750,000	-
<u>128,234</u>	<u>183,261</u>	<u>83,729</u>	<u>163,016</u>	<u>468,721</u>	<u>2,653,408</u>	<u>2,619,579</u>	<u>1,316,435</u>
<u>(79,407)</u>	<u>(19,560)</u>	<u>(12,704)</u>	<u>(162,121)</u>	<u>(466,029)</u>	<u>4,023,139</u>	<u>(789,789)</u>	<u>2,730</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
102,388	234,339	15,420	150,000	479,123	-	124,774	-
-	-	-	-	-	-	-	-
-	-	-	-	-	(6,904,321)	-	-
<u>102,388</u>	<u>234,339</u>	<u>15,420</u>	<u>150,000</u>	<u>479,123</u>	<u>(6,904,321)</u>	<u>124,774</u>	<u>-</u>
<u>22,981</u>	<u>214,779</u>	<u>2,716</u>	<u>(12,121)</u>	<u>13,094</u>	<u>(2,881,182)</u>	<u>(665,015)</u>	<u>2,730</u>
<u>89,559</u>	<u>135,455</u>	<u>46,646</u>	<u>14,398</u>	<u>87,562</u>	<u>4,801,007</u>	<u>923,334</u>	<u>(7,218)</u>
<u>\$ 112,540</u>	<u>\$ 350,234</u>	<u>\$ 49,362</u>	<u>\$ 2,277</u>	<u>\$ 100,656</u>	<u>\$ 1,919,825</u>	<u>\$ 258,319</u>	<u>\$ (4,488)</u>

(Continued)

KANE COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2004

Special Revenue Funds (continued)					
	Weed and Seed Fund	Juvenile Account- ability Fund	Farmland Preservation Fund	Indemnity Fund	Kane Law Enforcement Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Interest	-	32	46,604	-	4
Fines	-	-	-	-	-
Fees	-	-	-	-	-
Permits	-	-	-	-	-
Grants	217,419	104,244	1,050,385	-	-
Reimbursements	-	-	-	-	2,945
Charges for Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>217,419</u>	<u>104,276</u>	<u>1,096,989</u>	<u>-</u>	<u>2,949</u>
Expenditures					
Current:					
General Government	-	-	2,742,211	-	19,847
Health & Public Safety	-	-	-	-	-
Public Services	-	-	-	-	-
Judicial	237,296	115,827	-	-	-
Highway	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	501	-	-	-	-
Total Expenditures	<u>237,797</u>	<u>115,827</u>	<u>2,742,211</u>	<u>-</u>	<u>19,847</u>
Excess (deficiency) of revenues over expenditures	<u>(20,378)</u>	<u>(11,551)</u>	<u>(1,645,222)</u>	<u>-</u>	<u>(16,898)</u>
Other Financing Sources (Uses)					
Bond Proceeds	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-
Transfers In	-	11,583	2,000,000	-	-
Transfer to Escrow Agent	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>11,583</u>	<u>2,000,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(20,378)</u>	<u>32</u>	<u>354,778</u>	<u>-</u>	<u>(16,898)</u>
Fund Balances at Beginning of Year	<u>26,650</u>	<u>21</u>	<u>2,561,840</u>	<u>-</u>	<u>39,808</u>
Fund Balances at End of Year	<u>\$ 6,272</u>	<u>\$ 53</u>	<u>\$ 2,916,618</u>	<u>\$ -</u>	<u>\$ 22,910</u>

Tax Sale Purchase Fund	Forest Preserve District's General Fund (June 30, 2004)	Forest Preserve District's IMRF Fund (June 30, 2004)	Forest Preserve District's Insurance Fund (June 30, 2004)	Forest Preserve District's Social Security Fund (June 30, 2004)	Total Special Revenue Funds
\$ -	\$ 2,329,300	\$ 179,869	\$ 62,954	\$ 188,862	\$ 15,644,361
-	103,331	1,660	-	1,743	11,355,838
42	40,212	2,162	7,560	1,391	803,632
-	-	-	-	-	564,652
19,043	-	-	-	-	7,955,387
-	27,330	-	-	-	830,698
-	-	-	-	-	10,424,998
-	-	-	-	-	1,376,455
-	904,189	-	-	-	904,189
-	37,989	-	-	-	7,034,828
<u>19,085</u>	<u>3,442,351</u>	<u>183,691</u>	<u>70,514</u>	<u>191,996</u>	<u>56,895,038</u>
56,610	3,000,807	170,250	120,790	176,486	17,791,616
-	-	-	-	-	7,574,370
-	-	-	-	-	2,924,987
-	-	-	-	-	6,681,270
-	-	-	-	-	11,689,496
-	-	-	-	-	-
-	-	-	-	-	-
-	130,482	-	-	-	3,304,544
<u>56,610</u>	<u>3,131,289</u>	<u>170,250</u>	<u>120,790</u>	<u>176,486</u>	<u>49,966,283</u>
<u>(37,525)</u>	<u>311,062</u>	<u>13,441</u>	<u>(50,276)</u>	<u>15,510</u>	<u>6,928,755</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	6,456,302
-	-	-	-	-	-
-	-	-	-	-	(8,328,844)
-	-	-	-	-	(1,872,542)
<u>(37,525)</u>	<u>311,062</u>	<u>13,441</u>	<u>(50,276)</u>	<u>15,510</u>	<u>5,056,213</u>
38,330	1,993,360	125,556	845,445	62,089	45,413,317
<u>\$ 805</u>	<u>\$ 2,304,422</u>	<u>\$ 138,997</u>	<u>\$ 795,169</u>	<u>\$ 77,599</u>	<u>\$ 50,469,530</u>

(Continued)

KANE COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2004

Debt Service Funds				
	MFT Debt Service Fund	Juvenile Bonds Pledge Rev. Fund	Public Building Commission Fund	Total Nonmajor Debt Service Funds
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Interest	79,304	33,944	42,294	155,542
Fines	-	-	-	-
Fees	-	-	-	-
Permits	-	-	-	-
Grants	-	-	-	-
Reimbursements	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	132,131	-	-	132,131
Total Revenues	<u>211,435</u>	<u>33,944</u>	<u>42,294</u>	<u>287,673</u>
Expenditures				
Current:				
General Government	175	6,743	-	6,918
Health & Public Safety	-	-	-	-
Public Services	-	-	-	-
Judicial	-	-	-	-
Highway	339,724	-	-	339,724
Debt Service:				
Principal	1,455,000	500,000	-	1,955,000
Interest and Fees	1,664,570	309,685	-	1,974,255
Capital Outlay	-	-	-	-
Total Expenditures	<u>3,459,469</u>	<u>816,428</u>	<u>-</u>	<u>4,275,897</u>
Excess (deficiency) of revenues over expenditures	<u>(3,248,034)</u>	<u>(782,484)</u>	<u>42,294</u>	<u>(3,988,224)</u>
Other Financing Sources (Uses)				
Bond Proceeds	26,875,000	-	-	26,875,000
Premium on Bonds Sold	4,152,008	-	-	4,152,008
Transfers In	1,165,067	828,335	-	1,993,402
Transfer to Escrow Agent	(30,689,831)	-	-	(30,689,831)
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>1,502,244</u>	<u>828,335</u>	<u>-</u>	<u>2,330,579</u>
Net Change in Fund Balances	<u>(1,745,790)</u>	<u>45,851</u>	<u>42,294</u>	<u>(1,657,645)</u>
Fund Balances at Beginning of Year	<u>6,197,925</u>	<u>1,502,633</u>	<u>1,904,998</u>	<u>9,605,556</u>
Fund Balances at End of Year	<u>\$ 4,452,135</u>	<u>\$ 1,548,484</u>	<u>\$ 1,947,292</u>	<u>\$ 7,947,911</u>

Capital Projects Funds						Permanent Fund	
Transportation Impact Fees Fund	Capital Project Fund	Motor Fuel Construction Fund	Special Service Areas Fund	Forest Preserve District's Construction Fund (June 30, 2004)	Total Nonmajor Capital Projects Funds	Working Cash Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ 636,213	\$ 1,223,107	\$ 1,859,320	\$ -	\$ 17,503,681
-	-	-	-	-	-	-	11,355,838
12,061	319,564	287,628	13,243	140,675	773,171	57,606	1,789,951
-	-	-	-	-	-	-	564,652
2,076,485	-	-	-	-	2,076,485	-	10,031,872
-	-	-	-	-	-	-	830,698
-	-	-	-	98,541	98,541	-	10,523,539
-	-	-	8,570	-	8,570	-	1,385,025
-	-	-	-	-	-	-	904,189
-	-	-	-	500,000	500,000	-	7,666,959
<u>2,088,546</u>	<u>319,564</u>	<u>287,628</u>	<u>658,026</u>	<u>1,962,323</u>	<u>5,316,087</u>	<u>57,606</u>	<u>62,556,404</u>
-	-	-	-	1,997,970	1,997,970	-	19,796,504
-	-	-	-	-	-	-	7,574,370
-	-	-	358,246	-	358,246	-	3,283,233
-	-	-	-	-	-	-	6,681,270
-	-	10,602,987	-	-	10,602,987	-	22,632,207
-	-	-	-	-	-	-	1,955,000
-	-	-	-	-	-	-	1,974,255
-	70,192	1,898,562	-	1,541,645	3,510,399	-	6,814,943
-	70,192	12,501,549	358,246	3,539,615	16,469,602	-	70,711,782
<u>2,088,546</u>	<u>249,372</u>	<u>(12,213,921)</u>	<u>299,780</u>	<u>(1,577,292)</u>	<u>(11,153,515)</u>	<u>57,606</u>	<u>(8,155,378)</u>
-	-	-	-	-	-	-	26,875,000
-	-	-	-	-	-	-	4,152,008
-	194,655	-	-	-	194,655	-	8,644,359
-	-	-	-	-	-	-	(30,689,831)
-	-	-	(20,000)	-	(20,000)	-	(8,348,844)
-	194,655	-	(20,000)	-	174,655	-	632,692
<u>2,088,546</u>	<u>444,027</u>	<u>(12,213,921)</u>	<u>279,780</u>	<u>(1,577,292)</u>	<u>(10,978,860)</u>	<u>57,606</u>	<u>(7,522,686)</u>
-	13,834,198	21,164,190	750,902	11,740,802	47,490,092	2,296,269	104,805,234
<u>\$ 2,088,546</u>	<u>\$ 14,278,225</u>	<u>\$ 8,950,269</u>	<u>\$ 1,030,682</u>	<u>\$ 10,163,510</u>	<u>\$ 36,511,232</u>	<u>\$ 2,353,875</u>	<u>\$ 97,282,548</u>

KANE COUNTY, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 3,100,278	\$ 3,125,211	\$ 24,933
Interest	30,000	41,019	11,019
Miscellaneous	-	15,764	15,764
Total Revenues	<u>3,130,278</u>	<u>3,181,994</u>	<u>51,716</u>
Expenditures			
General Government			
Personnel Services			
Contribution - SLEP	1,732,807	1,872,264	(139,457)
Contribution - IMRF	<u>1,812,376</u>	<u>1,676,824</u>	<u>135,552</u>
Total Expenditures	<u>3,545,183</u>	<u>3,549,088</u>	<u>(3,905)</u>
Excess (deficiency) of revenues over expenditures	<u>(414,905)</u>	<u>(367,094)</u>	<u>47,811</u>
Other Financing Sources (Uses)			
Transfers In	<u>6,270</u>	<u>6,270</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>6,270</u>	<u>6,270</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (408,635)</u>	<u>(360,824)</u>	<u>\$ 47,811</u>
Fund Balance at Beginning of Year		<u>2,757,381</u>	
Fund Balance at End of Year		<u>\$ 2,396,557</u>	

KANE COUNTY, ILLINOIS

SOCIAL SECURITY FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 2,366,159	\$ 2,410,671	\$ 44,512
Interest	25,000	37,944	12,944
Miscellaneous	<u>-</u>	<u>11,152</u>	<u>11,152</u>
Total Revenues	<u>2,391,159</u>	<u>2,459,767</u>	<u>68,608</u>
Expenditures			
General Government			
Personnel Services			
Contribution - Social Security	<u>2,797,849</u>	<u>2,817,503</u>	<u>(19,654)</u>
Total Expenditures	<u>2,797,849</u>	<u>2,817,503</u>	<u>(19,654)</u>
Excess (deficiency) of revenues over expenditures	<u>(406,690)</u>	<u>(357,736)</u>	<u>48,954</u>
Other Financing Sources (Uses)			
Transfers In	<u>6,690</u>	<u>6,690</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>6,690</u>	<u>6,690</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (400,000)</u>	<u>(351,046)</u>	<u>\$ 48,954</u>
Fund Balance at Beginning of Year		<u>2,715,816</u>	
Fund Balance at End of Year		<u>\$ 2,364,770</u>	

KANE COUNTY, ILLINOIS

COUNTY HIGHWAY FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final <u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 5,050,676	\$ 5,034,260	\$ (16,416)
Interest	60,000	92,501	32,501
Fees	60,000	41,588	(18,412)
Permits	400,000	734,939	334,939
Reimbursements	48,369	60,287	11,918
Miscellaneous	80,000	160,877	80,877
Total Revenues	<u>5,699,045</u>	<u>6,124,452</u>	<u>425,407</u>
Expenditures			
Highway			
Personnel Services			
Full-Time Salaries	1,697,811	1,585,437	112,374
Part-Time Salaries	140,584	106,790	33,794
Overtime Salaries	50,000	71,983	(21,983)
Contribution- IMRF	128,944	121,782	7,162
Contribution- Social Sec	145,360	131,720	13,640
Insurance-Health	214,677	188,860	25,817
Insurance-Dental	9,008	7,611	1,397
Total Personnel Services	<u>2,386,384</u>	<u>2,214,183</u>	<u>172,201</u>
Contractual Services			
Insurance Liability	68,370	68,370	-
Worker's Compensation	38,804	38,804	-
Unemployment Claims	4,805	4,805	-
Engineering	-	345	(345)
Contracts & Consulting	444,149	310,945	133,204
Legal Services	65,000	69,184	(4,184)
Northeast IL Plan & Metro	8,473	8,637	(164)
Special Studies	4,917	-	4,917
Medical/Dental/Hospital	4,944	3,880	1,064
Construction-County Hwy	2,914,262	-	2,914,262
Maintenance Roads	122,652	40,412	82,240
Janitorial Services	30,900	21,960	8,940
Security Services	6,180	816	5,364
Printing-Legal	5,150	8,811	(3,661)
Printing-General	7,500	11,927	(4,427)
Mapping	26,250	9,070	17,180
Maintenance-Computers	17,500	18,897	(1,397)
Maintenance-Copiers	17,500	14,866	2,634
Maintenance-Comm Equip	10,300	6,547	3,753
Conference & Meetings	23,025	32,326	(9,301)
Employee Training	46,350	15,350	31,000
Mileage Expense	5,500	2,115	3,385
Association Dues	5,150	5,456	(306)
Other Contractual Expense	60,000	48,000	12,000
Total Contractual Services	<u>3,937,681</u>	<u>741,523</u>	<u>3,196,158</u>

(Continued)

KANE COUNTY, ILLINOIS

COUNTY HIGHWAY FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Commodities			
Utilities-Electric	\$ 60,500	\$ 32,473	\$ 28,027
Utilities-Gas & Electric	100,000	24,440	75,560
Utilities-Intersect Light	328,500	215,639	112,861
Disposal & Water Softener	12,360	14,276	(1,916)
Telephone	58,000	35,616	22,384
Postage	12,360	6,747	5,613
Office Supplies	30,900	24,649	6,251
Books & Subscriptions	2,060	2,440	(380)
Comp Software-Non Capital	15,750	7,218	8,532
Comp Hardware-Non Capital	21,000	10,244	10,756
Operating Supplies	46,350	19,444	26,906
Operating Supplies-Clean	5,150	-	5,150
Uniforms & Accessories	25,750	24,010	1,740
Fuel Vehicles	100,000	116,813	(16,813)
Repair & Maint-Vehicles	175,100	92,633	82,467
Repairs & Maint-Bldg/Grnd	83,945	79,025	4,920
Repair & Maint-Equipment	103,000	66,010	36,990
Repair&Maint-Office Equip	2,060	96	1,964
Maintenance-MTL Roads	318,273	269,281	48,992
Total Commodities	<u>1,501,058</u>	<u>1,041,054</u>	<u>460,004</u>
Total Highway	<u>7,825,123</u>	<u>3,996,760</u>	<u>3,828,363</u>
Capital Outlay			
Computers	16,000	24,986	(8,986)
Printers	14,000	499	13,501
Computer Software	25,000	38,932	(13,932)
Office Furniture & Equip	15,000	18,831	(3,831)
Special Purpose Equipment	75,210	-	75,210
Communications Equipment	5,150	91,122	(85,972)
Automotive Equipment	582,500	481,319	101,181
Machinery & Equipment	283,000	258,033	24,967
Building Improvements	710,000	50,366	659,634
Highway Right of Way	250,000	34,601	215,399
Total Capital Outlay	<u>1,975,860</u>	<u>998,689</u>	<u>977,171</u>
Total Expenditures	<u>9,800,983</u>	<u>4,995,449</u>	<u>4,805,534</u>
Net Change in Fund Balance	<u>\$ (4,101,938)</u>	<u>1,129,003</u>	<u>\$ 5,230,941</u>
Fund Balance at Beginning of Year		<u>5,508,029</u>	
Fund Balance at End of Year		<u>\$ 6,637,032</u>	

KANE COUNTY, ILLINOIS

COUNTY BRIDGE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final <u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 262,761	\$ 263,442	\$ 681
Interest	30,000	43,543	13,543
Reimbursements	<u>315,000</u>	<u>92,459</u>	<u>(222,541)</u>
Total Revenues	<u>607,761</u>	<u>399,444</u>	<u>(208,317)</u>
Expenditures			
Highway			
Contractual Services			
Engineering	509,500	149,189	360,311
Maintenance of Bridges	1,575,000	542,997	1,032,003
Bridge Inspection	<u>130,000</u>	<u>134,406</u>	<u>(4,406)</u>
Total Contractual Services	<u>2,214,500</u>	<u>826,592</u>	<u>1,387,908</u>
Commodities			
County Aid to Townships	<u>300,000</u>	<u>16,861</u>	<u>283,139</u>
Capital Outlay			
Highway Right of Way	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total Expenditures	<u>2,534,500</u>	<u>843,453</u>	<u>1,691,047</u>
Net Change in Fund Balance	<u>\$ (1,926,739)</u>	<u>(444,009)</u>	<u>\$ 1,482,730</u>
Fund Balance at Beginning of Year		<u>2,563,611</u>	
Fund Balance at End of Year		<u>\$ 2,119,602</u>	

KANE COUNTY, ILLINOIS

MOTOR FUEL TAX FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 6,246,185	\$ 6,831,438	\$ 585,253
Interest	30,000	67,933	37,933
Miscellaneous	-	222,320	222,320
Total Revenues	<u>6,276,185</u>	<u>7,121,691</u>	<u>845,506</u>
Expenditures			
Highway			
Personnel Services			
Full-Time Salaries	1,497,818	1,507,074	(9,256)
Part-Time Salaries	114,854	122,612	(7,758)
Overtime Salaries	194,580	103,442	91,138
Contribution- IMRF	129,580	110,497	19,083
Contribution- Social Sec	137,314	128,228	9,086
Contribution-Teamsters	241,572	238,600	2,972
Insurance-Health	45,843	30,598	15,245
Insurance-Dental	2,218	1,496	722
Total Personnel Services	<u>2,363,779</u>	<u>2,242,547</u>	<u>121,232</u>
Contractual Services			
Construction-Roads	73,760	-	73,760
Maintenance Roads	45,000	-	45,000
Maintenance-MTL Roads	300,000	196,568	103,432
Total Contractual Services	<u>418,760</u>	<u>196,568</u>	<u>222,192</u>
Capital Outlay			
Highway Right of Way	1,800,000	-	1,800,000
Total Expenditures	<u>4,582,539</u>	<u>2,439,115</u>	<u>2,143,424</u>
Excess (deficiency) of revenues over expenditures	<u>1,693,646</u>	<u>4,682,576</u>	<u>2,988,930</u>
Other Financing Sources (Uses)			
Transfers Out	(3,467,475)	(1,165,067)	2,302,408
Total Other Financing Sources (Uses)	<u>(3,467,475)</u>	<u>(1,165,067)</u>	<u>2,302,408</u>
Net Change in Fund Balance	<u>\$ (1,773,829)</u>	<u>3,517,509</u>	<u>\$ 5,291,338</u>
Fund Balance at Beginning of Year		<u>4,034,696</u>	
Fund Balance at End of Year		<u>\$ 7,552,205</u>	

KANE COUNTY, ILLINOIS

COUNTY HIGHWAY MATCHING FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	<u>Final Budget</u>	<u>Actual</u>	Variance Positive <u>(Negative)</u>
Revenues			
Property Taxes	\$ 54,596	\$ 61,349	\$ 6,753
Interest	4,000	2,873	(1,127)
Total Revenues	<u>58,596</u>	<u>64,222</u>	<u>5,626</u>
 Expenditures			
Highway			
Commodities			
Maintenance-MTL Roads	<u>300,000</u>	<u>196,568</u>	<u>103,432</u>
Total Expenditures	<u>300,000</u>	<u>196,568</u>	<u>103,432</u>
 Net Change in Fund Balance	<u>\$ (241,404)</u>	<u>(132,346)</u>	<u>\$ 109,058</u>
 Fund Balance at Beginning of Year		<u>311,407</u>	
 Fund Balance at End of Year		<u>\$ 179,061</u>	

KANE COUNTY, ILLINOIS

MOTOR FUEL LOCAL OPTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 4,167,456	\$ 4,417,666	\$ 250,210
Interest	150,000	120,876	(29,124)
Reimbursements	3,100,000	1,113,649	(1,986,351)
Total Revenues	<u>7,417,456</u>	<u>5,652,191</u>	<u>(1,765,265)</u>
Expenditures			
Highway			
Contractual Services			
Engineering	1,869,962	1,255,068	614,894
Construction-Roads	6,971,000	375,242	6,595,758
Maintenance Roads	4,100,000	2,583,290	1,516,710
Total Highway	<u>12,940,962</u>	<u>4,213,600</u>	<u>8,727,362</u>
Capital Outlay			
Highway Right of Way	200,000	254,735	(54,735)
Total Expenditures	<u>13,140,962</u>	<u>4,468,335</u>	<u>8,672,627</u>
Excess (deficiency) of revenues over expenditures	<u>(5,723,506)</u>	<u>1,183,856</u>	<u>6,907,362</u>
Other Financing Sources (Uses)			
Transfers In	2,000,000	2,000,000	-
Total Other Financing Sources (Uses)	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (3,723,506)</u>	<u>3,183,856</u>	<u>\$ 6,907,362</u>
Fund Balance at Beginning of Year		<u>5,176,425</u>	
Fund Balance at End of Year		<u>\$ 8,360,281</u>	

KANE COUNTY, ILLINOIS

COUNTY HEALTH FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 1,691,236	\$ 1,696,131	\$ 4,895
Interest	27,000	37,492	10,492
Fees	853,939	1,004,143	150,204
Permits	49,910	55,279	5,369
Grants	4,840,046	4,929,868	89,822
Miscellaneous	2,200	6,281	4,081
Total Revenues	<u>7,464,331</u>	<u>7,729,194</u>	<u>264,863</u>
Expenditures			
Health and Public Safety			
Personnel Services			
Full-Time Salaries	3,501,902	3,258,597	243,305
Seasonal Salaries	123,657	127,684	(4,027)
Part-Time Salaries	290,467	255,734	34,733
Overtime Salaries	7,705	14,766	(7,061)
Contribution- IMRF	272,467	244,212	28,255
Contribution- Social Sec	300,165	271,681	28,484
Insurance-Health	718,686	625,715	92,971
Insurance-Dental	31,290	26,483	4,807
Total Personnel Services	<u>5,246,339</u>	<u>4,824,872</u>	<u>421,467</u>
Contractual Services			
Project Administration	409,240	391,762	17,478
Insurance Liability	72,589	72,589	-
Worker's Compensation	41,201	41,201	-
Unemployment Claims	5,100	5,100	-
Contracts & Consulting	621,188	631,319	(10,131)
Public Health Services	384,300	409,732	(25,432)
Building Space Rental	73,587	73,564	23
Advertising	750	-	750
Equipment Rental	15,124	5,221	9,903
Maintenance-Computers	430	-	430
Maintenance-Comm Equip	2,946	638	2,308
Conference & Meetings	19,302	25,422	(6,120)
Employee Training	18,197	19,140	(943)
Mileage Expense	41,145	41,590	(445)
Association Dues	7,820	9,946	(2,126)
Total Contractual Services	<u>1,712,919</u>	<u>1,727,224</u>	<u>(14,305)</u>
Commodities			
Utilities-Electric	10,240	6,105	4,135
Utilities-Gas & Electric	3,616	3,397	219

(Continued)

KANE COUNTY, ILLINOIS
COUNTY HEALTH FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Disposal & Water Softener	\$ 1,105	\$ 1,262	\$ (157)
Telephone	87,595	87,124	471
Postage	5,185	2,478	2,707
Office Supplies	15,845	16,903	(1,058)
Data Processing Supplies	9,768	8,579	1,189
Books & Subscriptions	1,120	4,177	(3,057)
Operating Supplies	164,536	157,918	6,618
Operating Supplies-Clean	5,500	4,504	996
Medical Supplies & Drugs	60,821	89,779	(28,958)
Lab Services	2,473	1,146	1,327
Fuel-Vehicles	7,150	6,542	608
Repairs & Maint-Vehicles	6,290	5,632	658
Repairs & Maint-Bldgs/Grd	33,440	53,731	(20,291)
Repairs & Maint-Equipment	7,090	5,657	1,433
Office Equipment	1,000	400	600
Total Commodities	<u>422,774</u>	<u>455,334</u>	<u>(32,560)</u>
Total Health and Public Safety	<u>7,382,032</u>	<u>7,007,430</u>	<u>374,602</u>
Capital Outlay			
Computers	15,000	31,634	(16,634)
Printers	1,000	3,406	(2,406)
Copiers	-	28,216	(28,216)
Computer Software	9,300	8,038	1,262
Special Purpose Equipment	87,400	123,693	(36,293)
Building Improvements	-	6,536	(6,536)
Total Capital Outlay	<u>112,700</u>	<u>201,523</u>	<u>(88,823)</u>
Total Expenditures	<u>7,494,732</u>	<u>7,208,953</u>	<u>285,779</u>
Excess (deficiency) of revenues over expenditures	<u>(30,401)</u>	<u>520,241</u>	<u>550,642</u>
Other Financing Sources (Uses)			
Transfers In	<u>64,000</u>	<u>64,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>64,000</u>	<u>64,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 33,599</u>	<u>584,241</u>	<u>\$ 550,642</u>
Fund Balance at Beginning of Year		<u>1,954,135</u>	
Fund Balance at End of Year		<u>\$ 2,538,376</u>	

KANE COUNTY, ILLINOIS

VETERANS' COMMISSION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 285,597	\$ 292,312	\$ 6,715
Interest	<u>5,000</u>	<u>8,640</u>	<u>3,640</u>
Total Revenues	<u>290,597</u>	<u>300,952</u>	<u>10,355</u>
Expenditures			
Public Services			
Personnel Services			
Full-Time Salaries	156,917	157,430	(513)
Overtime Salaries	1,700	1,624	76
Contribution- IMRF	11,372	11,074	298
Contribution- Social Sec	12,134	11,968	166
Insurance-Health	23,646	23,962	(316)
Insurance-Dental	<u>404</u>	<u>557</u>	<u>(153)</u>
Total Personnel Services	<u>206,173</u>	<u>206,615</u>	<u>(442)</u>
Contractual Services			
Insurance Liability	2,934	2,934	-
Worker's Compensation	1,665	1,665	-
Unemployment Claims	206	206	-
Legal Services	700	-	700
Printing-General	100	10	90
Maintenance-Computers	600	-	600
Maintenance-Copiers	850	556	294
Conference & Meetings	1,072	1,130	(58)
Employee Training	5,282	4,051	1,231
Mileage Expense	1,000	968	32
Association Dues	470	535	(65)
Other Contractual Expense	<u>58,000</u>	<u>29,913</u>	<u>28,087</u>
Total Contractual Services	<u>72,879</u>	<u>41,968</u>	<u>30,911</u>
Commodities			
Telephone	2,000	1,531	469
Office Supplies	455	529	(74)
Books & Subscriptions	355	513	(158)
Comp Software-Non Capital	340	-	340
Comp Hardware-Non Capital	-	936	(936)
Fuel-Vehicles	3,795	5,057	(1,262)
Repairs & Maint-Vehicles	<u>3,600</u>	<u>4,051</u>	<u>(451)</u>
Total Commodities	<u>10,545</u>	<u>12,617</u>	<u>(2,072)</u>
Total Public Services	<u>289,597</u>	<u>261,200</u>	<u>28,397</u>

(Continued)

KANE COUNTY, ILLINOIS

VETERANS' COMMISSION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Capital Outlay			
Office Furniture & Equip	\$ 1,000	\$ -	\$ 1,000
Total Expenditures	<u>290,597</u>	<u>261,200</u>	<u>29,397</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>39,752</u>	<u>\$ 39,752</u>
Fund Balance at Beginning of Year		<u>524,339</u>	
Fund Balance at End of Year		<u>\$ 564,091</u>	

KANE COUNTY, ILLINOIS

ANIMAL CONTROL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 6,500	\$ 10,462	\$ 3,962
Fines	30,354	32,448	2,094
Fees	636,635	648,533	11,898
Reimbursements	16,182	10,007	(6,175)
Total Revenues	<u>689,671</u>	<u>701,450</u>	<u>11,779</u>
Expenditures			
Health and Public Safety			
Personnel Services			
Full-Time Salaries	171,668	192,099	(20,431)
Part-Time Salaries	18,000	8,831	9,169
Overtime Salaries	24,911	21,960	2,951
Contribution- IMRF	15,385	14,935	450
Contribution- Social Sec	16,415	16,699	(284)
Insurance-Health	27,477	26,117	1,360
Insurance-Dental	555	828	(273)
Other Medical Expenses	700	-	700
Total Personnel Services	<u>275,111</u>	<u>281,469</u>	<u>(6,358)</u>
Contractual Services			
Insurance Liability	3,970	3,970	-
Worker's Compensation	2,253	2,253	-
Unemployment Claims	279	279	-
Contracts & Consulting	66,696	117,820	(51,124)
Veterinarian Services	57,120	34,833	22,287
Printing-General	1,653	1,772	(119)
Maintenance-Computers	150	-	150
Maintenance-Copiers	360	338	22
Maintenance-Comm. Equip	702	35	667
Conference & Meetings	1,350	1,303	47
Employee Training	350	280	70
Other Contractual	13,085	5,000	8,085
Total Contractual Services	<u>147,968</u>	<u>167,883</u>	<u>(19,915)</u>
Commodities			
Telephone	8,764	7,174	1,590
Postage	27,474	14	27,460
Office Supplies	2,672	1,985	687
Operating Supplies	27,369	17,271	10,098
Uniform & Accessories	525	663	(138)
Comp-Destroyed Animals	100	-	100

(Continued)

KANE COUNTY, ILLINOIS

ANIMAL CONTROL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Fuel-Vehicles	\$ 7,475	\$ 8,053	\$ (578)
Repairs & Maint-Vehicles	5,366	2,548	2,818
Total Commodities	<u>79,745</u>	<u>37,708</u>	<u>42,037</u>
Total Health and Public Safety	<u>502,824</u>	<u>487,060</u>	<u>15,764</u>
Capital Outlay			
Computers	3,250	-	3,250
Printers	-	139	(139)
Copiers	-	2,949	(2,949)
Office Furniture & Equipment	-	1,575	(1,575)
Computer Software	500	-	500
Automotive Equipment	<u>18,000</u>	<u>16,940</u>	<u>1,060</u>
Total Capital Outlay	<u>21,750</u>	<u>21,603</u>	<u>147</u>
Total Expenditures	<u>524,574</u>	<u>508,663</u>	<u>15,911</u>
Excess (deficiency) of revenues over expenditures	<u>165,097</u>	<u>192,787</u>	<u>27,690</u>
Other Financing Sources (Uses)			
Transfers Out	<u>(12,873)</u>	<u>(12,873)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(12,873)</u>	<u>(12,873)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 152,224</u>	<u>179,914</u>	<u>\$ 27,690</u>
Fund Balance at Beginning of Year		<u>681,926</u>	
Fund Balance at End of Year		<u>\$ 861,840</u>	

KANE COUNTY, ILLINOIS

TAX SALE AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 7,500	\$ 5,420	\$ (2,080)
Fees	60,000	48,481	(11,519)
Total Revenues	<u>67,500</u>	<u>53,901</u>	<u>(13,599)</u>
Expenditures			
Public Services			
Personnel Services			
Full-Time Salaries	30,000	-	30,000
Contribution- IMRF	2,151	-	2,151
Contribution- Social Sec	2,295	-	2,295
Insurance-Health	4,099	-	4,099
Insurance-Dental	206	-	206
Total Personnel Services	<u>38,751</u>	<u>-</u>	<u>38,751</u>
Contractual Services			
Insurance Liability	555	555	-
Worker's Compensation	315	315	-
Unemployment Claims	39	39	-
Contracts & Consulting	103,000	8,260	94,740
Maintenance-Computers	3,000	3,669	(669)
Maintenance-Copiers	2,250	872	1,378
Conference & Meetings	3,600	311	3,289
Mileage Expense	2,000	-	2,000
Total Contractual Services	<u>114,759</u>	<u>14,021</u>	<u>100,738</u>
Commodities			
Office Supplies	1,800	1,308	492
Repair & Maint-Equipment	1,200	-	1,200
Total Commodities	<u>3,000</u>	<u>1,308</u>	<u>1,692</u>
Total Public Services	<u>156,510</u>	<u>15,329</u>	<u>141,181</u>
Capital Outlay			
Computers	20,000	1,950	18,050
Printers	-	5,456	(5,456)
Copiers	-	1,155	(1,155)
Office Furniture & Equip	7,500	11,379	(3,879)
Total Capital Outlay	<u>27,500</u>	<u>19,940</u>	<u>7,560</u>
Total Expenditures	<u>184,010</u>	<u>35,269</u>	<u>148,741</u>
Excess (deficiency) of revenues over expenditures	<u>(116,510)</u>	<u>18,632</u>	<u>135,142</u>
Other Financing Sources (Uses)			
Transfers Out	(100,000)	(100,000)	-
Total Other Financing Sources (Uses)	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (216,510)</u>	<u>(81,368)</u>	<u>\$ 135,142</u>
Fund Balance at Beginning of Year		<u>332,717</u>	
Fund Balance at End of Year		<u>\$ 251,349</u>	

KANE COUNTY, ILLINOIS

RECORDER'S AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 33,148	\$ 33,148
Fees	<u>776,250</u>	<u>1,181,994</u>	<u>405,744</u>
Total Revenues	<u>776,250</u>	<u>1,215,142</u>	<u>438,892</u>
Expenditures			
Public Services			
Personnel Services			
Full-Time Salaries	225,000	162,617	62,383
Part-Time Salaries	71,437	48,499	22,938
Overtime Salaries	30,000	52	29,948
Contribution- IMRF	23,406	12,656	10,750
Contribution- Social Sec	24,973	15,403	9,570
Insurance-Health	51,812	35,962	15,850
Insurance-Dental	<u>1,811</u>	<u>1,645</u>	<u>166</u>
Total Personnel Services	<u>428,439</u>	<u>276,834</u>	<u>151,605</u>
Contractual Services			
Insurance Liability	6,040	6,069	(29)
Worker's Compensation	3,428	3,444	(16)
Unemployment Claims	425	427	(2)
Contracts & Consulting	163,759	198,828	(35,069)
Film Conversion/ Book Bind	35,000	-	35,000
Equipment Rental	14,256	-	14,256
Maintenance-Computers	25,000	828	24,172
Maintenance-Copiers	35,000	21,141	13,859
Conference & Meetings	8,000	3,028	4,972
Employee Training	<u>6,000</u>	<u>7,210</u>	<u>(1,210)</u>
Total Contractual Services	<u>296,908</u>	<u>240,975</u>	<u>55,933</u>
Commodities			
Telephone	30,000	16,991	13,009
Office Supplies	3,000	187	2,813
Data Processing Supplies	83,000	80,260	2,740
Books & Subscriptions	1,000	-	1,000
Operating Supplies	<u>30,000</u>	<u>8,456</u>	<u>21,544</u>
Total Commodities	<u>147,000</u>	<u>105,894</u>	<u>41,106</u>
Total Public Services	<u>872,347</u>	<u>623,703</u>	<u>248,644</u>

(Continued)

KANE COUNTY, ILLINOIS

RECORDER'S AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Capital Outlay			
Computers	\$ 233,000	\$ 200,625	\$ 32,375
Printers	11,000	595	10,405
Computer Software	<u>113,700</u>	<u>89,090</u>	<u>24,610</u>
Total Capital Outlay	<u>357,700</u>	<u>290,310</u>	<u>67,390</u>
Total Expenditures	<u>1,230,047</u>	<u>914,013</u>	<u>316,034</u>
Net Change in Fund Balance	<u>\$ (453,797)</u>	<u>301,129</u>	<u>\$ 754,926</u>
Fund Balance at Beginning of Year		<u>1,825,877</u>	
Fund Balance at End of Year		<u>\$ 2,127,006</u>	

KANE COUNTY, ILLINOIS

GEOGRAPHIC INFORMATION SYSTEMS FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 3,000	\$ 15,480	\$ 12,480
Fees	<u>1,512,000</u>	<u>1,514,992</u>	<u>2,992</u>
Total Revenues	<u>1,515,000</u>	<u>1,530,472</u>	<u>15,472</u>
Expenditures			
General Government			
Personnel Services			
Full-Time Salaries	287,787	287,887	(100)
Part-Time Salaries	7,200	2,403	4,797
Overtime Salaries	5,000	1,047	3,953
Contribution- IMRF	21,509	19,978	1,531
Contribution- Social Sec	22,948	21,767	1,181
Insurance-Health	44,942	36,051	8,891
Insurance-Dental	<u>2,218</u>	<u>1,874</u>	<u>344</u>
Total Personnel Services	<u>391,604</u>	<u>371,007</u>	<u>20,597</u>
Contractual Services			
Insurance-Liability	5,551	5,551	-
Worker's Compensation	3,150	3,150	-
Unemployment Claims	390	390	-
Contracts & Consulting	845,415	559,008	286,407
Mapping	50,000	9,062	40,938
Maintenance-Computers	46,970	31,811	15,159
Conference & Meetings	5,000	2,164	2,836
Employee Training	10,000	9,140	860
Mileage Expense	500	169	331
Association Dues	<u>700</u>	<u>765</u>	<u>(65)</u>
Total Contractual Services	<u>967,676</u>	<u>621,210</u>	<u>346,466</u>
Commodities			
Office Supplies	3,000	3,276	(276)
Data Processing Supplies	4,000	3,337	663
Books & Subscriptions	2,100	2,414	(314)
Computer Software-Non Capital	3,000	1,808	1,192
Computer Hardware-Non Capital	1,000	1,827	(827)
Operating Supplies	<u>590</u>	<u>286</u>	<u>304</u>
Total Commodities	<u>13,690</u>	<u>12,948</u>	<u>742</u>
Total General Government	<u>1,372,970</u>	<u>1,005,165</u>	<u>367,805</u>

(Continued)

KANE COUNTY, ILLINOIS

GEOGRAPHIC INFORMATION SYSTEMS FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Capital Outlay			
Computers	\$ 74,500	\$ 58,692	\$ 15,808
Printers	4,000	3,148	852
Computer Software	26,945	30,113	(3,168)
Office Furniture & Equipment	3,000	-	3,000
Total Capital Outlay	<u>108,445</u>	<u>91,953</u>	<u>16,492</u>
Total Expenditures	<u>1,481,415</u>	1,097,118	<u>384,297</u>
Net Change in Fund Balance	<u>\$ 33,585</u>	<u>433,354</u>	<u>\$ 399,769</u>
Fund Balance at Beginning of Year		<u>685,691</u>	
Fund Balance at End of Year		<u>\$ 1,119,045</u>	

KANE COUNTY, ILLINOIS

VITAL RECORDS AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 5,000	\$ 5,066	\$ 66
Fees	<u>150,000</u>	<u>152,459</u>	<u>2,459</u>
Total Revenues	<u>155,000</u>	<u>157,525</u>	<u>2,525</u>
Expenditures			
Public Services			
Personnel Services			
Full-Time Salaries	-	18,112	(18,112)
Part-Time Salaries	60,000	36,547	23,453
Overtime Salaries	3,000	727	2,273
Contribution- IMRF	4,517	2,570	1,947
Contribution- Social Sec	4,820	5,145	(325)
Insurance-Health	8,414	3,303	5,111
Insurance-Dental	<u>549</u>	<u>169</u>	<u>380</u>
Total Personnel Services	<u>81,300</u>	<u>66,573</u>	<u>14,727</u>
Contractual Services			
Insurance Liability	1,166	1,166	-
Worker's Compensation	662	662	-
Unemployment Claims	82	82	-
Contracts & Consulting	139,441	47,948	91,493
Film Conversion/Book Bind	6,000	-	6,000
Maintenance-Computers	28,000	19,298	8,702
Maintenance-Copiers	4,500	2,433	2,067
Conference & Meetings	4,500	5,381	(881)
Employee Training	2,014	590	1,424
Mileage Expense	1,000	-	1,000
Association Dues	1,350	220	1,130
Other Contractual Expense	<u>8,000</u>	<u>1,280</u>	<u>6,720</u>
Total Contractual Services	<u>196,715</u>	<u>79,060</u>	<u>117,655</u>
Commodities			
Telephone	1,000	2,964	(1,964)
Operating Supplies	<u>10,500</u>	<u>6,579</u>	<u>3,921</u>
Total Commodities	<u>11,500</u>	<u>9,543</u>	<u>1,957</u>
Total Public Services	<u>289,515</u>	<u>155,176</u>	<u>134,339</u>
Capital Outlay			
Computers	69,100	4,381	64,719
Copiers	-	12,132	(12,132)
Office Furniture & Equipment	2,500	2,777	(277)
Special Purpose Equipment	<u>50,750</u>	<u>52,996</u>	<u>(2,246)</u>
Total Capital Outlay	<u>122,350</u>	<u>72,286</u>	<u>50,064</u>
Total Expenditures	<u>411,865</u>	<u>227,462</u>	<u>184,403</u>
Net Change in Fund Balance	<u>\$ (256,865)</u>	<u>(69,937)</u>	<u>\$ 186,928</u>
Fund Balance at Beginning of Year		<u>382,707</u>	
Fund Balance at End of Year		<u>\$ 312,770</u>	

KANE COUNTY, ILLINOIS

CHILDREN'S WAITING ROOM FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 805	\$ 805
Fees	<u>72,200</u>	<u>79,160</u>	<u>6,960</u>
Total Revenues	<u>72,200</u>	<u>79,965</u>	<u>7,765</u>
Expenditures			
Health and Public Services			
Contractual Services			
Insurance Liability	2,592	3,684	(1,092)
Contracts & Consulting	75,285	76,196	(911)
Printing-General	<u>500</u>	<u>-</u>	<u>500</u>
Total Contractual Services	<u>78,377</u>	<u>79,880</u>	<u>(1,503)</u>
Commodities			
Office Supplies	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Health and Public Services	<u>79,377</u>	<u>79,880</u>	<u>(503)</u>
Capital Outlay			
Printers	<u>500</u>	<u>-</u>	<u>500</u>
Total Expenditures	<u>79,877</u>	<u>79,880</u>	<u>(3)</u>
Net Change in Fund Balance	<u>\$ (7,677)</u>	<u>85</u>	<u>\$ 7,762</u>
Fund Balance at Beginning of Year		<u>54,399</u>	
Fund Balance at End of Year		<u>\$ 54,484</u>	

KANE COUNTY, ILLINOIS

LOCAL LAW ENFORCEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 458	\$ 458
Grants	59,594	48,037	(11,557)
Total Revenues	<u>59,594</u>	<u>48,495</u>	<u>(11,099)</u>
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	62,212	47,732	14,480
Contribution- IMRF	4,461	3,287	1,174
Contribution- Social Sec	4,759	3,536	1,223
Insurance-Health	11,100	8,303	2,797
Insurance-Dental	178	366	(188)
Total Personnel Services	<u>82,710</u>	<u>63,224</u>	<u>19,486</u>
Contractual Services			
Insurance-Liability	1,150	1,150	-
Worker's Compensation	653	653	-
Unemployment Claims	81	81	-
Mileage Expense	5,000	1,036	3,964
Total Contractual Services	<u>6,884</u>	<u>2,920</u>	<u>3,964</u>
Total Expenditures	<u>89,594</u>	<u>66,144</u>	<u>23,450</u>
Excess (deficiency) of revenues over expenditures	<u>(30,000)</u>	<u>(17,649)</u>	<u>12,351</u>
Other Financing Sources (Uses)			
Transfers In	30,000	30,000	-
Total Other Financing Sources (Uses)	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>12,351</u>	<u>\$ 12,351</u>
Fund Balance at Beginning of Year		<u>5,469</u>	
Fund Balance at End of Year		<u>\$ 17,820</u>	

KANE COUNTY, ILLINOIS

LAW LIBRARY FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 132	\$ 500	\$ 368
Fees	172,068	196,559	24,491
Total Revenues	<u>172,200</u>	<u>197,059</u>	<u>24,859</u>
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	69,457	70,873	(1,416)
Contribution- IMRF	4,980	4,980	-
Contribution- Social Sec	5,313	5,344	(31)
Insurance-Health	6,960	6,678	282
Insurance-Dental	402	399	3
Total Personnel Services	<u>87,112</u>	<u>88,274</u>	<u>(1,162)</u>
Contractual Services			
Insurance-Liability	1,285	1,285	-
Worker's Compensation	729	729	-
Unemployment Claims	90	90	-
Maintenance-Copiers	1,753	468	1,285
Conference & Meetings	200	40	160
Employee Training	25	-	25
Mileage Expense	500	686	(186)
Association Dues	326	341	(15)
Other Contractual Expense	10,080	9,229	851
Total Contractual Services	<u>14,988</u>	<u>12,868</u>	<u>2,120</u>
Commodities			
Telephone	1,916	407	1,509
Postage	100	-	100
Office Supplies	500	931	(431)
Data Processing Supplies	1,350	901	449
Books & Subscriptions	62,669	67,390	(4,721)
Operating Supplies	100	-	100
Operating Supp-Microfilm	200	-	200
Total Commodities	<u>66,835</u>	<u>69,629</u>	<u>(2,794)</u>
Total Judicial	<u>168,935</u>	<u>170,771</u>	<u>(1,836)</u>
Capital Outlay			
Computers	-	2,026	(2,026)
Computers/Printers/Copier	3,265	-	3,265
Total Capital Outlay	<u>3,265</u>	<u>2,026</u>	<u>1,239</u>
Total Expenditures	<u>172,200</u>	<u>172,797</u>	<u>(597)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>24,262</u>	<u>\$ 24,262</u>
Fund Balance at Beginning of Year		<u>19,865</u>	
Fund Balance at End of Year		<u>\$ 44,127</u>	

KANE COUNTY, ILLINOIS

COURT AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 12,000	\$ 14,324	\$ 2,324
Fees	500,000	529,299	29,299
Total Revenues	<u>512,000</u>	<u>543,623</u>	<u>31,623</u>
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	135,500	119,438	16,062
Contribution- IMRF	9,715	8,257	1,458
Contribution- Social Sec	10,366	8,825	1,541
Insurance-Health	14,000	14,328	(328)
Insurance-Dental	1,057	430	627
Total Personnel Services	<u>170,638</u>	<u>151,278</u>	<u>19,360</u>
Contractual Services			
Insurance-Liability	2,507	2,507	-
Worker's Compensation	1,423	1,423	-
Unemployment Claims	176	176	-
Contracts & Consulting	53,830	69,141	(15,311)
Printing-General	15,000	22,911	(7,911)
Equipment Rental	3,750	6,771	(3,021)
Maintenance-Computers	311,695	285,305	26,390
Maintenance-Copiers	3,000	694	2,306
Conference & Meetings	9,500	3,484	6,016
Employee Training	22,400	2,191	20,209
Mileage Expense	1,800	-	1,800
Association Dues	1,800	-	1,800
Total Contractual Services	<u>426,881</u>	<u>394,603</u>	<u>32,278</u>
Commodities			
Telephone	65,269	15,876	49,393
Postage	150	-	150
Office Supplies	18,200	15,209	2,991
Data Processing Supplies	31,105	14,254	16,851
Books & Subscriptions	675	1,034	(359)
Repair & Maint-Equipment	5,500	8,815	(3,315)
Total Commodities	<u>120,899</u>	<u>55,188</u>	<u>65,711</u>
Total Judicial	<u>718,418</u>	<u>601,069</u>	<u>117,349</u>

(Continued)

KANE COUNTY, ILLINOIS

COURT AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	<u>Final</u> <u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Capital Outlay			
Computers	\$ 234,274	\$ 83,726	\$ 150,548
Printers	15,900	21,381	(5,481)
Copiers	6,000	592	5,408
Computer Software	93,427	10,246	83,181
Office Furniture & Equip	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total Capital Outlay	<u>352,601</u>	<u>115,945</u>	<u>236,656</u>
Total Expenditures	<u>1,071,019</u>	<u>717,014</u>	<u>354,005</u>
 Net Change in Fund Balance	 <u>\$ (559,019)</u>	 <u>(173,391)</u>	 <u>\$ 385,628</u>
 Fund Balance at Beginning of Year		 <u>950,043</u>	
 Fund Balance at End of Year		 <u>\$ 776,652</u>	

KANE COUNTY, ILLINOIS

COURT SECURITY FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final <u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues			
Interest	\$ 4,000	\$ 11,494	\$ 7,494
Fees	<u>1,100,000</u>	<u>1,162,329</u>	<u>62,329</u>
Total Revenues	<u>1,104,000</u>	<u>1,173,823</u>	<u>69,823</u>
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	1,094,808	964,600	130,208
Overtime Salaries	9,410	12,977	(3,567)
Contribution- SLEP	-	11	(11)
Contribution- IMRF	78,497	68,499	9,998
Contribution- Social Sec	83,752	74,081	9,671
Insurance-Health	114,471	102,291	12,180
Insurance-Dental	5,036	3,941	1,095
Uniform Allowance	<u>24,850</u>	<u>23,991</u>	<u>859</u>
Total Personnel Services	<u>1,410,824</u>	<u>1,250,391</u>	<u>160,433</u>
Contractual Services			
Insurance Liability	20,254	20,254	-
Worker's Compensation	11,496	11,496	-
Unemployment Claims	1,424	1,424	-
Contracts & Consulting	5,175	3,346	1,829
Medical/Dental/Hospital	3,000	2,706	294
Maintenance-Comm Equip	2,700	2,860	(160)
Employee Training	5,000	2,605	2,395
Mileage Expense	2,500	216	2,284
Association Dues	<u>105</u>	<u>105</u>	<u>-</u>
Total Contractual Services	<u>51,654</u>	<u>45,012</u>	<u>6,642</u>
Commodities			
Telephone	1,215	1,095	120
Office Supplies	1,350	1,177	173
Weapons & Ammunition	3,150	3,065	85
Medical Supplies & Drugs	450	-	450
Repair & Maint-Equip	<u>2,700</u>	<u>2,810</u>	<u>(110)</u>
Total Commodities	<u>8,865</u>	<u>8,147</u>	<u>718</u>
Total Judicial	<u>1,471,343</u>	<u>1,303,550</u>	<u>167,793</u>
Capital Outlay			
Special Purpose Equipment	<u>35,000</u>	<u>34,970</u>	<u>30</u>
Total Expenditures	<u>1,506,343</u>	<u>1,338,520</u>	<u>167,823</u>
Excess (deficiency) of revenues over expenditures	<u>(402,343)</u>	<u>(164,697)</u>	<u>237,646</u>

(Continued)

KANE COUNTY, ILLINOIS

COURT SECURITY FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Other Financing Sources (Uses)			
Transfers In	\$ 402,343	\$ 200,000	\$ (202,343)
Total Other Financing Sources (Uses)	<u>402,343</u>	<u>200,000</u>	<u>(202,343)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>35,303</u>	<u>\$ 35,303</u>
Fund Balance at Beginning of Year		<u>552,081</u>	
Fund Balance at End of Year		<u>\$ 587,384</u>	

KANE COUNTY, ILLINOIS

DRUG COURT SPECIAL RESOURCES FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 463	\$ 463
Grant	<u>128,502</u>	<u>83,763</u>	<u>(44,739)</u>
Total Revenues	<u>128,502</u>	<u>84,226</u>	<u>(44,276)</u>
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	83,124	52,418	30,706
Salaries Non Subsidized	-	2,125	(2,125)
Part-Time Salaries	-	7,628	(7,628)
Contribution- IMRF	5,960	4,440	1,520
Contribution- Social Sec	6,359	4,663	1,696
Insurance-Health	29,130	8,430	20,700
Insurance-Dental	<u>1,410</u>	<u>353</u>	<u>1,057</u>
Total Personnel Services	<u>125,983</u>	<u>80,057</u>	<u>45,926</u>
Contractual Services			
Insurance Liability	1,538	1,538	-
Worker's Compensation	873	873	-
Unemployment Claims	<u>108</u>	<u>108</u>	<u>-</u>
Total Contractual Services	<u>2,519</u>	<u>2,519</u>	<u>-</u>
Commodities			
Office Supplies	<u>-</u>	<u>1,187</u>	<u>(1,187)</u>
Total Expenditures	<u>128,502</u>	<u>83,763</u>	<u>44,739</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>463</u>	<u>\$ 463</u>
Fund Balance at Beginning of Year		<u>-</u>	
Fund Balance at End of Year		<u>\$ 463</u>	

KANE COUNTY, ILLINOIS

COURT DOCUMENT STORAGE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 5,000	\$ 8,220	\$ 3,220
Fines	<u>475,000</u>	<u>477,182</u>	<u>2,182</u>
Total Revenues	<u>480,000</u>	<u>485,402</u>	<u>5,402</u>
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	220,177	230,105	(9,928)
Part-Time Salaries	8,000	5,855	2,145
Overtime Salaries	500	-	500
Contribution- IMRF	16,396	15,998	398
Contribution- Social Sec	17,494	17,496	(2)
Insurance-Health	27,500	36,695	(9,195)
Insurance-Dental	<u>900</u>	<u>1,670</u>	<u>(770)</u>
Total Personnel Services	<u>290,967</u>	<u>307,819</u>	<u>(16,852)</u>
Contractual Services			
Insurance-Liability	4,231	4,231	-
Worker's Compensation	2,401	2,401	-
Unemployment Claims	297	297	-
Contracts & Consulting	68,000	55,360	12,640
Maintenance-Copiers	43,577	52,415	(8,838)
Conference & Meetings	6,100	5,936	164
Employee Training	3,000	2,999	1
Mileage Expense	1,000	232	768
Association Dues	<u>850</u>	<u>1,010</u>	<u>(160)</u>
Total Contractual Services	<u>129,456</u>	<u>124,881</u>	<u>4,575</u>
Commodities			
Telephone	62,500	4,145	58,355
Office Supplies	20,530	7,671	12,859
Data Processing Supplies	51,393	5,020	46,373
Repair & Maint-Equipment	5,000	887	4,113
Destruction of Records	<u>-</u>	<u>208</u>	<u>(208)</u>
Total Commodities	<u>139,423</u>	<u>17,931</u>	<u>121,492</u>
Total Judicial	<u>559,846</u>	<u>450,631</u>	<u>109,215</u>

(Continued)

KANE COUNTY, ILLINOIS

COURT DOCUMENT STORAGE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Capital Outlay			
Computers	\$ 66,900	\$ 22,060	\$ 44,840
Computer Software	62,280	41,093	21,187
Office Furniture & Equip	<u>71,252</u>	<u>49,122</u>	<u>22,130</u>
Total Capital Outlay	<u>200,432</u>	<u>112,275</u>	<u>88,157</u>
Total Expenditures	<u>760,278</u>	<u>562,906</u>	<u>197,372</u>
Net Change in Fund Balance	<u>\$ (280,278)</u>	<u>(77,504)</u>	<u>\$ 202,774</u>
Fund Balance at Beginning of Year		<u>520,897</u>	
Fund Balance at End of Year		<u>\$ 443,393</u>	

KANE COUNTY, ILLINOIS

CHILD SUPPORT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 5,000	\$ 6,019	\$ 1,019
Fees	150,000	168,994	18,994
Total Revenues	<u>155,000</u>	<u>175,013</u>	<u>20,013</u>
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	60,636	50,557	10,079
Overtime Salaries	100	2	98
Contribution- IMRF	4,355	3,402	953
Contribution- Social Sec	4,646	3,643	1,003
Insurance-Health	5,000	15,055	(10,055)
Insurance-Dental	200	712	(512)
Total Personnel Services	<u>74,937</u>	<u>73,371</u>	<u>1,566</u>
Contractual Services			
Insurance-Liability	1,124	1,124	-
Worker's Compensation	638	638	-
Unemployment Claims	79	79	-
Contracts & Consulting	5,000	8,094	(3,094)
Printing-General	10,000	13,260	(3,260)
Maintenance-Computers	22,500	12,253	10,247
Conference & Meetings	1,900	-	1,900
Mileage Expense	500	-	500
Association Dues	300	95	205
Total Contractual Services	<u>42,041</u>	<u>35,543</u>	<u>6,498</u>
Commodities			
Postage	100	78	22
Office Supplies	1,500	329	1,171
Repair & Maint-Equipment	250	-	250
Total Commodities	<u>1,850</u>	<u>407</u>	<u>1,443</u>
Total Judicial	<u>118,828</u>	<u>109,321</u>	<u>9,507</u>
Capital Outlay			
Computers	66,740	64,100	2,640
Office Furniture & Equip	75,000	75,800	(800)
Total Capital Outlay	<u>141,740</u>	<u>139,900</u>	<u>1,840</u>
Total Expenditures	<u>260,568</u>	<u>249,221</u>	<u>11,347</u>
Net Change in Fund Balance	<u>\$ (105,568)</u>	<u>(74,208)</u>	<u>\$ 31,360</u>
Fund Balance at Beginning of Year		<u>406,071</u>	
Fund Balance at End of Year		<u>\$ 331,863</u>	

KANE COUNTY, ILLINOIS

PROBATION SERVICES FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 273	\$ 273
Fees	491,432	631,980	140,548
Reimbursements	99,563	61,509	(38,054)
Total Revenues	<u>590,995</u>	<u>693,762</u>	<u>102,767</u>
Expenditures			
Judicial			
Contractual Services			
Tests	25,000	13,505	11,495
Medical/Dental/Hospital	2,400	-	2,400
Security Services	37,000	23,965	13,035
Printing-General	5,000	815	4,185
Equipment Rental	10,000	-	10,000
Maintenance-Computers	8,000	-	8,000
Maintenance-Comm Equip	-	16,812	(16,812)
Conference & Meetings	48,217	19,232	28,985
Employee Training	35,000	11,239	23,761
Mileage Expense	10,000	715	9,285
Association Dues	2,000	540	1,460
Software License Cost	5,000	1,500	3,500
Other Contractual Expense	283,533	146,198	137,335
Total Contractual Services	<u>471,150</u>	<u>234,521</u>	<u>236,629</u>
Commodities			
Telephone	50,000	301	49,699
Data Processing Supplies	15,000	-	15,000
Books & Subscriptions	6,000	5,921	79
Comp Software-Non Capital	8,462	1,558	6,904
Comp Hardware-Non Capital	15,000	57	14,943
Operating Supplies	10,218	2,268	7,950
Uniforms & Accessories	5,000	275	4,725
Weapons & Ammunition	7,000	1,020	5,980
Medical Supplies & Drugs	100,000	-	100,000
Lab Fees	100,000	224,462	(124,462)
Fuel-Vehicles	15,500	2,160	13,340
Repairs & Maint-Vehicles	20,000	34	19,966
Total Commodities	<u>352,180</u>	<u>238,056</u>	<u>114,124</u>
Total Judicial	<u>823,330</u>	<u>472,577</u>	<u>350,753</u>

(Continued)

KANE COUNTY, ILLINOIS

PROBATION SERVICES FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Capital Outlay			
Computers	\$ 16,288	\$ 17,649	\$ (1,361)
Printers	15,000	11,950	3,050
Computer Software	11,885	15,348	(3,463)
Special Purpose Equipment	30,000	1,000	29,000
Communications Equipment	15,000	-	15,000
Automotive Equipment	50,000	-	50,000
Total Capital Outlay	<u>138,173</u>	<u>45,947</u>	<u>92,226</u>
Total Expenditures	<u>961,503</u>	<u>518,524</u>	<u>442,979</u>
Excess (deficiency) of revenues over expenditures	<u>(370,508)</u>	<u>175,238</u>	<u>545,746</u>
Other Financing Sources (Uses)			
Transfers Out	<u>(135,000)</u>	<u>(146,583)</u>	<u>11,583</u>
Total Other Financing Sources (Uses)	<u>(135,000)</u>	<u>(146,583)</u>	<u>(11,583)</u>
Net Change in Fund Balance	<u>\$ (505,508)</u>	<u>28,655</u>	<u>\$ 534,163</u>
Fund Balance at Beginning of Year		<u>941,966</u>	
Fund Balance at End of Year		<u>\$ 970,621</u>	

KANE COUNTY, ILLINOIS

SUBSTANCE ABUSE SCREENING FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 75	\$ 75
Fees	<u>75,000</u>	<u>79,863</u>	<u>4,863</u>
Total Revenues	<u>75,000</u>	<u>79,938</u>	<u>4,938</u>
 Expenditures			
Judicial			
Commodities			
Medical Supplies & Drugs	10,000	1,380	8,620
Lab Fees	<u>65,000</u>	<u>95,966</u>	<u>(30,966)</u>
Total Expenditures	<u>75,000</u>	<u>97,346</u>	<u>(22,346)</u>
 Net Change in Fund Balance	 <u>\$ -</u>	 <u>(17,408)</u>	 <u>\$ (17,408)</u>
 Fund Balance at Beginning of Year		 <u>7,343</u>	
 Fund Balance at End of Year		 <u>\$ (10,065)</u>	

KANE COUNTY, ILLINOIS

DRUG COURT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 2,193	\$ 2,193
Total Revenues	<u>-</u>	<u>2,193</u>	<u>2,193</u>
Expenditures			
Judicial			
Contractual Services			
Contracts & Consulting	346,400	339,444	6,956
Referred Med & Hospital	3,600	580	3,020
Conferences & Meetings	1,500	828	672
Mileage Expense	2,000	-	2,000
Other Contractual Expenses	<u>60,000</u>	<u>42,330</u>	<u>17,670</u>
Total Contractual Services	<u>413,500</u>	<u>383,182</u>	<u>30,318</u>
Commodities			
Telephone	500	500	-
Operating Supplies	<u>16,450</u>	<u>1,936</u>	<u>14,514</u>
Total Commodities	<u>16,950</u>	<u>2,436</u>	<u>14,514</u>
Total Judicial	<u>430,450</u>	<u>385,618</u>	<u>44,832</u>
Capital Outlay			
Computers	3,350	2,354	996
Printers	<u>1,200</u>	<u>1,043</u>	<u>157</u>
Total Capital Outlay	<u>4,550</u>	<u>3,397</u>	<u>1,153</u>
Total Expenditures	<u>435,000</u>	<u>389,015</u>	<u>45,985</u>
Excess (deficiency) of revenues over expenditures	<u>(435,000)</u>	<u>(386,822)</u>	<u>48,178</u>
Other Financing Sources (Uses)			
Transfers In	<u>435,000</u>	<u>475,000</u>	<u>40,000</u>
Total Other Financing Sources (Uses)	<u>435,000</u>	<u>475,000</u>	<u>40,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>88,178</u>	<u>\$ 88,178</u>
Fund Balance at Beginning of Year		<u>8,788</u>	
Fund Balance at End of Year		<u>\$ 96,966</u>	

KANE COUNTY, ILLINOIS

SAO FIREARMS GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 703	\$ 703
Grants	<u>80,000</u>	<u>106,432</u>	<u>26,432</u>
Total Revenues	<u>80,000</u>	<u>107,135</u>	<u>27,135</u>
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	78,979	107,799	(28,820)
Contribution- IMRF	5,663	7,583	(1,920)
Contribution- Social Sec	6,042	8,093	(2,051)
Insurance-Health	17,118	14,259	2,859
Insurance-Dental	<u>804</u>	<u>608</u>	<u>196</u>
Total Personnel Services	<u>108,606</u>	<u>138,342</u>	<u>(29,736)</u>
Contractual Services			
Insurance-Liability	1,461	1,461	-
Worker's Compensation	830	830	-
Unemployment Claims	103	103	-
Conference & Meetings	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Contractual Services	<u>3,394</u>	<u>2,394</u>	<u>1,000</u>
Total Expenditures	<u>112,000</u>	<u>140,736</u>	<u>(28,736)</u>
Excess (deficiency) of revenues over expenditures	<u>(32,000)</u>	<u>(33,601)</u>	<u>(1,601)</u>
Other Financing Sources (Uses)			
Transfers In	<u>32,000</u>	<u>32,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>32,000</u>	<u>32,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>(1,601)</u>	<u>\$ (1,601)</u>
Fund Balance at Beginning of Year		<u>26,105</u>	
Fund Balance at End of Year		<u>\$ 24,504</u>	

KANE COUNTY, ILLINOIS

TITLE IV-D CHILD SUPPORT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 132	\$ 132
Grants	637,698	664,106	26,408
Total Revenues	<u>637,698</u>	<u>664,238</u>	<u>26,540</u>
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	392,153	320,408	71,745
Part-Time Salaries	66,823	111,670	(44,847)
Contribution- IMRF	32,909	29,672	3,237
Contribution- Social Sec	35,111	31,874	3,237
Insurance-Health	88,773	77,560	11,213
Insurance-Dental	3,022	2,741	281
Total Personnel Services	<u>618,791</u>	<u>573,925</u>	<u>44,866</u>
Contractual Services			
Insurance-Liability	8,491	8,491	-
Worker's Compensation	4,819	4,819	-
Unemployment Claims	597	597	-
Contracts & Consulting	5,000	23,782	(18,782)
Conference & Meetings	-	1,770	(1,770)
Total Contractual Services	<u>18,907</u>	<u>39,459</u>	<u>(20,552)</u>
Total Expenditures	<u>637,698</u>	<u>613,384</u>	<u>24,314</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>50,854</u>	<u>\$ 50,854</u>
Fund Balance at Beginning of Year		<u>114,659</u>	
Fund Balance at End of Year		<u>\$ 165,513</u>	

KANE COUNTY, ILLINOIS

DRUG PROSECUTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 60	\$ 60
Fines	50,000	55,022	5,022
Grants	<u>179,959</u>	<u>150,519</u>	<u>(29,440)</u>
Total Revenues	<u>229,959</u>	<u>205,601</u>	<u>(24,358)</u>
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	250,452	240,177	10,275
Contribution- IMRF	17,957	16,612	1,345
Contribution- Social Sec	19,160	17,859	1,301
Insurance-Health	30,329	25,926	4,403
Insurance-Dental	<u>1,092</u>	<u>1,079</u>	<u>13</u>
Total Personnel Services	<u>318,990</u>	<u>301,653</u>	<u>17,337</u>
Contractual Services			
Insurance-Liability	4,634	4,634	-
Worker's Compensation	2,629	2,629	-
Unemployment Claims	326	326	-
Conferences & Meetings	-	51	(51)
Mileage Expense	<u>-</u>	<u>25</u>	<u>(25)</u>
Total Contractual Services	<u>7,589</u>	<u>7,665</u>	<u>(76)</u>
Total Expenditures	<u>326,579</u>	<u>309,318</u>	<u>17,261</u>
Excess (deficiency) of revenues over expenditures	<u>(96,620)</u>	<u>(103,717)</u>	<u>(7,097)</u>
Other Financing Sources (Uses)			
Transfers In	<u>96,620</u>	<u>96,620</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>96,620</u>	<u>96,620</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>(7,097)</u>	<u>\$ (7,097)</u>
Fund Balance at Beginning of Year		<u>320,234</u>	
Fund Balance at End of Year		<u>\$ 313,137</u>	

KANE COUNTY, ILLINOIS

VICTIM COORDINATOR SERVICES PROGRAM FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 54	\$ 54
Grants	<u>230,761</u>	<u>215,315</u>	<u>(15,446)</u>
Total Revenues	<u>230,761</u>	<u>215,369</u>	<u>(15,392)</u>
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	147,771	188,469	(40,698)
Bond Call	-	4,813	(4,813)
Contribution- IMRF	10,595	13,385	(2,790)
Contribution- Social Sec	11,303	14,403	(3,100)
Insurance-Health	46,411	29,797	16,614
Insurance-Dental	<u>1,838</u>	<u>1,032</u>	<u>806</u>
Total Personnel Services	<u>217,918</u>	<u>251,899</u>	<u>(33,981)</u>
Contractual Services			
Insurance-Liability	2,735	2,735	-
Worker's Compensation	1,551	1,551	-
Unemployment Claims	193	193	-
Contracts & Consulting	9,500	2,848	6,652
Printing-General	1,800	261	1,539
Conference & Meetings	6,000	2,491	3,509
Mileage Expense	<u>1,000</u>	<u>174</u>	<u>826</u>
Total Contractual Services	<u>22,779</u>	<u>10,253</u>	<u>12,526</u>
Commodities			
Telephone	2,000	-	2,000
Postage	3,500	32	3,468
Office Supplies	3,000	32	2,968
Operating Supplies	<u>3,000</u>	<u>38</u>	<u>2,962</u>
Total Commodities	<u>11,500</u>	<u>102</u>	<u>11,398</u>
Total Judicial	<u>252,197</u>	<u>262,254</u>	<u>(10,057)</u>
Capital Outlay			
Printers	<u>4,854</u>	<u>1,799</u>	<u>3,055</u>
Total Expenditures	<u>257,051</u>	<u>264,053</u>	<u>(7,002)</u>
Excess (deficiency) of revenues over expenditures	<u>(26,290)</u>	<u>(48,684)</u>	<u>(22,394)</u>

(Continued)

KANE COUNTY, ILLINOIS

VICTIM COORDINATOR SERVICES PROGRAM FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Other Financing Sources (Uses)			
Transfers In	\$ 20,095	\$ 20,095	\$ -
Total Other Financing Sources (Uses)	<u>20,095</u>	<u>20,095</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (6,195)</u>	<u>(28,589)</u>	<u>\$ (22,394)</u>
Fund Balance at Beginning of Year		<u>21,521</u>	
Fund Balance at End of Year		<u>\$ (7,068)</u>	

KANE COUNTY, ILLINOIS

INTERNET TASK FORCE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ (49)	\$ (49)
Total Revenues	<u>-</u>	<u>(49)</u>	<u>(49)</u>
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	12,517	7,845	4,672
Contribution- IMRF	559	436	123
Contribution- Social Sec	953	597	356
Insurance-Health	641	428	213
Insurance-Dental	54	30	24
Total Personnel Services	<u>14,724</u>	<u>9,336</u>	<u>5,388</u>
Contractual Services			
Insurance-Liability	232	232	-
Worker's Compensation	131	131	-
Unemployment Claims	16	16	-
Total Contractual Services	<u>379</u>	<u>379</u>	<u>-</u>
Total Expenditures	<u>15,103</u>	<u>9,715</u>	<u>5,388</u>
Net Change in Fund Balance	<u>\$ (15,103)</u>	<u>(9,764)</u>	<u>\$ 5,339</u>
Fund Balance at Beginning of Year		<u>9,764</u>	
Fund Balance at End of Year		<u>\$ -</u>	

KANE COUNTY, ILLINOIS

SAO DOMESTIC VIOLENCE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 4,511	\$ 4,511
Total Revenues	<u>-</u>	<u>4,511</u>	<u>4,511</u>
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	270,602	246,671	23,931
Part-Time Salaries	-	21,317	(21,317)
Seasonal Salaries	-	185	(185)
Contribution- IMRF	19,403	18,522	881
Contribution- Social Sec	20,702	20,077	625
Insurance-Health	40,904	35,252	5,652
Insurance-Dental	2,066	1,414	652
Total Personnel Services	<u>353,677</u>	<u>343,438</u>	<u>10,239</u>
Contractual Services			
Insurance-Liability	5,006	5,006	-
Worker's Compensation	2,841	2,841	-
Unemployment Claims	351	351	-
Contracts & Consulting	5,100	12,076	(6,976)
Trials & Cost of Hearings	13,500	14,122	(622)
Investigations	17,500	17,500	-
Printing-General	1,000	-	1,000
Conference & Meetings	2,300	-	2,300
Employee Training	4,000	60	3,940
Mileage Expense	-	267	(267)
Total Contractual Services	<u>51,598</u>	<u>52,223</u>	<u>(625)</u>
Commodities			
Telephone	735	127	608
Postage	750	750	-
Books & Subscriptions	140	-	140
Total Commodities	<u>1,625</u>	<u>877</u>	<u>748</u>
Total Judicial	<u>406,900</u>	<u>396,538</u>	<u>10,362</u>
Capital Outlay			
Printers	450	-	450
Office Furniture & Equipment	650	-	650
Total Capital Outlay	<u>1,100</u>	<u>-</u>	<u>1,100</u>
Total Expenditures	<u>408,000</u>	<u>396,538</u>	<u>11,462</u>
Excess (deficiency) of revenues over expenditures	<u>(408,000)</u>	<u>(392,027)</u>	<u>15,973</u>

(Continued)

KANE COUNTY, ILLINOIS

SAO DOMESTIC VIOLENCE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Other Financing Sources (Uses)			
Transfers In	\$ 408,000	\$ 408,000	\$ -
Total Other Financing Sources (Uses)	<u>408,000</u>	<u>408,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>15,973</u>	<u>\$ 15,973</u>
Fund Balance at Beginning of Year		<u>204,130</u>	
Fund Balance at End of Year		<u>\$ 220,103</u>	

KANE COUNTY, ILLINOIS

SHOCAP FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 1,000	\$ 41,940	\$ 40,940
Grants	43,000	6,887	(36,113)
Total Revenues	<u>44,000</u>	<u>48,827</u>	<u>4,827</u>
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	110,672	63,935	46,737
Part-Time Salaries	-	22,088	(22,088)
Contribution- IMRF	7,935	5,930	2,005
Contribution- Social Sec	8,466	6,325	2,141
Insurance-Health	13,583	11,414	2,169
Insurance-Dental	554	455	99
Total Personnel Services	<u>141,210</u>	<u>110,147</u>	<u>31,063</u>
Contractual Services			
Insurance-Liability	2,047	2,047	-
Worker's Compensation	1,162	1,162	-
Unemployment Claims	144	144	-
Public Health Services	4,806	4,800	6
Conference & Meetings	875	570	305
Employee Training	150	362	(212)
Mileage Expense	4,165	3,101	1,064
Association Dues	72	61	11
Total Contractual Services	<u>13,421</u>	<u>12,247</u>	<u>1,174</u>
Commodities			
Telephone	1,506	892	614
Office Supplies	1,050	180	870
Data Processing Supplies	120	-	120
Books & Subscriptions	-	16	(16)
Operating Supplies	4,700	3,252	1,448
Repair & Maint-Equipment	1,500	1,500	-
Total Commodities	<u>8,876</u>	<u>5,840</u>	<u>3,036</u>
Total Expenditures	<u>163,507</u>	<u>128,234</u>	<u>35,273</u>
Excess (deficiency) of revenues over expenditures	<u>(119,507)</u>	<u>(79,407)</u>	<u>40,100</u>
Other Financing Sources (Uses)			
Transfers In	114,701	102,388	(12,313)
Total Other Financing Sources (Uses)	<u>114,701</u>	<u>102,388</u>	<u>(12,313)</u>
Net Change in Fund Balance	<u>\$ (4,806)</u>	<u>22,981</u>	<u>\$ 27,787</u>
Fund Balance at Beginning of Year		<u>89,559</u>	
Fund Balance at End of Year		<u>\$ 112,540</u>	

KANE COUNTY, ILLINOIS

ENVIRONMENTAL PROSECUTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 5,000	\$ 4,701	\$ (299)
Fees	5,000	159,000	154,000
Total Revenues	<u>10,000</u>	<u>163,701</u>	<u>153,701</u>
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	150,529	108,825	41,704
Contribution- IMRF	10,792	7,450	3,342
Contribution- Social Sec	11,516	8,042	3,474
Insurance-Health	21,762	15,796	5,966
Insurance-Dental	877	639	238
Total Personnel Services	<u>195,476</u>	<u>140,752</u>	<u>54,724</u>
Contractual Services			
Insurance-Liability	2,785	2,785	-
Worker's Compensation	1,580	1,580	-
Unemployment Claims	196	196	-
Contracts & Consulting	5,046	5,799	(753)
Trials & Cost of Hearings	11,000	7,392	3,608
Investigations	1,000	-	1,000
Conference & Meetings	250	-	250
Employee Training	3,000	595	2,405
Mileage Expense	500	699	(199)
Association Dues	660	80	580
Total Contractual Services	<u>26,017</u>	<u>19,126</u>	<u>6,891</u>
Commodities			
Telephone	255	-	255
Postage	255	202	53
Office Supplies	1,000	2,143	(1,143)
Books & Subscriptions	636	847	(211)
Operating Supplies	1,000	2,919	(1,919)
Photography	1,000	1,009	(9)
Total Commodities	<u>4,146</u>	<u>7,120</u>	<u>(2,974)</u>
Total Judicial	<u>225,639</u>	<u>166,998</u>	<u>58,641</u>
Capital Outlay			
Computers	4,400	2,484	1,916
Printers	1,800	579	1,221
Copiers	12,500	13,200	(700)
Total Capital Outlay	<u>18,700</u>	<u>16,263</u>	<u>2,437</u>
Total Expenditures	<u>244,339</u>	<u>183,261</u>	<u>61,078</u>
Excess (deficiency) of revenues over expenditures	<u>(234,339)</u>	<u>(19,560)</u>	<u>214,779</u>

(Continued)

KANE COUNTY, ILLINOIS

ENVIRONMENTAL PROSECUTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Other Financing Sources (Uses)			
Transfers In	\$ 234,339	\$ 234,339	\$ -
Total Other Financing Sources (Uses)	<u>234,339</u>	<u>234,339</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>214,779</u>	<u>\$ 214,779</u>
Fund Balance at Beginning of Year		<u>135,455</u>	
Fund Balance at End of Year		<u>\$ 350,234</u>	

KANE COUNTY, ILLINOIS

AUTO THEFT TASK FORCE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 452	\$ 452
Grants	<u>70,573</u>	<u>70,573</u>	<u>-</u>
Total Revenues	<u>70,573</u>	<u>71,025</u>	<u>452</u>
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	70,863	70,158	705
Contribution- IMRF	5,081	4,948	133
Contribution- Social Sec	5,421	5,357	64
Insurance-Health	1,166	1,072	94
Insurance-Dental	<u>52</u>	<u>48</u>	<u>4</u>
Total Personnel Services	<u>82,583</u>	<u>81,583</u>	<u>1,000</u>
Contractual Services			
Insurance-Liability	1,310	1,310	-
Worker's Compensation	744	744	-
Unemployment Claims	<u>92</u>	<u>92</u>	<u>-</u>
Total Contractual Services	<u>2,146</u>	<u>2,146</u>	<u>-</u>
Total Expenditures	<u>84,729</u>	<u>83,729</u>	<u>1,000</u>
Excess (deficiency) of revenues over expenditures	<u>(14,156)</u>	<u>(12,704)</u>	<u>1,452</u>
Other Financing Sources (Uses)			
Transfers In	<u>15,420</u>	<u>15,420</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>15,420</u>	<u>15,420</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 1,264</u>	<u>2,716</u>	<u>\$ 1,452</u>
Fund Balance at Beginning of Year		<u>46,646</u>	
Fund Balance at End of Year		<u>\$ 49,362</u>	

KANE COUNTY, ILLINOIS

ECONOMIC DEVELOPMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 2,000	\$ 895	\$ (1,105)
Total Revenues	<u>2,000</u>	<u>895</u>	<u>(1,105)</u>
Expenditures			
General Government			
Personnel Services			
Full-Time Salaries	70,639	68,118	2,521
Per Diem	-	58	(58)
Contribution- IMRF	5,065	4,706	359
Contribution- Social Sec	5,404	5,099	305
Insurance-Health	13,736	8,556	5,180
Insurance-Dental	789	82	707
Total Personnel Services	<u>95,633</u>	<u>86,619</u>	<u>9,014</u>
Contractual Services			
Insurance-Liability	1,307	1,307	-
Workers Compensation	742	742	-
Unemployment Claims	92	92	-
Contracts & Consulting	14,514	5,316	9,198
Printing-General	5,000	1,287	3,713
Mapping	600	-	600
Conference & Meetings	2,500	2,688	(188)
Employee Training	500	49	451
Mileage Expense	1,000	195	805
Association Dues	500	308	192
Other Contractual Expense	65,000	63,157	1,843
Total Contractual Services	<u>91,755</u>	<u>75,141</u>	<u>16,614</u>
Commodities			
Postage	100	-	100
Office Supplies	500	221	279
Data Processing Supplies	100	-	100
Books & Subscriptions	250	95	155
Comp Software-Non Capital	500	920	(420)
Operating Supplies	500	20	480
Photography	500	-	500
Miscellaneous	250	-	250
Total Commodities	<u>2,700</u>	<u>1,256</u>	<u>1,444</u>
Total Expenditures	<u>190,088</u>	<u>163,016</u>	<u>27,072</u>
Excess (deficiency) of revenues over expenditures	<u>(188,088)</u>	<u>(162,121)</u>	<u>25,967</u>

(Continued)

KANE COUNTY, ILLINOIS

ECONOMIC DEVELOPMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Other Financing Sources (Uses)			
Transfers In	\$ 150,000	\$ 150,000	\$ -
Total Other Financing Sources (Uses)	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (38,088)</u>	<u>(12,121)</u>	<u>\$ 25,967</u>
Fund Balance at Beginning of Year		<u>14,398</u>	
Fund Balance at End of Year		<u>\$ 2,277</u>	

KANE COUNTY, ILLINOIS

KANE KARES FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 5,000	\$ 2,692	\$ (2,308)
Total Revenues	<u>5,000</u>	<u>2,692</u>	<u>(2,308)</u>
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	312,002	306,219	5,783
Overtime Salaries	-	5,829	(5,829)
Contribution- IMRF	22,371	21,554	817
Contribution- Social Sec	23,868	23,075	793
Insurance-Health	59,064	58,179	885
Insurance-Dental	2,277	2,335	(58)
Total Personnel Services	<u>419,582</u>	<u>417,191</u>	<u>2,391</u>
Contractual Services			
Insurance Liability	5,772	5,772	-
Worker's Compensation	3,276	3,276	-
Unemployment Claims	406	406	-
Contracts & Consulting	1,295	858	437
Public Health Services	7,076	7,560	(484)
Building Space Rental	3,948	3,968	(20)
Conference & Meetings	350	820	(470)
Employee Training	5,100	2,947	2,153
Mileage Expense	7,200	9,016	(1,816)
Total Contractual Services	<u>34,423</u>	<u>34,623</u>	<u>(200)</u>
Commodities			
Utilities-Electric	1,260	1,260	-
Utilities-Gas & Electric	444	444	-
Telephone	6,790	6,045	745
Postage	-	66	(66)
Office Supplies	1,470	1,635	(165)
Data Processing Supplies	450	-	450
Operating Supplies	5,215	6,821	(1,606)
Medical Supplies & Drugs	1,540	-	1,540
Repairs & Maint-Equipment	636	636	-
Total Commodities	<u>17,805</u>	<u>16,907</u>	<u>898</u>
Total Expenditures	<u>471,810</u>	<u>468,721</u>	<u>3,089</u>
Excess (deficiency) of revenues over expenditures	<u>(466,810)</u>	<u>(466,029)</u>	<u>781</u>

(Continued)

KANE COUNTY, ILLINOIS

KANE KARES FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Other Financing Sources (Uses)			
Transfers In	\$ 466,810	\$ 479,123	\$ 12,313
Total Other Financing Sources (Uses)	<u>466,810</u>	<u>479,123</u>	<u>12,313</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>13,094</u>	<u>\$ 13,094</u>
Fund Balance at Beginning of Year		<u>87,562</u>	
Fund Balance at End of Year		<u>\$ 100,656</u>	

KANE COUNTY, ILLINOIS

RIVERBOAT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 50,000	\$ 70,976	\$ 20,976
Miscellaneous	6,700,000	6,605,571	(94,429)
Total Revenues	<u>6,750,000</u>	<u>6,676,547</u>	<u>(73,453)</u>
Expenditures			
General Government			
Contractual Services			
Riverboat Projects	525,000	2,311,022	(1,786,022)
Tuition Reimbursement	150,000	232,386	(82,386)
Kane Co-op Extension Program	110,000	110,000	-
Total Expenditures	<u>785,000</u>	<u>2,653,408</u>	<u>(1,868,408)</u>
Excess (deficiency) of revenues over expenditures	<u>5,965,000</u>	<u>4,023,139</u>	<u>(1,941,861)</u>
Other Financing Sources (Uses)			
Transfers Out	(6,864,321)	(6,904,321)	40,000
Total Other Financing Sources (Uses)	<u>(6,864,321)</u>	<u>(6,904,321)</u>	<u>(40,000)</u>
Net Change in Fund Balance	<u>\$ (899,321)</u>	<u>(2,881,182)</u>	<u>\$ (1,981,861)</u>
Fund Balance at Beginning of Year		<u>4,801,007</u>	
Fund Balance at End of Year		<u>\$ 1,919,825</u>	

KANE COUNTY, ILLINOIS

STORMWATER MANAGEMENT PLANNING FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 11,279	\$ 11,279
Fees	1,000,000	336,600	(663,400)
Permits	20,000	13,150	(6,850)
Grants	803,920	1,458,288	654,368
Reimbursements	4,000	7,389	3,389
Miscellaneous	-	3,084	3,084
Total Revenues	<u>1,827,920</u>	<u>1,829,790</u>	<u>1,870</u>
Expenditures			
Public Services			
Personnel Services			
Full-Time Salaries	179,664	170,351	9,313
Part-Time Salaries	12,816	3,830	8,986
Contribution- IMRF	13,820	12,010	1,810
Contribution- Social Sec	14,745	12,958	1,787
Insurance-Health	25,713	25,844	(131)
Insurance-Dental	1,192	1,191	1
Total Personnel Services	<u>247,950</u>	<u>226,184</u>	<u>21,766</u>
Contractual Services			
Insurance-Liability	3,566	3,566	-
Workers Compensation	2,024	2,024	-
Unemployment Claims	251	251	-
Contracts & Consulting	122,500	34,941	87,559
Legal Services	15,000	13,462	1,538
Building Space Rental	5,000	-	5,000
Printing-Legal	1,000	-	1,000
Printing-General	5,000	2,808	2,192
Maintenance-Computers	500	-	500
Conference & Meetings	6,500	1,996	4,504
Employee Training	9,000	3,932	5,068
Mileage Expense	800	437	363
Association Dues	1,000	1,336	(336)
Other Contractual Expense	1,267,804	1,574,184	(306,380)
Total Contractual Services	<u>1,439,945</u>	<u>1,638,937</u>	<u>(198,992)</u>
Commodities			
Telephone	2,000	564	1,436
Postage	100	229	(129)

(Continued)

KANE COUNTY, ILLINOIS

STORMWATER MANAGEMENT PLANNING FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Office Supplies	\$ 3,000	\$ 1,392	\$ 1,608
Data Processing Supplies	2,000	484	1,516
Books & Subscriptions	800	-	800
Operating Supplies	1,200	1,310	(110)
Photography	200	-	200
Fuel-Vehicles	500	474	26
Repairs & Maint-Vehicles	-	5	(5)
Total Commodities	<u>9,800</u>	<u>4,458</u>	<u>5,342</u>
Total Public Services	<u>1,697,695</u>	<u>1,869,579</u>	<u>(171,884)</u>
Capital Outlay			
Land	<u>750,000</u>	<u>750,000</u>	<u>-</u>
Total Expenditures	<u>2,447,695</u>	<u>2,619,579</u>	<u>(171,884)</u>
Excess (deficiency) of revenues over expenditures	<u>(619,775)</u>	<u>(789,789)</u>	<u>(170,014)</u>
Other Financing Sources (Uses)			
Transfers In	<u>124,774</u>	<u>124,774</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>124,774</u>	<u>124,774</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (495,001)</u>	<u>(665,015)</u>	<u>\$ (170,014)</u>
Fund Balance at Beginning of Year		<u>923,334</u>	
Fund Balance at End of Year		<u>\$ 258,319</u>	

KANE COUNTY, ILLINOIS

COMMUNITY DEVELOPMENT BLOCK GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Grants	\$ 1,298,000	\$ 1,319,162	\$ 21,162
Total Revenues	<u>1,298,000</u>	<u>1,319,165</u>	<u>21,165</u>
Expenditures			
General Government			
Personnel Services			
Full-Time Salaries	170,000	171,518	(1,518)
Contribution- IMRF	12,189	12,007	182
Contribution- Social Sec	13,005	12,917	88
Insurance-Health	16,500	13,927	2,573
Insurance-Dental	1,500	665	835
Total Personnel Services	<u>213,194</u>	<u>211,034</u>	<u>2,160</u>
Contractual Services			
Insurance-Liability	3,145	3,145	-
Workers Compensation	1,785	1,785	-
Unemployment Claims	221	221	-
Contracts & Consulting	509	-	509
Special Studies	500	-	500
Printing-Legal	1,000	1,918	(918)
Printing-General	300	82	218
Conference & Meetings	1,500	1,267	233
Employee Training	300	-	300
Mileage Expense	100	63	37
Association Dues	100	-	100
Other Contractual Expense	1,069,446	1,096,297	(26,851)
Total Contractual Services	<u>1,078,906</u>	<u>1,104,778</u>	<u>(25,872)</u>
Commodities			
Postage	100	19	81
Office Supplies	400	62	338
Data Processing Supplies	100	-	100
Books & Subscriptions	1,300	-	1,300
Comp Software-Non Capital	1,000	-	1,000
Operating Supplies	100	-	100
Supplies- Printing	100	-	100
Photography	100	-	100
Fuel-Vehicles	750	420	330
Repairs & Maint-Vehicles	750	122	628
Miscellaneous	500	-	500
Total Commodities	<u>5,200</u>	<u>623</u>	<u>4,577</u>
Total General Government	<u>1,297,300</u>	<u>1,316,435</u>	<u>(19,135)</u>

(Continued)

KANE COUNTY, ILLINOIS

COMMUNITY DEVELOPMENT BLOCK GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final <u>Budget</u>	<u>Actual</u>	Variance Positive <u>(Negative)</u>
Capital Outlay			
Computers	\$ 500	\$ -	\$ 500
Office Furniture & Equip	<u>200</u>	<u>-</u>	<u>200</u>
Total Capital Outlay	<u>700</u>	<u>-</u>	<u>700</u>
Total Expenditures	<u>1,298,000</u>	<u>1,316,435</u>	<u>(18,435)</u>
 Net Change in Fund Balance	 <u>\$ -</u>	 <u>2,730</u>	 <u>\$ 2,730</u>
 Fund Balance at Beginning of Year		 <u>(7,218)</u>	
 Fund Balance at End of Year		 <u>\$ (4,488)</u>	

KANE COUNTY, ILLINOIS

WEED AND SEED FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Grants	\$ 225,000	\$ 217,419	\$ (7,581)
Total Revenues	<u>225,000</u>	<u>217,419</u>	<u>(7,581)</u>
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	65,000	59,933	5,067
Contribution- IMRF	4,661	4,145	516
Contribution- Social Sec	4,973	4,431	542
Insurance-Health	13,755	11,561	2,194
Insurance-Dental	675	501	174
Total Personnel Services	<u>89,064</u>	<u>80,571</u>	<u>8,493</u>
Contractual Services			
Insurance-Liability	1,203	-	1,203
Worker's Compensation	683	-	683
Unemployment Claims	85	-	85
Contracts & Consulting	124,161	147,158	(22,997)
Conference & Meetings	7,500	6,128	1,372
Mileage Expense	300	146	154
Total Contractual Services	<u>133,932</u>	<u>153,432</u>	<u>(19,500)</u>
Commodities			
Office Supplies	2,004	3,293	(1,289)
Computers/Printers/Copier	-	501	(501)
Total Commodities	<u>2,004</u>	<u>3,794</u>	<u>(1,790)</u>
Total Expenditures	<u>225,000</u>	<u>237,797</u>	<u>(12,797)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>(20,378)</u>	<u>\$ (20,378)</u>
Fund Balance at Beginning of Year		<u>26,650</u>	
Fund Balance at End of Year		<u>\$ 6,272</u>	

KANE COUNTY, ILLINOIS

JUVENILE ACCOUNTABILITY FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Interest	\$ -	\$ 32	\$ 32
Grants	<u>104,244</u>	<u>104,244</u>	<u>-</u>
Total Revenues	<u>104,244</u>	<u>104,276</u>	<u>32</u>
Expenditures			
Judicial			
Contractual Services			
Project Administration	<u>104,244</u>	<u>115,827</u>	<u>(11,583)</u>
Total Expenditures	<u>104,244</u>	<u>115,827</u>	<u>(11,583)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(11,551)</u>	<u>(11,551)</u>
Other Financing Sources (Uses)			
Transfers In	<u>-</u>	<u>11,583</u>	<u>11,583</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>11,583</u>	<u>11,583</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>32</u>	<u>\$ 32</u>
Fund Balance at Beginning of Year		<u>21</u>	
Fund Balance at End of Year		<u>\$ 53</u>	

KANE COUNTY, ILLINOIS

FARMLAND PRESERVATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 46,604	\$ 46,604
Grants	-	1,050,385	1,050,385
Total Revenues	<u>-</u>	<u>1,096,989</u>	<u>1,096,989</u>
Expenditures			
General Government			
Contractual Services			
Contracts & Consulting	-	120	(120)
Legal Services	-	9,627	(9,627)
Appraisal Services	-	43,752	(43,752)
Total Contractual Services	<u>-</u>	<u>53,499</u>	<u>(53,499)</u>
Other Expenditures			
Farmland Preservation Rights	5,070,000	2,688,712	2,381,288
Total Expenditures	<u>5,070,000</u>	<u>2,742,211</u>	<u>2,327,789</u>
Excess (deficiency) of revenues over expenditures	<u>(5,070,000)</u>	<u>(1,645,222)</u>	<u>3,424,778</u>
Other Financing Sources (Uses)			
Transfers In	2,000,000	2,000,000	-
Total Other Financing Sources (Uses)	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (3,070,000)</u>	<u>354,778</u>	<u>\$ 3,424,778</u>
Fund Balance at Beginning of Year		<u>2,561,840</u>	
Fund Balance at End of Year		<u>\$ 2,916,618</u>	

KANE COUNTY, ILLINOIS

FOREST PRESERVE DISTRICT'S GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended June 30, 2004

	Final <u>Budget</u>	<u>Actual</u>	Variance Positive <u>(Negative)</u>
Revenues			
Property Taxes	\$ 2,331,000	\$ 2,329,300	\$ (1,700)
Intergovernmental	100,000	103,331	3,331
Interest	75,000	40,212	(34,788)
Permits	-	27,330	27,330
Charges for Services	850,569	904,189	53,620
Miscellaneous	<u>65,000</u>	<u>37,989</u>	<u>(27,011)</u>
Total Revenues	<u>3,421,569</u>	<u>3,442,351</u>	<u>20,782</u>
Expenditures			
General Government	3,303,759	3,000,807	302,952
Capital Outlay	<u>167,810</u>	<u>130,482</u>	<u>37,328</u>
Total Expenditures	<u>3,471,569</u>	<u>3,131,289</u>	<u>340,280</u>
Net Change in Fund Balance	<u>\$ (50,000)</u>	<u>311,062</u>	<u>\$ 361,062</u>
Fund Balance at Beginning of Year		<u>1,993,360</u>	
Fund Balance at End of Year		<u>\$ 2,304,422</u>	

KANE COUNTY, ILLINOIS

FOREST PRESERVE DISTRICT'S IMRF FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended June 30, 2004

	Final <u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 178,000	\$ 179,869	\$ 1,869
Intergovernmental	1,550	1,660	110
Interest	<u>1,200</u>	<u>2,162</u>	<u>962</u>
Total Revenues	<u>180,750</u>	<u>183,691</u>	<u>2,941</u>
Expenditures			
General Government	<u>180,750</u>	<u>170,250</u>	<u>10,500</u>
Total Expenditures	<u>180,750</u>	<u>170,250</u>	<u>10,500</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>13,441</u>	<u>\$ 13,441</u>
Fund Balance at Beginning of Year		<u>125,556</u>	
Fund Balance at End of Year		<u>\$ 138,997</u>	

KANE COUNTY, ILLINOIS

FOREST PRESERVE DISTRICT'S INSURANCE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended June 30, 2004

	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 59,250	\$ 62,954	\$ 3,704
Interest	25,000	7,560	(17,440)
Miscellaneous	1,000	-	(1,000)
Total Revenues	<u>85,250</u>	<u>70,514</u>	<u>(14,736)</u>
Expenditures			
General Government	<u>215,000</u>	<u>120,790</u>	<u>94,210</u>
Total Expenditures	<u>215,000</u>	<u>120,790</u>	<u>94,210</u>
Net Change in Fund Balance	<u>\$ (129,750)</u>	<u>(50,276)</u>	<u>\$ 79,474</u>
Fund Balance at Beginning of Year		<u>845,445</u>	
Fund Balance at End of Year		<u>\$ 795,169</u>	

KANE COUNTY, ILLINOIS

FOREST PRESERVE DISTRICT'S SOCIAL SECURITY FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended June 30, 2004

	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 186,000	\$ 188,862	\$ 2,862
Intergovernmental	1,615	1,743	128
Interest	<u>1,200</u>	<u>1,391</u>	<u>191</u>
Total Revenues	<u>188,815</u>	<u>191,996</u>	<u>3,181</u>
 Expenditures			
General Government	<u>188,815</u>	<u>176,486</u>	<u>12,329</u>
Total Expenditures	<u>188,815</u>	<u>176,486</u>	<u>12,329</u>
 Net Change in Fund Balance	<u>\$ -</u>	<u>15,510</u>	<u>\$ 15,510</u>
 Fund Balance at Beginning of Year		<u>62,089</u>	
 Fund Balance at End of Year		<u>\$ 77,599</u>	

KANE COUNTY, ILLINOIS

MFT DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 60,000	\$ 79,304	\$ 19,304
Miscellaneous	-	132,131	132,131
Total Revenues	<u>60,000</u>	<u>211,435</u>	<u>151,435</u>
Expenditures			
General Government			
Contractual Services	5,000	175	4,825
Highway			
Contractual Services	-	339,724	(339,724)
Debt Service			
Debt Service - Principal	1,455,000	1,455,000	-
Debt Service - Interest	2,012,475	1,664,570	347,905
Total Expenditures	<u>3,472,475</u>	<u>3,459,469</u>	<u>13,006</u>
Excess (deficiency) of revenues over expenditures	<u>(3,412,475)</u>	<u>(3,248,034)</u>	<u>164,441</u>
Other Financing Sources (Uses)			
Bond Proceeds	-	26,875,000	26,875,000
Premium on Bonds Sold	-	4,152,008	4,152,008
Transfers In	3,467,475	1,165,067	(2,302,408)
Transfer to Escrow Agent	-	(30,689,831)	(30,689,831)
Total Other Financing Sources (Uses)	<u>3,467,475</u>	<u>1,502,244</u>	<u>1,965,231</u>
Net Change in Fund Balance	<u>\$ 55,000</u>	<u>(1,745,790)</u>	<u>\$ (1,800,790)</u>
Fund Balance at Beginning of Year		<u>6,197,925</u>	
Fund Balance at End of Year		<u>\$ 4,452,135</u>	

KANE COUNTY, ILLINOIS

JUVENILE BONDS PLEDGE REVENUES FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues			
Interest	\$ 15,000	\$ 33,944	\$ 18,944
Total Revenues	<u>15,000</u>	<u>33,944</u>	<u>18,944</u>
Expenditures			
Debt Service - Principal	500,000	500,000	-
Debt Service - Interest	328,335	309,685	18,650
Debt Service - Fiscal Charges	5,000	6,743	(1,743)
Total Expenditures	<u>833,335</u>	<u>816,428</u>	<u>16,907</u>
Excess (deficiency) of revenues over expenditures	<u>(818,335)</u>	<u>(782,484)</u>	<u>35,851</u>
Other Financing Sources (Uses)			
Transfers In	<u>828,335</u>	<u>828,335</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>828,335</u>	<u>828,335</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 10,000</u>	<u>45,851</u>	<u>\$ 35,851</u>
Fund Balance at Beginning of Year		<u>1,502,633</u>	
Fund Balance at End of Year		<u>\$ 1,548,484</u>	

KANE COUNTY, ILLINOIS

CAPITAL PROJECT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues			
Interest	\$ -	\$ 319,564	\$ 319,564
Total Revenues	<u>-</u>	<u>319,564</u>	<u>319,564</u>
Expenditures			
Capital Outlay	<u>12,918,915</u>	<u>70,192</u>	<u>12,848,723</u>
Total Expenditures	<u>12,918,915</u>	<u>70,192</u>	<u>12,848,723</u>
Excess (deficiency) of revenues over expenditures	<u>(12,918,915)</u>	<u>249,372</u>	<u>13,168,287</u>
Other Financing Sources (Uses)			
Transfers In	<u>194,655</u>	<u>194,655</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>194,655</u>	<u>194,655</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (12,724,260)</u>	<u>444,027</u>	<u>\$ 13,168,287</u>
Fund Balance at Beginning of Year		<u>13,834,198</u>	
Fund Balance at End of Year		<u>\$ 14,278,225</u>	

KANE COUNTY, ILLINOIS

MOTOR FUEL CONSTRUCTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues			
Interest	\$ 270,000	\$ 287,628	\$ 17,628
Total Revenues	<u>270,000</u>	<u>287,628</u>	<u>17,628</u>
Expenditures			
Highway			
Contractual Services			
Engineering	2,742,127	1,887,779	854,348
Construction-Roads	1,660,000	8,493,532	(6,833,532)
Construction-Bridges	560,000	221,676	338,324
Total Highway	<u>4,962,127</u>	<u>10,602,987</u>	<u>(5,640,860)</u>
Capital Outlay			
Highway Right of Way	10,510,000	1,898,562	8,611,438
Total Expenditures	<u>15,472,127</u>	<u>12,501,549</u>	<u>2,970,578</u>
Net Change in Fund Balance	<u>\$ (15,202,127)</u>	<u>(12,213,921)</u>	<u>\$ 2,988,206</u>
Fund Balance at Beginning of Year		<u>21,164,190</u>	
Fund Balance at End of Year		<u>\$ 8,950,269</u>	

KANE COUNTY, ILLINOIS

SPECIAL SERVICE AREAS FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$ 516,364	\$ 636,213	\$ 119,849
Interest	8,000	13,243	5,243
Reimbursements	-	8,570	8,570
Total Revenues	<u>524,364</u>	<u>658,026</u>	<u>133,662</u>
Expenditures			
Public Services			
Personnel Services			
Part-Time Salaries	23,000	23,611	(611)
Contribution- IMRF	1,649	1,624	25
Contribution- Social Sec	1,760	1,734	26
Insurance-Health	3,010	2,929	81
Insurance-Dental	194	167	27
Total Personnel Services	<u>29,613</u>	<u>30,065</u>	<u>(452)</u>
Contractual Services			
Insurance-Liability	426	426	-
Worker's Construction	242	242	-
Unemployment Claims	30	30	-
Contracts & Consulting	30,020	-	30,020
Legal Services	510	-	510
Special Studies	1,010	-	1,010
Maintenance-Roads	5,010	820	4,190
Intersection Lighting	18,010	25,946	(7,936)
Printing-Legal	510	-	510
Printing-General	1,510	1,997	(487)
Conference & Meetings	760	182	578
Employee Training	750	-	750
Mileage Expense	510	308	202
Association Dues	750	-	750
Other Contractual Expense	100,010	142,642	(42,632)
Total Contractual Services	<u>160,058</u>	<u>172,593</u>	<u>(12,535)</u>
Commodities			
Utilities-Intersect Light	8,000	4,280	3,720
Telephone	750	593	157
Postage	1,500	48	1,452
Office Supplies	410	13	397
Comp Software-Non Capital	500	625	(125)
Operating Supplies	760	1,766	(1,006)

(Continued)

KANE COUNTY, ILLINOIS

SPECIAL SERVICE AREAS FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final <u>Budget</u>	<u>Actual</u>	Variance Positive <u>(Negative)</u>
Repair&Maint- Bldgs/Grnds	\$ 125,000	\$ 103,437	\$ 21,563
Repair & Maint-Roads	15,000	22,502	(7,502)
Miscellaneous	<u>30,025</u>	<u>22,324</u>	<u>7,701</u>
Total Commodities	<u>181,945</u>	<u>155,588</u>	<u>26,357</u>
Total Public Services	<u>371,616</u>	<u>358,246</u>	<u>13,370</u>
Capital Outlay			
Computer Software	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Expenditures	<u>372,616</u>	<u>358,246</u>	<u>14,370</u>
Excess (deficiency) of revenues over expenditures	<u>151,748</u>	<u>299,780</u>	<u>148,032</u>
Other Financing Sources (Uses)			
Transfers Out	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 131,748</u>	<u>279,780</u>	<u>\$ 148,032</u>
Fund Balance at Beginning of Year		<u>750,902</u>	
Fund Balance at End of Year		<u>\$ 1,030,682</u>	

KANE COUNTY, ILLINOIS

FOREST PRESERVE DISTRICT'S CONSTRUCTION AND DEVELOPMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended June 30, 2004

	<u>Final Budget</u>	<u>Actual</u>	Variance Positive <u>(Negative)</u>
Revenues			
Property Taxes	\$ 1,222,550	\$ 1,223,107	\$ 557
Interest	250,000	140,675	(109,325)
Grants	400,000	98,541	(301,459)
Miscellaneous	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Total Revenues	<u>2,372,550</u>	<u>1,962,323</u>	<u>(410,227)</u>
Expenditures			
General Government	3,567,803	1,997,970	1,569,833
Capital Outlay	<u>3,204,700</u>	<u>1,541,645</u>	<u>1,663,055</u>
Total Expenditures	<u>6,772,503</u>	<u>3,539,615</u>	<u>3,232,888</u>
Net Change in Fund Balance	<u>\$ (4,399,953)</u>	<u>(1,577,292)</u>	<u>\$ 2,822,661</u>
Fund Balance at Beginning of Year		<u>11,740,802</u>	
Fund Balance at End of Year		<u>\$ 10,163,510</u>	

KANE COUNTY, ILLINOIS

WORKING CASH FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues			
Interest	\$ 55,000	\$ 57,606	\$ 2,606
Total Revenues	<u>55,000</u>	<u>57,606</u>	<u>2,606</u>
 Net Change in Fund Balance	 <u>\$ 55,000</u>	 <u>57,606</u>	 <u>\$ 2,606</u>
 Fund Balance at Beginning of Year		 <u>2,296,269</u>	
 Fund Balance at End of Year		 <u>\$ 2,353,875</u>	

MAJOR ENTERPRISE FUNDS

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. Expenditures are to be used for solid waste and recycling activities, or any purpose deemed appropriate by the County Board. The County has elected not to present a budget to actual comparison for this fund.

KANE COUNTY, ILLINOIS

SURCHARGE FUND
 SCHEDULE OF OPERATING EXPENSES -
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year Ended November 30, 2004

	Final Budget	Actual	Variance Positive (Negative)
Operating expenses			
Personnel Services			
Full-Time Salaries	\$ 192,528	\$ 194,568	\$ (2,040)
Part-Time Salaries	6,960	8,625	(1,665)
Overtime Salaries	-	866	(866)
Contribution- IMRF	14,303	13,859	444
Contribution- Social Sec	15,261	15,299	(38)
Insurance-Health	28,265	27,899	366
Insurance-Dental	1,232	1,231	1
Total Personnel Services	<u>258,549</u>	<u>262,347</u>	<u>(3,798)</u>
Contractual Services			
Insurance-Liability	3,691	3,691	-
Worker's Compensation	2,095	2,095	-
Unemployment Claims	259	259	-
Engineering	40,000	45,835	(5,835)
Contracts & Consulting	425,500	260,836	164,664
Legal Services	15,000	6,969	8,031
Northeast IL Plan & Metro	8,500	17,706	(9,206)
Special Studies	139,500	173,984	(34,484)
JC Roff Special Study	90,615	93,635	(3,020)
Building Space Rental	5,000	-	5,000
Printing-General	50,000	22,570	27,430
Mapping	500	-	500
Maintenance-Computers	500	-	500
Conference & Meetings	8,000	3,810	4,190
Employee Training	2,500	35	2,465
Mileage Expense	500	343	157
Association Dues	1,000	844	156
Other Contractual Expense	20,000	4,060	15,940
Total Contractual Services	<u>813,160</u>	<u>636,672</u>	<u>176,488</u>
Commodities			
Telephone	4,500	3,690	810
Postage	1,000	22	978
Office Supplies	3,500	3,496	4
Data Processing Supplies	1,500	305	1,195
Books & Subscriptions	1,200	671	529
Operating Supplies	6,000	6,230	(230)
Photography	1,000	7	993
Fuel-Vehicles	1,000	1,029	(29)
Repairs & Maint-Vehicles	1,000	715	285
Building Improvements	2,120,000	1,864,513	255,487
Total Commodities	<u>2,140,700</u>	<u>1,880,678</u>	<u>260,022</u>
Depreciation	9,762	6,167	3,595
Total Operating Expenses	<u>\$ 3,222,171</u>	<u>\$ 2,785,864</u>	<u>\$ 436,307</u>

AGENCY FUNDS

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

KANE COUNTY, ILLINOIS
 COMBINING STATEMENT ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For the Year Ended November 30, 2004

Assets:	
Cash and Investments:	
Health Care Services	\$ 6,614
Payroll Savings Bonds	1,127
Land/Cash Ordinance	1,973,336
Payroll Clearing	32,538
Sheriff's Detail Escrow	88,125
Special Trust	135,653
Tax Clearing Fund	307
911 Emergency Services	4,975,356
Township Bridge	13,490
Township Motor Fuel Tax	1,394,662
Escheat Fund	104,352
Special Deposit - Unlocated Owners	95,627
Inheritance Tax	1,372,490
Powers Road Special Service Area	5,082
Imprest Cash	21,639
Drug Asset Forfeiture	31,068
Emergency Planning	11,792
Coroner's Escrow	5,825
Ema Volunteers	7,943
Camera Fund	1,633
Dental Care Services	686
Sale In Error Fees	767,950
Coroner's Escrow Johnson	113,038
Health Department Special	2,450
Sheriff's Bomb Squad	2,486
Juvenile Justice Donation	10,410
CDBG Pass Through	64,050
School Office Reserve	420,084
Circuit Clerk	12,950,239
County Clerk's Vital Record	3,232
Child Abuse Prevention	1,928
Juvenile Female Program	102
Performance Bond Trust	143,724
Bad Check Restitution	15,488
Tax Redemption Fund	659,975
Vital Records Fund	51,350
Restitution	48,549
Juvenile Court Restitution	12,451
Employee Education	11,059
Substance Abuse	1,010
Juvenile Court Services	1,031
Dare	3,587
K-9 Unit	612
DUI Fund	8,688
County Sheriff DEF Fed	29,436
County Sheriff DEF	7,296
Canteen Commission	96,782
Inmate Commissary	139,090
Chancery	562,719
Range/FATS	14,257
School Road Substation	333
North West Substation	7
Southwest Operational	552
Escrow Account	315,309
Juvenile Justice	565
County Collector	1,826,169
DUI Fund (Victim Impact)	2,086
Chief Judge Marriage Court Fees	29,424
Total Cash and Investments	<u>\$ 28,596,863</u>
Liabilities:	
Accounts Payable	<u>\$ 28,596,863</u>

KANE COUNTY, ILLINOIS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For the Year Ended November 30, 2004

	Balance December 1, 2003	Additions	Deletions	Balance November 30, 2004
HEALTH CARE SERVICES				
Assets				
Cash and Investments	\$ 4,455	\$ 3,195,468	\$ 3,193,309	\$ 6,614
Liabilities				
Accounts Payable	\$ 4,455	\$ 3,195,468	\$ 3,193,309	\$ 6,614
PAYROLL SAVINGS BONDS				
Assets				
Cash and Investments	\$ 1,300	\$ 28,477	\$ 28,650	\$ 1,127
Liabilities				
Accounts Payable	\$ 1,300	\$ 28,477	\$ 28,650	\$ 1,127
LAND/CASH ORDINANCE				
Assets				
Cash and Investments	\$ 1,497,730	\$ 1,001,084	\$ 525,478	\$ 1,973,336
Liabilities				
Accounts Payable	\$ 1,497,730	\$ 1,001,084	\$ 525,478	\$ 1,973,336
PAYROLL CLEARING				
Assets				
Cash and Investments	\$ 27,256	\$ 60,390,087	\$ 60,384,805	\$ 32,538
Liabilities				
Accounts Payable	\$ 27,256	\$ 60,390,087	\$ 60,384,805	\$ 32,538
SHERIFF'S DETAIL ESCROW				
Assets				
Cash and Investments	\$ 63,794	\$ 161,143	\$ 136,812	\$ 88,125
Liabilities				
Accounts Payable	\$ 63,794	\$ 161,143	\$ 136,812	\$ 88,125
SPECIAL TRUST				
Assets				
Cash and Investments	\$ 101,293	\$ 87,360	\$ 53,000	\$ 135,653
Liabilities				
Accounts Payable	\$ 101,293	\$ 87,360	\$ 53,000	\$ 135,653

(Continued)

KANE COUNTY, ILLINOIS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For the Year Ended November 30, 2004

	Balance December 1, 2003	Additions	Deletions	Balance November 30, 2004
TAX CLEARING FUND				
Assets				
Cash and Investments	\$ 334	\$ 35,393,213	\$ 35,393,240	\$ 307
Liabilities				
Accounts Payable	\$ 334	\$ 35,393,213	\$ 35,393,240	\$ 307
911 EMERGENCY SERVICES				
Assets				
Cash and Investments	\$ 5,144,018	\$ 1,234,664	\$ 1,403,326	\$ 4,975,356
Liabilities				
Accounts Payable	\$ 5,144,018	\$ 1,234,664	\$ 1,403,326	\$ 4,975,356
TOWNSHIP BRIDGE				
Assets				
Cash and Investments	\$ 13,377	\$ 113	\$ -	\$ 13,490
Liabilities				
Accounts Payable	\$ 13,377	\$ 113	\$ -	\$ 13,490
TOWNSHIP MOTOR FUEL TAX				
Assets				
Cash and Investments	\$ 1,119,098	\$ 890,052	\$ 614,488	\$ 1,394,662
Liabilities				
Accounts Payable	\$ 1,119,098	\$ 890,052	\$ 614,488	\$ 1,394,662
ESCHEAT FUND				
Assets				
Cash and Investments	\$ 5,270	\$ 1,147,209	\$ 1,048,127	\$ 104,352
Liabilities				
Accounts Payable	\$ 5,270	\$ 1,147,209	\$ 1,048,127	\$ 104,352
SPECIAL DEPOSIT - UNLOCATED OWNERS				
Assets				
Cash and Investments	\$ 55,284	\$ 40,343	\$ -	\$ 95,627
Liabilities				
Accounts Payable	\$ 55,284	\$ 40,343	\$ -	\$ 95,627

(Continued)

KANE COUNTY, ILLINOIS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For the Year Ended November 30, 2004

	Balance <u>December 1, 2003</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>November 30, 2004</u>
INHERITANCE TAX				
Assets				
Cash and Investments	\$ <u>433,817</u>	\$ <u>8,623,172</u>	\$ <u>7,684,499</u>	\$ <u>1,372,490</u>
Liabilities				
Accounts Payable	\$ <u>433,817</u>	\$ <u>8,623,172</u>	\$ <u>7,684,499</u>	\$ <u>1,372,490</u>
POWERS ROAD SPECIAL SERVICE AREA				
Assets				
Cash and Investments	\$ <u>5,012</u>	\$ <u>70</u>	\$ <u>-</u>	\$ <u>5,082</u>
Liabilities				
Accounts Payable	\$ <u>5,012</u>	\$ <u>70</u>	\$ <u>-</u>	\$ <u>5,082</u>
IMPREST CASH				
Assets				
Cash and Investments	\$ <u>15,063</u>	\$ <u>79,212</u>	\$ <u>72,636</u>	\$ <u>21,639</u>
Liabilities				
Accounts Payable	\$ <u>15,063</u>	\$ <u>79,212</u>	\$ <u>72,636</u>	\$ <u>21,639</u>
DRUG ASSET FORFEITURE				
Assets				
Cash and Investments	\$ <u>45,993</u>	\$ <u>15,879</u>	\$ <u>30,804</u>	\$ <u>31,068</u>
Liabilities				
Accounts Payable	\$ <u>45,993</u>	\$ <u>15,879</u>	\$ <u>30,804</u>	\$ <u>31,068</u>
EMERGENCY PLANNING				
Assets				
Cash and Investments	\$ <u>11,473</u>	\$ <u>1,287</u>	\$ <u>968</u>	\$ <u>11,792</u>
Liabilities				
Accounts Payable	\$ <u>11,473</u>	\$ <u>1,287</u>	\$ <u>968</u>	\$ <u>11,792</u>
CORONER'S ESCROW				
Assets				
Cash and Investments	\$ <u>4,052</u>	\$ <u>3,818</u>	\$ <u>2,045</u>	\$ <u>5,825</u>
Liabilities				
Accounts Payable	\$ <u>4,052</u>	\$ <u>3,818</u>	\$ <u>2,045</u>	\$ <u>5,825</u>

(Continued)

KANE COUNTY, ILLINOIS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For the Year Ended November 30, 2004

	Balance December 1, 2003	Additions	Deletions	Balance November 30, 2004
EMA VOLUNTEERS				
Assets				
Cash and Investments	\$ 8,650	\$ 2,445	\$ 3,152	\$ 7,943
Liabilities				
Accounts Payable	\$ 8,650	\$ 2,445	\$ 3,152	\$ 7,943
CAMERA FUND				
Assets				
Cash and Investments	\$ 1,618	\$ 15	\$ -	\$ 1,633
Liabilities				
Accounts Payable	\$ 1,618	\$ 15	\$ -	\$ 1,633
MILL CREEK SSA				
Assets				
Cash and Investments	\$ 253	\$ 1	\$ 254	\$ -
Liabilities				
Accounts Payable	\$ 253	\$ 1	\$ 254	\$ -
DENTAL CARE SERVICES				
Assets				
Cash and Investments	\$ 784	\$ 299,902	\$ 300,000	\$ 686
Liabilities				
Accounts Payable	\$ 784	\$ 299,902	\$ 300,000	\$ 686
SALE IN ERROR FEES				
Assets				
Cash and Investments	\$ 639,957	\$ 127,993	\$ -	\$ 767,950
Liabilities				
Accounts Payable	\$ 639,957	\$ 127,993	\$ -	\$ 767,950
CORONER'S ESCROW JOHNSON				
Assets				
Cash and Investments	\$ 111,266	\$ 1,772	\$ -	\$ 113,038
Liabilities				
Accounts Payable	\$ 111,266	\$ 1,772	\$ -	\$ 113,038

(Continued)

KANE COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For the Year Ended November 30, 2004

	Balance <u>December 1, 2003</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>November 30, 2004</u>
HEALTH DEPARTMENT SPECIAL				
Assets				
Cash and Investments	\$ <u>685</u>	\$ <u>2,294</u>	\$ <u>529</u>	\$ <u>2,450</u>
Liabilities				
Accounts Payable	\$ <u>685</u>	\$ <u>2,294</u>	\$ <u>529</u>	\$ <u>2,450</u>
SHERIFF'S BOMB SQUAD				
Assets				
Cash and Investments	\$ <u>2,457</u>	\$ <u>29</u>	\$ <u>-</u>	\$ <u>2,486</u>
Liabilities				
Accounts Payable	\$ <u>2,457</u>	\$ <u>29</u>	\$ <u>-</u>	\$ <u>2,486</u>
JUVENILE JUSTICE DONATION				
Assets				
Cash and Investments	\$ <u>10,687</u>	\$ <u>310</u>	\$ <u>587</u>	\$ <u>10,410</u>
Liabilities				
Accounts Payable	\$ <u>10,687</u>	\$ <u>310</u>	\$ <u>587</u>	\$ <u>10,410</u>
HEALTH DEPARTMENT SPECIAL B				
Assets				
Cash and Investments	\$ <u>1,447</u>	\$ <u>-</u>	\$ <u>1,447</u>	\$ <u>-</u>
Liabilities				
Accounts Payable	\$ <u>1,447</u>	\$ <u>-</u>	\$ <u>1,447</u>	\$ <u>-</u>
CDBG PASS THROUGH				
Assets				
Cash and Investments	\$ <u>2</u>	\$ <u>1,383,327</u>	\$ <u>1,319,279</u>	\$ <u>64,050</u>
Liabilities				
Accounts Payable	\$ <u>2</u>	\$ <u>1,383,327</u>	\$ <u>1,319,279</u>	\$ <u>64,050</u>
SCHOOL OFFICE RESERVE				
Assets				
Cash and Investments	\$ <u>380,851</u>	\$ <u>124,187</u>	\$ <u>84,954</u>	\$ <u>420,084</u>
Liabilities				
Accounts Payable	\$ <u>380,851</u>	\$ <u>124,187</u>	\$ <u>84,954</u>	\$ <u>420,084</u>

(Continued)

KANE COUNTY, ILLINOIS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For the Year Ended November 30, 2004

	Balance <u>December 1, 2003</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>November 30, 2004</u>
CIRCUIT CLERK				
Assets				
Cash and Investments	\$ <u>12,756,433</u>	\$ <u>60,542,175</u>	\$ <u>60,348,369</u>	\$ <u>12,950,239</u>
Liabilities				
Accounts Payable	\$ <u>12,756,433</u>	\$ <u>60,542,175</u>	\$ <u>60,348,369</u>	\$ <u>12,950,239</u>
WOMEN'S HEALTH INITIATIVE				
Assets				
Cash and Investments	\$ <u>345</u>	\$ <u>-</u>	\$ <u>345</u>	\$ <u>-</u>
Liabilities				
Accounts Payable	\$ <u>345</u>	\$ <u>-</u>	\$ <u>345</u>	\$ <u>-</u>
COUNTY CLERK'S VITAL RECORD				
Assets				
Cash and Investments	\$ <u>3,179</u>	\$ <u>53</u>	\$ <u>-</u>	\$ <u>3,232</u>
Liabilities				
Accounts Payable	\$ <u>3,179</u>	\$ <u>53</u>	\$ <u>-</u>	\$ <u>3,232</u>
CHILD ABUSE PREVENTION				
Assets				
Cash and Investments	\$ <u>2,169</u>	\$ <u>3,419</u>	\$ <u>3,660</u>	\$ <u>1,928</u>
Liabilities				
Accounts Payable	\$ <u>2,169</u>	\$ <u>3,419</u>	\$ <u>3,660</u>	\$ <u>1,928</u>
JUVENILE FEMALE PROGRAM				
Assets				
Cash and Investments	\$ <u>101</u>	\$ <u>1</u>	\$ <u>-</u>	\$ <u>102</u>
Liabilities				
Accounts Payable	\$ <u>101</u>	\$ <u>1</u>	\$ <u>-</u>	\$ <u>102</u>
PERFORMANCE BOND TRUST				
Assets				
Cash and Investments	\$ <u>296</u>	\$ <u>143,428</u>	\$ <u>-</u>	\$ <u>143,724</u>
Liabilities				
Accounts Payable	\$ <u>296</u>	\$ <u>143,428</u>	\$ <u>-</u>	\$ <u>143,724</u>

(Continued)

KANE COUNTY, ILLINOIS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For the Year Ended November 30, 2004

	Balance December 1, 2003	Additions	Deletions	Balance November 30, 2004
BAD CHECK RESTITUTION				
Assets				
Cash and Investments	\$ -	\$ 24,124	\$ 8,636	\$ 15,488
Liabilities				
Accounts Payable	\$ -	\$ 24,124	\$ 8,636	\$ 15,488
TAX REDEMPTION FUND				
Assets				
Cash and Investments	\$ 1,206,917	\$ 8,708,865	\$ 9,255,807	\$ 659,975
Liabilities				
Accounts Payable	\$ 1,206,917	\$ 8,708,865	\$ 9,255,807	\$ 659,975
VITAL RECORDS FUND				
Assets				
Cash and Investments	\$ 38,369	\$ 740,580	\$ 727,599	\$ 51,350
Liabilities				
Accounts Payable	\$ 38,369	\$ 740,580	\$ 727,599	\$ 51,350
TREASURER'S ESCROW				
Assets				
Cash and Investments	\$ 6,000	\$ 188,812	\$ 194,812	\$ -
Liabilities				
Accounts Payable	\$ 6,000	\$ 188,812	\$ 194,812	\$ -
RESTITUTION				
Assets				
Cash and Investments	\$ 48,577	\$ 74	\$ 102	\$ 48,549
Liabilities				
Accounts Payable	\$ 48,577	\$ 74	\$ 102	\$ 48,549
JUVENILE COURT RESTITUTION				
Assets				
Cash and Investments	\$ 19,996	\$ 27,912	\$ 35,457	\$ 12,451
Liabilities				
Accounts Payable	\$ 19,996	\$ 27,912	\$ 35,457	\$ 12,451

(Continued)

KANE COUNTY, ILLINOIS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For the Year Ended November 30, 2004

	Balance December 1, 2003	Additions	Deletions	Balance November 30, 2004
EMPLOYEE EDUCATION				
Assets				
Cash and Investments	\$ 11,333	\$ 119	\$ 393	\$ 11,059
Liabilities				
Accounts Payable	\$ 11,333	\$ 119	\$ 393	\$ 11,059
SUBSTANCE ABUSE				
Assets				
Cash and Investments	\$ 690	\$ 14,291	\$ 13,971	\$ 1,010
Liabilities				
Accounts Payable	\$ 690	\$ 14,291	\$ 13,971	\$ 1,010
JUVENILE COURT SERVICES				
Assets				
Cash and Investments	\$ 705	\$ 800	\$ 474	\$ 1,031
Liabilities				
Accounts Payable	\$ 705	\$ 800	\$ 474	\$ 1,031
DARE				
Assets				
Cash and Investments	\$ 4,429	\$ 9,720	\$ 10,562	\$ 3,587
Liabilities				
Accounts Payable	\$ 4,429	\$ 9,720	\$ 10,562	\$ 3,587
K-9 UNIT				
Assets				
Cash and Investments	\$ 7,063	\$ 4,405	\$ 10,856	\$ 612
Liabilities				
Accounts Payable	\$ 7,063	\$ 4,405	\$ 10,856	\$ 612
DUI FUND				
Assets				
Cash and Investments	\$ 5,344	\$ 12,944	\$ 9,600	\$ 8,688
Liabilities				
Accounts Payable	\$ 5,344	\$ 12,944	\$ 9,600	\$ 8,688

(Continued)

KANE COUNTY, ILLINOIS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For the Year Ended November 30, 2004

	Balance December 1, 2003	Additions	Deletions	Balance November 30, 2004
COUNTY SHERIFF DEF FED				
Assets				
Cash and Investments	\$ 36,017	\$ 285	\$ 6,866	\$ 29,436
Liabilities				
Accounts Payable	\$ 36,017	\$ 285	\$ 6,866	\$ 29,436
 COUNTY SHERIFF DEF				
Assets				
Cash and Investments	\$ 35,321	\$ 20,758	\$ 48,783	\$ 7,296
Liabilities				
Accounts Payable	\$ 35,321	\$ 20,758	\$ 48,783	\$ 7,296
 CANTEEN COMMISSION				
Assets				
Cash and Investments	\$ 72,426	\$ 144,513	\$ 120,157	\$ 96,782
Liabilities				
Accounts Payable	\$ 72,426	\$ 144,513	\$ 120,157	\$ 96,782
 INMATE COMMISSARY				
Assets				
Cash and Investments	\$ 126,319	\$ 725,734	\$ 712,963	\$ 139,090
Liabilities				
Accounts Payable	\$ 126,319	\$ 725,734	\$ 712,963	\$ 139,090
 CHANCERY				
Assets				
Cash and Investments	\$ 5,128,402	\$ 13,753,805	\$ 18,319,488	\$ 562,719
Liabilities				
Accounts Payable	\$ 5,128,402	\$ 13,753,805	\$ 18,319,488	\$ 562,719
 RANGE/FATS				
Assets				
Cash and Investments	\$ 7,550	\$ 10,800	\$ 4,093	\$ 14,257
Liabilities				
Accounts Payable	\$ 7,550	\$ 10,800	\$ 4,093	\$ 14,257

(Continued)

KANE COUNTY, ILLINOIS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For the Year Ended November 30, 2004

	Balance <u>December 1, 2003</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>November 30, 2004</u>
SCHOOL ROAD SUBSTATION				
Assets				
Cash and Investments	\$ <u>799</u>	\$ <u>-</u>	\$ <u>466</u>	\$ <u>333</u>
Liabilities				
Accounts Payable	\$ <u>799</u>	\$ <u>-</u>	\$ <u>466</u>	\$ <u>333</u>
 NORTH WEST SUBSTATION				
Assets				
Cash and Investments	\$ <u>3,300</u>	\$ <u>7,217</u>	\$ <u>10,510</u>	\$ <u>7</u>
Liabilities				
Accounts Payable	\$ <u>3,300</u>	\$ <u>7,217</u>	\$ <u>10,510</u>	\$ <u>7</u>
 SOUTHWEST OPERATIONAL				
Assets				
Cash and Investments	\$ <u>661</u>	\$ <u>-</u>	\$ <u>109</u>	\$ <u>552</u>
Liabilities				
Accounts Payable	\$ <u>661</u>	\$ <u>-</u>	\$ <u>109</u>	\$ <u>552</u>
 ESCROW ACCOUNT				
Assets				
Cash and Investments	\$ <u>163,185</u>	\$ <u>886,116</u>	\$ <u>733,992</u>	\$ <u>315,309</u>
Liabilities				
Accounts Payable	\$ <u>163,185</u>	\$ <u>886,116</u>	\$ <u>733,992</u>	\$ <u>315,309</u>
 JUVENILE JUSTICE				
Assets				
Cash and Investments	\$ <u>527</u>	\$ <u>1,340</u>	\$ <u>1,302</u>	\$ <u>565</u>
Liabilities				
Accounts Payable	\$ <u>527</u>	\$ <u>1,340</u>	\$ <u>1,302</u>	\$ <u>565</u>
 COUNTY COLLECTOR				
Assets				
Cash and Investments	\$ <u>1,321,315</u>	\$ <u>840,302,523</u>	\$ <u>839,797,669</u>	\$ <u>1,826,169</u>
Liabilities				
Accounts Payable	\$ <u>1,321,315</u>	\$ <u>840,302,523</u>	\$ <u>839,797,669</u>	\$ <u>1,826,169</u>

(Continued)

KANE COUNTY, ILLINOIS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For the Year Ended November 30, 2004

	Balance December 1, 2003	Additions	Deletions	Balance November 30, 2004
DUI FUND (VICTIM IMPACT)				
Assets				
Cash and Investments	\$ 4,247	\$ 11,290	\$ 13,451	\$ 2,086
Liabilities				
Accounts Payable	\$ 4,247	\$ 11,290	\$ 13,451	\$ 2,086
CHIEF JUDGE MARRIAGE COURT FEES				
Assets				
Cash and Investments	\$ 35,140	\$ 12,697	\$ 18,413	\$ 29,424
Liabilities				
Accounts Payable	\$ 35,140	\$ 12,697	\$ 18,413	\$ 29,424
TOTAL ALL AGENCY FUNDS				
Assets				
Cash and Investments	\$ 30,754,431	\$ 1,040,533,726	\$ 1,042,691,294	\$ 28,596,863
Total Assets	\$ 30,754,431	\$ 1,040,533,726	\$ 1,042,691,294	\$ 28,596,863
Liabilities				
Accounts Payable	\$ 30,754,431	\$ 1,040,533,726	\$ 1,042,691,294	\$ 28,596,863
Total Liabilities	\$ 30,754,431	\$ 1,040,533,726	\$ 1,042,691,294	\$ 28,596,863

DISCRETELY PRESENTED COMPONENT UNIT

Kane County Department of Employment and Education Fund - To account for funds received from State and Federal grants to be used for training and employment programs.

KANE COUNTY, ILLINOIS

Component Unit
 Department of Employment and Education
 Balance Sheet
 November 30, 2004

	Department of Employment & Education
ASSETS	
Cash & Investments	\$ 287,055
Other receivables	113,794
Prepaid Items	100
Total Assets	\$ 400,849
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts Payable	\$ 329,189
Accrued Payroll	71,760
Total Liabilities	400,949
Fund Balance	
Reserved for Prepaid Items	100
Unreserved	(100)
Total Fund Balance	-
Total Liabilities and Fund Balance	\$ 400,949
 Amounts reported for governmental activities in the net assets are different because:	
Compensated Absences reported in the statement of net assets do not require the use of current financial resources and therefore are not reported as liabilities in the governmental fund.	(84,857)
Net assets of governmental activities	\$ (84,857)

KANE COUNTY, ILLINOIS

Component Unit
 Department of Employment and Education
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 For the Year Ended November 30, 2004

Revenues		
Intergovernmental	\$	4,381,450
Interest		<u>2,553</u>
Total Revenues		<u>4,384,003</u>
Expenditures		
Public Services		<u>4,384,003</u>
Total Expenditures		<u>4,384,003</u>
Net Change in Fund Balance		<u>-</u>
Fund Balance at Beginning of Year		<u>-</u>
Fund Balance at End of Year	\$	<u><u>-</u></u>
Reconciliation to the Statement of Activities, change in net assets:		
Net Change in Fund Balance (above)	\$	-
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported in the governmental fund.		
Increase in Compensated Absences		<u>(10,999)</u>
Change in net assets of governmental activities	\$	<u><u>(10,999)</u></u>

KANE COUNTY, ILLINOIS
 SCHEDULE OF EXPENDITURES FOR TORT IMMUNITY PURPOSES
 FOR THE YEAR ENDED NOVEMBER 30, 2004

Salaries	\$	516,280
Legal		195,921
Other Contractual		190,400
Commodities		6,874
Liability Insurance		916,595
Workmen's Compensation		736,676
Unemployment Claims		<u>83,123</u>
Total Tort Immunity Purpose Expenditures	\$	<u><u>2,645,869</u></u>

The County levies property taxes for tort immunity/liability insurance purposes, therefore, as required by Public Act 91-0628 passed by the Illinois General Assembly, the County is including the above list of tort immunity purposes expenditures in its annual financial report.

The County's tax extension for liability insurance purposes for tax year 2003 as levied by Kane County was \$2,106,765. Any shortfall to cover expenditures in excess of taxes collected is derived from other general fund revenues of the County. Any excess of revenues over expenditures is carried forward to subsequent fiscal years subject to a statutory formula.

STATISTICAL SECTION -- UNAUDITED

KANE COUNTY, ILLINOIS
 GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
 LAST TEN FISCAL YEARS
 (UNAUDITED)

Fiscal Year	General	Health and Public		Public		Debt	Capital	Total	Forest
	<u>Government(2)</u>	<u>Safety</u>	<u>Highways</u>	<u>Service(3)</u>	<u>Judicial</u>	<u>Service (4)</u>	<u>Outlay (5)</u>		<u>Preserve(6)</u>
2004	\$ 26,406,595	\$ 31,096,570	\$ 12,029,220	\$ 8,906,288	\$ 26,576,555	\$ 3,929,255	\$ 6,882,670	\$ 115,827,153	\$ 12,812,944
2003	26,915,512	27,019,735	13,055,262	9,013,740	25,071,620	9,407,074	5,368,014	115,850,957	21,115,579
2002	28,716,859	26,028,837	14,989,687	7,816,963	24,381,530	7,946,328	7,311,350	117,191,554	11,226,582
2001	21,273,373	23,020,131	16,637,724	6,811,593	22,863,776	8,709,109	6,027,008	105,342,714	10,881,446
2000	19,841,921	21,598,833	20,716,712	6,732,227	21,701,341	6,918,652	9,155,712	106,665,398	10,174,359
1999	16,271,503	18,692,429	19,379,873	6,470,418	20,056,881	7,363,518	7,928,481	96,163,103	6,468,040
1998	13,318,046	17,439,975	13,379,916	6,195,915	18,250,042	7,212,243	3,186,898	78,983,035	6,236,130
1997	12,328,560	16,649,907	15,137,301	5,434,020	16,376,163	6,997,265	5,729,239	78,652,455	5,930,941
1996	14,768,047	18,427,216	12,168,103	9,295,788	14,031,557	4,926,625	N/A	73,617,336	2,302,363
1995	18,685,639	15,999,190	11,559,866	6,070,723	12,214,971	4,703,779	N/A	69,234,168	2,185,080

(1) Includes general, special revenue, and debt service funds amounts for the County only, by function and include both current and capital expenditures.

(2) In Fiscal Year 1996, employees' benefits were allocated to different departments from the general government.

(3) Prior to 1997, KCDEE expenditures were included as a special revenue fund.

(4) Prior to 1997, debt service amounts only included payments made to the Public Building Commission.

(5) Prior to 1997, capital outlay amounts were included in other functions.

(6) Prior to 1997, debt service fund amounts were not included.

KANE COUNTY, ILLINOIS
 GENERAL GOVENMENTAL EXPENDITURES BY OBJECT CLASSIFICATION (1)
 LAST TEN FISCAL YEARS
 (UNAUDITED)

Fiscal Year	Personnel Services	Contractual Services	Commodities	Capital	Other	Debt Service(3)	Total (2)	Forest Preserve(4)
2004	\$ 65,463,547	\$ 29,072,418	\$ 7,824,320	\$ 6,818,368	\$ 2,719,245	\$ 3,929,255	\$ 115,827,153	\$ 12,812,944
2003	59,400,092	29,862,399	7,642,464	5,483,117	4,055,811	9,407,074	115,850,957	21,115,579
2002	57,434,484	33,214,813	7,208,026	7,311,350	4,076,553	7,946,328	117,191,554	11,226,582
2001	52,294,328	31,203,013	6,989,878	6,027,008	119,378	8,709,109	105,342,714	10,881,446
2000	49,619,997	34,260,884	6,528,295	9,155,712	181,858	6,918,652	106,665,398	10,174,359
1999	46,888,331	26,456,499	6,925,501	7,928,481	600,773	7,363,518	96,163,103	6,468,040
1998	44,059,986	18,726,273	5,727,268	3,186,898	70,367	7,212,243	78,983,035	6,236,130
1997	40,624,420	19,574,360	5,697,123	5,729,239	30,048	6,997,265	78,652,455	5,930,941
1996	37,939,353	18,244,816	6,034,172	3,815,293	2,657,077	4,926,625	73,617,336	2,302,363
1995	31,360,003	20,637,661	5,431,044	4,146,524	2,955,157	4,703,779	69,234,168	2,185,080

(1) Includes general, special revenue, and debt service funds for the County only.

(2) Prior to 1997, KCDEE expenditures were included as a special revenue fund.

(3) Prior to 1997, debt service amounts only included payments made to the Public Building Commission.

(4) Prior to 1997, debt service fund amounts were not included.

KANE COUNTY, ILLINOIS
GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Property		Inter- Governmental	Charges for			Other	Total (3)	Forest Preserve (4)
	Taxes	Permits (2)		Service	Interest				
2004	\$ 36,087,886	\$ 803,368	\$ 42,732,892	\$ 17,865,106	\$ 1,572,560	\$ 21,937,425	\$ 120,999,237	\$ 12,581,130	
2003	38,586,590	503,688	39,047,822	17,653,471	1,513,372	23,679,452	120,984,395	12,168,505	
2002	36,518,192	404,045	36,543,993	16,498,217	2,160,390	26,333,987	118,458,824	11,803,241	
2001	33,967,350	417,635	33,137,023	15,742,163	3,931,794	26,858,756	114,054,721	11,546,540	
2000	31,949,599	394,746	38,370,779	19,000,844	4,455,830	9,815,265	103,987,063	10,602,726	
1999	31,125,177	247,149	28,666,642	18,377,205	3,454,039	16,140,529	98,010,741	10,383,589	
1998	29,680,496	156,681	25,820,136	16,771,912	3,293,139	16,256,449	91,978,813	6,507,107	
1997	27,831,146	138,348	30,634,529	14,512,652	2,884,728	5,480,990	81,482,393	6,189,889	
1996	28,926,221	1,600,460	31,619,330	10,388,580	1,876,254	4,523,694	78,934,539	2,412,752	
1995	26,997,382	1,333,624	32,880,604	9,644,100	2,483,226	3,462,445	76,801,381	2,321,765	

(1) Includes general, special revenue, and debt service funds for the County only.

(2) Prior to 1997, licenses were included in this column; licenses are included in Charges for Service for 1997-1998.

(3) Prior to 1997, KCDEE revenues were included as a special revenue fund.

(4) Prior to 1997, debt service fund amounts were not included.

KANE COUNTY, ILLINOIS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Tax Levy Year	Total Tax Levy	Total Tax Collected	Percent of Total Tax Collections to Total Tax Levy	Delinquent Taxes Receivable
2004	2003	\$ 36,240,410	\$ 36,087,886	99.58%	9,732
2003	2002	38,670,809	38,586,590	99.78%	10,134
2002	2001	36,660,254	36,518,192	99.61%	12,934
2001	2000	34,097,949	33,967,351	99.62%	55,061
2000	1999	32,152,730	31,949,599	99.37%	44,072
1999	1998	31,251,630	31,125,178	99.60%	8,677
1998	1997	29,774,977	29,679,633	99.68%	9,784
1997	1996	27,941,655	27,831,146	99.60%	17,547
1996	1995	26,405,318	26,265,562	99.47%	18,211
1995	1994	24,841,984	24,657,154	99.26%	25,335

KANE COUNTY, ILLINOIS
 EQUALIZED ASSESSED VALUATIONS AND PROPERTY TAX
 EXTENSION BY FUND AND COLLECTIONS
 LAST TEN LEVY YEARS
 (UNAUDITED)

	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Equalized assessed valuations	\$ 10,128,677,901	\$ 9,009,974,132	\$ 8,094,538,259	\$ 7,290,559,874	\$ 6,737,789,176
Property tax extension-					
General	21,199,323	19,344,415	18,131,810	16,833,903	13,879,845
Health	1,701,618	1,459,616	1,408,453	1,356,044	1,313,869
Illinois Municipal Retirement	3,139,890	2,270,513	2,250,287	743,637	2,304,324
County Highway	5,054,210	4,793,306	4,621,993	4,425,370	2,944,414
County Bridge	263,346	252,279	242,837	1,232,105	1,192,589
County Highway Matching	60,772	54,060	56,662	80,196	1,414,936
Insurance Liability	2,106,765	2,216,454	1,894,127	1,603,923	1,414,936
Public Building Commission	-	5,297,865	5,123,855	4,957,581	5,087,030
Social Security	2,420,754	2,702,992	2,655,015	2,602,730	2,344,751
Veterans' Commission	293,732	279,309	275,215	262,460	256,036
Total property tax extension	<u>\$ 36,240,410</u>	<u>\$ 38,670,809</u>	<u>\$ 36,660,254</u>	<u>\$ 34,097,949</u>	<u>\$ 32,152,730</u>
Collections through November 30	<u>\$ 36,087,886</u>	<u>\$ 38,586,590</u>	<u>\$ 36,518,192</u>	<u>\$ 33,967,351</u>	<u>\$ 31,949,599</u>
	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>
Equalized assessed valuations	\$ 6,362,302,474	\$ 5,988,531,099	\$ 5,616,413,081	\$ 5,293,753,128	\$ 4,981,894,261
Property tax extension-					
General	15,797,597	12,336,375	10,884,608	10,513,394	9,156,722
Health	1,272,460	1,215,672	1,128,899	651,132	647,646
Illinois Municipal Retirement	636,230	2,503,207	3,274,369	4,002,077	2,471,020
County Highway	2,863,036	2,778,678	2,679,029	2,345,133	2,700,187
County Bridge	197,231	191,633	185,342	185,281	184,330
County Highway Matching	1,367,895	1,335,442	1,286,159	296,450	1,295,293
Insurance Liability	998,882	1,557,018	1,673,691	1,683,413	1,514,496
Public Building Commission	5,541,566	5,389,678	5,178,333	4,970,834	4,732,800
Social Security	2,303,154	2,203,779	1,392,870	1,503,426	1,962,866
Veterans' Commission	273,579	263,495	258,355	254,100	174,366
Total property tax extension	<u>\$ 31,251,630</u>	<u>\$ 29,774,977</u>	<u>\$ 27,941,655</u>	<u>\$ 26,405,240</u>	<u>\$ 24,839,726</u>
Collections through November 30	<u>\$ 31,125,178</u>	<u>\$ 29,679,633</u>	<u>\$ 27,831,146</u>	<u>\$ 26,265,562</u>	<u>\$ 24,657,154</u>

TABLE VI

KANE COUNTY, ILLINOIS
FOREST PRESERVE DISTRICT
PROPERTY TAX ASSESSED VALUATIONS,
RATES AND EXTENSIONS
LAST TEN LEVY YEARS
(UNAUDITED)

Tax levy year	2003		2002		2001		2000		1999	
Assessed valuations	<u>\$10,128,677,901</u>		<u>\$9,009,974,132</u>		<u>\$8,094,558,259</u>		<u>\$7,290,559,874</u>		<u>\$6,737,789,176</u>	
	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>
Tax rates and extensions										
General	0.024	2,451,140	0.026	2,333,583	0.027	2,217,909	0.029	2,106,972	0.028	1,866,368
Illinois Municipal Retirement	0.002	182,316	0.002	180,199	0.002	169,986	0.002	160,392	0.002	128,018
Insurance liability	0.001	81,029	0.001	63,070	0.001	56,662	0.002	109,358	0.002	154,969
Debt service	0.085	8,609,376	0.095	8,577,495	0.105	8,515,475	0.114	8,325,819	0.148	9,971,928
Construction and development	0.013	1,336,986	0.014	1,225,356	0.014	1,165,616	0.014	1,042,550	0.017	1,125,210
Social Security	0.002	202,574	0.002	189,209	0.002	178,081	0.002	167,683	0.002	128,018
Total	<u>0.127</u>	<u>\$ 12,863,421</u>	<u>0.140</u>	<u>\$ 12,568,912</u>	<u>0.152</u>	<u>\$ 12,303,729</u>	<u>0.163</u>	<u>\$ 11,912,774</u>	<u>0.199</u>	<u>\$ 13,374,511</u>
Tax levy year	1998		1997		1996		1995		1994	
Assessed valuations	<u>\$6,362,302,474</u>		<u>\$5,988,531,099</u>		<u>\$5,616,413,081</u>		<u>\$5,293,753,128</u>		<u>\$4,981,894,261</u>	
	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>
Tax rates and extensions										
General	0.028	1,775,082	0.028	1,694,754	0.029	1,611,911	0.029	1,535,188	0.029	1,459,695
Illinois Municipal Retirement	0.002	127,246	0.002	125,759	0.002	117,945	0.002	111,169	0.002	104,620
Insurance liability	0.002	152,695	0.002	131,748	0.002	123,561	0.002	116,463	0.002	109,602
Debt service	0.066	4,199,120	0.067	3,988,362	0.067	3,757,380	0.068	3,583,871	0.068	3,397,652
Construction and development	0.017	1,075,229	0.017	1,024,039	0.017	971,639	0.017	921,113	0.018	876,813
Social Security	0.002	120,884	0.002	119,771	0.002	112,328	0.002	105,875	0.002	99,638
Total	<u>0.117</u>	<u>\$ 7,450,256</u>	<u>0.118</u>	<u>\$ 7,084,433</u>	<u>0.119</u>	<u>\$ 6,694,764</u>	<u>0.120</u>	<u>\$ 6,373,679</u>	<u>0.121</u>	<u>\$ 6,048,020</u>

KANE COUNTY, ILLINOIS
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN LEVY YEARS
(\$000 OMITTED)
(UNAUDITED)

Levy Year	Real Property		Railroad Property		Total		Percent of Total Assessed Value to Total Estimated
	Assessed Value(1)	Estimated Actual Value(2)	Assessed Value(1)	Estimated Actual Value(2)	Assessed Value(1)	Estimated Actual Value(2)	
2003	\$ 10,122,394	\$ 30,367,182	\$ 6,284	\$ 18,852	\$ 10,128,678	\$ 30,386,034	33.3%
2002	9,002,952	27,008,856	7,022	21,066	9,009,974	27,029,922	33.3%
2001	8,088,034	24,264,102	6,524	19,572	8,094,558	24,283,674	33.3%
2000	7,284,275	21,852,825	6,285	18,855	7,290,560	21,871,680	33.3%
1999	6,731,603	20,194,809	6,186	18,558	6,737,789	20,213,367	33.3%
1998	6,356,744	19,070,232	5,558	16,674	6,362,302	19,086,906	33.3%
1997	5,983,607	17,950,821	4,924	14,772	5,988,531	17,965,593	33.3%
1996	5,611,958	16,835,874	4,455	13,365	5,616,413	16,849,239	33.3%
1995	5,290,369	15,886,994	3,384	10,162	5,293,753	15,897,156	33.3%
1994	4,978,667	14,950,954	3,227	9,690	4,981,894	14,960,644	33.3%

(1) Assessed values were obtained from the Kane County Clerk's Office.

(2) Property values are assessed at 33.3% of estimated actual value.

KANE COUNTY, ILLINOIS
RATES EXTENDED AND PERCENTAGES OF PROPERTY TAXES EXTENDED BY FUND
LAST TEN LEVY YEARS
(UNAUDITED)

	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>
Rates Extended-*										
General	0.2093	0.2147	0.2240	0.2309	0.2060	0.2483	0.2060	0.1938	0.1986	0.1838
Health	0.0168	0.0162	0.0174	0.0186	0.0195	0.0200	0.0203	0.0201	0.0123	0.0130
Illinois Municipal Retirement	0.0310	0.0252	0.0278	0.0102	0.0342	0.0100	0.0418	0.0583	0.0756	0.0496
County Highway	0.0499	0.0532	0.0571	0.0607	0.0437	0.0450	0.0464	0.0477	0.0443	0.0542
County Bridge	0.0026	0.0028	0.0030	0.0169	0.0177	0.0031	0.0032	0.0033	0.0035	0.0037
County Highway Matching	0.0006	0.0006	0.0007	0.0011	0.0210	0.0215	0.0223	0.0229	0.0056	0.0260
Insurance Liability	0.0208	0.0246	0.0234	0.0220	0.0210	0.0157	0.0260	0.0298	0.0318	0.0304
Public Building Commission	-	0.0588	0.0633	0.0680	0.0755	0.0871	0.0900	0.0922	0.0939	0.0950
Social Security	0.0239	0.0300	0.0328	0.0357	0.0348	0.0362	0.0368	0.0248	0.0284	0.0394
Veterans' Commission	<u>0.0029</u>	<u>0.0031</u>	<u>0.0034</u>	<u>0.0036</u>	<u>0.0038</u>	<u>0.0043</u>	<u>0.0044</u>	<u>0.0046</u>	<u>0.0048</u>	<u>0.0035</u>
Totals	<u>0.3578</u>	<u>0.4292</u>	<u>0.4529</u>	<u>0.4677</u>	<u>0.4772</u>	<u>0.4912</u>	<u>0.4972</u>	<u>0.4975</u>	<u>0.4988</u>	<u>0.4986</u>
Percentages of Property Taxes Extended-										
General	58.49%	50.03%	49.46%	49.37%	43.17%	50.55%	41.43%	38.95%	39.81%	36.87%
Health	4.70%	3.77%	3.84%	3.98%	4.09%	4.07%	4.08%	4.04%	2.47%	2.61%
Illinois Municipal Retirement	8.66%	5.87%	6.14%	2.18%	7.17%	2.04%	8.41%	11.72%	15.16%	9.95%
County Highway	13.95%	12.40%	12.61%	12.98%	9.16%	9.16%	9.33%	9.59%	8.88%	10.87%
County Bridge	0.73%	0.65%	0.66%	3.61%	3.71%	0.63%	0.64%	0.66%	0.70%	0.74%
County Highway Matching	0.17%	0.14%	0.15%	0.24%	4.40%	4.38%	4.49%	4.60%	1.12%	5.21%
Insurance Liability	5.81%	5.73%	5.17%	4.70%	4.40%	3.20%	5.23%	5.99%	6.38%	6.10%
Public Building Commission	0.00%	13.70%	13.98%	14.54%	15.82%	17.72%	18.10%	18.53%	18.83%	19.05%
Social Security	6.68%	6.99%	7.24%	7.63%	7.29%	7.37%	7.40%	4.99%	5.69%	7.90%
Veterans' Commission	<u>0.81%</u>	<u>0.72%</u>	<u>0.75%</u>	<u>0.77%</u>	<u>0.79%</u>	<u>0.88%</u>	<u>0.89%</u>	<u>0.93%</u>	<u>0.96%</u>	<u>0.70%</u>
Totals	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

*Rate per hundred dollars of assessed valuation

KANE COUNTY, ILLINOIS
 PROPERTY TAX LEVIES AND TAX RATES AS EXTENDED
 ALL DIRECT AND OVERLAPPING GOVERNMENTS
 LAST TEN LEVY YEARS
 (\$000 OMITTED)
 (UNAUDITED)

Year	County	Tax Levies (1)													Total
		Townships and Roads	Cities and Villages	Unit Districts	Community Colleges	Fire Districts	Park Districts	Forest Preserve	Library Districts	Airport Authority	Water Resources	Special Service Areas	TIF Districts	Other Special Districts	
1994	\$ 24,823	\$ 13,038	\$ 45,857	\$ 217,565	\$ 21,935	\$ 5,894	\$ 14,123	\$ 6,044	\$ 9,095	\$ 1	\$ 491	\$ 1,419	\$ 2,251	\$ 567	\$ 363,103
1995	26,388	13,757	47,103	234,328	22,734	6,500	15,221	6,369	9,632	1	494	1,572	2,950	446	387,495
1996	27,920	14,983	48,958	250,352	24,002	6,807	16,053	6,689	10,368	1	493	1,404	3,157	411	411,598
1997	29,751	15,437	51,989	265,683	25,564	7,664	17,594	7,079	11,091	2	493	1,452	3,598	699	438,096
1998	31,476	16,053	53,432	285,091	26,215	8,698	18,663	7,504	14,557	2	505	1,529	4,074	743	468,542
1999	32,124	16,081	54,282	302,965	27,585	10,766	19,432	13,362	15,752	1	509	1,125	4,501	541	499,026
2000	34,098	17,106	57,813	328,456	29,268	12,465	21,661	11,903	18,146	-	543	1,373	5,056	546	538,434
2001	36,660	18,870	64,771	360,488	31,758	14,327	23,769	12,938	20,280	-	547	2,001	5,485	355	592,249
2002	38,671	19,942	72,097	401,436	34,252	18,017	25,327	12,569	21,985	-	610	1,853	6,635	96	653,490
2003	36,240	20,906	79,920	440,364	40,091	20,645	29,360	12,863	24,413	-	636	2,030	7,939	2,829	718,236

Tax Rates per Hundred Dollars of Assessed Valuation (2)

1994	0.4983	0.2617	0.9205	4.3671	0.4403	0.1183	0.2835	0.1213	0.1826	-	0.0098	0.0285	0.0452	0.0114	7.2885
1995	0.4985	0.2599	0.8898	4.4265	0.4294	0.1228	0.2875	0.1203	0.1820	-	0.0093	0.0297	0.0557	0.0084	7.3198
1996	0.4971	0.2668	0.8717	4.4575	0.4274	0.1212	0.2858	0.1191	0.1846	-	0.0086	0.0250	0.0562	0.0073	7.3283
1997	0.4968	0.2578	0.8681	4.4365	0.4269	0.1280	0.2938	0.1182	0.1852	-	0.0083	0.0242	0.0601	0.0117	7.3156
1998	0.4947	0.2523	0.8398	4.4809	0.4120	0.1367	0.2933	0.1179	0.2288	-	0.0079	0.0240	0.0640	0.0117	7.3640
1999	0.4768	0.2387	0.8056	4.4965	0.4094	0.1598	0.2884	0.1983	0.2338	-	0.0076	0.0167	0.0668	0.0080	7.4144
2000	0.4677	0.2346	0.7930	4.5052	0.4015	0.1710	0.2971	0.1633	0.2489	-	0.0074	0.0188	0.0693	0.0075	7.3853
2001	0.4529	0.2331	0.8002	4.4535	0.3923	0.1770	0.2936	0.1532	0.2505	-	0.0068	0.0247	0.0678	0.0044	7.3100
2002	0.4292	0.2213	0.8002	4.4555	0.3802	0.2000	0.2811	0.1395	0.2440	-	0.0068	0.0206	0.0736	0.0010	7.2530
2003	0.3578	0.2064	0.7890	4.3477	0.3958	0.2038	0.2899	0.1270	0.2410	-	0.0063	0.0200	0.0784	0.0279	7.0910

(1) Tax levy information obtained from the Kane County Clerk's Office.

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

KANE COUNTY, ILLINOIS
 PRINCIPAL TAXPAYERS
 FOR TAX YEAR 2003
 (UNAUDITED)

<u>Taxpayer</u>	<u>Type of Business</u>	Dec. 31, 2003 Equalized Assessed <u>Valuation</u>	Percentage of Total Equalized Assessed <u>Valuation</u>
American National Bank and Trust	Financial	\$ 32,925,299	0.3251%
Springhill Mall Partnership	Retail	23,661,729	0.2336%
LaSalle National Bank and Trust Company	Financial	20,847,890	0.2058%
Toyota Motor Sales-USA Inc.	Commercial	18,163,738	0.1793%
Meijer Stores Ltd. Partnership	Retail	16,177,949	0.1597%
Arthur Anderson & Company	Business Services	15,915,521	0.1571%
Inland Real Estate Illinois, LLC	Real Estate	14,051,564	0.1387%
City of Elgin	Municipality	12,830,998	0.1267%
Old Kent Bank Trust	Financial	11,750,964	0.1160%
Amli at St. Charles, LLC	Real Estate	<u>11,651,151</u>	<u>0.1150%</u>
		<u>\$ 177,976,803</u>	<u>1.7570%</u>
Total County assessed valuation		<u>\$ 10,128,677,901</u>	

KANE COUNTY, ILLINOIS
 COMPUTATION OF LEGAL DEBT MARGIN
 November 30, 2004
 (UNAUDITED)

The 1992 Illinois Compiled Statute 50, Act 405, Section 405/1 provides that no county having a population of less than 500,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness, in the aggregate exceeding 2.875% on the value of the taxable property therein, to be ascertained by the last assessment for the State and County taxes, previous to the incurring of such indebtedness.

Equalized assessed valuation (2003 tax year)	\$ 10,128,677,901
Debt limitation (of equalized assessed valuation)	<u>2.88%</u>
Total indebtedness limit	291,199,490
Less existing indebttness:	
General Obligation Bonds - Alternate Revenue Source	950,000
Motor Fuel Tax Bonds	11,405,000
General Obligation Refunding Bonds - Alternate Revenue Source	6,940,000
General Obligation Refunding Bonds - Alternate Revenue Source	<u>26,875,000</u>
Total indebtedness	46,170,000
New debt indebtedness limit	<u>\$ 245,029,490</u>

KANE COUNTY, ILLINOIS
 COMPUTATION OF DIRECT AND OVERLAPPING DEBT (1)
 November 30, 2004
 (UNAUDITED)

<u>Governmental Unit</u>	<u>Total Debt Outstanding</u>	<u>Percentage Applicable to County (2)</u>	<u>Amount Applicable to County (Direct Debt)</u>	<u>Overlapping Debt</u>
County	\$ 46,170,000	100.00%	\$ 46,170,000	\$ -
Forest Preserve	112,685,000	100.00%	112,685,000	-
Cities and Villages	563,891,000	76.70%	432,504,397	131,386,603
Parks	145,582,226	70.95%	103,290,589	42,291,637
Library	51,525,000	89.65%	46,192,163	5,332,837
Special Service Areas	25,970,786	8.81%	2,288,026	23,682,760
School Districts	1,697,633,057	100.00%	1,697,633,057	-
Community Colleges	<u>184,372,188</u>	100.00%	<u>184,372,188</u>	<u>-</u>
Totals	<u>\$ 2,827,829,257</u>		<u>\$ 2,625,135,420</u>	<u>\$ 202,693,837</u>
Total Direct Debt	\$ 2,625,135,420			
Total Overlapping Debt	<u>202,693,837</u>			
Total All Debt	<u>\$ 2,827,829,257</u>			

(1) Information abstracted from County Clerk's records.

(2) 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
DEMOGRAPHIC STATISTICS
LAST TEN YEARS
(UNAUDITED)**

<u>Year</u>	Population (1)	School Enrollment (2)	Number of Teachers (2)	Rate of Unemployment (3)
2004	457,122	110,373	7,541	7.1%
2003	457,122	109,243	7,506	7.0%
2002	443,041	104,917	7,579	6.7%
2001	425,545	101,137	7,045	5.2%
2000	404,119	97,518	6,809	3.9%
1999	391,249	94,136	6,314	3.8%
1998	380,800	90,566	5,732	3.9%
1997	370,361	88,417	5,635	4.2%
1996	348,600	85,282	5,286	4.9%
1995	348,600	82,669	5,018	5.0%

(1) Population figures are estimates obtained from the Kane County Clerk's Office and are based on the 1990, 1994 and 1996 Census data, 1998 estimate, and 2000 census and 2002 estimates

(2) Information regarding school enrollment and number of teachers employed was obtained from Kane County Regional Superintendent of Schools.

(3) Unemployment rate figures were obtained from the Illinois Department of Employment Security.

KANE COUNTY, ILLINOIS
 BANK DEPOSITS, CONSTRUCTION AND PROPERTY VALUES
 LAST TEN YEARS
 (\$000 OMITTED)
 (UNAUDITED)

<u>Year</u>	<u>Bank Deposits (2)</u>	<u>Number of Permits</u>	<u>Residential Construction (1) Value</u>	<u>Property Value</u>
2004	\$ 7,064,437	N/A	N/A	N/A
2003	6,528,000	N/A	N/A	N/A
2002	5,822,000	N/A	N/A	N/A
2001	5,139,000	\$ 5,214	\$ 910,700	\$ 21,852,825
2000	4,807,000	4,854	787,156	20,213,367
1999	4,829,812	5,112	753,092	19,086,907
1998	4,621,272	3,919	543,549	17,965,593
1997	4,399,342	3,309	459,894	16,849,239
1996	3,471,414	3,795	497,025	15,897,156
1995	3,408,823	4,014	502,780	15,906,925

N/A Information no longer available

(1) Information obtained from Bell Federal Savings and Loan.

(2) Information includes all banks with home offices in Kane County. Bank deposit information through 1994 was obtained from the Illinois Bank Directory, published by Continental Illinois National Bank and Trust Company. Bank deposit information for 1995 was obtained from PMA Administrative Services, Inc. and quoted from the Sheshunoff Bank Search/Prospector. Bank deposit information for 1996 and 1997 was obtained from PMA Administrative Services, Inc. and quoted from "Deposits By County within State for Each Bank and Banking Office" report. Deposit information for savings and loan institution is included beginning with 1993. Bank deposit information for 2004 was obtained from www.fdic.gov.

KANE COUNTY, ILLINOIS
 LAND USE IN ACRES
 BY CATEGORY AND TOWNSHIP (UNINCORPORATED)
 (UNAUDITED)

<u>Township</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Agricultural</u>	<u>Transportation Communication and Utilities</u>	<u>Institutional</u>	<u>Open Space</u>	<u>Other</u>
Aurora	1,155	99	239	1,588	339	53	126	217
Big Rock	897	1	-	18,504	70	1	915	40
Blackberry	1,808	120	57	15,977	243	174	1,177	888
Burlington	1,385	2	-	17,550	121	8	432	73
Campton	5,280	31	2	12,431	24	174	1,284	487
Dundee	1,312	151	-	3,721	274	58	2,287	533
Elgin	1,394	26	109	4,126	291	60	725	354
Geneva/Batavia	1,486	84	6	3,928	343	2,065	796	217
Hampshire	1,358	144	6	16,918	301	-	258	110
Kaneville	513	8	38	20,356	302	82	170	399
Plato	2,608	79	45	16,944	208	122	466	177
Rutland	1,096	70	-	13,704	426	12	1,765	310
St. Charles	3,845	277	86	3,253	381	340	1,345	605
Sugar Grove	865	36	-	12,546	972	207	1,473	147
Virgil	856	66	54	19,030	63	-	172	49
Total acres	<u>25,858</u>	<u>1,194</u>	<u>642</u>	<u>180,576</u>	<u>4,358</u>	<u>3,356</u>	<u>13,391</u>	<u>4,606</u>

Source: 2001 Land Use Survey, Kane County Development Department

**KANE COUNTY, ILLINOIS
PERCENTAGE OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL BONDED DEBT
TO TOTAL GENERAL EXPENDITURES
LAST TEN FISCAL YEARS**

<u>Year</u>	<u>Total Debt Service Expenditures (1)</u>	<u>Total Expenditures (2)</u>	<u>Percentage of Annual Debt Service Expenditures to Total Expenditures</u>
2004	\$ 3,929,255	\$ 115,827,153	3.39%
2003	9,407,074	115,850,957	8.12%
2002	8,709,109	117,191,554	7.43%
2001	8,709,109	105,342,714	8.27%
2000	6,918,652	108,245,748	6.39%
1999	7,363,518	96,163,103	7.66%
1998	7,212,243	78,983,035	9.13%
1997	6,997,265	78,652,455	8.90%
1996	6,309,684	73,617,336	8.57%
1995	5,069,610	69,234,168	7.32%

Source: 1994-2003 Annual Financial Statements

- (1) Represents payments of principal, interest, and other general bonded debt. Amounts are for the County only, Kane County Forest Preserve District is not included.
- (2) Total general expenditures include expenditures for all governmental fund types except the capital projects. Amounts are for the County only, Kane County Forest Preserve District is not included.
- (3) Prior to 1997, KCDEE expenditures were included as a special revenue fund.

KANE COUNTY, ILLINOIS
PERCENTAGE OF NET GENERAL BONDED DEBT TO
ASSESSED VALUATION AND NET GENERAL BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS

<u>Fiscal Year Ended</u>	<u>Tax Levy Year</u>	<u>Net General Bonded Debt (1)</u>	<u>Equalized Assessed Valuation</u>	<u>Net General Bonded Debt To Assessed Valuation</u>	<u>Estimated Population</u>	<u>Net General Bonded Debt Per Capita</u>
2004	2003	\$ 46,170,000	\$ 10,128,677,901	0.46%	457,122	\$ 101
2003	2002	48,650,000	9,009,974,132	0.54%	457,122	106
2002	2001	54,785,000	8,094,558,259	0.68%	443,041	124
2001	2000	59,045,000	7,290,559,874	0.81%	425,545	139
2000	1999	28,075,000	6,737,789,176	0.42%	404,119	69
1999	1998	32,630,000	6,362,302,474	0.51%	391,249	83
1998	1997	37,295,000	5,988,531,099	0.62%	380,800	98
1997	1996	41,535,000	5,616,413,081	0.74%	370,361	112
1996	1995	44,360,000	5,293,753,128	0.84%	370,361	120
1995	1994	46,225,000	4,981,894,261	0.93%	359,768	128

(1) Includes general bonded debt and Public Building Commission lease payments.

Amounts are for the County only, Kane County Forest Preserve District is not included.

Source: Kane County Clerk

KANE COUNTY, ILLINOIS
MISCELLANEOUS STATISTICS
November 30, 2004
(UNAUDITED)

Date of Organization:	January 16, 1836
Form of Government:	Township
Governing Body:	County Board
Land Area:	Approximately 522 square miles
Population:	457,122 - 2003 Estimate
Number of Housing Units:	149,940 - 2002 Estimate
Miles of Streets and Roads:	
Rural	252 Miles
Urban	54 Miles
Number of County-owned Street Lights	447
Number of County-owned and Maintained Signalized Intersections	84 Traffic Signals 10 Warning Flashers
County Employees:	1,354
Number of Registered Voters:	206,217 As of April 19, 2005
Sheriff and Corrections Department:	
Number of Police Stations:	6
Number of Correction Facilities:	2
Number of Police Vehicles:	138
Number of Police Personnel:	
Full-time Merit Officers	96
Civilian Employees	53
Number of Townships:	16
Number of Municipalities:	27
Number of Unit School Districts:	9
Number of Community College Districts:	2
