

# **KANE COUNTY, ILLINOIS**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED  
NOVEMBER 30, 2005**

**Prepared by the Kane County Finance Department  
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Geneva, Illinois 60134**

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**KANE COUNTY, ILLINOIS**  
 Comprehensive Annual Financial Report  
 Table of Contents  
 November 30, 2005

	Page
<b>INTRODUCTORY SECTION</b>	
Transmittal Letter	i-vii
Board Members	viii
Departments & Offices	ix
Organization Chart	x
Certificate of Excellence in Financial Reporting	xi
 <b>FINANCIAL SECTION</b>	
Independent Auditor's Report	1-2
 <b><i>Required Supplementary Information</i></b>	
Management's Discussion and Analysis	3-17
 <b><i>Basic Financial Statements</i></b>	
County-wide Financial Statements	
Statement of Net Assets	18
Statement of Activities	19-20
Fund Financial Statements	
Balance Sheet – Governmental Funds	21
Reconciliation of Governmental Funds Balance Sheet to Statement of Net Assets	22
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	23
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to Statement of Activities	24
Statement of Net Assets – Proprietary Funds	25
Statement of Revenues, Expenses, and Changes in Fund Net Assets – Proprietary Funds	26
Statement of Cash Flows – Propriety Funds	27-28
Statement of Fiduciary Assets and Liabilities – Agency Funds	29
Notes to Basic Financial Statements	30-62
 <b><i>Required Supplementary Information</i></b>	
Illinois Municipal Retirement Fund - Schedule of Funding Progress:	
County Employees Other Than SLEP	63
Sheriff's Law Enforcement Personnel (SLEP)	64
Forest Preserve District Employees	65
Budgetary Comparison Information	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	66-67

**KANE COUNTY, ILLINOIS**  
 Comprehensive Annual Financial Report  
 Table of Contents  
 November 30, 2005

	Page
<b>FINANCIAL SECTION (Continued)</b>	
<b><i>Combining and Individual Fund Financial Statements and Schedules</i></b>	
<b>MAJOR GOVERNMENTAL FUNDS</b>	
General Fund:	
Balance Sheet by Account	68
Schedule of Revenues, Expenditures and Changes in Fund Balances by Account	69
Schedule of Revenues – Budget and Actual – General Fund – General Account	70-72
Schedule of Expenditures – Budget and Actual – General Fund – General Account	73-103
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund – Insurance Liability Account	104-105
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:	
Forest Preserve District’s Debt Service Fund	106
Transportation Capital Fund	107
Forest Preserve District’s Land Acquisition Fund	108
<b>NONMAJOR GOVERNMENTAL FUNDS</b>	
Combining Balance Sheet	109-119
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	120-130
<b>Special Revenue Funds</b>	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
Illinois Municipal Retirement Fund	131
Social Security Fund	132
County Highway Fund	133-134
County Bridge Fund	135
Motor Fuel Tax Fund	136
County Highway Matching Fund	137
Motor Fuel Local Option Fund	138
County Health Fund	139-140
Veterans’ Commission Fund	141
Animal Control Fund	142-143
Tax Sale Automation Fund	144
Recorder’s Automation Fund	145
Geographic Information Systems Fund	146-147
Vital Records Automation Fund	148
Weed and Seed 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	154-155
Drug Court Special Resources Fund	156
Court Document Storage Fund	157-158
Child Support Fund	159

**KANE COUNTY, ILLINOIS**  
 Comprehensive Annual Financial Report  
 Table of Contents  
 November 30, 2005

	Page
<b>FINANCIAL SECTION (Continued)</b>	
Special Revenue Funds (Continued)	
Probation Services Fund	160-161
Substances Abuse Screening Fund	162
Drug Court Fund	163
SAO Firearms Grant Fund	164
Title IV-D Child Support Fund	165
Drug Prosecution Fund	166
Victim Coordinator Services Program Fund	167
SAO Domestic Violence Fund	168-169
SHOCAP Fund	170
Environmental Prosecution Fund	171-172
Auto Theft Task Force Fund	173
Home Program Fund	174
Economic Development Fund	175
Kane Kares Fund	176
Riverboat Fund	177
Stormwater Management Planning Fund	178-179
Community Development Block Grant Fund	180-181
Farmland Preservation Fund	182
Forest Preserve District's General Fund	183
Forest Preserve District's IMRF Fund	184
Forest Preserve District's Insurance Fund	185
Forest Preserve District's Social Security Fund	186
Debt Service Funds	
Schedule of Revenues, Expenditures and Changes in Fund Balance	
– Budget and Actual:	
Motor Fuel Tax Debt Service Fund	187
Juvenile Bonds Pledge Revenues Fund	188
Capital Projects Funds	
Schedule of Revenues, Expenditures and Changes in Fund Balance	
– Budget and Actual:	
Capital Project Fund	189
Transportation Impact Fees Fund	190
Motor Fuel Construction Fund	191
Special Service Areas Fund	192-193
Forest Preserve District's Construction and Development Fund	194
Permanent Fund	
Schedule of Revenues and Changes in Fund Balance –	
Budget and Actual – Working Cash Fund	195
Major Proprietary Fund	
Schedule of Operating Expenses – Budget and Actual – Enterprise Surcharge Fund	196

**KANE COUNTY, ILLINOIS**  
 Comprehensive Annual Financial Report  
 Table of Contents  
 November 30, 2005

	Page
<b>FINANCIAL SECTION (Continued)</b>	
Agency Funds	
Combining Statement of Assets and Liabilities	197
Combining Statement of Changes in Assets and Liabilities	198
Component Unit – Department of Employment and Education	
Balance Sheet	199
Statement of Revenues, Expenditures and Changes in Fund Balance	200
Other Supplementary Data	
Schedule of Expenditures for Tort Immunity Purposes	201
 <b>STATISTICAL SECTION – UNAUDITED</b>	
General Governmental Expenditures by Function	202-203
General Governmental Expenditures by Object Classification	202-203
General Governmental Revenues by Source	204-205
Property Tax Levies and Collections	206
Equalized Assessed Valuations and Property Tax Extension by Fund and Collections – Last Ten Levy Years	207
Forest Preserve District – Property Tax Assessed Valuations, Rates and Extensions – Last Ten Levy Years	208
Assessed and Estimated Actual Value of Taxable Property – Last Ten Levy Years	209
Rates Extended and Percentages of Property Taxes Extended by Fund – Last Ten Levy Years	210
Property Tax Levies and Tax Rates as Extended – All Direct and Overlapping Governments – Last Ten Levy Years	211-212
Principal Taxpayers for Tax Year 2004	213
Computation of Legal Debt Margin	214
Computation of Direct and Overlapping Bonded Debt	215
Demographic Statistics	216
Bank Deposits, Construction and Property Values	217
Land Use in Acres	218
Percentage of Annual Debt Service Expenditures for General Bonded Debt to Total Expenditures	219
Percentage of Net General Bonded Debt to Assessed Valuation and Net General Bonded Debt Per Capita	220
Miscellaneous Statistics	221

# COUNTY OF KANE

## FINANCE DEPARTMENT

Cheryl Pattelli  
Finance Director



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Geneva, Illinois 60134  
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April 6, 2006

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

Ladies and Gentlemen:

### **Formal Transmittal of the CAFR**

The Comprehensive Annual Financial Report (CAFR) for Kane County, Illinois for the Fiscal Year ending November 30, 2005 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 activities of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The 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 3-17 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.

### **Profile of the Government**

#### ***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 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 discretely presented 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, recording land title, and issuing tax bills.

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 nine (9) standing committees that meet regularly each month. Each Board member serves on at least two standing committees.

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

#### ***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 2005 estimate, the County's population of 482,113 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 2005, 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 2005, Kane County collected \$74.5 million from sources other than property taxes and direct charges. Most of this revenue (intergovernmental revenues, grants, reimbursements and miscellaneous income), was received from the State of Illinois. The State provides the County with 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 2005. 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 2005. The County received approximately \$5.4 million in 2005 and is expected to receive approximately \$8.6 million in 2006. Riverboat revenue had declined dramatically over the last several years because of higher state gaming taxes placed on casinos. The State's restructuring of gaming taxes in 2005 is expected to cause a substantial increase in revenue in 2006. 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 2005 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 \$1.2 million in Federal grant funding and an additional \$2.1 commitment in Riverboat funding during 2005. The \$2.1 million was approved early in 2006, bringing total program funding from Federal grants and the Riverboat to \$16.6 million. 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 2005 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 2005 include the 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 \$56 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 issuing debt.

Six major capital improvement projects were funded in 2005 including computer replacement, voice and data infrastructure maintenance, new voting system, new Animal Control facility, new Child Advocacy Center, and the Judicial Center roof replacement. The Information Technologies Department maintained lifecycle management initiatives via PC replacement replacing 350 personal computers and Server Replacement Programs replacing 30 file servers with a Storage Area Network Solution. The Information Technologies Department also maintained lifecycle management initiatives for voice and data infrastructure through the creation of a parts closet program and a program to replace components over a four-year period.

The County Board, with assistance from the County Clerk's Office and the Information Technologies Department, selected a new electronic voting system to assist in the implementation of the Help America Vote Act (HAVA). The system's total project cost is \$4.2 million and will be funded by a \$1.8 million federal HAVA grant, along with a ten-year lease paid by the General Fund. The Capital Projects Fund funded the new Animal Control facility that will be constructed by the end of 2006. Riverboat funds, along with Capital Project Fund funds, will pay for the new Child Advocacy Center set to open early 2006. The roof at the Judicial Center is being replaced utilizing funds from the Enterprise Surcharge Fund.

The County Board passed and began implementing, with the assistance of all of the County offices and departments, a strategic plan initiative in 2005. The comprehensive, county-wide strategic plan should be completed in 2006 and will be a valuable tool when making some of the difficult operating and capital funding decisions in the future. The County Board has already restructured many of its own departments in an attempt to bring more efficiency to its operations.

Major transportation initiatives in 2005 included the 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, capacity improvements and right-of-way for the Randall Road/IL 64, and continued land acquisition efforts and Phase II engineering for widening Orchard Road to four lanes from Jericho Road to US 30. 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 ensure 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 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 County will continue its 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 seventh year of a multi-year program to complete this project.

The County will begin construction on a new jail at the Judicial Center Campus in 2006. Jail construction is expected to end early in 2008. The County has earmarked \$12 million in capital funds already for this project. As stated above, the estimated cost of the new jail is \$56 million and the County plans to earmark an additional \$9 million in cash-on-hand and issue \$35 million in debt to cover the cost of the new facility. It is anticipated that operating the new facility will be much more efficient and the net increase in operating costs will be minimal.

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 by the end of 2006.

Other capital initiatives include the continuation of the computer standardization program, continuation of voice and data infrastructure program, and review and possible change of the County's financial system.

## ***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 offices continue 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, 2005, the General Fund unreserved Fund Balance, excluding the Insurance Liability Fund, was \$45,249,656. 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. Settler's Hill Landfill is scheduled to close at the end of 2006.

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, 2004 are 4.5% for IMRF with the County paying 8.20% and a member contribution of 6.5% for SLEP with the County paying 16.37%.

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 (50). Two plans exist, in the first plan the County pays for 10% of the premium cost for a maximum of 15 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. Consolidated Omnibus Recovery Act (COBRA) benefits are also available.

## ***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 \$350,000 self-insured retention (SIR) per employee for workers' compensation and general liability claims, with a \$10 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 component of the General Fund). Long-term liabilities for probable claims and judgments for workers' compensation and general liability in the amount of \$2,311,244 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 Wermer, Rogers, Doran & Ruzon, 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 Independent Auditor's Report on the basic financial statements is included in the financial section of this report.

The reports related specifically to the single audit are listed under a separate report. Wermer, Rogers, Doran & Ruzon, 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 and Acknowledgments**

##### *A WARDS*

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, 2004.

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 8 consecutive years (fiscal years ended 1997-2004). 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 services of all offices and 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

KAREN McCONNAUGHAY

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

# KANE COUNTY, ILLINOIS

## KANE COUNTY DEPARTMENTS & OFFICES

### **AUDITOR**

William Keck

### **CENTRAL SERVICES/PURCHASING**

Larry Briggs

### **CIRCUIT CLERK**

Deborah Seyller

### **CORONER**

Chuck West

### **COUNTY CLERK**

John A. "Jack" Cunningham

### **COURT SERVICES**

Jim Mueller, Executive Director  
Thomas Scott, Adult Court Services  
Dr. Tim Brown, Diagnostic Center  
Mike Daly, Juvenile Court Services  
Michael Stodieck, Juvenile Justice Center

### **DIVISIONS OF DEVELOPMENT AND TRANSPORTATION**

Philip Bus, Executive Director  
Carl Schoedel, Department of Transportation  
Tim Harbaugh, Environmental Management  
Paul Schuch, Water Resources

### **DEPARTMENT OF EMPLOYMENT AND EDUCATION**

Sheila McCraven

### **FINANCE DEPARTMENT**

Cheryl Pattelli

### **FOREST PRESERVE**

John Hoscheit

### **HUMAN RESOURCE MANAGEMENT**

Sheila McCraven, Executive Director  
John Carr, Veterans Assistance Commission

### **INFORMATION TECHNOLOGIES**

Roger Fahnestock, Director  
Tom Nicoski, GIS Technologies

### **JUDICIARY**

Chief Judge Hudson  
Doug Naughton, Court Administration

### **PUBLIC DEFENDER**

David Kliment

### **DEPARTMENT OF PUBLIC HEALTH**

Mary Lou England, Executive Director  
Don Bryant, Emergency Management Agency  
Jane Davis, D.V.M., Animal Control

### **RECORDER**

Sandy Wegman

### **SHERIFF**

Ken Ramsey  
Todd Exline, Adult Corrections

### **STATE'S ATTORNEY**

John Barsanti

### **REGIONAL OFFICE OF EDUCATION**

Clem Mejia

### **SUPERVISOR OF ASSESSMENTS**

Sallie Huber

### **TREASURER**

David Rickert

# KANE COUNTY, ILLINOIS

## ORGANIZATION CHART

COMMITTEES (COMMITTEE CHAIRPERSON)	DEPARTMENTS AND APPOINTED BOARDS & ADVISORY BODIES				
<b>ADMINISTRATION</b> <i>(Paul L. Greviskes)</i>	Buildings and Grounds Services	Central Services- Purchasing, Microfilm, Printing	Information Technology	Geographic Info Systems (GIS)	
<b>COUNTY DEVELOPMENT</b> <i>(Catherine S. Hurlbut)</i>	Development	Regional Planning Committee	Zoning Board of Appeals	Water Resources	Environmental Management
<b>EXECUTIVE</b> <i>(Karen McConnaughay)</i>	*County Board	*Auditor			
<b>FINANCE/BUDGET</b> <i>(John A. Noverini)</i>	Finance				
<b>HUMAN SERVICES</b> <i>(Robert J. McConnaughay)</i>	Human Resources	KCDEE	KCDEE Policy Committee	Veteran's Assistance	Private Industry Council
<b>JUDICIARY AND PUBLIC SAFETY</b> <i>(James C. Mitchell, Jr.)</i>	*Circuit Clerk	Judiciary	Public Defender	*State's Attorney	*Sheriff (Patrol Administration)
	Sheriff (Jail)	*Coroner	Adult Court Services	Diagnostic Center	Juvenile Court Services
	Juvenile Justice Center	Juvenile Custody	Sheriff's Merit Commission		
<b>PUBLIC HEALTH</b> <i>(Gerald A. Jones)</i>	Health	Board of Health Advisory Committee	Animal Control	Emergency Mgmt Agency	
<b>PUBLIC SERVICE</b> <i>(William A. Wyatt)</i>	*Regional Office of Education	Supervisor of Assessments	Board of Tax Review	*Recorder	*Treasurer
	*County Clerk, Tax Extension, Voter Registration				
<b>TRANSPORTATION</b> <i>(Jan Carlson)</i>	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, 2004

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.



*Carla E. Perry*

President

*Jeffrey R. Emery*

Executive Director

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### Independent Auditor's Report

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 the Kane County, Illinois, (the "County") as of, and for the year ended November 30, 2005, which collectively 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 an opinion 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 43% and 10%, respectively, of the assets and revenues of the governmental activities, and 29% and 16%, 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, 2005, were audited by other auditors whose reports thereon have been furnished to us, and our opinion on the basic financial statements, insofar as it relates to the amounts included for the District 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 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 upon our audit and the reports 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, 2005 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 6, 2006, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 conjunction with this report in considering the results of our audit.

The management's discussion and analysis, Illinois Municipal Retirement Fund - schedules of funding progress and budgetary comparison information are not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. 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 express no 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 introductory section, other supplementary information and statistical section listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements of the County. The other supplementary information, which includes the combining and individual fund financial statements, has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of the other auditors, is fairly presented 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 in the audit of the basic financial statements and, accordingly, we express no opinion on them.

*Wernier, Rogers, Doran + Reardon, LLC*

April 6, 2006

**KANE COUNTY, ILLINOIS**

November 30, 2005

**REQUIRED SUPPLEMENTARY INFORMATION**

# KANE COUNTY, ILLINOIS

## Management's Discussion and Analysis November 30, 2005 (Unaudited)

This section of Kane County's (the County's) comprehensive annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended November 30, 2005. 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 2005 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended November 30, 2005, by \$468.6 million (net assets). Of this amount, \$142.7 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors, \$43.5 million (restricted net assets) is restricted for specific purposes and \$282.4 million is invested in capital assets, net of related debt.
- The County's total net assets this fiscal year increased \$36.8 million over the previous year, which represents an 8.5% increase from 2004. Total net assets for governmental activities increased \$39.7 million while total net assets for business-type activities decreased \$2.9 million.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$242.7 million. Of this amount, \$124.9 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 \$47.5 million, or 68.8% of total General Fund expenditures.
- The County's long-term debt increased by \$75.4 million or 45.3% in comparison with the prior year. The increase resulted primarily from the issuance of the Forest Preserve's \$75 million Series 2005 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 2.16% at the end of fiscal year 2004 to 4.00% at the end of fiscal year 2005.

### 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.

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.

# KANE COUNTY, ILLINOIS

## Management's Discussion and Analysis November 30, 2005 (Unaudited)

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 18-20 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.

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-five 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 21-24 of this report.

The County maintains Proprietary funds in the form of Enterprise Funds. 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.

## **KANE COUNTY, ILLINOIS**

### **Management's Discussion and Analysis November 30, 2005 (Unaudited)**

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 the major enterprise funds of the County. Individual fund data for the nonmajor enterprise fund is provided in the Proprietary Funds Statement of Net Assets and Statement of Revenues, Expenses, and Changes in Fund Net Assets.

The proprietary fund financial statements can be found on pages 25-28 of this report.

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

The fiduciary fund financial statement can be found on page 29 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.

The Notes to the Financial Statements can be found on pages 30-62 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 63-67 of this report.

Other supplementary information, which includes the combining and individual fund statements and schedules referred to earlier, provide information for major and nonmajor governmental funds and is presented immediately following the required supplementary information.

Other supplementary information can be found on pages 68-201 of this report.

### **COUNTY-WIDE FINANCIAL ANALYSIS**

Statement of Net Assets. The County's overall financial position improved during fiscal year 2005. 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 \$468.6 million, an increase of \$36.8 million over the previous year. The growth is mainly due to two main factors, a 7% increase in revenues as compared to 2004, and \$8 million of developer contributions received resulting in new infrastructure assets. Restricted and unrestricted net assets for governmental activities remained constant, while net assets invested in capital assets net of related debt rose over \$40 million, due to the acquisition of new capital assets and the repayment of matured debt.



## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis November 30, 2005 (Unaudited)

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 increased significantly due to the cash received from the Forest Preserve's bond issue, despite the spending on land purchases and highway projects. Current and other assets for Business-type Activities fell by \$4.0 million; the decrease was due mainly to transfers out.

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 \$7.1 million over last year because of the \$3.0 million increase in deferred property taxes and the \$4.3 million increase in accounts payable. The deferred property tax amount represents the increase in the Forest Preserve District's portion of deferred property taxes in 2005. The County's property tax levy passed by the Board in December of each year is intended to finance that fiscal year's expenditures, therefore, the County does not report the subsequent year's property tax levy as a receivable and deferred revenue as of November 30, 2005.

#### Condensed Statement of Net Assets, as of November 30, 2005 and 2004 (In Millions - Rounded)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Primary Government</u>		
	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>	<u>Variance %</u>
<b>Assets</b>							
Current and							
Other Assets	\$ 280.3	\$ 192.0	\$ 24.7	\$ 28.4	\$ 305.0	\$ 220.4	38%
Capital Assets	<u>422.4</u>	<u>388.5</u>	<u>12.6</u>	<u>12.9</u>	<u>435.0</u>	<u>401.4</u>	8%
Total Assets	<u>702.7</u>	<u>580.5</u>	<u>37.3</u>	<u>41.3</u>	<u>740.0</u>	<u>621.8</u>	19%
<b>Liabilities</b>							
Current and							
Other Liabilities	27.5	20.4	2.6	3.7	30.1	24.1	25%
Long-Term							
Liabilities	<u>241.3</u>	<u>165.9</u>	<u>-</u>	<u>-</u>	<u>241.3</u>	<u>165.9</u>	45%
Total Liabilities	<u>268.8</u>	<u>186.3</u>	<u>2.6</u>	<u>3.7</u>	<u>271.4</u>	<u>190.0</u>	43%
<b>Net Assets</b>							
Invested in Capital							
Assets, Net of							
Related Debt	269.9	229.2	12.5	12.8	282.4	242.0	17%
Restricted	32.6	33.0	10.9	13.7	43.5	46.7	-7%
Unrestricted	<u>131.4</u>	<u>132.0</u>	<u>11.3</u>	<u>11.1</u>	<u>142.7</u>	<u>143.1</u>	0%
Total Net Assets	<u>\$ 433.9</u>	<u>\$ 394.2</u>	<u>\$ 34.7</u>	<u>\$ 37.6</u>	<u>\$ 468.6</u>	<u>\$ 431.8</u>	9%

Statement of Net Assets can be found on page 18 of this report.

# KANE COUNTY, ILLINOIS

## Management's Discussion and Analysis November 30, 2005 (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. As can be seen, most revenue and expense categories were fairly consistent with prior year results, total revenues were up 7% with expenses up 8%. The \$4.4 million increase in charges for services is the result of fee increases and a larger population in the County. The \$5.8 million rise in highway expenses is due to more projects being underway in 2005. Additional analyses regarding revenues and expenditures/expenses will be discussed in the sections below. Transfers from business-type to governmental activities were up 2.8 million in 2005.

### Condensed Statement of Activities for the Years ended November 30, 2005 and 2004 (In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2005	2004	2005	2004	2005	2004	Variance %
Revenues							
Program Revenues							
Charges for Services	\$ 34.6	\$ 30.4	\$ 5.0	\$ 4.8	\$ 39.6	\$ 35.2	13%
Operating Grants and Contributions	33.3	33.5	-	-	33.3	33.5	-1%
Capital Grants and Contributions	23.0	22.0	-	-	23.0	22.0	5%
General Revenues							
Property Taxes	51.1	49.3	-	-	51.1	49.3	4%
Income Tax	4.7	4.0	-	-	4.7	4.0	18%
Sales Tax	14.9	13.4	-	-	14.9	13.4	11%
Other Taxes	4.2	3.5	-	-	4.2	3.5	20%
Investment Earnings	4.4	2.8	0.6	0.5	5.0	3.3	52%
Other General Revenues	0.5	1.2	-	-	0.5	1.2	-58%
<b>Total Revenues</b>	<b>170.7</b>	<b>160.1</b>	<b>5.6</b>	<b>5.3</b>	<b>176.3</b>	<b>165.4</b>	<b>7%</b>
Expenses							
General Government	37.4	34.2	-	-	37.4	34.2	9%
Health & Public Safety	35.0	32.5	-	-	35.0	32.5	8%
Public Service	9.1	10.4	-	-	9.1	10.4	-13%
Judicial	27.2	28.2	-	-	27.2	28.2	-4%
Highway	20.3	14.5	-	-	20.3	14.5	40%
Interest on Long- Term Debt	6.4	6.5	-	-	6.4	6.5	-2%
Solid Waste	-	-	3.5	2.8	3.5	2.8	25%
Events Center	-	-	0.6	0.6	0.6	0.6	0%
<b>Total Expenses</b>	<b>135.4</b>	<b>126.3</b>	<b>4.1</b>	<b>3.4</b>	<b>139.5</b>	<b>129.7</b>	<b>8%</b>
Increase in Net Assets							
Before Transfers	35.3	33.8	1.5	1.9	36.8	35.7	3%
Transfers	4.4	1.6	(4.4)	(1.6)	-	-	n/a
<b>Increase (Decrease) in Net Assets</b>	<b>39.7</b>	<b>35.4</b>	<b>(2.9)</b>	<b>0.3</b>	<b>36.8</b>	<b>35.7</b>	<b>3%</b>
Net Assets Beginning of Year							
	394.2	358.8	37.6	37.3	431.8	396.1	9%
<b>Net Assets End of Year</b>	<b>\$ 433.9</b>	<b>\$ 394.2</b>	<b>\$ 34.7</b>	<b>\$ 37.6</b>	<b>\$ 468.6</b>	<b>\$ 431.8</b>	<b>9%</b>

# KANE COUNTY, ILLINOIS

## Management's Discussion and Analysis November 30, 2005 (Unaudited)

The Statement of Activities can be found on pages 19-20 of this report.

Governmental Funds. 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 2005 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 the 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 was up slightly during fiscal year 2005, however, 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 \$1.5 million in 2005 was the main contributor to the growth in intergovernmental revenue. Interest revenue increased dramatically because interest rates were higher and a larger fund balance existed in 2005. Fines, Services, Fees and Permits rose 6% due to higher recording and revenue tax stamp fees and also a \$400 thousand rise in Circuit Clerk fees. Historically low interest rates continued the surge in recording fees collected through home refinancing in 2005. Miscellaneous revenue decreased because the County received less rental income due to reduced space available.

Property taxes for the Nonmajor Governmental Funds grew \$1.6 million in 2005. 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 an additional \$2.9 million in transportation impact fees from local developers over the amount received in 2004. The decline in miscellaneous revenue is the result of deteriorating Riverboat proceeds collected from the Elgin Riverboat. Riverboat proceeds were \$5.3 million in 2005, down from \$6.6 million in 2004 due to increased casino taxing by the State.

### Comparative Summary of Revenues General Fund

	2005 General Fund	2004 General Fund	Increase (Decrease) 2004 to 2005	% Change
<b>Revenues</b>				
Property Taxes	\$ 23,402,792	\$ 23,204,510	\$ 198,282	1%
Intergovernmental	27,276,089	25,070,442	2,205,647	9%
Interest	1,201,668	664,711	536,957	81%
Fines, Services, Fees & Permits	19,533,533	18,408,212	1,125,321	6%
Miscellaneous	203,360	357,203	(153,843)	-43%
 Total Revenues	 <u>\$ 71,617,442</u>	 <u>\$ 67,705,078</u>	 <u>\$ 3,912,364</u>	 6%

## KANE COUNTY, ILLINOIS

Management's Discussion and Analysis  
November 30, 2005  
(Unaudited)

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

	2005 Nonmajor Governmental Funds	2004 Nonmajor Governmental Funds	Increase (Decrease) 2004 to 2005	% Change
<b>Revenues</b>				
Property Taxes	\$ 19,142,413	\$ 17,503,681	\$ 1,638,732	9%
Intergovernmental	25,401,209	23,264,402	2,136,807	9%
Interest	2,575,147	1,789,951	785,196	44%
Fines, Services, Fees & Permits	15,219,389	12,331,411	2,887,978	23%
Miscellaneous	<u>6,742,656</u>	<u>7,666,959</u>	<u>(924,303)</u>	-12%
 Total Revenues	 <u>\$ 69,080,814</u>	 <u>\$ 62,556,404</u>	 <u>\$ 6,524,410</u>	 10%

*Expenditures.* Personnel Services remains the highest expenditure in County operations. Government service requires people to provide both services and information to the citizens it supports. It is a large expenditure but it is also a long-term investment. Benefit payments remain a significant portion of the total personnel services 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. Personnel Services costs were up about \$4.5 million from 2004 levels.

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.

The following are analyses of expenditures for the past two years for the General Fund and Nonmajor Governmental Funds of the County. General Government expenditures increased the greatest in the General Fund, due to a nearly \$500 thousand hike in insurance costs and the aforementioned increase in personnel costs. An additional contributing factor was the \$300 thousand increase in software licensing costs. The Health & Public Safety rise can mainly be attributed to an increase in personnel expenditures for both the Sheriff and Adult Corrections offices and the growth in board and care expenditures for prisoners. Public Service expenditures increased mildly due to personnel costs. The rise in Judicial expenditures relates to increased personnel costs in the Juvenile Justice Center, Circuit Clerk, Judiciary, Public Defender and State's Attorney offices and departments and a one-time expenditure for a federal livescan grant of nearly \$250 thousand. Capital costs were reduced because of the prior year county-wide telephone replacement and computer standardization projects and fewer squad cars purchased by the Sheriff's office.

Expenditures in the Nonmajor Governmental Funds increased in total by 3% in 2005. The greatest increase by far was in the area of capital outlay, where the County spent over \$19 million, the majority of which was for the purchase of right-of-way for future road and bridge construction. The decrease in Highway costs was caused by spending bond proceeds on transportation projects, mainly Orchard Road improvements, in the MFT Bond Construction Fund in 2004. Despite the \$900 thousand increase in Illinois Municipal Retirement Fund (IMRF) and FICA payments in 2005, and the \$1.2 million increase in farmland preservation rights, General Government expenditures fell over \$2 million due mainly to the reduction in riverboat monies available for spending. The employer portion of the IMRF retirement rate escalated from 7.17% in 2004 to 8.2% in 2005. Because of overfunding, the County received a lower employer rate in 2004 from IMRF. The over funding condition no longer existed in 2005, mainly due to the prior year decline in the stock market and poor investment earnings at the IMRF.

## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis November 30, 2005 (Unaudited)

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 decreased slightly because of decreased spending in many of the State's Attorney's Office grant programs, including Probation Services, Drug Court, Firearms, Victim Coordinator Services and Domestic Violence.

Public Service and Debt Service expenditures decreased in the Nonmajor Governmental Funds. Public Service expenditures declined because \$750 thousand less was spent on stormwater related projects in 2005. The decrease in Nonmajor Governmental Funds' debt service expenditures is due to the timing of bond payments.

#### Comparative Summary of Expenditures General Fund

	2005 General Fund	2004 General Fund	Increase (Decrease) 2004 To 2005	% Change
<b>Expenditures</b>				
General Government	\$ 13,740,690	\$ 12,076,394	\$ 1,664,296	14%
Health & Public Safety	24,823,882	23,522,200	1,301,682	6%
Public Service	6,050,369	5,981,301	69,068	1%
Judicial	21,291,346	19,895,285	1,396,061	7%
Capital Outlay	<u>3,132,866</u>	<u>3,708,608</u>	<u>(575,742)</u>	-16%
 Total Expenditures	 <u>\$ 69,039,153</u>	 <u>\$ 65,183,788</u>	 <u>\$ 3,855,365</u>	 6%

#### Comparative Summary of Expenditures for the Total Nonmajor Governmental Funds

	2005 Nonmajor Governmental Funds	2004 Nonmajor Governmental Funds	Increase (Decrease) 2004 To 2005	% Change
<b>Expenditures</b>				
General Government	\$ 17,988,062	\$ 20,058,370	\$ (2,070,308)	-10%
Health & Public Safety	8,985,425	7,574,370	1,411,055	19%
Public Service	2,575,991	3,283,233	(707,242)	-22%
Judicial	6,497,845	6,681,270	(183,425)	-3%
Highway	13,708,001	22,370,341	(8,662,340)	-39%
Debt Service	3,523,401	3,929,255	(405,854)	-10%
Capital Outlay	<u>19,331,164</u>	<u>6,814,943</u>	<u>12,516,221</u>	184%
 Total Expenditures	 <u>\$ 72,609,889</u>	 <u>\$ 70,711,782</u>	 <u>\$ 1,898,107</u>	 3%

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 2005 with total revenue of \$8.7 million in both 2005 and 2004. Expenditures totaled \$10.0 million, up from \$9.2 million the prior year, due to the timing of bond payments.

## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis November 30, 2005 (Unaudited)

The Transportation Capital 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, Stearns Road Bridge Corridor and capacity improvements. Revenues for this fund were \$13.1 million compared to \$5.0 million last year. The increase in revenue can be attributed directly to the increase in service reimbursements received. Expenditures totaled \$11.1 million in 2005, compared to \$2.5 million in 2004. About half of the expenditures were spent on right-of-way purchases, with the remainder being spent on engineering services for projects such as Long Meadow (Bolz Road) Bridge, and road construction for several roads including Orchard/IndianTrail-Praire.

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 \$2.3 million, a \$2.9 million decrease from the prior year. The decrease can be attributed to the reduction in grant money from the Illinois Department of Natural Resources (IDNR) in 2005. Expenditures for the fund were \$5.6 million, down from last year's expenditures of \$33.8 million. The District purchased less land in 2005 than it did the previous year.

*Business-type Activities.* Combined operating revenues for the Enterprise Surcharge, Enterprise General and District's Enterprise Fund increased slightly to \$5.0 million, up from \$4.8 million in 2004. The main source of revenue is derived from waste dumped at Settler's Hill Landfill. The landfill is scheduled to close in 2006 after which 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 of the work done on the Juvenile Justice Center roof repair project. The decrease 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 in 2004. Depreciation grew slightly due to certain assets acquired in 2004 being depreciated for a full year in 2005.

<b>Expenses</b>	2005 Proprietary Funds	2004 Proprietary Funds	Increase (Decrease) 2004 To 2005	% Change
Personnel Services	\$ 444,891	\$ 421,444	\$ 23,447	6%
Contractual Services	3,276,479	777,950	2,498,529	321%
Commodities	123,132	1,914,665	(1,791,533)	-94%
Depreciation	335,716	324,836	10,880	3%
 Total Expenses	 <u>\$ 4,180,218</u>	 <u>\$ 3,438,895</u>	 <u>\$ 741,323</u>	 22%

### FINANCIAL ANALYSIS OF KANE COUNTY'S FUNDS

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

*Governmental funds.* The general government functions are presented in the General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds. 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.

# KANE COUNTY, ILLINOIS

## Management's Discussion and Analysis November 30, 2005 (Unaudited)

As of November 30, 2005, the County's governmental funds reported combined ending fund balances of \$242.7 million, an increase of \$82.7 million in comparison with the prior year. Significant increases were seen in the District's Land Acquisition Fund, \$73.3 million, and the General Fund, \$5.4 million. The District's Land Acquisition Fund rose because of the new \$75 million bond issue which was offset by open space purchases throughout the County. The increase in the General Fund will be explained below. Fund balance increases were seen in the Transportation Capital Fund, \$1.7 million. The Transportation Capital Fund spent less money on road projects than what was received in federal reimbursements in 2005.

Approximately 51% (\$124.9 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 (\$3.4 million), debt service (\$8.3 million), advances (\$0.3 million), future projects (\$103.3 million), and the County's permanent funds (\$2.4 million).

The General Fund is the chief operating fund of the County. At November 30, 2005, unreserved fund balance of the General Fund was \$47.5 million, while total fund balance reached \$50.8 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 68.8% of total fund expenditures, while total fund balance represents 73.7% of that same amount. The County General Fund's fund balance increased by \$5.4 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 \$4.8 million more than budgeted and total expenditures spent were \$2.8 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 differed significantly from 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 \$11.3 million at November 30, 2005. Of that amount, \$10.4 million and \$0.9 million relate to the Enterprise General Fund and District's Enterprise Funds, respectively. The total unrestricted net assets for these funds were relatively unchanged from 2004. 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 2005 as well as the final budget. A column for actual expenditures and a column for differences between final budget and actual expenditures follow.

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 \$0.9 million in large part because of \$0.2 million grant received from the United States Department of Justice for a Livescan Project. 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:

## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis November 30, 2005 (Unaudited)

<u>General Fund Department</u>	<u>Budget</u> <u>Increase/(Decrease)</u>	<u>Reason For Increase/Decrease</u>
County Board/Liquor	\$ 330,000	Represents increase in building improvements budget, however, project was not started.
Operational Support	(\$ 778,698)	Money was taken from the contingency and added to individual department line items for Information Technology, Sheriff and County Development budget adjustments. (See explanation below.)
Information Technologies	\$ 366,750	Additional funding for salaries, software licensing, computers and communications equipment received during the year.
Sheriff	\$ 101,221	Represents increase in communications equipment and building improvements line items.
Emergency Services	\$ 268,147	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.
County Development	\$ 197,278	Represents increase in contracts and consulting budget, however, project was not started.
Circuit Court	\$ 256,580	Represents increase in expenditure line items to cover grant costs.

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



## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis November 30, 2005 (Unaudited)

<u>Revenue</u>	<u>Variance With Final Budget Positive (Negative)</u>	<u>Reason for Variance</u>
Intergovernmental	\$ 2,981,007	Sales tax, income tax, penalties for back taxes and replacement taxes were underestimated. Population increase and new retail development contributed to the increase in sales tax, income tax, and replacement tax revenue. Poor economic conditions over the last few years led to the the rise in back tax penalties.
Interest	\$ 530,299	Interest rates were higher than originally expected.
Services - Fees And Permits	\$ 2,097,615	Fines, fees and permits were underestimated in almost every office. Low interest rates and higher than expected number of house refinancing caused revenue stamp fees to be nearly \$550 thousand over estimates. Other fees significantly underestimated were water resource cost share, building inspection, certified record copies, the new recorders surcharge, Circuit Clerk and State's Attorney bond forfeiture fees.
Grants	(\$ 340,965)	Miscellaneous grants budgeted for were not all received during the fiscal year.
Reimbursements	(\$ 537,066)	Probation salary reimbursements were nearly \$700 thousand lower than anticipated, due to reduced State funding and staff vacancies throughout the year.

## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis November 30, 2005 (Unaudited)

<u>Expenditure</u>	<u>Variance With Final Budget Positive (Negative)</u>	<u>Reason for Variance</u>
County Board/Liquor	\$ 471,929	Although some minor projects were paid from the buildings line item, other projects were not started or completed.
Operational Support	\$ 275,132	The County had a contingency built into the budget.
Information Technologies	\$ 383,544	Not all of the money budgeted for computer purchases, printers and software was spent in 2005.
St. Charles North Maintenance	(\$ 171,473)	Building rental for the Circuit Clerk's building, for which the County is responsible, was recorded as an expenditure in this department but was not budgeted for in 2005 since the amount was prepaid through the end of 2006.
Water Resources	\$ 616,253	Budgeted projects for certain environmental studies were not started or completed during the year.
Insurance Liability	(\$ 500,353)	Greater than anticipated liability and worker's compensation claims were incurred.
Sheriff	(\$ 221,545)	Several factors including higher than expected overtime, increased communications costs and higher fuel prices, led to the variance.
Adult Corrections	(\$ 191,816)	Higher than expected overtime to run the jail, and increased utilities costs caused the department to exceed budget.
Corrections, Board and Care	\$ 274,389	Although expenditures were up over \$150 thousand from 2004, the County anticipated even higher spending.
Supervisor of Assessments	\$ 329,152	Certain printing projects were not required, and software was not purchased as expected.
Juvenile Court Services	\$ 181,598	The department was able to keep salaries expenditures near 2004 levels because of staff vacancies throughout the year.
Juvenile Custody	\$ 224,486	The department overestimated the costs for board and care of juvenile offenders.
Juvenile Justice Center	\$ 321,967	Salaries expenditures for this department were much less than originally anticipated because of staff vacancies throughout the year.
Transfers Out	\$ 207,337	Transfers were made in excess of the original budgeted amount, however the final budget overestimated the need for further transfers.

# KANE COUNTY, ILLINOIS

Management's Discussion and Analysis  
November 30, 2005  
(Unaudited)

## CAPITAL ASSETS AND DEBT ADMINISTRATION

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

The County's investment in capital assets for its governmental and business-type activities, net of accumulated depreciation at November 30, 2005, totals \$435.0 million, compared to \$401.4 million at November 30, 2004. 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 \$388.5 million in 2004 to \$422.4 million in 2005, an 8.7% or \$33.9 million increase. The increase can be attributed to major purchases of land for right-of-way by the County of \$15.9 million and land acquired by the District of nearly \$5.0 million. Additionally, new highway construction in progress, totaled \$7.9 million much of which related to the Long Meadow Bridge, Orchard Road Indian Trail to Prairie and the Stearns Road Bridge projects. Current commitments for which the County has entered into contracts for future construction total approximately \$12 million; the work is expected to be completed over the next two years.

Capital assets in proprietary funds were unchanged during the year.

Subsequent to year end, the County Board approved the spending of \$56 million for the purpose of constructing a new adult justice center. On December 29, 2005, the County issued \$9,995,000 of General Obligation Debt Certificates, Series 2005 to fund a portion of the project. The County anticipates issuing approximately \$25 million of additional debt certificates and using funds on hand to complete the project.

Additional information on the County's capital assets can be found in Note 4 on pages 43-45 of this report.

*Long-Term Debt.* Below is a comparative summary of long-term debt. At November 30, 2005, the County had total long-term debt outstanding of \$241.4 million. Of this, 97.3% (\$234.8 million) was comprised of General Obligation Bonds and related premiums and deferred amounts. The total debt increased \$75.3 million (45.3%) during the current fiscal year. The increase in General Obligation Bonds related mainly to the issuance of the Forest Preserve's \$75 million Series 2005 bonds along with a related premium of \$6.8 million, issued to provide funds for future land acquisition. The liability relating to probable claims and judgments for general liability and worker's compensation was up approximately \$0.3 million from the prior year due to a higher volume of claims. Compensated absences include accrued vacation, compensatory time and sick leave relating to the plan in effect prior to December 1, 1989. Compensated absences are calculated on current wages; therefore, the increase relates to increase in salaries for 2005.

### Comparative Summary of Long-Term Debt

	2005	2004	Increase (Decrease)
General Obligation Bonds	\$ 234,766,958	\$ 159,447,759	\$ 75,319,199
Accrued Claims and Judgments	2,311,244	2,006,198	305,046
Compensated Absences	4,272,557	4,110,072	162,485
Totals	<u>\$ 241,350,759</u>	<u>\$ 165,564,029</u>	<u>\$ 75,786,730</u>

# KANE COUNTY, ILLINOIS

Management's Discussion and Analysis  
November 30, 2005  
(Unaudited)

The County's general obligation bond rating continues to be Aa2, a rating that has been assigned to the County by Standard and Poor's Rating Group. Additional information on the County's long-term debt can be found in Note 7 on pages 48-55 of this report.

## **ECONOMIC FACTORS AND FISCAL YEAR 2006 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 482,113 in 2005 and is estimated to climb over 700,000 by 2030.

The unemployment rate for Kane County in February 2005 was 6.1%, a considerable improvement over the previous year rate of 7.1%. Given the current economic indicators for this region, sales tax revenue is anticipated to slightly increase in 2006. 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.

Interest rates earned by the County's investments have risen slightly during the past year. Low interest rates had a very negative effect on County investment earnings over the past several years, 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 2006 budget. In conjunction with current economic factors, the County slightly increased its anticipated spending for 2006. 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.

## **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](mailto:pattellicheryl@co.kane.il.us).

**KANE COUNTY, ILLINOIS**

November 30, 2005

**BASIC FINANCIAL STATEMENTS**

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## KANE COUNTY, ILLINOIS

### Statement of Net Assets November 30, 2005

	<b>Primary Government</b>			<b>Component Unit</b>
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	
<b>Assets</b>				
Cash & Investments	\$ 245,431,926	\$ 23,745,075	\$ 269,177,001	\$ 295,901
Cash Held by Paying Agent	686,916	-	686,916	-
Intergovernmental Receivable	17,886,018	-	17,886,018	97,182
Interest Receivable	192,470	93,184	285,654	-
Other receivables	2,895,283	498,083	3,393,366	3,861
Property Tax Receivable	8,900,259	-	8,900,259	-
Accounts Receivable	-	377,628	377,628	-
Prepaid Items	3,411,384	-	3,411,384	100
Deposits	20,000	-	20,000	-
Deferred Bond Issuance Costs	957,140	-	957,140	-
Capital assets not being depreciated	250,193,455	6,001,721	256,195,176	-
Capital assets being depreciated, net	172,169,666	6,594,334	178,764,000	-
Total Assets	<u>\$ 702,744,517</u>	<u>\$ 37,310,025</u>	<u>\$ 740,054,542</u>	<u>\$ 397,044</u>
<b>Liabilities and Net Assets</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 8,104,298	\$ 2,251,736	\$ 10,356,034	\$ 323,554
Accrued Payroll	2,509,167	19,767	2,528,934	73,490
Internal Balances	( 282,173)	362,173	80,000	-
Deferred Revenue	172,127	-	172,127	-
Deferred Property Taxes	16,003,647	-	16,003,647	-
Interest Payable	946,831	-	946,831	-
Long-term obligations, due within one year:				
Bonds Payable	8,635,000	-	8,635,000	-
Accrued Claims and Judgments	1,321,244	-	1,321,244	-
Compensated Absences	3,069,280	-	3,069,280	10,719
Long-term obligations, due in more than one year:				
Bonds Payable	218,710,000	-	218,710,000	-
Deferred Amount on Refunding	( 7,148,319)	-	( 7,148,319)	-
Deferred Premium on Bonds	14,570,277	-	14,570,277	-
Accrued Claims and Judgments	990,000	-	990,000	-
Compensated Absences	1,196,611	6,666	1,203,277	79,597
Total Liabilities	<u>268,797,990</u>	<u>2,640,342</u>	<u>271,438,332</u>	<u>487,360</u>
<b>Net Assets</b>				
Invested in capital assets, net of related debt	269,895,537	12,516,055	282,411,592	-
Restricted for:				
Debt Service	5,412,058	-	5,412,058	-
Capital Projects	22,545,173	10,855,627	33,400,800	-
Fox River Trust	2,260,728	-	2,260,728	-
Permanent Fund - Nonexpendable	2,449,072	-	2,449,072	-
Unrestricted Net Assets	131,383,959	11,298,001	142,681,960	( 90,316)
Total Net Assets	<u>433,946,527</u>	<u>34,669,683</u>	<u>468,616,210</u>	<u>( 90,316)</u>
Total Liabilities and Net Assets	<u>\$ 702,744,517</u>	<u>\$ 37,310,025</u>	<u>\$ 740,054,542</u>	<u>\$ 397,044</u>

See Accompanying Notes To The Basic Financial Statements.

# KANE COUNTY, ILLINOIS

Statement of Activities  
For the Year Ended November 30, 2005

<b>Functions / Programs</b>	<b>Program Revenues</b>		
<b>Expenses</b>	<b>Fines, Fees &amp; Charges for Services</b>	<b>Operating Grants and Contributions</b>	
<b>Primary Government:</b>			
Governmental Activities:			
General Government	\$ 37,376,879	\$ 4,950,667	\$ 8,212,966
Health and Public Safety	34,992,939	2,932,974	6,607,097
Public Services	9,110,459	8,803,303	457,135
Judicial	27,199,987	12,277,952	4,965,687
Highway	20,302,917	5,668,056	13,087,670
Interest on Long-Term Debt	6,455,185	-	-
Total Governmental Activities	135,438,366	34,632,952	33,330,555
Business-Type Activities:			
Solid Waste	3,500,423	4,153,840	-
Events Center	679,795	798,081	-
Total Business-Type Activities	4,180,218	4,951,921	-
Total Primary Government	\$ 139,618,584	\$ 39,584,873	\$ 33,330,555
<b>Component Unit:</b>			
Training & Employment	\$ 5,047,088	\$ -	\$ 5,034,746

General Revenues  
Taxes:  
Property Taxes  
Income Tax  
Sales Tax  
Other Taxes  
Investment earnings  
Other general revenues  
Transfers  
Total General Revenues and  
Transfers

Change In Net Assets

Net Assets - Beginning (As Adjusted)

Net Assets - Ending

See Accompanying Notes To The Basic Financial Statements.



<b>Net (Expense) Revenue and Changes in Net Assets</b>				
<b>Capital Grants and Contributions</b>	<b>Primary Government</b>			<b>Component Unit</b>
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	
\$ 2,639,760	(\$ 21,573,486)	\$ -	(\$ 21,573,486)	\$ -
-	( 25,452,868)	-	( 25,452,868)	-
-	149,979	-	149,979	-
-	( 9,956,348)	-	( 9,956,348)	-
20,359,486	18,812,295	-	18,812,295	-
-	( 6,455,185)	-	( 6,455,185)	-
<u>22,999,246</u>	<u>( 44,475,613)</u>	<u>-</u>	<u>( 44,475,613)</u>	<u>-</u>
-	-	653,417	653,417	-
-	-	118,286	118,286	-
-	-	771,703	771,703	-
<u>\$ 22,999,246</u>	<u>( 44,475,613)</u>	<u>771,703</u>	<u>( 43,703,910)</u>	<u>-</u>
<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 12,342)</u>
	51,117,170	-	51,117,170	-
	4,697,001	-	4,697,001	-
	14,905,920	-	14,905,920	-
	4,218,423	-	4,218,423	-
	4,429,444	648,721	5,078,165	6,883
	490,985	-	490,985	-
	4,367,815	( 4,367,815)	-	-
	<u>84,226,758</u>	<u>( 3,719,094)</u>	<u>80,507,664</u>	<u>6,883</u>
	39,751,145	( 2,947,391)	36,803,754	( 5,459)
	<u>394,195,382</u>	<u>37,617,074</u>	<u>431,812,456</u>	<u>( 84,857)</u>
	<u>\$ 433,946,527</u>	<u>\$ 34,669,683</u>	<u>\$ 468,616,210</u>	<u>(\$ 90,316)</u>

## KANE COUNTY, ILLINOIS

Governmental Funds  
Balance Sheet  
November 30, 2005

### Major Funds

	General Fund	Forest Preserve District's Debt Service Fund (June 30, 2005)	Transportation Capital Fund	Forest Preserve District's Land Acquisition Fund (June 30, 2005)	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Cash & Investments	\$ 46,050,713	\$ 6,821,941	\$ 9,809,559	\$ 81,680,051	\$ 101,069,662	\$ 245,431,926
Cash Held by Paying Agent	-	-	-	-	686,916	686,916
Intergovernmental Receivable	6,634,291	-	7,298,411	-	3,953,316	17,886,018
Interest Receivable	96,656	-	4,877	-	90,937	192,470
Other Receivables	1,019,921	-	24,000	790,000	1,061,362	2,895,283
Property Tax Receivable	-	6,371,268	-	-	2,528,991	8,900,259
Due from Other Funds	2,870	79,115	-	-	298,503	380,488
Advances to Other Funds	-	-	-	282,173	-	282,173
Prepaid Items	3,321,072	-	-	-	90,312	3,411,384
Deposits	20,000	-	-	-	-	20,000
Total Assets	<u>\$ 57,145,523</u>	<u>\$ 13,272,324</u>	<u>\$ 17,136,847</u>	<u>\$ 82,752,224</u>	<u>\$ 109,779,999</u>	<u>\$ 280,086,917</u>
<b>Liabilities And Fund Balances</b>						
<b>Liabilities</b>						
Accounts Payable	\$ 2,497,162	\$ -	\$ 1,114,273	\$ 1,952	\$ 4,490,911	\$ 8,104,298
Accrued Payroll	1,698,692	-	-	1,708	808,767	2,509,167
Due to Other Funds	245,615	-	-	-	134,873	380,488
Deferred Revenue	1,855,314	-	7,177,439	40,000	1,355,252	10,428,005
Deferred Property Taxes	-	11,370,339	-	-	4,633,308	16,003,647
Interest Payable	-	10,215	-	-	-	10,215
Total Liabilities	<u>6,296,783</u>	<u>11,380,554</u>	<u>8,291,712</u>	<u>43,660</u>	<u>11,423,111</u>	<u>37,435,820</u>
<b>Fund Balances</b>						
Reserved for:						
Prepaid Items	3,321,072	-	-	-	90,312	3,411,384
Debt Service	-	1,891,770	-	-	6,422,646	8,314,416
Advances	-	-	-	282,173	-	282,173
Capital Projects	-	-	-	82,426,391	20,875,759	103,302,150
Permanent Funds	-	-	-	-	2,449,072	2,449,072
Unreserved, reported in:						
General Fund	47,527,668	-	-	-	-	47,527,668
Special Revenue Funds	-	-	-	-	54,320,432	54,320,432
Capital Projects Funds	-	-	8,845,135	-	14,198,667	23,043,802
Total Fund Balances	<u>50,848,740</u>	<u>1,891,770</u>	<u>8,845,135</u>	<u>82,708,564</u>	<u>98,356,888</u>	<u>242,651,097</u>
Total Liabilities and Fund Balances	<u>\$ 57,145,523</u>	<u>\$ 13,272,324</u>	<u>\$ 17,136,847</u>	<u>\$ 82,752,224</u>	<u>\$ 109,779,999</u>	<u>\$ 280,086,917</u>

See Accompanying Notes To The Basic Financial Statements.

## KANE COUNTY, ILLINOIS

### Reconciliation of Governmental Funds Balance Sheet to Statement of Net Assets November 30, 2005

Total fund balances - governmental funds	\$ 242,651,097
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets net of accumulated depreciation of \$103,824,097 used in governmental activities are not current financial resources and therefore are not reported in the governmental funds.	422,363,121
Deferred bond issue costs are amortized over the life of the debt in governmental activities, these amounts were recorded as expenditures when they were incurred in the governmental funds.	957,140
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 sixty days	10,255,878
General obligation bonds	( 227,345,000)
Deferred amount on refunding of bonds	7,148,319
Deferred premium on bonds	( 14,570,277)
Interest payable on debt	( 936,616)
Accrued claims and judgments	( 2,311,244)
Compensated absences	( 4,265,891)
Net assets of governmental activities	<u>\$ 433,946,527</u>

See Accompanying Notes To The Basic Financial Statements.

## KANE COUNTY, ILLINOIS

Governmental Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2005

	Major Funds					Total Governmental Funds
	General Fund	Forest Preserve District's Debt Service Fund (June 30, 2005)	Transportation Capital Fund	Forest Preserve District's Land Acquisition Fund (June 30, 2005)	Nonmajor Governmental Funds	
<b>Revenues</b>						
Property Taxes	\$ 23,402,792	\$ 8,571,965	\$ -	\$ -	\$ 19,142,413	\$ 51,117,170
Intergovernmental	23,526,007	79,115	-	2,050,000	12,169,541	37,824,663
Interest	1,201,668	96,468	349,716	206,445	2,575,147	4,429,444
Fines	-	-	-	-	572,487	572,487
Fees	516,286	-	-	-	12,972,138	13,488,424
Services - Fees & Permits	19,017,247	-	-	-	-	19,017,247
Permits	-	-	-	-	764,058	764,058
Grants	628,110	-	-	-	11,003,644	11,631,754
Reimbursements	3,121,972	-	12,747,129	-	2,228,024	18,097,125
Charges for Services	-	-	-	-	910,706	910,706
Miscellaneous	203,360	-	-	50	6,742,656	6,946,066
Total Revenues	<u>71,617,442</u>	<u>8,747,548</u>	<u>13,096,845</u>	<u>2,256,495</u>	<u>69,080,814</u>	<u>164,799,144</u>
<b>Expenditures</b>						
Current:						
General Government	13,740,690	2,269	-	611,075	17,988,062	32,342,096
Health and Public Safety	24,823,882	-	-	-	8,985,425	33,809,307
Public Services	6,050,369	-	-	-	2,575,991	8,626,360
Judicial	21,291,346	-	-	-	6,497,845	27,789,191
Highway	-	-	5,881,148	-	13,708,001	19,589,149
Debt Service:						
Principal	-	5,175,000	-	-	1,335,000	6,510,000
Interest and Fees	-	4,871,356	-	-	2,188,401	7,059,757
Capital Outlay	3,132,866	-	5,234,737	4,953,073	19,331,164	32,651,840
Total Expenditures	<u>69,039,153</u>	<u>10,048,625</u>	<u>11,115,885</u>	<u>5,564,148</u>	<u>72,609,889</u>	<u>168,377,700</u>
Excess (deficiency) of revenues over expenditures	<u>2,578,289</u>	<u>( 1,301,077)</u>	<u>1,980,960</u>	<u>( 3,307,653)</u>	<u>( 3,529,075)</u>	<u>( 3,578,556)</u>
<b>Other Financing Sources (Uses)</b>						
Proceeds from Sale of Bonds	-	1,534,100	-	69,463,186	4,002,714	75,000,000
Premium on Bonds Sold	-	-	-	6,877,129	-	6,877,129
Proceeds from Sale of Capital Assets	-	-	-	38,900	-	38,900
Transfers In	5,388,334	-	480	293,953	7,045,389	12,728,156
Transfers Out	( 2,564,896)	-	( 293,953)	-	( 5,501,492)	( 8,360,341)
Total Other Financing Sources (Uses)	<u>2,823,438</u>	<u>1,534,100</u>	<u>( 293,473)</u>	<u>76,673,168</u>	<u>5,546,611</u>	<u>86,283,844</u>
Net Change in Fund Balances	5,401,727	233,023	1,687,487	73,365,515	2,017,536	82,705,288
<b>Fund Balances, Beginning of Year</b>	<u>45,447,013</u>	<u>1,658,747</u>	<u>7,157,648</u>	<u>9,343,049</u>	<u>96,339,352</u>	<u>159,945,809</u>
<b>Fund Balances, End of Year</b>	<u>\$ 50,848,740</u>	<u>\$ 1,891,770</u>	<u>\$ 8,845,135</u>	<u>\$ 82,708,564</u>	<u>\$ 98,356,888</u>	<u>\$ 242,651,097</u>

See Accompanying Notes To The Basic Financial Statements.

## KANE COUNTY, ILLINOIS

### Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to Statement of Activities For the Year Ended November 30, 2005

Net change in total fund balances		\$ 82,705,288
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
<p>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 2004 to 2005 consists of:</p>		
Sales and Use Taxes received from the State of Illinois	85,579	
Salary reimbursements received from the State of Illinois	233,277	
MFT Local Option received from the State of Illinois	(22,030)	
Grants for Storm Water Management	(97,404)	
Amounts due from other governmental agencies for Orchard Road Underpass Project and miscellaneous projects	(2,205,320)	
Total change in deferred revenues		(2,005,898)
<p>The proceeds from the sale of assets in the governmental funds were reported as an other financing source. However, the original cost of assets disposed of had a net value greater than the disposal proceeds. The difference has been recorded in the statement of activities.</p>		
		( 135,900)
<p>Contributions/donations of capital assets are not a current financial resource in governmental funds.</p>		
		8,028,450
<p>In governmental funds, the proceeds from long-term debt is considered an other financing source, 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 (\$75,000,000) and a premium on issuance (\$6,877,129)</p>		
		( 81,877,129)
<p>The bond issue costs incurred during the year were recognized as expenditures in governmental funds, however, for governmental activities, those costs are capitalized and amortized over the life of the bond issue.</p>		
		430,018
<p>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:</p>		
Increase in compensated absences	( 160,911)	
Increase in accrued claims and judgments	( 305,046)	
Decrease in accrued interest payable on debt	77,630	
Total expenses of noncurrent resources		( 388,327)
<p>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.</p>		
Capital outlay and highway expenditures resulting in new assets		33,966,123
Depreciation expense		( 7,932,710)
<p>Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.</p>		
		6,510,000
<p>Certain deferred costs relating to prior bond issues are reported in the statement of net assets. These items are amortized in the statement of activities but not in the governmental funds:</p>		
Amortization of deferred bond issuance costs	( 75,712)	
Amortization of deferred amount on refunding	( 570,679)	
Amortization of premium on bonds	1,097,621	
Total deferred costs		451,230
Change in net assets of governmental activities		\$ 39,751,145

See Accompanying Notes To The Basic Financial Statements.

## KANE COUNTY, ILLINOIS

Statement of Net Assets  
Proprietary Funds  
November 30, 2005

	Enterprise Funds			Total
	Enterprise Surcharge Fund	Enterprise General Fund	Other Enterprise Fund Forest Preserve District's Enterprise Fund (June 30, 2005)	
<b>Assets</b>				
Current Assets:				
Cash & Investments	\$ 12,891,857	\$ 9,982,131	\$ 871,087	\$ 23,745,075
Interest Receivable	53,949	39,235	-	93,184
Other Receivables	140,030	358,053	-	498,083
Accounts Receivable	-	-	377,628	377,628
Total Current Assets	13,085,836	10,379,419	1,248,715	24,713,970
Noncurrent Assets:				
Capital assets not being depreciated	-	2,883,454	3,118,267	6,001,721
Capital assets being depreciated, net	6,290	-	6,588,044	6,594,334
Total Noncurrent Assets	6,290	2,883,454	9,706,311	12,596,055
Total Assets	\$ 13,092,126	\$ 13,262,873	\$ 10,955,026	\$ 37,310,025
<b>Liabilities and Net Assets</b>				
<b>Liabilities</b>				
Current Liabilities:				
Accounts Payable	\$ 2,218,690	\$ -	\$ 33,046	\$ 2,251,736
Accrued Payroll	11,519	-	8,248	19,767
Advances from Other Funds	-	-	105,652	105,652
Total Current Liabilities	2,230,209	-	146,946	2,377,155
Noncurrent Liabilities:				
Advances from Other Funds	-	-	256,521	256,521
Compensated Absences	-	-	6,666	6,666
Total Noncurrent Liabilities	-	-	263,187	263,187
Total Liabilities	2,230,209	-	410,133	2,640,342
<b>Net Assets</b>				
Invested in capital assets, net of related debt	6,290	2,883,454	9,626,311	12,516,055
Restricted - Expendable for capital projects	10,855,627	-	-	10,855,627
Unrestricted Net Assets	-	10,379,419	918,582	11,298,001
Total Net Assets	10,861,917	13,262,873	10,544,893	34,669,683
Total Liabilities and Net Assets	\$ 13,092,126	\$ 13,262,873	\$ 10,955,026	\$ 37,310,025

See Accompanying Notes To The Basic Financial Statements.

## KANE COUNTY, ILLINOIS

Statement of Revenues, Expenses and Changes in Fund Net Assets  
Proprietary Funds  
For the Year Ended November 30, 2005

	Enterprise Funds			Total
	Enterprise Surcharge Fund	Enterprise General Fund	Other Enterprise Fund Forest Preserve District's Enterprise Fund (June 30, 2005)	
<b>Operating Revenues</b>				
Waste Disposal Fee	\$ 630,376	\$ 3,199,010	\$ -	\$ 3,829,386
Charges for services	-	-	797,905	797,905
Miscellaneous	324,454	-	176	324,630
	954,830	3,199,010	798,081	4,951,921
<b>Total Operating Revenues</b>				
<b>Operating Expenses</b>				
Personnel	276,538	-	168,353	444,891
Contractual	3,116,350	-	160,129	3,276,479
Commodities	103,343	-	19,789	123,132
Depreciation	4,192	-	331,524	335,716
	3,500,423	-	679,795	4,180,218
<b>Total Operating Expenses</b>				
Operating Income (Loss)	( 2,545,593)	3,199,010	118,286	771,703
<b>Nonoperating Revenues</b>				
Investment earnings	327,368	303,997	17,356	648,721
<b>Income (loss) before transfers</b>	( 2,218,225)	3,503,007	135,642	1,420,424
<b>Transfers</b>				
Transfers In	69,300	-	-	69,300
Transfers Out	( 740,265)	( 3,696,850)	-	( 4,437,115)
<b>Total Transfers</b>	( 670,965)	( 3,696,850)	-	( 4,367,815)
<b>Change in Net Assets</b>	( 2,889,190)	( 193,843)	135,642	( 2,947,391)
<b>Net Assets at Beginning of Year</b>	13,751,107	13,456,716	10,409,251	37,617,074
<b>Net Assets at End of Year</b>	\$ 10,861,917	\$ 13,262,873	\$ 10,544,893	\$ 34,669,683

See Accompanying Notes To The Basic Financial Statements.

## KANE COUNTY, ILLINOIS

Statement of Cash Flows  
Proprietary Funds  
For the Year Ended November 30, 2005

	Enterprise Funds			Total
	Enterprise Surcharge Fund	Enterprise General Fund	Other Enterprise Fund Forest Preserve District's Enterprise Fund (June 30, 2005)	
<b>Cash Flows From Operating Activities</b>				
Cash received from customers	\$ 918,757	\$ 3,077,651	\$ 774,538	\$ 4,770,946
Cash payments for goods and services	( 1,136,301)	-	( 135,966)	( 1,272,267)
Cash payments to employees	( 276,035)	-	( 199,156)	( 475,191)
Net cash provided by (used in) operating activities	( 493,579)	3,077,651	439,416	3,023,488
<b>Cash Flows From Noncapital Financing Activities</b>				
Interfund borrowing	-	( 3,115,622)	( 25,652)	( 3,141,274)
Interfund lending	-	-	-	-
Transfers in	69,300	-	-	69,300
Transfers out	( 740,265)	( 3,696,850)	-	( 4,437,115)
Net cash provided by (used in) noncapital financing activities	( 670,965)	( 6,812,472)	( 25,652)	( 7,509,089)
<b>Cash Flows From Capital And Related Financing Activities</b>				
Payment on advances	-	80,000	( 80,000)	-
Net cash provided by (used in) capital and related financing activities	-	80,000	( 80,000)	-
<b>Cash Flows From Investing Activities</b>				
Investment purchases	( 1,000,000)	( 2,000,000)	-	( 3,000,000)
Income received on investments	393,497	352,092	17,356	762,945
Net cash provided by (used in) investing activities	( 606,503)	( 1,647,908)	17,356	( 2,237,055)
Net increase (decrease) in cash	( 1,771,047)	( 5,302,729)	351,120	( 6,722,656)
<b>Cash and cash equivalents, beginning of year</b>	<u>9,282,982</u>	<u>11,372,190</u>	<u>519,967</u>	<u>21,175,139</u>
<b>Cash and cash equivalents, end of year</b>	<u>\$ 7,511,935</u>	<u>\$ 6,069,461</u>	<u>\$ 871,087</u>	<u>\$ 14,452,483</u>

See Accompanying Notes To The Basic Financial Statements.



	<b>Enterprise Funds</b>			<b>Total</b>
	<b>Enterprise Surcharge Fund</b>	<b>Enterprise General Fund</b>	<b>Other Enterprise Fund Forest Preserve District's Enterprise Fund (June 30, 2005)</b>	
<b>Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities:</b>				
Operating Income (Loss)	(\$ 2,545,593)	\$ 3,199,010	\$ 118,286	\$ 771,703
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	4,192	-	331,524	335,716
Increase in accounts receivable	( 36,073)	( 121,359)	( 23,543)	( 180,975)
Increase in accounts payable	2,083,392	-	12,389	2,095,781
Increase in accrued payroll	503	-	760	1,263
Total Adjustments	<u>2,052,014</u>	<u>( 121,359)</u>	<u>321,130</u>	<u>2,251,785</u>
Net cash provided by (used in) operating activities	<u>(\$ 493,579)</u>	<u>\$ 3,077,651</u>	<u>\$ 439,416</u>	<u>\$ 3,023,488</u>
<b>Reconciliation to Proprietary Funds - Statement of Net Assets</b>				
Cash and cash equivalents, end of year	7,511,935	6,069,461	871,087	14,452,483
Investments held, end of year	<u>5,379,922</u>	<u>3,912,670</u>	<u>-</u>	<u>9,292,592</u>
Cash & Investments per Proprietary Funds - Statement of Net Assets	<u>\$ 12,891,857</u>	<u>\$ 9,982,131</u>	<u>\$ 871,087</u>	<u>\$ 23,745,075</u>

**Schedule of Noncash Transactions**

During the fiscal year, the fair value of investments of the Enterprise Surcharge Fund and Enterprise General Fund decreased by \$120,078 and \$87,330, respectively.

# KANE COUNTY, ILLINOIS

Statement of Fiduciary Assets and Liabilities  
Agency Funds  
November 30, 2005

	<u>Agency Funds</u>
<b>Assets</b>	
Cash & Investments	\$ 30,763,402
Interest Receivable	<u>4,904</u>
Total Assets	<u>\$ 30,768,306</u>
<b>Liabilities</b>	
Accounts Payable	<u>\$ 30,768,306</u>
Total Liabilities	<u>\$ 30,768,306</u>

See Accompanying Notes To The Basic Financial Statements.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 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 2005 population of approximately 482,113. 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 basic 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 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, 2005, 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.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 1. Summary of Significant Accounting Policies

### *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 Workforce Investment Act 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 reporting entity, except for fiduciary activities. 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 and business-type activities. 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.

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 interfund services provided and used. Amounts reported in the fund financial statements as receivable from or payable to fiduciary funds, if any, have been reclassified in the statement of net assets as accounts receivable or payable to external parties.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 1. Summary of Significant Accounting Policies

### *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.

### ***Measurement Focus and Basis of Accounting:***

#### *County-wide Financial Statements*

The county-wide financial statements and the 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.

#### *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.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include taxes, grants, and donations. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see note 3).

Shared revenues remitted from the State of Illinois, such as state income tax, replacement tax, sales tax, and State motor fuel tax allotments, are recognized when they become a liability to the State, prior to disbursement to the County. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. Revenue from nonexchange transactions must also be available before it can be recognized. Revenues considered to be susceptible to accrual include taxes, intergovernmental revenue, grants, reimbursements and interest income.

Fines, fees, permits, charges for services, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

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.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 1. Summary of Significant Accounting Policies

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

### ***Proprietary Funds***

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, generally, as a result from exchange transactions associated with the principal activity of the fund. Non-operating revenues, such as subsidies and investment earnings, and non-operating expenses entail all other activity not included in operating revenues and expenses.

Cash and cash equivalents as presented in the Statement of Cash Flows for the County's Enterprise Funds consists of demand deposit accounts and petty cash funds. Investments in U.S. Government-Sponsored Agencies, which may or may not have initial maturities of less than three months, are considered to be investments rather than cash.

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.

### ***County 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.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 1. Summary of Significant Accounting Policies

### *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.

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 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 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:

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 1. Summary of Significant Accounting Policies

- 1) At a regular or special call meeting of the County Board in October or early November, the Finance Director submits a proposed budget for the fiscal year commencing on the following December 1. The budget includes proposed expenditures and the means of financing them.
- 2) The budget is available for public inspection for at least 15 days prior to passage by the County Board.
- 3) During October or early November, the budget is legally enacted through passage of an appropriation ordinance.
- 4) Transfers of budgeted amounts between departments or among funds, or any budget increases by means of an emergency or supplemental appropriation, require approval of the County Board members. The legal level of budgetary control on which expenditures may not exceed appropriations is at the total department level for the General Fund and the total fund level for the other funds.

Budgets were adopted for all governmental funds except the following: Justice Assistance Grant Fund, Arrestees' Medical Costs Fund, Juvenile Accountability Fund, Violent Crime Defense Fund, Kane Law Enforcement Fund, Tax Sale Purchase Fund, Marriage Fees Fund and the Public Building Commission Fund. Additionally, the County budgets the activity of the Enterprise Surcharge 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 Projects 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 2005 budget was passed by resolution on November 9, 2004. Several budget amendments were approved by the County Board throughout the fiscal year.

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.



# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 1. Summary of Significant Accounting Policies

### ***Cash and Investments***

#### *Cash*

Cash and equivalents are composed of cash on hand, checking accounts, savings accounts, highly liquid investments, money market accounts, and certificates of deposit with original maturities of three months or less.

#### *Investments*

The County's investments represent amounts invested in U.S. Government-Sponsored Agencies securities, many of which have 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.

### ***Accumulated Vacation, Sick Leave and Compensatory Time***

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

For 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, 2005 for employees of the Sheriff, and accumulated up to 6 days for employees of the Transportation Department.

Under the County's sick leave policy in effect subsequent to December 1, 1989, no payments for unused extended sick leave are made at termination. Employees retiring with an Illinois Municipal Retirement Fund ("IMRF") pension may convert extended sick leave into a maximum of one year of pension credit at a rate of one month for every twenty days. All employees will be paid at termination for any accumulated unused short-term sick leave at a rate of one day for every quarter worked in the current fiscal year (maximum of 4 days per employee). Short-term sick leave will not accumulate from year to year, but all unused short-term sick leave for non-exempt employees will roll over into extended sick leave. No accrual is recorded in the financial statements due to its immateriality at year-end.

For accumulated unused sick leave earned prior to December 1, 1989, employees are eligible to receive unused sick pay reimbursements converted on a three-for-one basis if not retiring at termination and on a one-for-one basis if IMRF pension benefits are being received, up to 30 days maximum. Accrual is calculated assuming a one-to-one basis conversion.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 1. Summary of Significant Accounting Policies

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.

### ***Interfund Transactions***

The County has the following types of interfund transactions:

Loans – amounts provided with a requirement for repayment. Interfund loans are reported as interfund receivables (due from other funds) in lender funds and interfund payables (due to other funds) in borrower funds. 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. Any residual balances between the governmental activities and business-type activities are reported in the county-wide financial statements as "internal balances".

Services Provided and Used – sales and purchases of goods and services between funds for a price approximating their external exchange value. Interfund services provided and used are reported as revenues in seller funds and expenditures/expenses in purchaser funds. Unpaid amounts are reported as interfund receivables and payables.

Reimbursements – repayments from the funds responsible for particular expenditures/expenses to the funds that initially paid for them. Reimbursements are reported as expenditures/expenses in the reimbursing fund and as a reduction of expenditures/expenses in the reimbursed fund.

Transfers – flows of assets (typically cash) without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making transfers and as other financing sources in the funds receiving transfers. In proprietary funds, transfers are reported after nonoperating revenues and expenses.

### ***Restricted Resources Policy***

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.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 1. Summary of Significant Accounting Policies

### **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

### **Fund Equity/Net Assets**

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. Amounts have been reserved in various governmental funds as evidenced in the fund financial statements for expenditures prepaid by the County or District, future debt service, future capital projects and permanent fund principal. Designations of fund balance, if any, represent tentative management plans that are subject to change.

Restricted 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").

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.

### **Use of Estimates**

The preparation of the basic financial statements in conformity with GAAP requires the 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.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 2. Cash and Investments

Both the County and the District have adopted investment policies. Both policies require investment of funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policies are; safety (preservation of capital and protection of investment principal), diversity, legality, liquidity and yield.

The County and the District are permitted by (30 ILCS 235/2 of the "Public Funds Investment Act") of the Illinois Compiled Statutes to invest in:

- Obligations guaranteed by the U.S. Government and its agencies.
- Interest-bearing accounts constituting direct obligations of any bank, as defined by the Illinois Banking Act and insured by the FDIC.
- Money market mutual funds registered under the Investment Company Act of 1940, including the Illinois Funds Money Market Fund (Illinois Funds – see explanation below).
- Short term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if such obligations are rated at the time of purchase at one of the 3 highest classifications established by at least 2 standard rating services and which mature not later than 180 days from the date of purchase.
- Interest bearing bonds of any U.S. state or local government.
- Forms of security legally issuable by Savings and Loan Associations incorporated under the laws of the U.S. Government and insured by FDIC.
- Certain repurchase ("repo") agreements.

The Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. The State Treasurer maintains the Illinois Funds at cost and fair value through daily adjustment in the interest earnings. The State Treasurer also maintains the average duration of the pool at less than 25 days. The fair value of the investment in the funds is the same as the value of the pool shares. The pool is audited annually by an outside independent auditor and copies of the report are distributed to participants. The Illinois Funds maintain a Standard and Poor's AAAM rating. Investments in the Illinois Funds are not required to be categorized based on custodial risk in accordance with GASB Statement No. 40 because they are not securities. The relationship between the County or District and the agent is a direct contractual relationship, and the investments are not supported by a transferable instrument that evidences ownership or creditorship.

### *County Deposits*

The carrying amount of the County's deposits was \$164,870,453 at November 30, 2005, and the bank balances were \$169,158,289.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 2. Cash and Investments

Custodial Credit Risk - this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. Collateralization of deposits is at the discretion of the County Treasurer. The County's investment policy requires that all County deposits that exceed 25% of the capital and surplus of a financial institution be covered by Federal Depository Insurance or by collateral held by the County's agent in the name of the County. As of year end, \$4,166,829 of the County's bank balances was uninsured and uncollateralized.

### *County Investments*

Custodial credit risk - The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the County will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County's policy is the same as it is for deposits. All County investments were registered in the name of the County.

Concentration of Credit Risk - The County places no limit on the amount it may invest in any one issuer, however, diversification of the investment portfolio must be appropriate as to the nature and purpose of the funds using the "prudent person rule". At year end, the County held investments in U.S. Government-Sponsored Agencies (each of which represent 5 percent or more of total investments as depicted in the schedule below), and the Illinois Funds.

Interest Rate Risk - The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - The County's investment policy does not further limit its investment choices beyond those mentioned in the Public Funds Investment Act. As of November 30, 2005, the County's investments, maturities, fair values, and credit ratings as described by Standard & Poor's rating agency were as follows:

Investment Description	Total Fair Value	Investment Maturities		% of Total Investments	Credit Rating
		Less than One Year	One to Five Years		
Federal Home Loan Bank	\$ 22,461,674	\$ 1,987,451	\$ 20,474,223	84.98%	AAA
Federal National Mortgage Association	3,948,851	-	3,948,851	14.94%	AAA/A-1+
Illinois Funds	22,189	22,189	-	0.08%	AAAm
<b>Total Investments</b>	<b>\$ 26,432,714</b>	<b>\$ 2,009,640</b>	<b>\$ 24,423,074</b>		

### *District Deposits*

The Board of Commissioners' policy requires collateralization at 105% of the aggregate balance of principal and accrued interest on deposits in financial institutions.

Custodial credit risk: At June 30, 2005, the District maintained checking and money market accounts at various local banks. The carrying amount of these bank deposits as of June 30, 2005, was \$20,331,710 and the bank balance was \$20,507,369. Of the bank balance, \$389,909 was uninsured and uncollateralized; this was not in compliance with the District's investment policy.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 2. Cash and Investments

### *District Investments*

At year end, the District had \$88,961,757 on deposit with the Illinois Funds, which are not subject to custodial credit risk.

Interest rate risk: In accordance with its investment policy, the District limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed with a budgetary or economic cycle. The investment policy does not strictly limit the maximum maturity lengths of investments.

Credit risk: The District's investment policy limits its exposure to credit risk; with the exception of U.S. treasury securities, authorized pools and bond proceeds investment trusts, no more than 50% of the District's portfolio may be invested in any single, financial institution.

Concentration of credit risk - At June 30, 2005, the District had greater than five percent of its overall portfolio invested in the Illinois Funds (100%). This is in accordance with the District's investment policy.

### *Other Cash*

The County also had \$30,685 of cash on hand at November 30, 2005.

### *Reconciliation of Notes to Basic Financial Statements:*

Cash - Book Value of County Deposits - Per Note Above	\$ 164,870,453
Investments - County - Per Note Above	26,432,714
Cash - Book Value of District Deposits - Per Note Above	20,331,710
Investments - District - Per Note Above	88,961,757
Cash on Hand - County - Per Note Above	<u>30,685</u>
Total	<u>\$ 300,627,319</u>
Cash & Investments Per Statement of Net Assets	\$ 269,177,001
Cash Held by Paying Agent Per Statement of Net Assets	686,916
Cash & Investments Per Statement of Fiduciary Assets and Liabilities	<u>30,763,402</u>
Total Primary Government	<u>\$ 300,627,319</u>

See Note 17 for disclosures regarding the discretely presented component unit's Cash and Investment balances as of November 30, 2005.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 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 2004 tax levy was intended to finance the fiscal year 2005 budget. Therefore, the 2004 property tax levy was recorded as revenue in fiscal year 2005 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 property tax calendar for Kane County is as follows:

Lien Date	January 1, 2004
Levy Date (Prior to)	December 31, 2004
First Installment (One-Half of the Total Bill) Due	June 1, 2005
Second Installment (Balance of the Total Bill) Due	September 1, 2005
Tax Sale of Delinquent Accounts Will be Held	October 31, 2005

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 2004 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 2004 levy received prior to June 30, 2005 have been deferred until the subsequent year.

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

### 4. Capital Assets

A summary of changes in the County's capital assets for the period December 1, 2004 through November 30, 2005 follows:

	Balance at Dec. 1, 2004	Additions	Deletions	Balance at Nov. 30, 2005
<b>County Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 33,178,142	\$ 15,944,033	\$ -	\$ 49,122,175
Construction In Progress	32,587,088	7,908,307	11,224,784	29,270,611
Subtotal	65,765,230	23,852,340	11,224,784	78,392,786
Capital Assets Being Depreciated:				
Infrastructure	150,799,889	20,298,447	-	171,098,336
Building and Improvements	63,198,224	383,954	-	63,582,178
Fixtures and Equipment	19,430,501	2,898,803	935,498	21,393,806
Subtotal	233,428,614	23,581,204	935,498	256,074,320
Accumulated Depreciation				
Infrastructure	59,352,676	3,608,796	-	62,961,472
Building and Improvements	17,423,587	1,309,128	-	18,732,715
Fixtures and Equipment	13,289,947	2,266,229	935,498	14,620,678
Subtotal	90,066,210	7,184,153	935,498	96,314,865
Total Capital Assets Being Depreciated, Net	143,362,404	16,397,051	-	159,759,455
County Governmental Activities Capital Assets, Net	\$ 209,127,634	\$ 40,249,391	\$ 11,224,784	\$ 238,152,241
 <b>County Business-Type Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 2,883,454	\$ -	\$ -	\$ 2,883,454
Capital Assets Being Depreciated:				
Fixtures and Equipment	40,712	-	-	40,712
Accumulated Depreciation				
Fixtures and Equipment	30,230	4,192	-	34,422
Total Capital Assets Being Depreciated, Net	10,482	( 4,192)	-	6,290
County Business-Type Activities Capital Assets, Net	\$ 2,893,936	(\$ 4,192)	\$ -	\$ 2,889,744



## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

### 4. Capital Assets

Depreciation expense of \$4,192 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	\$ 861,052
Health & Public Safety	533,654
Public Service	175,717
Judicial	1,264,708
Highway	<u>4,349,022</u>
Total Depreciation Expense	<u>\$ 7,184,153</u>

A summary of the changes in the District's capital assets for the period July 1, 2004 through June 30, 2005 is as follows:

<b><i>District Governmental Activities:</i></b>	Balance at July 1, 2004	Additions	Deletions	Balance at June 30, 2005
Capital assets not being depreciated:				
Land	\$ 167,220,449	\$ 4,953,073	\$ 372,853	\$ 171,800,669
Capital Assets Being Depreciated:				
Infrastructure	13,176,597	742,152	-	13,918,749
Building and Improvements	4,086,658	168,080	130,000	4,124,738
Machinery and Equipment	1,732,181	216,461	72,686	1,875,956
Subtotal	<u>18,995,436</u>	<u>1,126,693</u>	<u>202,686</u>	<u>19,919,443</u>
Less Accumulated Depreciation				
Infrastructure	5,160,058	500,569	-	5,660,627
Building and Improvements	770,519	112,119	48,750	833,888
Machinery and Equipment	935,784	135,869	56,936	1,014,717
Subtotal	<u>6,866,361</u>	<u>748,557</u>	<u>105,686</u>	<u>7,509,232</u>
Total Capital Assets Being Depreciated, Net	<u>12,129,075</u>	<u>378,136</u>	<u>97,000</u>	<u>12,410,211</u>
District Governmental Activities Capital Assets, Net	<u>\$ 179,349,524</u>	<u>\$ 5,331,209</u>	<u>\$ 469,853</u>	<u>\$ 184,210,880</u>

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

### 4. Capital Assets

<b><i>District Business-Type Activities:</i></b>	Balance at July 1, 2004	Additions	Deletions	Balance at June 30, 2005
Capital assets not being depreciated:				
Land	\$ 3,118,267	\$ -	\$ -	\$ 3,118,267
Capital Assets Being Depreciated:				
Building and Improvements	7,554,219	-	-	7,554,219
Land Improvements	2,037,505	-	-	2,037,505
Machinery and Equipment	213,198	-	-	213,198
Subtotal	9,804,922	-	-	9,804,922
Less Accumulated Depreciation				
Building and Improvements	1,878,683	233,538	-	2,112,221
Land Improvements	850,061	83,746	-	933,807
Machinery and Equipment	156,610	14,240	-	170,850
Subtotal	2,885,354	331,524	-	3,216,878
Total Capital Assets Being Depreciated, Net	6,919,568	( 331,524)	-	6,588,044
District Business-Type Activities				
Capital Assets, Net	\$ 10,037,835	(\$ 331,524)	\$ -	\$ 9,706,311

Depreciation expense of \$748,557 for the District's Governmental Activities was charged to the General Government function. The District also recognized depreciation expense of \$331,524 for its Business-type activities, which was charged to the Events Center function.

The following table is a reconciliation of the capital assets of the County and the District as reported in the notes above to the amounts reported in the Statement of Net Assets:

	County	District	Total Primary Government
Governmental Activities			
Capital Assets Not Being Depreciated	\$ 78,392,786	\$ 171,800,669	\$ 250,193,455
Capital Assets Being Depreciated, Net	159,759,455	12,410,211	172,169,666
Total Governmental Capital Assets, Net	\$ 238,152,241	\$ 184,210,880	\$ 422,363,121
Business-Type Activities			
Capital Assets Not Being Depreciated	\$ 2,883,454	\$ 3,118,267	\$ 6,001,721
Capital Assets Being Depreciated, Net	6,290	6,588,044	6,594,334
Total Business-Type Capital Assets, Net	\$ 2,889,744	\$ 9,706,311	\$ 12,596,055

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 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](http://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 2004 was 7.17, 8.75 and 15.34 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, 2004 was 10 years, 28 years and 28 years for the County, District and SLEP, respectively.

For December 31, 2004, the County's annual pension cost was \$2,745,579, the District's annual pension cost was \$187,878 and the County's SLEP annual pension cost was \$1,885,484. These annual pension costs were equal to the required and actual contributions. The required contributions were determined as part of the December 31, 2002 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 with a 15% corridor. The assumptions used for the 2004 actuarial valuation were based on the 1999-2001 experience study. Trend information follows:

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
12/31/04	\$ 2,745,579	100%	\$ -	\$ 187,878	100%	\$ -	\$ 1,885,484	100%	\$ -
12/31/03	1,615,028	100%	-	151,522	100%	-	1,515,078	100%	-
12/31/02	1,040,410	100%	-	128,552	100%	-	1,389,916	100%	-
12/31/01	316,104	100%	-	132,174	100%	-	1,477,755	100%	-
12/31/00	1,604,548	100%	-	138,634	100%	-	1,184,484	100%	-
12/31/99	2,273,163	100%	-	131,496	100%	-	1,236,216	100%	-
12/31/98	2,109,608	100%	-	123,827	100%	-	1,140,918	100%	-
12/31/97	2,152,824	100%	-	116,158	100%	-	953,791	100%	-
12/31/96	1,977,801	100%	-	102,406	100%	-	869,889	100%	-
12/31/95	1,923,426	100%	-	93,473	100%	-	782,775	100%	-

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 6. Receivables and Payables

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

	<u>Amount</u>
Intergovernmental Receivable	
Sales and Use Taxes	\$ 4,039,711
Income Tax	1,054,638
Estate Tax	74,906
Personal Property Replacement Tax	68,787
Motor Fuel Tax	1,049,355
Motor Fuel Tax Local Option	1,919,851
Grants and Reimbursements	<u>9,678,771</u>
Total Intergovernmental Receivable	<u>\$ 17,886,018</u>
Other Receivables	
Health and Dental Payments	\$ 171,371
IMRF Payments	163,842
Due From Outside Agencies	1,770,070
Forest Preserve Receivables	<u>790,000</u>
Total Other Receivables	<u>\$ 2,895,283</u>
Accounts Payable	
Accounts Payable	\$ 7,167,751
Contract Retainage Payable	<u>936,547</u>
Total Accounts Payable	<u>\$ 8,104,298</u>

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

### 7. Long-Term Debt

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

Governmental Activities	County				
	Balance December 1, 2004	Additions	Retirements	Balance November 30, 2005	Principal Due Within One Year
General Obligation Bonds Payable					
Series 1995 - JJF Bonds	\$ 950,000	\$ -	\$ 465,000	\$ 485,000	\$ 485,000
Series 2001 - MFT Alt. Revenue Bonds	11,405,000	-	805,000	10,600,000	1,580,000
Series 2002 - G.O. Refunding Bonds	6,940,000	-	65,000	6,875,000	65,000
Series 2004 - G.O. Refunding Bonds	<u>26,875,000</u>	<u>-</u>	<u>-</u>	<u>26,875,000</u>	<u>30,000</u>
Subtotal G. O. Bonds Payable	46,170,000	-	1,335,000	44,835,000	2,160,000
Unamortized Premium on Bonds	3,989,184	-	244,236	3,744,948	-
Deferred Amount on Refunding	( 3,669,954)	-	( 259,214)	( 3,410,740)	-
Total G.O. Bonds Payable	<u>46,489,230</u>	<u>-</u>	<u>1,320,022</u>	<u>45,169,208</u>	<u>2,160,000</u>
Accrued Claims and Judgments	2,006,198	2,149,544	1,844,498	2,311,244	1,321,244
Compensated Absences	4,007,681	3,144,555	3,005,761	4,146,475	3,069,280
Totals	<u>\$ 52,503,109</u>	<u>\$ 5,294,099</u>	<u>\$ 6,170,281</u>	<u>\$ 51,626,927</u>	<u>\$ 6,550,524</u>
	Forest Preserve District				
	Balance July 1, 2004	Additions	Retirements	Balance June 30, 2005	Principal Due Within One Year
General Obligation Bonds Payable					
Series 1999 - G.O. Bonds	\$ 24,070,000	\$ -	\$ -	\$ 24,070,000	\$ 4,335,000
Series 2002 - G.O. Refunding Bonds	4,845,000	-	4,845,000	-	-
Series 2003 - G.O. Limited Tax Bonds	38,000,000	-	-	38,000,000	2,140,000
Series 2004 - G.O. Limited Tax Bonds	45,770,000	-	330,000	45,440,000	-
Series 2005 - G.O. Limited Tax Bonds	<u>-</u>	<u>75,000,000</u>	<u>-</u>	<u>75,000,000</u>	<u>-</u>
Subtotal G. O. Bonds Payable	112,685,000	75,000,000	5,175,000	182,510,000	6,475,000
Unamortized Premium on Bonds	4,801,586	6,877,129	853,386	10,825,329	-
Deferred Amount on Refunding	( 4,049,044)	-	( 311,465)	( 3,737,579)	-
Total G.O. Bonds Payable	<u>113,437,542</u>	<u>81,877,129</u>	<u>5,716,921</u>	<u>189,597,750</u>	<u>6,475,000</u>
Compensated Absences	97,299	22,117	-	119,416	-
Totals	<u>\$ 113,534,841</u>	<u>\$ 81,899,246</u>	<u>\$ 5,716,921</u>	<u>\$ 189,717,166</u>	<u>\$ 6,475,000</u>
Total Governmental Activities	<u>\$ 166,037,950</u>	<u>\$ 87,193,345</u>	<u>\$ 11,887,202</u>	<u>\$ 241,344,093</u>	<u>\$ 13,025,524</u>

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

### 7. Long-Term Debt

Business-Type Activities	Forest Preserve District				Principal Due Within One Year
	Balance July 1, 2004	Additions	Retirements	Balance June 30, 2005	
Compensated Absences	\$ 5,092	\$ 1,574	\$ -	\$ 6,666	\$ -

#### **Reconciliation to Statement of Net Assets**

	Governmental Activities		
	County	Forest Preserve	Total
Long-Term Obligations, Due Within One Year			
Bonds Payable	\$ 2,160,000	\$ 6,475,000	\$ 8,635,000
Accrued Claims and Judgments	1,321,244	-	1,321,244
Compensated Absences	3,069,280	-	3,069,280
Long-Term Obligations, Due in More Than One Year			
Bonds Payable	42,675,000	176,035,000	218,710,000
Deferred Amount on Refunding	(3,410,740)	(3,737,579)	(7,148,319)
Unamortized Premium on Bonds	3,744,948	10,825,329	14,570,277
Accrued Claims and Judgments	990,000	-	990,000
Compensated Absences	1,077,195	119,416	1,196,611
Total Debt	\$ 51,626,927	\$ 189,717,166	\$ 241,344,093

#### *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, 2005, is \$2,311,244. The Liability Insurance Fund (an account of the General Fund) is responsible for the retirement 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, 2005, of \$4,146,475 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 \$119,416 of vested or accumulated vacation and sick leave owed to retirees or terminated employees as of June 30, 2005 for a total county-wide liability of \$4,265,891. The District also recorded compensated absences for proprietary funds as of June 30, 2005 of \$6,666.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 7. Long-Term Debt

### *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.

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, 2005, after the advanced refunding described later in Note 7 are as follows:

### General Obligation Bonds (Alternative Revenue Source), Series 1995

Year Ending November 30,	Principal	Interest	Total
2006	\$ 485,000	\$ 12,125	\$ 497,125
Total	\$ 485,000	\$ 12,125	\$ 497,125

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.

### *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.

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

### 7. Long-Term Debt

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, 2005, after the advanced refunding described later in Note 7, are as follows:

#### Motor Fuel Tax Revenue Bond Series 2001

Year Ending November 30,	Principal	Interest	Total
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	1,875,000	155,225	2,030,225
2011	1,970,000	54,175	2,024,175
	\$ 10,600,000	\$ 1,615,975	\$ 12,215,975

The remaining maximum annual debt service on the MFT Bonds is \$2,046,900. On the date of delivery of the MFT Bonds, cash and investments in the amount of \$932,738 was transferred from the County's Motor Fuel Tax Special Revenue Fund to the Motor Fuel Tax Revenue Bonds and Interest Debt Service Fund. This 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 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 to be used to retire future principal and interest on the refunded bonds. As of November 30, 2005, \$6,665,000 of the refunded JJF Series 1995 bonds were outstanding and were scheduled to be called on December 1, 2005.

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, 2005 are as follows:



## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

### 7. Long-Term Debt

#### General Obligation Refunding Bonds Series 2002

Year Ending November 30,	Principal	Interest	Total
2006	\$ 65,000	\$ 248,608	\$ 313,608
2007	580,000	238,933	818,933
2008	600,000	221,233	821,233
2009	620,000	202,313	822,313
2010	635,000	181,598	816,598
2011-2015	3,570,000	529,116	4,099,116
2016	805,000	16,704	821,704
Total	<u>\$ 6,875,000</u>	<u>\$ 1,638,505</u>	<u>\$ 8,513,505</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 \$30,689,842 of U.S. Government securities. The U.S. Government securities were deposited in an irrevocable trust with the escrow agent to be used to retire future principal and interest on the refunded bonds. As of November 30, 2005, \$26,690,000 of the refunded MFT Series 2001 bonds were outstanding.

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.

The annual principal and interest requirements on the County's refunding bonds payable to maturity as of November 30, 2005 are as follows:

#### General Obligation Refunding Bonds Series 2004

Year Ending November 30,	Principal	Interest	Total
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	30,000	1,386,010	1,416,010
2011-2015	9,125,000	6,040,026	15,165,026
2016-2020	14,280,000	2,821,875	17,101,875
2021	3,320,000	87,150	3,407,150
Total	<u>\$ 26,875,000</u>	<u>\$ 15,885,551</u>	<u>\$ 42,760,551</u>

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

### 7. Long-Term Debt

#### *District's Bonds Payable*

A description of the District's outstanding long-term bonds 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.

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.

2005 General Obligation Limited Tax Bonds with principal payments due annually on December 15 and interest due semi-annually at rates from 3.5% to 5.0%. The final payment is due December 15, 2017.

Annual principal and interest requirements for the four remaining District bond issues are as follows:

#### Forest Preserve District General Obligation Bonds, Series 1999

Year Ending November 30,	Principal	Interest	Total
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	<u>5,320,000</u>	<u>146,300</u>	<u>5,466,300</u>
Total	<u>\$ 24,070,000</u>	<u>\$ 3,312,509</u>	<u>\$ 27,382,509</u>

#### Forest Preserve District General Obligation Limited Tax Bonds, Series 2003

Year Ending November 30,	Principal	Interest	Total
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	2,325,000	1,006,968	3,331,968
2011-2015	12,660,000	3,944,221	16,604,221
2016-2020	<u>14,200,000</u>	<u>1,392,800</u>	<u>15,592,800</u>
Total	<u>\$ 38,000,000</u>	<u>\$ 10,884,788</u>	<u>\$ 48,884,788</u>

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

### 7. Long-Term Debt

#### Forest Preserve District General Obligation Refunding Bonds, Series 2004

<u>Year Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	-	2,272,000	2,272,000
2011-2015	30,810,000	7,666,000	38,476,000
2016-2017	<u>14,630,000</u>	<u>740,250</u>	<u>15,370,250</u>
<b>Total</b>	<b><u>\$ 45,440,000</u></b>	<b><u>\$ 19,766,250</u></b>	<b><u>\$ 65,206,250</u></b>

#### Forest Preserve District General Obligation Limited Tax Bonds, Series 2005

<u>Year Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$ -	\$ 3,677,550	\$ 3,677,550
2007	1,200,000	3,656,550	4,856,550
2008	3,450,000	3,566,550	7,016,550
2009	3,990,000	3,407,775	7,397,775
2010	4,605,000	3,202,875	7,807,875
2011-2015	33,290,000	11,628,500	44,918,500
2016-2017	<u>28,465,000</u>	<u>2,205,625</u>	<u>30,670,625</u>
<b>Total</b>	<b><u>\$ 75,000,000</u></b>	<b><u>\$ 31,345,425</u></b>	<b><u>\$ 106,345,425</u></b>

#### *Advance Refunding of Debt - District*

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 is considered defeased and the escrowed assets and liability for the bonds have been removed from the financial statements. A schedule of the bonds that will be retired by the escrow agent is as follows:

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 7. Long-Term Debt

	Due	Principal	Interest Rate
1991 General Obligation 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%
		\$ 45,930,000	

### *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.

## 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.

## 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.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 9. Risk Management

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 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 \$21,325 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.

The County maintains a \$350,000 self-insured retention (SIR) per employee for workers' compensation and general liability claims, with a \$10,000,000 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 \$2,311,244 have been recorded in the Statement of Net Assets; these liabilities have been estimated based on a case-by-case review. The amounts 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, 2005 and 2004 is as follows:

	<u>2005</u>	<u>2004</u>
Claims Payable, Beginning of Year	\$ 2,006,198	\$ 2,574,064
Claims Incurred	2,149,544	1,506,193
Claims Paid/Dismissed	<u>(1,844,498)</u>	<u>(2,074,059)</u>
Claims Payable, End of Year	<u>\$ 2,311,244</u>	<u>\$ 2,006,198</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.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 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 \$6,715,194. 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.

## 11. Agreements

The County has the following agreements as of November 30, 2005:

**Computer Maintenance** - The County maintains computer maintenance agreements. For fiscal year 2006, these agreements total approximately \$705,995.

**Road Construction** - The County has ongoing contracts for road construction projects. Current remaining commitments for these contracts total approximately \$12 million, which is expected to be expended 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 Agreements** - The County has entered into various intergovernmental agreements for road construction projects with other local governments and the State of Illinois. The County has paid all costs on several of these projects. As of November 30, 2005, the County had recorded a receivable in excess of \$8 million relating to expected reimbursements.

**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 \$5,369,968 in fiscal year 2005 and expects to receive approximately \$8.6 million in fiscal year 2006.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 12. Individual Fund Disclosures

### *Fund Deficits*

As of November 30, 2005, the following funds had deficit fund balances; Drug Court Special Resources Fund - \$99, Home Program Fund - \$2,089, Community Development Block Grant Fund - \$8,463. 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.

### *Restricted Net Assets*

The Enterprise Surcharge Fund has restricted net assets of \$10,855,627. The Surcharge Fund fees collected can only be spent in accordance with Illinois Compiled Statute 415 ILCS 5/22.15j, which states the fees are to be used for solid waste management purposes.

### *Expenditures Exceeding Operating Budgets*

During fiscal year 2005, 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	\$ 402,900	\$ 574,373
Sheriff	10,807,143	11,028,688
Adult Corrections	11,330,449	11,522,265
Merit Commission	102,240	103,658
Judiciary and Courts	1,958,348	2,093,776
States Attorney	3,931,284	3,997,992
Child Advocacy Center	656,464	663,899
Insurance Liability Account	2,639,034	3,139,387
Special Revenue Funds		
Children's Waiting Room	75,500	84,572
Law Library Fund	213,342	224,121
Debt Service Fund		
Forest Preserve's Debt Service Fund	5,190,000	10,048,625

### *Interfund Assets/Liabilities*

As of November 30, 2005, the following amounts represent interfund assets/liabilities:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Major Governmental Funds:		
General Fund	\$ 2,870	\$ 245,615
Forest Preserve District's Debt Service Fund	79,115	-
Nonmajor Governmental Funds	<u>298,503</u>	<u>134,873</u>
 Total Interfund Balances	 <u>\$ 380,488</u>	 <u>\$ 380,488</u>

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 12. Individual Fund Disclosures

All interfund balances are short-term and most resulted from the time lag between the dates that reimbursable expenditures occurred. All balances are expected to be repaid during the next fiscal year. The General Fund owed the Farmland Preservation Fund, a nonmajor governmental fund, \$209,072 for grant monies received.

### *Advances/Internal Balances*

In 1995, the Forest Preserve District's Land Acquisition 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; the balance at year end was \$282,173. Additionally, in 1990, the County's Enterprise General Fund loaned \$1,200,000 to the Forest Preserve District's Enterprise Fund. The loan is required to be repaid over a 15-year term ending in 2005. The Enterprise General Fund had received the final payment from the Forest Preserve District's Enterprise Fund in the amount of \$80,000, the Forest Preserve District's Enterprise Fund (year ended June 30, 2005) has this loan recorded at \$80,000 as the final \$80,000 was repaid between June 30, 2005 and November 30, 2005. 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, 2005.

### *Transfers*

The following transfers were made during the fiscal year:

	Transfer From Other Funds	Transfer To Other Funds
Major Governmental Funds:		
General Fund	\$ 5,388,334	\$ 2,564,896
Transportation Capital Fund	480	293,953
Forest Preserve District's Land Acquisition Fund	293,953	-
Nonmajor Governmental Funds	7,045,389	5,501,492
Major Enterprise Funds:		
Enterprise Surcharge Fund	69,300	740,265
Enterprise General Fund	-	3,696,850
Total Transfers	\$ 12,797,456	\$ 12,797,456

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, a nonmajor governmental fund, to various other nonmajor governmental funds of \$3,896,448 to provide resources for the operations of those funds. Non-routine transfers were made from the Enterprise General Fund to the General Fund of \$3,696,850 to fund capital expenditures and from the General Fund to the Motor Fuel Local Option Fund of \$1,221,410 for highway construction and maintenance projects.

### *Restatements of Fund Equity*

The effect of restatements on individual funds is as follows:

Beginning of the year fund balance of the County's General Fund, Law Library Fund, Court Automation Fund, Court Security Fund, Court Document Storage Fund, and Probation Services Fund were increased by \$650,811, \$17,303, \$39,380, \$83,111, \$35,824, and \$47,233, respectively, to account for changes in prior year assets.



# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 12. Individual Fund Disclosures

Beginning of the year fund balance of the County's MFT Debt Service Fund was increased by \$187,130 and the County Highway Fund, Motor Fuel Local Option Fund, and Farmland Preservation Fund were decreased by \$719,461, \$359,731, and \$294,949, respectively, to account for changes in prior year payables. Beginning of the year fund balance of the District's Land Acquisition and Development Fund was reduced by \$500,000 to account for a change in grants receivable due to the rescission of a state of Illinois grant. Beginning of the year fund balance of the District's Construction and Development Fund was reduced by \$8,460 to account for a prior year payable. The Marriage Fees Fund was reclassified from an agency fund to a special revenue fund.

In addition to the fund restatements described above, the County's net assets were reduced by \$4,885,788 to account for changes in prior year capital assets. The District's net assets were reduced by \$405,419, to account for changes in debt related items as follows: unamortized bond premiums, (\$167,547); deferred bond issue costs, \$73,593; and deferred amount on refunding, (\$311,465).

## 13. Cultural and Events Center

The District owns and operates an events stadium (the "Cultural and Events Center"). The Kane County Cougars (the "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 \$731,839 for the year ended June 30, 2005. The license expires September 30, 2010.

## 14. Golf Course

On April 1, 2002 the District entered into license agreements with management companies to operate the District's three golf courses. 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:

Year Ended <u>March 31,</u>	<u>Percentage of Gross Revenue</u>	<u>Minimum Rental</u>
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

Rental revenues of \$402,790 were received during the year ended June 30, 2005. A summary of the property being leased is as follows:

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

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

### 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 eliminate the quarterly cash payments for that period. 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 November 30,	Actual Cash Lease Payment	Amoritzation of Initial Payment	Amoritzation of 2002 Prepaid Balance	Total Rent to be Recorded
2006	\$ -	\$ 153,150	\$ 48,036	\$ 201,186
2007	-	153,150	48,036	201,186
2008	48,036	169,162	-	217,198
2009	48,036	169,162	-	217,198
2010	48,036	169,162	-	217,198
2011-2015	240,180	845,810	-	1,085,990
2016-2020	228,171	857,819	-	1,085,990
2021-2022	88,066	346,335	-	434,401
Totals	<u>\$ 700,525</u>	<u>\$ 2,863,750</u>	<u>\$ 96,072</u>	<u>\$ 3,660,347</u>

### 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 is reported as reserved fund balance.

### 17. Discretely Presented Component Unit Disclosures

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

#### *Cash and Investments*

The carrying amount of the KCDEE's deposits with financial institutions was \$295,751 and the bank balance was \$435,530. Custodial Credit Risk - KCDEE's deposits were held in the name of the Kane County Treasurer, the County's investment policy was described in Note 2. As of year end, all of the KCDEE's bank balance was fully collateralized. Additionally, KCDEE maintained cash on hand of \$150.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2005

## 17. Discretely Presented Component Unit Disclosures

### *Intergovernmental 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, 2005. The balance in accounts payable represents amounts due to the various subrecipients of KCDEE's grant funds for expenditures incurred as of November 30, 2005.

### *Changes in Long-Term Debt*

KCDEE had outstanding compensated absences at year end of \$90,316, of which \$10,719 is expected to be paid within one year. The following is a schedule of changes in long-term debt:

	Balance December 1, 2004	Additions	Deletions	Balance November 30, 2005
Compensated Absences	\$ 84,857	\$ 69,102	\$ 63,643	\$ 90,316

## 18. Subsequent Event

Subsequent to year-end, on December 29, 2005, the County issued \$9,995,000 of General Obligation Debt Certificates, Series 2005 to fund a portion of a new adult justice center.

The interest on the Debt Certificates, Series 2005 is due semiannually on June 15 and December 15 of each year, commencing December 15, 2006 at rates ranging from 3.625% to 4.100%. The principal payments are due serially on December 15 of each year, commencing December 15, 2006, and ending on December 15, 2024. Principal and interest payments are expected to be made by the General Fund.

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**KANE COUNTY, ILLINOIS**

November 30, 2005

**REQUIRED SUPPLEMENTARY INFORMATION**

## KANE COUNTY, ILLINOIS

**Required Supplementary Information**  
 Schedule Of Funding Progress  
 Illinois Municipal Retirement Fund  
 County Employees Other Than Sheriff's  
 Law Enforcement Personnel (SLEP)  
 November 30, 2005

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)
12/31/2004	\$ 76,619,460	\$ 76,428,134	(\$ 191,326)	100.25%	\$ 38,292,590	( 0.50%)
12/31/2003	72,043,653	69,090,275	( 2,953,378)	104.27%	35,969,443	( 8.21%)
12/31/2002	69,434,988	63,975,099	( 5,459,889)	108.53%	34,680,334	( 15.74%)
12/31/2001	71,445,719	58,421,407	( 13,024,312)	122.29%	32,255,516	( 40.38%)
12/31/2000	67,859,629	51,866,085	( 15,993,544)	130.84%	30,160,686	( 53.03%)
12/31/1999	59,789,558	48,091,051	( 11,698,507)	124.33%	28,629,261	( 40.86%)
12/31/1998	48,771,111	42,444,965	( 6,326,146)	114.90%	26,737,742	( 23.66%)
12/31/1997	41,410,123	40,077,450	( 1,332,673)	103.33%	26,000,012	( 5.13%)
12/31/1996	35,886,664	34,246,972	( 1,639,692)	104.79%	23,393,272	( 7.01%)
12/31/1995	33,232,319	31,900,432	( 1,331,887)	104.18%	22,322,194	( 5.97%)

On a market value basis, the actuarial value of assets as of December 31, 2004 is \$76,782,053. On a market value basis, the funded ratio would be 100.46%

**\*Digest of Changes**

The actuarial assumptions used to determine the accrued liability for 2004 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

**Required Supplementary Information**  
 Schedule Of Funding Progress  
 Illinois Municipal Retirement Fund  
 Sheriff's Law Enforcement Personnel (SLEP)  
 November 30, 2005

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)
12/31/2004	\$ 30,205,014	\$ 39,208,041	\$ 9,003,027	77.04%	\$ 12,291,289	73.25%
12/31/2003	27,896,938	33,530,664	5,633,726	83.20%	11,050,901	50.98%
12/31/2002	29,765,645	33,450,754	3,685,109	88.98%	10,634,400	34.65%
12/31/2001	29,898,559	31,452,413	1,553,854	95.06%	10,370,210	14.98%
12/31/2000	25,546,833	25,933,628	386,795	98.51%	9,167,833	4.22%
12/31/1999	21,660,400	23,957,136	2,296,736	90.41%	8,849,077	25.95%
12/31/1998	18,872,455	21,528,272	2,655,817	87.66%	8,376,786	31.70%
12/31/1997	16,908,506	20,898,583	3,990,077	80.91%	8,104,466	49.23%
12/31/1996	13,708,118	16,965,917	3,257,799	80.80%	6,978,316	46.68%
12/31/1995	12,220,422	14,040,295	1,819,873	87.04%	6,357,452	28.63%

On a market value basis, the actuarial value of assets as of December 31, 2004 is \$30,280,639. On a market value basis, the funded ratio would be 77.23%

**\*Digest of Changes**

The actuarial assumptions used to determine the accrued liability for 2004 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.

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## KANE COUNTY, ILLINOIS

### Required Supplementary Information

Schedule Of Funding Progress  
 Illinois Municipal Retirement Fund  
 Forest Preserve District Employees  
 June 30, 2005

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)
12/31/2004	\$ 3,600,032	\$ 3,871,295	\$ 271,263	92.99%	\$ 2,147,178	12.63%
12/31/2003	3,727,502	3,991,927	264,425	93.38%	2,028,406	13.04%
12/31/2002	3,540,664	3,575,977	35,313	99.01%	1,841,725	1.92%
12/31/2001	3,567,155	3,370,047	( 197,108)	105.85%	1,714,324	( 11.50%)
12/31/2000	3,211,824	2,953,144	( 258,680)	108.76%	1,640,642	( 15.77%)
12/31/1999	2,736,757	2,642,774	( 93,983)	103.56%	1,507,992	( 6.23%)
12/31/1998	2,189,815	2,279,200	89,385	96.08%	1,408,726	6.35%
12/31/1997	1,734,183	1,866,530	132,347	92.91%	1,360,660	9.73%
12/31/1996	1,342,141	1,439,384	97,243	93.24%	1,211,909	8.02%
12/31/1995	1,208,163	1,311,608	103,445	92.11%	1,088,155	9.51%

**\*Digest of Changes**

The actuarial assumptions used to determine the accrued liability for 2004 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 reiterations are expected to occur.

## KANE COUNTY, ILLINOIS

### Required Supplementary Information

Budgetary Comparison Information - General Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$ 23,300,220	\$ 23,300,220	\$ 23,402,792	\$ 102,572
Intergovernmental	20,545,000	20,545,000	23,526,007	2,981,007
Interest	671,369	671,369	1,201,668	530,299
Fees	599,051	599,051	516,286	( 82,765)
Services - Fees & Permits	16,919,132	16,919,632	19,017,247	2,097,615
Grants	17,000	969,075	628,110	( 340,965)
Reimbursements	3,653,496	3,659,038	3,121,972	( 537,066)
Miscellaneous	158,940	186,940	203,360	16,420
Total Revenues	<u>65,864,208</u>	<u>66,850,325</u>	<u>71,617,442</u>	<u>4,767,117</u>
<b>Expenditures</b>				
<b>General Government</b>				
County Board/Liquor	1,089,267	1,422,267	950,338	471,929
Finance Administration	455,328	455,328	408,380	46,948
Operational Support	1,315,761	537,063	261,931	275,132
County Auditor	195,444	195,444	194,455	989
Information Technologies	4,313,909	4,680,659	4,297,115	383,544
Central Services and Purchasing	1,359,061	1,381,061	1,347,564	33,497
Building and Grounds Services	1,150,216	1,150,216	1,139,911	10,305
Judicial Center Maintenance	981,934	981,934	936,373	45,561
Juvenile Justice Center Maintenance	256,431	256,431	252,477	3,954
St. Charles North Maintenance	402,900	402,900	574,373	( 171,473)
Aurora Health Department Maintenance	185,402	185,402	169,583	15,819
Water Resources	1,822,622	1,822,622	1,206,369	616,253
Human Resources	256,433	266,433	224,575	41,858
Treasurer/Collector	611,394	611,394	559,198	52,196
Insurance Liability	2,639,034	2,639,034	3,139,387	( 500,353)
Total Administration	<u>17,035,136</u>	<u>16,988,188</u>	<u>15,662,029</u>	<u>1,326,159</u>
<b>Health and Public Safety</b>				
Sheriff	10,705,922	10,807,143	11,028,688	( 221,545)
Adult Corrections	11,287,602	11,330,449	11,522,265	( 191,816)
Corrections, Board and Care	2,300,000	2,300,000	2,025,611	274,389
County Coroner	711,173	759,929	710,530	49,399
Emergency Services	400,487	668,634	484,365	184,269
Total Health and Public Safety	<u>25,405,184</u>	<u>25,866,155</u>	<u>25,771,459</u>	<u>94,696</u>
<b>Public Services</b>				
Merit Commission	102,240	102,240	103,658	( 1,418)
County Development	1,320,793	1,518,071	1,406,948	111,123
Supervisor of Assessments	1,315,458	1,310,458	981,306	329,152
Board of Review	132,505	132,505	115,370	17,135
County Clerk	702,749	702,749	676,265	26,484
Election Expense	1,201,989	1,201,989	1,155,708	46,281
Aurora Election Expense	512,499	512,499	508,712	3,787

## KANE COUNTY, ILLINOIS

### Required Supplementary Information

Budgetary Comparison Information - General Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Recorder of Deeds	\$ 905,887	\$ 905,887	\$ 884,734	\$ 21,153
Regional Office of Education	319,208	319,208	319,208	-
Total Public Services	6,513,328	6,705,606	6,151,909	553,697
<b>Judicial</b>				
Court Services Administration	511,703	511,703	510,017	1,686
Adult Court Services	2,071,370	2,045,059	1,924,891	120,168
Juvenile Court Services	1,531,273	1,613,194	1,431,596	181,598
Juvenile Custody	991,285	991,285	766,799	224,486
Electronic Monitoring	316,190	316,190	291,406	24,784
Juvenile Justice Center	3,221,568	3,231,986	2,910,019	321,967
Kids Education Program	69,681	69,681	68,182	1,499
Diagnostic Center	369,453	410,764	363,704	47,060
Circuit Court	4,011,483	4,268,063	4,153,351	114,712
Judiciary and Courts	1,958,348	1,958,348	2,093,776	( 135,428)
Public Defender	2,305,469	2,305,469	2,278,124	27,345
States Attorney	3,931,284	3,931,284	3,997,992	( 66,708)
Child Advocacy Center	610,902	656,464	663,899	( 7,435)
Total Judicial	21,900,009	22,309,490	21,453,756	855,734
Total Expenditures	70,853,657	71,869,439	69,039,153	2,830,286
Excess (deficiency) of revenue over expenditures	( 4,989,449)	( 5,019,114)	2,578,289	7,597,403
<b>Other Financing Sources (Uses)</b>				
Transfers In	5,599,099	5,380,099	5,388,334	8,235
Transfers Out	( 2,380,060)	( 2,772,233)	( 2,564,896)	207,337
Net Change in Fund Balance	(\$ 1,770,410)	(\$ 2,411,248)	5,401,727	\$ 7,812,975
<b>Fund Balance, Beginning of Year</b>			45,447,013	
<b>Fund Balance, End of Year</b>			\$ 50,848,740	

**Notes to Required Supplementary Information:**

This schedule includes only the activity of the General Fund and is presented on the modified accrual basis of accounting on a departmental basis. All capital outlay accounts have been presented within the respective departments. The budget was amended during the fiscal year. The Insurance Liability Account of the General Fund incurred expenditures in excess of budget in the amount of \$500,353, during the year.

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**KANE COUNTY, ILLINOIS**

November 30, 2005

**OTHER SUPPLEMENTARY INFORMATION**

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# KANE COUNTY, ILLINOIS

November 30, 2005

## 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 financed by the District's Enterprise Fund.

## KANE COUNTY, ILLINOIS

General Fund  
Balance Sheet By Account  
November 30, 2005

	<b>General Account</b>	<b>Insurance Account</b>	<b>Intrafund Eliminations</b>	<b>Total</b>
<b>Assets</b>				
Cash & Investments	\$ 43,721,784	\$ 2,328,929	\$ -	\$ 46,050,713
Intergovernmental Receivable	6,634,291	-	-	6,634,291
Interest Receivable	96,656	-	-	96,656
Other Receivables	1,019,921	-	-	1,019,921
Intrafund Receivable	-	85,878	( 85,878)	-
Due From Other Funds	2,870	-	-	2,870
Prepaid Items	3,301,072	20,000	-	3,321,072
Deposits	20,000	-	-	20,000
	<u>54,796,594</u>	<u>2,434,807</u>	<u>( 85,878)</u>	<u>57,145,523</u>
Total Assets	<u>\$ 54,796,594</u>	<u>\$ 2,434,807</u>	<u>(\$ 85,878)</u>	<u>\$ 57,145,523</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 2,384,108	\$ 113,054	\$ -	\$ 2,497,162
Accrued Payroll	1,674,951	23,741	-	1,698,692
Intrafund Payable	85,878	-	( 85,878)	-
Due to Other Funds	245,615	-	-	245,615
Deferred Revenue	1,855,314	-	-	1,855,314
	<u>6,245,866</u>	<u>136,795</u>	<u>( 85,878)</u>	<u>6,296,783</u>
Total Liabilities	<u>6,245,866</u>	<u>136,795</u>	<u>( 85,878)</u>	<u>6,296,783</u>
<b>Fund Balances</b>				
Reserved for Prepaid Items	3,301,072	20,000	-	3,321,072
Unreserved	45,249,656	2,278,012	-	47,527,668
	<u>48,550,728</u>	<u>2,298,012</u>	<u>-</u>	<u>50,848,740</u>
Total Fund Balances	<u>48,550,728</u>	<u>2,298,012</u>	<u>-</u>	<u>50,848,740</u>
Total Liabilities and Fund Balances	<u>\$ 54,796,594</u>	<u>\$ 2,434,807</u>	<u>(\$ 85,878)</u>	<u>\$ 57,145,523</u>



# KANE COUNTY, ILLINOIS

## General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances By Account For the Year Ended November 30, 2005

	<b>General Account</b>	<b>Insurance Account</b>	<b>Total</b>
<b>Revenues</b>			
Property Taxes	\$ 20,610,087	\$ 2,792,705	\$ 23,402,792
Intergovernmental	23,526,007	-	23,526,007
Interest	1,163,592	38,076	1,201,668
Fees	516,286	-	516,286
Services - Fees & Permits	19,017,247	-	19,017,247
Grants	628,110	-	628,110
Reimbursements	3,116,068	5,904	3,121,972
Miscellaneous	132,884	70,476	203,360
	<u>68,710,281</u>	<u>2,907,161</u>	<u>71,617,442</u>
<b>Expenditures</b>			
Current:			
General Government	10,601,303	3,139,387	13,740,690
Health and Public Safety	24,823,882	-	24,823,882
Public Services	6,050,369	-	6,050,369
Judicial	21,291,346	-	21,291,346
Capital Outlay	3,132,866	-	3,132,866
	<u>65,899,766</u>	<u>3,139,387</u>	<u>69,039,153</u>
Excess (deficiency) of revenues over expenditures	<u>2,810,515</u>	<u>( 232,226)</u>	<u>2,578,289</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	5,388,334	-	5,388,334
Transfers Out	( 2,564,896)	-	( 2,564,896)
	<u>2,823,438</u>	<u>-</u>	<u>2,823,438</u>
Net Change in Fund Balances	5,633,953	( 232,226)	5,401,727
<b>Fund Balances, Beginning of Year</b>	<u>42,916,775</u>	<u>2,530,238</u>	<u>45,447,013</u>
<b>Fund Balances, End of Year</b>	<u>\$ 48,550,728</u>	<u>\$ 2,298,012</u>	<u>\$ 50,848,740</u>

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Revenues - Budget and Actual  
For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Property Taxes	\$ 20,686,555	\$ 20,610,087	(\$ 76,468)
Intergovernmental			
Income Tax	4,200,000	4,697,001	497,001
Personal Property Replacement Taxes	950,000	1,403,799	453,799
Sales Tax	13,500,000	14,830,762	1,330,762
Local Use Tax	600,000	709,312	109,312
Back Taxes-Interest & Penalty	935,000	1,381,291	446,291
Inheritance Tax	360,000	503,842	143,842
Total Intergovernmental	<u>20,545,000</u>	<u>23,526,007</u>	<u>2,981,007</u>
Interest	<u>646,000</u>	<u>1,163,592</u>	<u>517,592</u>
Fees			
Off Track Wagering	350,000	320,224	( 29,776)
Kids Program	64,864	56,061	( 8,803)
County Coroner	16,000	19,390	3,390
Computer Services	12,000	5,500	( 6,500)
Electronic Monitoring	86,775	96,762	9,987
Juvenile Court Services	29,412	-	( 29,412)
JCS Cust. - Parent Support	35,000	10,455	( 24,545)
Inmate Phone - Youth Home	4,000	6,519	2,519
GPS Monitoring	1,000	-	( 1,000)
Interstate Compact	-	1,375	1,375
Total Fees	<u>599,051</u>	<u>516,286</u>	<u>( 82,765)</u>
Services - Fees & Permits			
County Board Office			
Liquor	75,000	87,850	12,850
County Development Office			
Cable Franchise	307,950	364,161	56,211
Zoning	81,750	106,193	24,443
Subdivision Approval	233,250	373,500	140,250
Development/Planning Service	12,700	4,326	( 8,374)
Water Resource Cost Share	5,000	232,973	227,973
In Lieu of Site Runoff	15,000	26,210	11,210
Admin Svcs-Mill Creek SSA	4,400	2,400	( 2,000)
Adjudication Hearing	500	-	( 500)
Building & Inspections	943,250	1,079,528	136,278
Stormwater Permits	42,000	29,138	( 12,862)
Residential Grading Plans	72,300	61,650	( 10,650)
Publications	-	349	349
Total County Development Office	<u>1,718,100</u>	<u>2,280,428</u>	<u>562,328</u>
County Assessor's Office			
Mapping Royalties	50,000	30,300	( 19,700)
Assessor	20,000	30,619	10,619
Total County Assessor's Office	<u>70,000</u>	<u>60,919</u>	<u>( 9,081)</u>

*Continued*

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Revenues - Budget and Actual  
For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
County Clerk's Office			
Notary/Business/Passports	\$ 145,267	\$ 104,154	(\$ 41,113)
Certified Copies-Records	280,000	377,127	97,127
Tax Redemptions	150,825	150,208	( 617)
Election/Voter Registratr	30,000	68,125	38,125
Tax Extension-Misc.	1,000	47,847	46,847
Miscellaneous	58,000	19,280	( 38,720)
Marriage	68,676	58,392	( 10,284)
Total County Clerk's Office	<u>733,768</u>	<u>825,133</u>	<u>91,365</u>
County Recorder's Office			
Financing Statements	8,500	7,810	( 690)
Recording	2,774,498	2,714,182	( 60,316)
Certified Copies	376,337	269,820	( 106,517)
Revenue Tax Stamps	2,154,804	2,703,223	548,419
Surcharge	-	142,188	142,188
Total County Recorder's Office	<u>5,314,139</u>	<u>5,837,223</u>	<u>523,084</u>
Circuit Clerk's Office			
DUI	100,000	111,189	11,189
General Circuit Division	5,400,000	5,900,183	500,183
10% Bond	650,000	718,779	68,779
Mailing	18,000	9,108	( 8,892)
Miscellaneous	200,000	196,901	( 3,099)
Total Circuit Clerk's Office	<u>6,368,000</u>	<u>6,936,160</u>	<u>568,160</u>
State's Attorney's Office			
State's Attorney's Fees	331,100	341,612	10,512
Bond Forfeiture	600,000	941,710	341,710
Collections	-	199	199
Second Chance	80,000	105,436	25,436
States Attny Prosecution	309,500	332,295	22,795
Miscellaneous	1,000	10,248	9,248
Total State's Attorney's Office	<u>1,321,600</u>	<u>1,731,500</u>	<u>409,900</u>
County Sheriff's Office			
Traffic Violations	330,000	313,502	( 16,498)
Executions	900	1,376	476
Evictions	52,000	49,837	( 2,163)
Net Civil Processing-Kane	247,000	241,477	( 5,523)
Chancery-Foreclosures	210,000	190,019	( 19,981)
Body Writs	32,000	26,495	( 5,505)
Accident Copies	8,200	9,105	905
Weekend Prisoner	30,000	27,043	( 2,957)
Burglar Alarm	2,700	1,120	( 1,580)
Radio Communications	71,625	72,979	1,354
Inmate Telephones	260,000	237,485	( 22,515)
Fingerprinting	1,800	1,435	( 365)

*Continued*

## KANE COUNTY, ILLINOIS

General Fund - General Account  
 Schedule of Revenues - Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Bond Fee	\$ 70,000	\$ 83,621	\$ 13,621
Miscellaneous	2,800	2,540	( 260)
Total County Sheriff's Office	1,319,025	1,258,034	( 60,991)
Total Services - Fees & Permits	16,919,632	19,017,247	2,097,615
<b>Grants</b>			
Miscellaneous Grants	447,843	58,853	( 388,990)
Juvenile Accountability	81,921	25,000	( 56,921)
Juvenile Placement Support	-	17,819	17,819
Livescan Card System	248,375	248,375	-
Attorney General Child Advocacy	17,000	17,709	709
Child Advocacy-DCFS	-	49,395	49,395
State Criminal Alien Assistance	32,989	189,347	156,358
Miscellaneous County Sheriff's	140,947	21,612	( 119,335)
Total Grants	969,075	628,110	( 340,965)
<b>Reimbursements</b>			
Probation Salaries	2,707,518	1,998,246	( 709,272)
Supervisor of Assessment	38,500	38,500	-
EMA	42,000	167,490	125,490
Miscellaneous Grants	-	7,500	7,500
Youth Home	330,000	326,661	( 3,339)
Public Defender's Fees	100,000	29,736	( 70,264)
Medicaid	20,000	16,267	( 3,733)
Miscellaneous	5,462	-	( 5,462)
States Attorney Salaries	122,016	157,951	35,935
CAC Investigator	35,000	32,083	( 2,917)
Prisoners Transfers	8,000	6,810	( 1,190)
Tuition Reimbursement	-	14,014	14,014
Cellular 911 Surcharge	240,000	243,735	3,735
Miscellaneous County Sheriff's	10,542	77,075	66,533
Total Reimbursements	3,659,038	3,116,068	( 542,970)
<b>Miscellaneous</b>			
Rental Income	133,940	109,435	( 24,505)
Refunds	-	2,509	2,509
Auditor Recoveries	-	1,454	1,454
Miscellaneous	-	113	113
Donations	28,000	18,360	( 9,640)
Auction Sales	25,000	1,013	( 23,987)
Total Miscellaneous	186,940	132,884	( 54,056)
<b>Total Revenues</b>	\$ 64,211,291	\$ 68,710,281	\$ 4,498,990

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Expenditures</b>			
<b>County Board/Liquor</b>			
Personnel Services			
Full-Time Salaries	\$ 659,670	\$ 592,204	\$ 67,466
Part-Time Salaries	12,342	5,580	6,762
Overtime Salaries	-	165	( 165)
Per Diem	55,355	41,850	13,505
Insurance-Health	177,350	130,501	46,849
Insurance-Dental	6,860	5,977	883
Total Personnel Services	<u>911,577</u>	<u>776,277</u>	<u>135,300</u>
Contractual Services			
Contracts & Consulting	213,000	47,699	165,301
Special Studies	7,000	10,788	( 3,788)
Printing-General	500	501	( 1)
Maintenance-Computers	800	400	400
Maintenance-Copiers	5,000	3,541	1,459
Conference & Meetings	26,500	7,698	18,802
Employee Training	800	-	800
Mileage Expenditures	12,000	13,724	( 1,724)
Association Dues	19,000	21,187	( 2,187)
Other Contractual Expenditures	2,000	4,913	( 2,913)
Total Contractual Services	<u>286,600</u>	<u>110,451</u>	<u>176,149</u>
Commodities			
Telephone	800	618	182
Postage	200	829	( 629)
Office Supplies	2,000	2,715	( 715)
Data Processing Supplies	800	317	483
Books & Subscriptions	900	836	64
Liquor Commission Expenditures	1,690	-	1,690
Operating Supplies	2,000	1,414	586
Repairs & Maintenance-Office Equipment	700	136	564
Total Commodities	<u>9,090</u>	<u>6,865</u>	<u>2,225</u>
Capital Outlay			
Computers	15,000	-	15,000
Computer Software	2,500	382	2,118
Office Furniture & Equipment	2,500	3,468	( 968)
Buildings	195,000	52,895	142,105
Total Capital Outlay	<u>215,000</u>	<u>56,745</u>	<u>158,255</u>
<b>Total County Board/Liquor</b>	<u>1,422,267</u>	<u>950,338</u>	<u>471,929</u>
<b>Finance Administration</b>			
Personnel Services			
Full-Time Salaries	241,518	203,133	38,385
Insurance-Health	25,735	28,687	( 2,952)
Insurance-Dental	1,325	1,239	86

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Total Personnel Services	\$ 268,578	\$ 233,059	\$ 35,519
Contractual Services			
Project Administration	1,000	1,822	( 822)
Certified Audit Contract	82,500	78,250	4,250
Contracts & Consulting	13,250	26,134	( 12,884)
Printing-Legal	1,000	312	688
Printing-General	3,500	2,558	942
Maintenance-Computers	45,000	43,918	1,082
Conference & Meetings	7,500	4,040	3,460
Employee Training	2,500	-	2,500
Mileage Expenditures	500	42	458
Association Dues	2,000	1,690	310
Total Contractual Services	158,750	158,766	( 16)
Commodities			
Telephone	500	-	500
Postage	500	72	428
Office Supplies	3,000	2,592	408
Data Processing Supplies	8,000	5,088	2,912
Books & Subscriptions	2,000	931	1,069
Computer Software-Non Capital	3,000	110	2,890
Computer Hardware-Non Capital	3,000	2,968	32
Total Commodities	20,000	11,761	8,239
Capital Outlay			
Printers	8,000	4,794	3,206
<b>Total Finance Administration</b>	455,328	408,380	46,948
<b>Operational Support</b>			
Contractual Services			
Insurance-County Plan	90,000	94,681	( 4,681)
Contracts & Consulting	36,739	34,864	1,875
Total Contractual Services	126,739	129,545	( 2,806)
Other Expenditures			
Allowance for Budget Expenditures	334,956	132,386	202,570
Allowance for Healthcare	75,368	-	75,368
Total Other Expenditures	410,324	132,386	277,938
<b>Total Operational Support</b>	537,063	261,931	275,132
<b>County Auditor</b>			
Personnel Services			
Full-Time Salaries	164,274	164,647	( 373)
Insurance-Health	17,040	15,961	1,079
Insurance-Dental	170	168	2
Total Personnel Services	181,484	180,776	708

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Contractual Services</b>			
Maintenance-Copiers	\$ 170	\$ 224	(\$ 54)
Conference & Meetings	5,000	5,104	( 104)
Employee Training	1,000	838	162
Mileage Expenditures	1,000	987	13
Association Dues	2,000	1,679	321
Total Contractual Services	9,170	8,832	338
<b>Commodities</b>			
Office Supplies	800	699	101
Data Processing Supplies	200	200	-
Books & Subscriptions	720	1,107	( 387)
Operating Supplies	800	688	112
Total Commodities	2,520	2,694	( 174)
<b>Capital Outlay</b>			
Computers	2,270	2,153	117
<b>Total County Auditor</b>	195,444	194,455	989
 <b>Information Technologies</b>			
<b>Personnel Services</b>			
Full-Time Salaries	1,402,435	1,369,769	32,666
Part-Time Salaries	57,284	66,517	( 9,233)
Overtime Salaries	15,000	75	14,925
Insurance-Health	157,420	163,670	( 6,250)
Insurance-Dental	5,795	6,489	( 694)
Total Personnel Services	1,637,934	1,606,520	31,414
<b>Contractual Services</b>			
Contracts & Consulting	214,050	180,364	33,686
Maintenance-Computers	179,585	174,610	4,975
Maintenance-Copiers	3,000	922	2,078
Maintenance-Communication Equipment	-	4,675	( 4,675)
Conference & Meetings	3,000	6,220	( 3,220)
Employee Training	77,640	76,612	1,028
Mileage Expenditures	6,000	3,111	2,889
Association Dues	1,500	2,020	( 520)
Software License Cost	287,275	319,689	( 32,414)
Total Contractual Services	772,050	768,223	3,827
<b>Commodities</b>			
Telephone	435,105	382,512	52,593
Office Supplies	3,350	4,651	( 1,301)
Data Processing Supplies	23,250	20,259	2,991
Books & Subscriptions	2,000	1,286	714
Computer Software-Non Capital	4,400	3,834	566
Computer Hardware-Non Capital	17,900	18,301	( 401)
Fuel-Vehicles	1,500	1,830	( 330)
Total Commodities	487,505	432,673	54,832

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Capital Outlay			
Computers	\$ 947,536	\$ 671,430	\$ 276,106
Printers	48,703	33,572	15,131
Software License Cost	249,624	197,848	51,776
Office Furniture & Equipment	127,000	124,880	2,120
Communications Equipment	390,307	400,834	( 10,527)
Automotive Equipment	20,000	19,557	443
Machinery & Equipment	-	41,578	( 41,578)
Total Capital Outlay	1,783,170	1,489,699	293,471
<b>Total Information Technologies</b>	4,680,659	4,297,115	383,544
<b>Central Services and Purchasing</b>			
Personnel Services			
Full-Time Salaries	576,163	558,465	17,698
Overtime Salaries	1,592	415	1,177
Insurance-Health	114,300	90,363	23,937
Insurance-Dental	4,570	3,896	674
Total Personnel Services	696,625	653,139	43,486
Contractual Services			
Lease/Maintenance - Building & Equipment	-	32	( 32)
Printing-Legal	3,240	4,666	( 1,426)
Printing-General	54,776	53,176	1,600
Equipment Rental	1,890	1,241	649
Maintenance-Copiers	30,233	35,220	( 4,987)
Conference & Meetings	784	719	65
Mileage Expenditures	189	-	189
Total Contractual Services	91,112	95,054	( 3,942)
Commodities			
Telephone	5,953	5,936	17
Postage	409,264	407,502	1,762
Office Supplies	463	484	( 21)
Data Processing Supplies	900	272	628
Supplies-Printing	100,800	113,489	( 12,689)
Supplies-Court Report	3,150	2,365	785
Supplies-Storeroom	9,000	7,707	1,293
Supplies-Microfilm	22,500	20,575	1,925
Fuel-Vehicles	900	1,300	( 400)
Repairs & Maintenance-Vehicles	394	209	185
Repairs & Maintenance-Office Equipment	18,000	18,000	-
Total Commodities	571,324	577,839	( 6,515)
Capital Outlay			
Machinery & Equipment	22,000	21,532	468
<b>Total Central Services and Purchasing</b>	1,381,061	1,347,564	33,497



## KANE COUNTY, ILLINOIS

General Fund - General Account  
 Schedule of Expenditures - Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Building and Grounds Services</b>			
Personnel Services			
Full-Time Salaries	\$ 330,022	\$ 267,975	\$ 62,047
Part-Time Salaries	2,122	80	2,042
Overtime Salaries	4,050	4,901	( 851)
Insurance-Health	74,290	52,126	22,164
Insurance-Dental	2,880	2,347	533
Total Personnel Services	413,364	327,429	85,935
Contractual Services			
Contracts & Consulting	4,500	4,360	140
Lease/Maintenance - Building & Equipment	31,522	36,906	( 5,384)
Janitorial Services	78,800	142,381	( 63,581)
Equipment Rental	145	-	145
Maintenance-Computers	553	509	44
Employee Training	450	317	133
Mileage Expenditures	111	-	111
Total Contractual Services	116,081	184,473	( 68,392)
Commodities			
Utilities-Electric	134,900	196,257	( 61,357)
Utilities-Gas & Electric	145,000	106,891	38,109
Disposal & Water Softener	13,230	4,471	8,759
Data Processing Supplies	135	139	( 4)
Operating Supplies	8,500	8,471	29
Operating Supplies-Clean	28,800	24,543	4,257
Uniforms & Accessories	1,333	1,177	156
Medical Supplies & Drugs	135	144	( 9)
Fuel-Vehicles	1,188	1,905	( 717)
Repairs & Maintenance-Vehicles	3,350	2,872	478
Repairs & Maintenance-Buildings/Grounds	120,200	115,667	4,533
Repairs & Maintenance-Equipment	19,750	19,443	307
Repairs & Maintenance-Roads	21,000	23,179	( 2,179)
Total Commodities	497,521	505,159	( 7,638)
Capital Outlay			
Machinery & Equipment	60,250	60,230	20
Building Improvements	63,000	62,620	380
Total Capital Outlay	123,250	122,850	400
<b>Total Building and Grounds Services</b>	<b>1,150,216</b>	<b>1,139,911</b>	<b>10,305</b>
<b>Judicial Center Maintenance</b>			
Personnel Services			
Full-Time Salaries	166,478	165,123	1,355
Overtime Salaries	2,652	1,473	1,179
Insurance-Health	46,395	35,269	11,126
Insurance-Dental	1,935	1,658	277
Total Personnel Services	217,460	203,523	13,937

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Contractual Services</b>			
Lease/Maintenance - Building & Equipment	\$ 69,660	\$ 68,338	\$ 1,322
Janitorial Services	119,631	119,184	447
Maintenance-Computers	450	17	433
Maintenance-Communication Equipment	450	-	450
Conference & Meetings	169	-	169
<b>Total Contractual Services</b>	<u>190,360</u>	<u>187,539</u>	<u>2,821</u>
<b>Commodities</b>			
Utilities-Electric	290,412	280,271	10,141
Utilities-Gas & Electric	112,000	91,252	20,748
Disposal & Water Softener	6,642	6,547	95
Telephone	3,150	218	2,932
Operating Supplies	7,965	11,974	( 4,009)
Operating Supplies-Clean	9,000	9,233	( 233)
Uniforms & Accessories	330	325	5
Fuel-Vehicles	270	300	( 30)
Repairs & Maintenance-Buildings/Grounds	13,500	14,573	( 1,073)
Repairs & Maintenance-Equipment	3,745	3,773	( 28)
Repairs & Maintenance-Roads	18,000	17,431	569
<b>Total Commodities</b>	<u>465,014</u>	<u>435,897</u>	<u>29,117</u>
<b>Capital Outlay</b>			
Machinery & Equipment	29,100	26,769	2,331
Building Improvements	80,000	82,645	( 2,645)
<b>Total Capital Outlay</b>	<u>109,100</u>	<u>109,414</u>	<u>( 314)</u>
<b>Total Judicial Center Maintenance</b>	<u>981,934</u>	<u>936,373</u>	<u>45,561</u>
<b>Juvenile Justice Center Maintenance</b>			
<b>Personnel Services</b>			
Full-Time Salaries	101,097	99,974	1,123
Overtime Salaries	2,122	936	1,186
Insurance-Health	8,690	7,808	882
Insurance-Dental	340	336	4
<b>Total Personnel Services</b>	<u>112,249</u>	<u>109,054</u>	<u>3,195</u>
<b>Contractual Services</b>			
Lease/Maintenance - Building & Equipment	4,140	4,028	112
Janitorial Services	36,100	38,487	( 2,387)
Maintenance-Computers	315	-	315
Maintenance-Communication Equipment	37	-	37
<b>Total Contractual Services</b>	<u>40,592</u>	<u>42,515</u>	<u>( 1,923)</u>
<b>Commodities</b>			
Disposal & Water Softener	400	2,752	( 2,352)
Telephone	1,800	-	1,800
Office Supplies	270	-	270
Operating Supplies	6,300	5,546	754
Operating Supplies-Clean	9,000	8,716	284

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Uniforms & Accessories	\$ 360	\$ 68	\$ 292
Fuel-Vehicles	360	572	( 212)
Repairs & Maintenance-Buildings/Grounds	25,200	23,659	1,541
Repairs & Maintenance-Equipment	900	823	77
Repairs & Maintenance-Roads	14,000	14,472	( 472)
Total Commodities	58,590	56,608	1,982
Capital Outlay			
Machinery & Equipment	10,000	9,300	700
Building Improvements	35,000	35,000	-
Total Capital Outlay	45,000	44,300	700
<b>Total Juvenile Justice Center Maintenance</b>	256,431	252,477	3,954
 <b>St. Charles North Maintenance</b>			
Contractual Services			
Real Estate Taxes	149,000	133,548	15,452
Building Space Rental	-	201,186	( 201,186)
Lease/Maintenance - Building & Equipment	5,340	5,899	( 559)
Janitorial Services	33,840	33,811	29
Total Contractual Services	188,180	374,444	( 186,264)
Commodities			
Utilities-Electric	84,000	78,142	5,858
Utilities-Gas & Electric	42,000	32,040	9,960
Disposal & Water Softener	1,620	3,793	( 2,173)
Operating Supplies	7,000	6,734	266
Operating Supplies-Clean	7,300	6,978	322
Fuel-Vehicles	300	262	38
Repairs & Maintenance-Buildings/Grounds	20,000	19,512	488
Repairs & Maintenance-Equipment	2,500	2,470	30
Repairs & Maintenance-Roads	15,000	15,096	( 96)
Total Commodities	179,720	165,027	14,693
Capital Outlay			
Machinery & Equipment	25,000	26,118	( 1,118)
Building Improvements	10,000	8,784	1,216
Total Capital Outlay	35,000	34,902	98
<b>Total St. Charles North Maintenance</b>	402,900	574,373	( 171,473)
 <b>Aurora Health Department Maintenance</b>			
Contractual Services			
Lease/Maintenance - Building & Equipment	9,470	8,496	974
Janitorial Services	33,432	32,750	682
Total Contractual Services	42,902	41,246	1,656
Commodities			
Utilities-Electric	29,000	26,704	2,296
Utilities-Gas & Electric	16,500	6,904	9,596

## KANE COUNTY, ILLINOIS

General Fund - General Account  
 Schedule of Expenditures - Budget and Actual  
 For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Disposal & Water Softener	\$ 3,000	\$ 2,117	\$ 883
Operating Supplies	6,000	5,756	244
Operating Supplies-Clean	4,500	4,442	58
Repairs & Maintenance-Buildings/Grounds	25,000	24,600	400
Repairs & Maintenance-Equipment	10,000	10,000	-
Repairs & Maintenance-Roads	15,000	14,729	271
Total Commodities	<u>109,000</u>	<u>95,252</u>	<u>13,748</u>
Capital Outlay			
Machinery & Equipment	11,000	11,000	-
Building Improvements	22,500	22,085	415
Total Capital Outlay	<u>33,500</u>	<u>33,085</u>	<u>415</u>
<b>Total Aurora Health Department Maintenance</b>	<u>185,402</u>	<u>169,583</u>	<u>15,819</u>
<b>Water Resources</b>			
Personnel Services			
Full-Time Salaries	305,736	276,910	28,826
Insurance-Health	50,693	35,140	15,553
Insurance-Dental	1,880	1,391	489
Total Personnel Services	<u>358,309</u>	<u>313,441</u>	<u>44,868</u>
Contractual Services			
Contracts & Consulting	914,000	326,450	587,550
Printing-Legal	3,500	1,621	1,879
Printing-General	500	182	318
Maintenance-Copiers	900	630	270
Conference & Meetings	3,200	3,338	( 138)
Employee Training	3,000	574	2,426
Mileage Expenditures	750	811	( 61)
Association Dues	1,000	1,329	( 329)
Other Contractual Expenditures	519,000	548,709	( 29,709)
Total Contractual Services	<u>1,445,850</u>	<u>883,644</u>	<u>562,206</u>
Commodities			
Telephone	2,000	1,699	301
Office Supplies	1,600	1,651	( 51)
Data Processing Supplies	2,233	1,307	926
Books & Subscriptions	650	46	604
Computer Software-Non Capital	1,350	1,581	( 231)
Computer Hardware-Non Capital	900	26	874
Operating Supplies	200	340	( 140)
Photography	450	-	450
Fuel-Vehicles	800	649	151
Repairs & Maintenance-Vehicles	1,200	120	1,080
Repairs & Maintenance-Office Equipment	80	-	80
Total Commodities	<u>11,463</u>	<u>7,419</u>	<u>4,044</u>

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Capital Outlay</b>			
Computer Software	\$ 5,000	\$ -	\$ 5,000
Office Furniture & Equipment	2,000	1,865	135
Total Capital Outlay	7,000	1,865	5,135
<b>Total Water Resources</b>	1,822,622	1,206,369	616,253
<b>Human Resources</b>			
<b>Personnel Services</b>			
Full-Time Salaries	133,873	135,160	( 1,287)
Overtime Salaries	-	68	( 68)
Insurance-Health	29,675	27,446	2,229
Insurance-Dental	885	965	( 80)
Total Personnel Services	164,433	163,639	794
<b>Contractual Services</b>			
Project Administration	20,000	18,910	1,090
Advertising	15,000	15,354	( 354)
Maintenance-Computers	2,650	2,636	14
Maintenance-Copiers	1,000	668	332
Conference & Meetings	2,000	2,408	( 408)
Employee Training	3,000	2,587	413
Mileage Expenditures	200	133	67
Association Dues	700	490	210
Other Contractual Expenditures	10,000	9,457	543
Total Contractual Services	54,550	52,643	1,907
<b>Commodities</b>			
Office Supplies	600	623	( 23)
Data Processing Supplies	500	498	2
Books & Subscriptions	1,000	556	444
Employee Recognition	6,000	6,000	-
Operating Supplies	600	616	( 16)
Total Commodities	8,700	8,293	407
<b>Capital Outlay</b>			
Computers	10,000	-	10,000
Computer Software	28,750	-	28,750
Total Capital Outlay	38,750	-	38,750
<b>Total Human Resources</b>	266,433	224,575	41,858
<b>Treasurer/Collector</b>			
<b>Personnel Services</b>			
Full-Time Salaries	389,860	371,141	18,719
Part-Time Salaries	32,238	22,130	10,108
Insurance-Health	63,225	57,668	5,557
Insurance-Dental	2,440	2,294	146
Total Personnel Services	487,763	453,233	34,530

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Contractual Services</b>			
Contracts & Consulting	\$ 14,970	\$ 450	\$ 14,520
Printing-Legal	8,000	7,196	804
Printing-General	15,000	12,853	2,147
Maintenance-Computers	1,300	6,395	( 5,095)
Maintenance-Copiers	2,000	2,055	( 55)
Conference & Meetings	2,000	2,289	( 289)
Mileage Expenditures	1,500	849	651
Association Dues	1,500	2,015	( 515)
Other Contractual Expenditures	1,000	704	296
Total Contractual Services	47,270	34,806	12,464
<b>Commodities</b>			
Telephone	1,200	507	693
Postage	70,000	65,432	4,568
Office Supplies	1,500	1,583	( 83)
Data Processing Supplies	1,500	1,503	( 3)
Books & Subscriptions	700	688	12
Operating Supplies	500	675	( 175)
Repairs & Maintenance-Office Equipment	961	771	190
Total Commodities	76,361	71,159	5,202
<b>Total Treasurer/Collector</b>	611,394	559,198	52,196
 <b>Sheriff</b>			
<b>Personnel Services</b>			
Full-Time Salaries	1,772,992	1,754,908	18,084
Merit Employees Longevity	172,772	166,878	5,894
Merit Employee Salaries	5,956,384	5,966,840	( 10,456)
Part-Time Salaries	-	16,624	( 16,624)
Overtime Salaries	310,079	424,910	( 114,831)
Insurance-Health	1,214,780	1,148,139	66,641
Insurance-Dental	42,845	43,423	( 578)
Uniform Allowance	105,050	103,333	1,717
Total Personnel Services	9,574,902	9,625,055	( 50,153)
<b>Contractual Services</b>			
Contracts & Consulting	14,000	8,235	5,765
Investigations	15,000	13,770	1,230
Extradition	75,000	94,757	( 19,757)
Investigative Buy	20,000	20,000	-
Medical/Dental/Hospital	2,500	5,699	( 3,199)
Printing-General	1,134	155	979
Equipment Rental	37,266	25,367	11,899
Maintenance-Computers	50,000	85,626	( 35,626)
Maintenance-Copiers	7,500	5,888	1,612
Maintenance-Communication Equipment	19,100	14,590	4,510
Conference & Meetings	16,000	6,956	9,044

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Employee Training	\$ 45,354	\$ 31,988	\$ 13,366
Association Dues	2,500	2,382	118
Total Contractual Services	305,354	315,413	( 10,059)
Commodities			
Utilities-Electric	5,000	4,600	400
Utilities-Gas & Electric	3,000	1,605	1,395
Telephone	80,000	131,253	( 51,253)
Postage	623	1,547	( 924)
Office Supplies	5,000	3,606	1,394
Data Processing Supplies	1,000	1,010	( 10)
Books & Subscriptions	3,225	2,347	878
Operating Supplies	31,884	38,944	( 7,060)
Supplies-D.A.R.E.	2,000	2,042	( 42)
Supplies-S.W.A.T./C.R.T.	5,000	5,013	( 13)
Supplies-Bomb Squad	10,228	9,333	895
Uniforms & Accessories	5,000	10,567	( 5,567)
Weapons & Ammunition	5,000	6,078	( 1,078)
Photography	5,000	3,228	1,772
Fuel-Vehicles	200,000	297,693	( 97,693)
Repairs & Maintenance-Vehicles	113,000	119,094	( 6,094)
Repairs & Maintenance-Buildings/Grounds	7,000	9,046	( 2,046)
Repairs & Maintenance-Equipment	10,000	9,137	863
Total Commodities	491,960	656,143	( 164,183)
Capital Outlay			
Copiers	9,867	9,340	527
Communications Equipment	144,668	142,433	2,235
Automotive Equipment	270,000	269,912	88
Building Improvements	10,392	10,392	-
Total Capital Outlay	434,927	432,077	2,850
<b>Total Sheriff</b>	<b>10,807,143</b>	<b>11,028,688</b>	<b>( 221,545)</b>
<b>Adult Corrections</b>			
Personnel Services			
Full-Time Salaries	559,308	534,874	24,434
Merit Employees Longevity	98,352	93,186	5,166
Merit Employee Salaries	5,784,109	5,707,563	76,546
Overtime Salaries	375,000	569,095	( 194,095)
Insurance-Health	1,073,725	1,022,350	51,375
Insurance-Dental	38,875	40,316	( 1,441)
Uniform Allowance	90,000	83,250	6,750
Total Personnel Services	8,019,369	8,050,634	( 31,265)
Contractual Services			
Medical/Dental/Hospital	1,709,994	1,752,899	( 42,905)
Equipment Rental	1,000	1,042	( 42)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Maintenance-Computers	\$ 700	\$ 823	(\$ 123)
Maintenance-Copiers	1,400	1,304	96
Maintenance-Communication Equipment	9,108	6,736	2,372
Conference & Meetings	400	2,442	( 2,042)
Employee Training	50,000	39,915	10,085
Mileage Expenditures	400	-	400
Association Dues	270	727	( 457)
Other Contractual Expenditures	29,960	46,106	( 16,146)
Total Contractual Services	<u>1,803,232</u>	<u>1,851,994</u>	<u>( 48,762)</u>
Commodities			
Utilities-Electric	150,000	239,553	( 89,553)
Utilities-Gas & Electric	150,000	150,135	( 135)
Disposal & Water Softener	12,500	12,976	( 476)
Telephone	25,000	20,264	4,736
Postage	200	154	46
Office Supplies	2,500	2,619	( 119)
Data Processing Supplies	500	-	500
Books & Subscriptions	1,040	877	163
Operating Supplies	150,000	137,224	12,776
Supplies-S.W.A.T./C.R.T.	3,000	1,054	1,946
Uniforms & Accessories	25,000	12,382	12,618
Weapons & Ammunition	5,000	3,734	1,266
Food	518,195	547,369	( 29,174)
Clothing	30,000	29,632	368
Medical Supplies & Drugs	5,381	168	5,213
Repairs & Maintenance-Buildings/Grounds	220,000	255,944	( 35,944)
Repairs & Maintenance-Equipment	19,000	17,977	1,023
Total Commodities	<u>1,317,316</u>	<u>1,432,062</u>	<u>( 114,746)</u>
Capital Outlay			
Special Purpose Equipment	57,887	58,016	( 129)
Automotive Equipment	75,000	72,032	2,968
Machinery & Equipment	50,925	46,172	4,753
Building Improvements	6,720	11,355	( 4,635)
Total Capital Outlay	<u>190,532</u>	<u>187,575</u>	<u>2,957</u>
<b>Total Adult Corrections</b>	<u>11,330,449</u>	<u>11,522,265</u>	<u>( 191,816)</u>
<b>Corrections, Board and Care</b>			
Contractual Services			
Board & Care	2,300,000	2,025,611	274,389
<b>Total Corrections, Board and Care</b>	<u>2,300,000</u>	<u>2,025,611</u>	<u>274,389</u>
<b>County Coroner</b>			
Personnel Services			
Full-Time Salaries	394,382	363,784	30,598



## KANE COUNTY, ILLINOIS

General Fund - General Account  
 Schedule of Expenditures - Budget and Actual  
 For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Overtime Salaries	\$ 2,122	\$ 627	\$ 1,495
Per Diem	44,554	74,070	( 29,516)
Insurance-Health	40,413	26,324	14,089
Insurance-Dental	2,493	2,159	334
Other Medical Expenditures	1,000	99	901
Total Personnel Services	<u>484,964</u>	<u>467,063</u>	<u>17,901</u>
Contractual Services			
Contracts & Consulting	117,400	115,467	1,933
Autopsies	41,330	31,500	9,830
Forensic Expenditures	10,000	10,801	( 801)
Toxicology Expenditures	36,170	42,655	( 6,485)
Inquests	100	12	88
X-Rays	5,000	213	4,787
Maintenance-Computers	300	240	60
Maintenance-Copiers	2,550	858	1,692
Maintenance-Communication Equipment	500	175	325
Conference & Meetings	1,000	1,057	( 57)
Employee Training	3,850	3,832	18
Mileage Expenditures	900	332	568
Association Dues	900	130	770
Other Contractual Expenditures	5,000	4,987	13
Total Contractual Services	<u>225,000</u>	<u>212,259</u>	<u>12,741</u>
Commodities			
Telephone	8,500	5,862	2,638
Office Supplies	3,000	3,322	( 322)
Data Processing Supplies	400	298	102
Books & Subscriptions	400	345	55
Computer Software-Non Capital	500	229	271
Computer Hardware-Non Capital	465	91	374
Operating Supplies	500	487	13
Supplies-Court Report	1,000	949	51
Uniforms & Accessories	2,000	1,324	676
Medical Supplies & Drugs	200	-	200
Photography	2,500	2,891	( 391)
Fuel-Vehicles	3,000	5,281	( 2,281)
Repairs & Maintenance-Vehicles	3,500	4,764	( 1,264)
Total Commodities	<u>25,965</u>	<u>25,843</u>	<u>122</u>
Capital Outlay			
Computers	2,000	1,579	421
Printers	2,000	2,015	( 15)
Office Furniture & Equipment	3,000	475	2,525
Communications Equipment	1,000	349	651
Automotive Equipment	<u>16,000</u>	<u>947</u>	<u>15,053</u>

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Total Capital Outlay	\$ 24,000	\$ 5,365	\$ 18,635
<b>Total County Coroner</b>	759,929	710,530	49,399
<b>Emergency Services</b>			
Personnel Services			
Full-Time Salaries	96,706	86,395	10,311
Part-Time Salaries	21,807	21,284	523
Insurance-Health	8,690	8,096	594
Insurance-Dental	610	611	( 1)
Total Personnel Services	127,813	116,386	11,427
Contractual Services			
Contracts & Consulting	150,000	11,730	138,270
Community Action Program	3,128	1,939	1,189
Equipment Rental	4,600	3,851	749
Maintenance-Computers	500	380	120
Maintenance-Communication Equipment	6,500	5,365	1,135
Conference & Meetings	500	195	305
Employee Training	500	-	500
Mileage Expenditures	500	-	500
Association Dues	275	205	70
Other Contractual Expenditures	7,206	5,399	1,807
Total Contractual Services	173,709	29,064	144,645
Commodities			
Utilities-Electric	600	500	100
Telephone	4,000	1,668	2,332
Office Supplies	1,600	1,315	285
Data Processing Supplies	500	503	( 3)
Books & Subscriptions	250	109	141
Operating Supplies	2,270	1,907	363
Fuel-Vehicles	3,000	4,119	( 1,119)
Repairs & Maintenance-Vehicles	3,500	3,369	131
Repairs & Maintenance-Equipment	3,000	2,865	135
Total Commodities	18,720	16,355	2,365
Capital Outlay			
Special Purpose Equipment	136,392	114,822	21,570
Communications Equipment	11,000	7,683	3,317
Automotive Equipment	201,000	200,055	945
Total Capital Outlay	348,392	322,560	25,832
<b>Total Emergency Services</b>	668,634	484,365	184,269
<b>Merit Commission</b>			
Personnel Services			
Full-Time Salaries	23,805	25,651	( 1,846)
Overtime Salaries	-	473	( 473)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Per Diem	\$ 48,000	\$ 45,390	\$ 2,610
Insurance-Health	4,345	4,048	297
Total Personnel Services	76,150	75,562	588
Contractual Services			
Legal Services	500	3,681	( 3,181)
Trials & Cost of Hearings	1,000	-	1,000
Investigations	100	-	100
Physical Agility Testing	3,000	1,025	1,975
Psychological/Psychiatric	500	500	-
Medical/Dental/Hospital	4,500	5,261	( 761)
Advertising	3,000	4,555	( 1,555)
Printing-Legal	100	-	100
Conference & Meetings	100	-	100
Employee Training	100	-	100
Mileage Expenditures	7,000	8,088	( 1,088)
Association Dues	300	300	-
Total Contractual Services	20,200	23,410	( 3,210)
Commodities			
Office Supplies	1,000	874	126
Operating Supplies	4,890	3,812	1,078
Total Commodities	5,890	4,686	1,204
<b>Total Merit Commission</b>	102,240	103,658	( 1,418)
<b>County Development</b>			
Personnel Services			
Full-Time Salaries	966,575	987,380	( 20,805)
Overtime Salaries	14,852	6,463	8,389
Per Diem	14,607	14,682	( 75)
Insurance-Health	152,865	149,280	3,585
Insurance-Dental	6,510	6,531	( 21)
Total Personnel Services	1,155,409	1,164,336	( 8,927)
Contractual Services			
Project Administration	28,000	27,063	937
Contracts & Consulting	132,278	23,259	109,019
Zoning Board of Appeals	1,350	-	1,350
Printing-Legal	8,960	12,174	( 3,214)
Printing-General	17,000	37,311	( 20,311)
Maintenance-Computers	12,500	8,726	3,774
Maintenance-Copiers	4,000	6,804	( 2,804)
Maintenance-Communication Equipment	1,000	1,042	( 42)
Conference & Meetings	11,000	11,317	( 317)
Employee Training	3,000	1,382	1,618
Mileage Expenditures	7,500	3,442	4,058

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Association Dues	\$ 4,000	\$ 4,129	(\$ 129)
Other Contractual Expenditures	1,000	6,920	( 5,920)
<b>Total Contractual Services</b>	<b>231,588</b>	<b>143,569</b>	<b>88,019</b>
<b>Commodities</b>			
Telephone	6,200	2,866	3,334
Postage	300	215	85
Office Supplies	5,000	3,177	1,823
Data Processing Supplies	2,000	3,037	( 1,037)
Books & Subscriptions	3,500	2,685	815
Computer Software-Non Capital	2,000	802	1,198
Computer Hardware-Non Capital	2,800	-	2,800
Operating Supplies	9,000	9,355	( 355)
Photography	500	123	377
Fuel-Vehicles	8,000	9,178	( 1,178)
Repairs & Maintenance-Vehicles	5,000	5,037	( 37)
Repairs & Maintenance-Office Equipment	1,000	307	693
<b>Total Commodities</b>	<b>45,300</b>	<b>36,782</b>	<b>8,518</b>
<b>Capital Outlay</b>			
Computers	30,411	21,214	9,197
Printers	10,295	10,295	-
Copiers	13,568	9,847	3,721
Computer Software	10,000	695	9,305
Office Furniture & Equipment	1,500	2,458	( 958)
Automotive Equipment	20,000	17,752	2,248
<b>Total Capital Outlay</b>	<b>85,774</b>	<b>62,261</b>	<b>23,513</b>
<b>Total County Development</b>	<b>1,518,071</b>	<b>1,406,948</b>	<b>111,123</b>
<b>Administrative Adjudication Program</b>			
<b>Contractual Services</b>			
Contracts & Consulting	450	-	450
Printing-General	300	-	300
Employee Training	1,000	-	1,000
<b>Total Contractual Services</b>	<b>1,750</b>	<b>-</b>	<b>1,750</b>
<b>Commodities</b>			
Postage	100	-	100
Office Supplies	400	-	400
Books & Subscriptions	200	-	200
<b>Total Commodities</b>	<b>700</b>	<b>-</b>	<b>700</b>
<b>Total Administrative Adjudication Program</b>	<b>2,450</b>	<b>-</b>	<b>2,450</b>
<b>Supervisor of Assessments</b>			
<b>Personnel Services</b>			
Full-Time Salaries	654,548	674,281	( 19,733)
Part-Time Salaries	26,520	9,117	17,403

## KANE COUNTY, ILLINOIS

General Fund - General Account  
 Schedule of Expenditures - Budget and Actual  
 For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Overtime Salaries	\$ 20,400	\$ 1,602	\$ 18,798
Insurance-Health	143,890	125,833	18,057
Insurance-Dental	5,600	5,199	401
Total Personnel Services	<u>850,958</u>	<u>816,032</u>	<u>34,926</u>
Contractual Services			
Appraisal Services	30,000	18,300	11,700
Printing-Legal	176,000	66,752	109,248
Mapping	20,000	-	20,000
Maintenance-Computers	14,000	800	13,200
Maintenance-Copiers	7,000	3,108	3,892
Conference & Meetings	15,000	3,322	11,678
Employee Training	30,000	8,830	21,170
Mileage Expenditures	800	218	582
Association Dues	1,500	630	870
Total Contractual Services	<u>294,300</u>	<u>101,960</u>	<u>192,340</u>
Commodities			
Telephone	1,000	1,384	( 384)
Self-Mailer	25,000	5,414	19,586
Postage	1,000	303	697
Office Supplies	10,000	9,642	358
Data Processing Supplies	10,000	2,794	7,206
Books & Subscriptions	1,000	3,703	( 2,703)
Operating Supplies	4,000	795	3,205
Total Commodities	<u>52,000</u>	<u>24,035</u>	<u>27,965</u>
Capital Outlay			
Computers	20,200	8,161	12,039
Printers	-	6,355	( 6,355)
Copiers	20,000	12,300	7,700
Computer Software	70,000	7,418	62,582
Office Furniture & Equipment	3,000	5,045	( 2,045)
Total Capital Outlay	<u>113,200</u>	<u>39,279</u>	<u>73,921</u>
<b>Total Supervisor of Assessments</b>	<u>1,310,458</u>	<u>981,306</u>	<u>329,152</u>
<b>Board of Review</b>			
Personnel Services			
Full-Time Salaries	62,830	61,998	832
Per Diem	3,360	6,640	( 3,280)
Insurance-Health	22,575	11,913	10,662
Insurance-Dental	885	443	442
Total Personnel Services	<u>89,650</u>	<u>80,994</u>	<u>8,656</u>
Contractual Services			
Appraisal Services	20,000	20,850	( 850)
Printing-Legal	15,000	11,645	3,355
Conference & Meetings	1,500	-	1,500

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Employee Training	\$ 1,500	\$ -	\$ 1,500
Mileage Expenditures	1,000	662	338
<b>Total Contractual Services</b>	<b>39,000</b>	<b>33,157</b>	<b>5,843</b>
Commodities			
Self-Mailer	3,000	-	3,000
Office Supplies	855	1,219	( 364)
<b>Total Commodities</b>	<b>3,855</b>	<b>1,219</b>	<b>2,636</b>
<b>Total Board of Review</b>	<b>132,505</b>	<b>115,370</b>	<b>17,135</b>
<b>County Clerk</b>			
Personnel Services			
Full-Time Salaries	531,902	505,663	26,239
Part-Time Salaries	28,814	32,213	( 3,399)
Overtime Salaries	765	7,187	( 6,422)
Insurance-Health	76,590	67,118	9,472
Insurance-Dental	3,710	3,629	81
<b>Total Personnel Services</b>	<b>641,781</b>	<b>615,810</b>	<b>25,971</b>
Contractual Services			
Contracts & Consulting	2,118	3,213	( 1,095)
Notary Fees	120	69	51
Printing-Legal	800	1,183	( 383)
Printing-General	6,200	4,887	1,313
Maintenance-Copiers	2,600	-	2,600
Conference & Meetings	1,500	1,911	( 411)
Employee Training	900	150	750
Mileage Expenditures	500	660	( 160)
Association Dues	600	835	( 235)
Other Contractual Expenditures	36,000	35,957	43
<b>Total Contractual Services</b>	<b>51,338</b>	<b>48,865</b>	<b>2,473</b>
Commodities			
Telephone	200	2,677	( 2,477)
Postage	800	382	418
Office Supplies	3,800	832	2,968
Data Processing Supplies	200	1,694	( 1,494)
Books & Subscriptions	230	509	( 279)
Operating Supplies	3,300	5,047	( 1,747)
Repairs & Maintenance-Office Equipment	1,100	449	651
<b>Total Commodities</b>	<b>9,630</b>	<b>11,590</b>	<b>( 1,960)</b>
<b>Total County Clerk</b>	<b>702,749</b>	<b>676,265</b>	<b>26,484</b>
<b>Election Expense</b>			
Personnel Services			
Full-Time Salaries	350,311	337,542	12,769
Part-Time Salaries	25,513	23,185	2,328

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Overtime Salaries	\$ 18,360	\$ 7,301	\$ 11,059
Insurance-Health	40,815	39,963	852
Insurance-Dental	1,590	1,890	( 300)
<b>Total Personnel Services</b>	<b>436,589</b>	<b>409,881</b>	<b>26,708</b>
<b>Contractual Services</b>			
Contracts & Consulting	-	8,325	( 8,325)
Legal Services	1,500	140	1,360
Election Judges Training	3,000	-	3,000
Election Judges & Workers	287,500	201,520	85,980
EDP Services	34,000	29,150	4,850
Election Services	75,500	69,877	5,623
Polling Place Rental	19,800	12,720	7,080
Advertising	500	670	( 170)
Printing-Legal	30,500	33,670	( 3,170)
Printing-General	181,000	130,434	50,566
Equipment Rental	300	60	240
Maintenance-Computers	30,000	-	30,000
Maintenance-Copiers	6,000	5,118	882
Conference & Meetings	1,200	3,836	( 2,636)
Employee Training	3,000	2,216	784
Mileage Expenditures	550	499	51
Association Dues	500	240	260
Software License Cost	67,200	66,500	700
Other Contractual Expenditures	300	42,622	( 42,322)
<b>Total Contractual Services</b>	<b>742,350</b>	<b>607,597</b>	<b>134,753</b>
<b>Commodities</b>			
Telephone	1,200	8,026	( 6,826)
Postage	6,500	22,076	( 15,576)
Office Supplies	4,000	4,024	( 24)
Books & Subscriptions	500	329	171
Computer Software-Non Capital	2,000	571	1,429
Operating Supplies	8,350	99,526	( 91,176)
Repairs & Maintenance-Vehicles	500	1,294	( 794)
Voting Systems & Accessories	-	2,384	( 2,384)
<b>Total Commodities</b>	<b>23,050</b>	<b>138,230</b>	<b>( 115,180)</b>
<b>Total Election Expense</b>	<b>1,201,989</b>	<b>1,155,708</b>	<b>46,281</b>
<b>Aurora Election Expense</b>			
Personnel Services			
Full-Time Salaries	95,899	93,758	2,141
Insurance-Health	25,655	31,554	( 5,899)
Insurance-Dental	945	1,280	( 335)
<b>Total Personnel Services</b>	<b>122,499</b>	<b>126,592</b>	<b>( 4,093)</b>

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Contractual Services			
Aurora Election Commission	\$ 390,000	\$ 382,120	\$ 7,880
<b>Total Aurora Election Expense</b>	512,499	508,712	3,787
<b>Recorder of Deeds</b>			
Personnel Services			
Full-Time Salaries	729,168	714,393	14,775
Part-Time Salaries	-	5,841	( 5,841)
Overtime Salaries	2,994	394	2,600
Insurance-Health	130,735	128,086	2,649
Insurance-Dental	4,140	4,917	( 777)
Total Personnel Services	867,037	853,631	13,406
Contractual Services			
Contracts & Consulting	300	-	300
Printing-General	500	249	251
Film Conversion/Book Bind	5,000	4,852	148
Maintenance-Copiers	7,000	4,645	2,355
Conference & Meetings	2,000	1,467	533
Employee Training	600	543	57
Mileage Expenditures	400	1,030	( 630)
Association Dues	500	1,190	( 690)
Total Contractual Services	16,300	13,976	2,324
Commodities			
Telephone	1,500	509	991
Postage	300	252	48
Office Supplies	2,000	2,377	( 377)
Books & Subscriptions	3,000	1,367	1,633
Operating Supplies	15,000	11,640	3,360
Repairs & Maintenance-Office Equipment	750	982	( 232)
Total Commodities	22,550	17,127	5,423
<b>Total Recorder of Deeds</b>	905,887	884,734	21,153
<b>Regional Office of Education</b>			
Personnel Services			
Full-Time Salaries	230,948	230,948	-
Part-Time Salaries	-	2,149	( 2,149)
Insurance-Health	65,990	72,458	( 6,468)
Insurance-Dental	2,785	3,420	( 635)
Total Personnel Services	299,723	308,975	9,252
Contractual Services			
Public Official Bonding	500	55	445
Trials & Cost of Hearings	100	-	100
Printing-Legal	150	100	50
Printing-General	1,000	182	818
Equipment Rental	-	742	( 742)



## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Maintenance-Computers	\$ 300	\$ -	\$ 300
Maintenance-Copiers	300	-	300
Conference & Meetings	4,500	1,516	2,984
Mileage Expenditures	4,500	1,301	3,199
Association Dues	1,475	1,377	98
Total Contractual Services	<u>12,825</u>	<u>5,273</u>	<u>7,552</u>
Commodities			
Telephone	600	885	( 285)
Office Supplies	3,600	2,265	1,335
Data Processing Supplies	1,200	1,200	-
Books & Subscriptions	600	291	309
Operating Supplies	660	320	340
Total Commodities	<u>6,660</u>	<u>4,961</u>	<u>1,699</u>
<b>Total Regional Office of Education</b>	<u>319,208</u>	<u>319,209</u>	<u>( 1)</u>
<b>Court Services Administration</b>			
Personnel Services			
Full-Time Salaries	80,848	82,776	( 1,928)
Salaries Subsidized	362,569	363,640	( 1,071)
Insurance-Health	54,170	58,764	( 4,594)
Insurance-Dental	1,760	2,109	( 349)
Total Personnel Services	<u>499,347</u>	<u>507,289</u>	<u>( 7,942)</u>
Contractual Services			
Printing-General	75	81	( 6)
Maintenance-Copiers	2,000	-	2,000
Conference & Meetings	2,200	593	1,607
Employee Training	1,530	50	1,480
Mileage Expenditures	205	255	( 50)
Association Dues	500	66	434
Other Contractual Expenditures	200	-	200
Total Contractual Services	<u>6,710</u>	<u>1,045</u>	<u>5,665</u>
Commodities			
Postage	40	68	( 28)
Office Supplies	1,611	1,274	337
Data Processing Supplies	250	-	250
Books & Subscriptions	545	246	299
Repairs & Maintenance-Office Equipment	200	95	105
Total Commodities	<u>2,646</u>	<u>1,683</u>	<u>963</u>
Capital Outlay			
Printers	3,000	-	3,000
<b>Total Court Services Administration</b>	<u>511,703</u>	<u>510,017</u>	<u>1,686</u>

## KANE COUNTY, ILLINOIS

General Fund - General Account  
 Schedule of Expenditures - Budget and Actual  
 For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Adult Court Services</b>			
Personnel Services			
Full-Time Salaries	\$ 214,526	\$ 216,472	(\$ 1,946)
Salaries Subsidized	1,348,310	1,254,445	93,865
Insurance-Health	295,296	280,368	14,928
Insurance-Dental	12,225	10,886	1,339
Total Personnel Services	<u>1,870,357</u>	<u>1,762,171</u>	<u>108,186</u>
Contractual Services			
Building Space Rental	36,288	36,379	( 91)
Janitorial Services	5,200	5,040	160
Advertising	200	-	200
Printing-General	500	438	62
Equipment Rental	684	549	135
Maintenance-Computers	1,000	-	1,000
Maintenance-Copiers	4,000	5,101	( 1,101)
Conference & Meetings	1,200	237	963
Employee Training	4,000	1,904	2,096
Mileage Expenditures	3,800	4,872	( 1,072)
Association Dues	200	48	152
Software License Cost	2,130	318	1,812
Total Contractual Services	<u>59,202</u>	<u>54,886</u>	<u>4,316</u>
Commodities			
Utilities-Electric	12,000	10,443	1,557
Telephone	16,255	16,269	( 14)
Postage	1,675	1,675	-
Office Supplies	3,500	3,402	98
Data Processing Supplies	500	362	138
Books & Subscriptions	570	175	395
Operating Supplies	5,000	6,061	( 1,061)
Weapons & Ammunition	400	-	400
Medical Supplies & Drugs	5,000	4,976	24
Lab Services	30,000	32,565	( 2,565)
Photography	100	172	( 72)
Fuel-Vehicles	5,500	5,500	-
Repairs & Maintenance-Vehicles	5,500	1,447	4,053
Repairs & Maintenance-Office Equipment	1,500	2,156	( 656)
Total Commodities	<u>87,500</u>	<u>85,203</u>	<u>2,297</u>
Capital Outlay			
Computers	-	1,978	( 1,978)
Special Purpose Equipment	15,000	9,773	5,227
Automotive Equipment	13,000	10,880	2,120
Total Capital Outlay	<u>28,000</u>	<u>22,631</u>	<u>5,369</u>
<b>Total Adult Court Services</b>	<u>2,045,059</u>	<u>1,924,891</u>	<u>120,168</u>

## KANE COUNTY, ILLINOIS

General Fund - General Account  
 Schedule of Expenditures - Budget and Actual  
 For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Juvenile Court Services</b>			
Personnel Services			
Full-Time Salaries	\$ 88,648	\$ 93,996	(\$ 5,348)
Salaries Subsidized	1,041,680	944,139	97,541
Salaries Non Subsidized	32,206	29,813	2,393
Insurance-Health	221,501	188,733	32,768
Insurance-Dental	8,360	7,619	741
Total Personnel Services	<u>1,392,395</u>	<u>1,264,300</u>	<u>128,095</u>
Contractual Services			
Contracts & Consulting	50,000	39,827	10,173
Building Space Rental	27,078	27,144	( 66)
Janitorial Services	5,200	5,040	160
Advertising	200	-	200
Printing-General	500	432	68
Equipment Rental	540	539	1
Maintenance-Computers	1,000	-	1,000
Maintenance-Copiers	2,500	4,635	( 2,135)
Conference & Meetings	1,050	533	517
Employee Training	3,000	2,646	354
Mileage Expenditures	3,210	5,537	( 2,327)
Association Dues	200	111	89
Other Contractual Expenditures	82,121	31,078	51,043
Total Contractual Services	<u>176,599</u>	<u>117,522</u>	<u>59,077</u>
Commodities			
Utilities-Electric	8,000	8,056	( 56)
Telephone	4,950	10,358	( 5,408)
Postage	100	75	25
Office Supplies	2,100	2,363	( 263)
Data Processing Supplies	1,000	6	994
Books & Subscriptions	500	-	500
Computer Software-Non Capital	-	558	( 558)
Operating Supplies	4,500	5,571	( 1,071)
Medical Supplies & Drugs	1,000	3,975	( 2,975)
Lab Services	10,000	12,954	( 2,954)
Photography	500	409	91
Fuel-Vehicles	1,550	1,734	( 184)
Repairs & Maintenance-Vehicles	2,000	742	1,258
Repairs & Maintenance-Office Equipment	2,000	620	1,380
Total Commodities	<u>38,200</u>	<u>47,421</u>	<u>( 9,221)</u>
Capital Outlay			
Printers	6,000	2,353	3,647
<b>Total Juvenile Court Services</b>	<u>1,613,194</u>	<u>1,431,596</u>	<u>181,598</u>

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Juvenile Custody</b>			
Personnel Services			
Salaries Subsidized	\$ 32,730	\$ 27,337	\$ 5,393
Insurance-Health	4,285	2,524	1,761
Insurance-Dental	170	128	42
Total Personnel Services	<u>37,185</u>	<u>29,989</u>	<u>7,196</u>
Contractual Services			
Psychological/Psychiatric	1,350	14,002	( 12,652)
Medical/Dental/Hospital	1,500	40	1,460
Board & Care	950,000	722,319	227,681
Employee Training	500	48	452
Mileage Expenditures	500	246	254
Total Contractual Services	<u>953,850</u>	<u>736,655</u>	<u>217,195</u>
Commodities			
Clothing	250	155	95
<b>Total Juvenile Custody</b>	<u>991,285</u>	<u>766,799</u>	<u>224,486</u>
<b>Electronic Monitoring</b>			
Personnel Services			
Salaries Subsidized	158,460	154,565	3,895
Insurance-Health	18,035	23,043	( 5,008)
Insurance-Dental	595	926	( 331)
Total Personnel Services	<u>177,090</u>	<u>178,534</u>	<u>( 1,444)</u>
Contractual Services			
Equipment Rental	100,000	68,334	31,666
Conference & Meetings	750	620	130
Employee Training	1,000	194	806
Mileage Expenditures	1,000	1,524	( 524)
Association Dues	200	11	189
Total Contractual Services	<u>102,950</u>	<u>70,683</u>	<u>32,267</u>
Commodities			
Telephone	4,500	6,466	( 1,966)
Office Supplies	900	491	409
Operating Supplies	2,000	428	1,572
Uniforms & Accessories	500	2,490	( 1,990)
Medical Supplies & Drugs	750	795	( 45)
Photography	500	-	500
Fuel-Vehicles	2,000	6,122	( 4,122)
Repairs & Maintenance-Vehicles	2,000	2,428	( 428)
Total Commodities	<u>13,150</u>	<u>19,220</u>	<u>( 6,070)</u>
Capital Outlay			
Copiers	10,000	9,500	500
Automotive Equipment	13,000	13,469	( 469)
Total Capital Outlay	<u>23,000</u>	<u>22,969</u>	<u>31</u>
<b>Total Electronic Monitoring</b>	<u>316,190</u>	<u>291,406</u>	<u>24,784</u>

## KANE COUNTY, ILLINOIS

General Fund - General Account  
 Schedule of Expenditures - Budget and Actual  
 For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Juvenile Justice Center</b>			
Personnel Services			
Full-Time Salaries	\$ 149,646	\$ 147,392	\$ 2,254
Salaries Subsidized	2,135,021	1,918,999	216,022
Salaries Non Subsidized	32,206	-	32,206
Overtime Salaries	12,240	6,402	5,838
Insurance-Health	336,745	321,075	15,670
Insurance-Dental	12,865	12,838	27
Other Medical Expenditures	5,000	34	4,966
Total Personnel Services	<u>2,683,723</u>	<u>2,406,740</u>	<u>276,983</u>
Contractual Services			
Contracts & Consulting	135,060	128,744	6,316
Advertising	1,500	-	1,500
Printing-General	300	308	( 8)
Equipment Rental	250	-	250
Maintenance-Copiers	3,721	3,580	141
Maintenance-Communication Equipment	16,000	11,348	4,652
Conference & Meetings	2,500	223	2,277
Employee Training	4,000	3,768	232
Mileage Expenditures	750	111	639
Association Dues	400	256	144
Other Contractual Expenditures	800	929	( 129)
Total Contractual Services	<u>165,281</u>	<u>149,267</u>	<u>16,014</u>
Commodities			
Utilities-Electric	100,000	93,757	6,243
Utilities-Gas & Electric	51,669	43,479	8,190
Telephone	20,950	9,275	11,675
Utilities-Water	7,000	7,709	( 709)
Office Supplies	3,500	4,273	( 773)
Data Processing Supplies	2,000	341	1,659
Books & Subscriptions	250	91	159
Operating Supplies	30,810	27,802	3,008
Uniforms & Accessories	6,750	4,602	2,148
Food	115,000	114,230	770
Clothing	7,500	5,989	1,511
Medical Supplies & Drugs	3,500	4,297	( 797)
Occupational Therapy	550	468	82
Fuel-Vehicles	800	550	250
Repairs & Maintenance-Vehicles	1,200	1,958	( 758)
Repairs & Maintenance-Buildings/Grounds	1,500	617	883
Repairs & Maintenance-Equipment	2,000	10,117	( 8,117)
Repairs & Maintenance-Office Equipment	5,500	2,943	2,557
Total Commodities	<u>360,479</u>	<u>332,498</u>	<u>27,981</u>
Capital Outlay			
Computers	4,895	3,092	1,803

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Printers	\$ 1,000	\$ 907	\$ 93
Communications Equipment	16,608	17,515	( 907)
Total Capital Outlay	<u>22,503</u>	<u>21,514</u>	<u>989</u>
<b>Total Juvenile Justice Center</b>	<u>3,231,986</u>	<u>2,910,019</u>	<u>321,967</u>
<b>Kids Education Program</b>			
Personnel Services			
Full-Time Salaries	21,936	21,739	197
Insurance-Health	4,350	10,867	( 6,517)
Insurance-Dental	160	443	( 283)
Total Personnel Services	<u>26,446</u>	<u>33,049</u>	<u>( 6,603)</u>
Contractual Services			
Contracts & Consulting	39,600	33,184	6,416
Printing-General	500	-	500
Maintenance-Computers	150	-	150
Maintenance-Copiers	500	201	299
Association Dues	150	-	150
Total Contractual Services	<u>40,900</u>	<u>33,385</u>	<u>7,515</u>
Commodities			
Office Supplies	1,835	1,252	583
Books & Subscriptions	500	496	4
Total Commodities	<u>2,335</u>	<u>1,748</u>	<u>587</u>
<b>Total Kids Education Program</b>	<u>69,681</u>	<u>68,182</u>	<u>1,499</u>
<b>Diagnostic Center</b>			
Personnel Services			
Full-Time Salaries	110,102	107,769	2,333
Salaries Subsidized	124,779	92,224	32,555
Salaries Non Subsidized	41,311	36,216	5,095
Part-Time Non Subsidized	22,025	21,663	362
Insurance-Health	45,645	35,749	9,896
Insurance-Dental	1,450	1,278	172
Total Personnel Services	<u>345,312</u>	<u>294,899</u>	<u>50,413</u>
Contractual Services			
Contracts & Consulting	32,765	28,475	4,290
Printing-General	50	-	50
Maintenance-Computers	750	-	750
Maintenance-Copiers	750	350	400
Employee Training	4,000	2,719	1,281
Mileage Expenditures	2,000	2,812	( 812)
Association Dues	850	696	154
Other Contractual Expenditures	550	493	57
Total Contractual Services	<u>41,715</u>	<u>35,545</u>	<u>6,170</u>

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Commodities</b>			
Utilities-Electric	\$ 3,612	\$ 7,677	(\$ 4,065)
Utilities-Gas & Electric	3,250	2,656	594
Telephone	5,000	4,154	846
Postage	75	22	53
Office Supplies	2,500	5,654	( 3,154)
Data Processing Supplies	250	-	250
Books & Subscriptions	2,500	3,113	( 613)
Operating Supplies	6,000	9,869	( 3,869)
Medical Supplies & Drugs	50	-	50
Repairs & Maintenance-Equipment	500	115	385
Total Commodities	23,737	33,260	( 9,523)
<b>Total Diagnostic Center</b>	410,764	363,704	47,060
<b>Circuit Court</b>			
Personnel Services			
Full-Time Salaries	3,129,000	3,097,918	31,082
Part-Time Salaries	40,500	27,229	13,271
Overtime Salaries	47,328	43,451	3,877
Per Diem	4,760	-	4,760
Insurance-Health	593,870	584,331	9,539
Insurance-Dental	23,365	25,215	( 1,850)
Other Medical Expenditures	400	-	400
Total Personnel Services	3,839,223	3,778,144	61,079
Contractual Services			
Legal Services	230	-	230
Printing-Legal	200	-	200
Printing-General	38,912	34,388	4,524
Film Conversion/Book Bind	-	183	( 183)
Equipment Rental	3,970	2,354	1,616
Maintenance-Copiers	11,600	11,404	196
Conference & Meetings	10,360	4,745	5,615
Employee Training	3,720	2,690	1,030
Mileage Expenditures	28,469	26,935	1,534
Association Dues	1,755	1,295	460
Other Contractual Expenditures	248,375	248,376	( 1)
Total Contractual Services	347,591	332,370	15,221
Commodities			
Telephone	3,900	3,229	671
Postage	840	398	442
Office Supplies	29,664	23,427	6,237
Books & Subscriptions	2,085	1,322	763
Fuel-Vehicles	-	560	( 560)
Repairs & Maintenance-Equipment	3,830	2,696	1,134
Total Commodities	40,319	31,632	8,687

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Capital Outlay			
Computers	\$ 30,000	\$ 1,000	\$ 29,000
Office Furniture & Equipment	10,930	10,205	725
Total Capital Outlay	<u>40,930</u>	<u>11,205</u>	<u>29,725</u>
<b>Total Circuit Court</b>	<u>4,268,063</u>	<u>4,153,351</u>	<u>114,712</u>
<b>Judiciary and Courts</b>			
Personnel Services			
Full-Time Salaries	580,000	628,907	( 48,907)
Seasonal Salaries	-	3,622	( 3,622)
Per Diem	325,158	399,590	( 74,432)
Insurance-Health	128,590	120,863	7,727
Insurance-Dental	4,750	5,925	( 1,175)
Uniform Allowance	1,000	766	234
Other Medical Expenditures	100	-	100
Total Personnel Services	<u>1,039,598</u>	<u>1,159,673</u>	<u>( 120,075)</u>
Contractual Services			
Insurance-Liability	3,800	6,831	( 3,031)
Public Official Bonding	100	-	100
Contracts & Consulting	137,200	178,447	( 41,247)
State of Illinois Salaries	12,000	11,549	451
Court Appointed Counsel	180,000	221,860	( 41,860)
Per Diem-Court Services	135,000	102,222	32,778
Jurors-Circuit Court	180,000	167,620	12,380
Jurors-Grand Jury	15,000	-	15,000
Jurors' Expenditures	75,000	74,201	799
Psychological/Psychiatric	80,000	71,400	8,600
Printing-General	5,000	305	4,695
Equipment Rental	7,500	10,458	( 2,958)
Conference & Meetings	5,000	4,804	196
Employee Training	1,000	3,421	( 2,421)
Mileage Expenditures	3,000	3,766	( 766)
Association Dues	400	-	400
Other Contractual Expenditures	500	-	500
Total Contractual Services	<u>840,500</u>	<u>856,884</u>	<u>( 16,384)</u>
Commodities			
Telephone	7,500	1,626	5,874
Postage	10,000	10,189	( 189)
Office Supplies	15,000	23,015	( 8,015)
Data Processing Supplies	500	-	500
Books & Subscriptions	15,000	20,698	( 5,698)
Operating Supplies	1,000	2,152	( 1,152)
Repairs & Maintenance-Buildings/Grounds	100	-	100
Repairs & Maintenance-Equipment	17,000	12,004	4,996
Total Commodities	<u>66,100</u>	<u>69,684</u>	<u>( 3,584)</u>



## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Capital Outlay			
Computers	\$ 1,400	\$ 1,309	\$ 91
Printers	2,250	1,586	664
Copiers	4,500	-	4,500
Office Furniture & Equipment	4,000	4,639	( 639)
Total Capital Outlay	12,150	7,534	4,616
<b>Total Judiciary and Courts</b>	1,958,348	2,093,775	( 135,427)
<b>Public Defender</b>			
Personnel Services			
Full-Time Salaries	1,742,192	1,796,977	( 54,785)
Part-Time Salaries	91,337	41,531	49,806
Insurance-Health	339,095	321,954	17,141
Insurance-Dental	13,345	14,001	( 656)
Total Personnel Services	2,185,969	2,174,463	11,506
Contractual Services			
Trials & Cost of Hearings	35,000	39,192	( 4,192)
Psychological/Psychiatric	6,000	800	5,200
Equipment Rental	600	-	600
Maintenance-Computers	1,000	-	1,000
Maintenance-Copiers	5,000	4,104	896
Employee Training	13,500	5,326	8,174
Mileage Expenditures	19,000	10,503	8,497
Other Contractual Expenditures	3,000	6,932	( 3,932)
Total Contractual Services	83,100	66,857	16,243
Commodities			
Telephone	150	-	150
Office Supplies	11,500	11,337	163
Data Processing Supplies	2,000	3,630	( 1,630)
Books & Subscriptions	11,500	11,495	5
Repairs & Maintenance-Office Equipment	500	-	500
Total Commodities	25,650	26,462	( 812)
Capital Outlay			
Copiers	8,000	1,025	6,975
Office Furniture & Equipment	2,750	9,317	( 6,567)
Total Capital Outlay	10,750	10,342	408
<b>Total Public Defender</b>	2,305,469	2,278,124	27,345
<b>States Attorney</b>			
Personnel Services			
Full-Time Salaries	2,847,503	2,934,664	( 87,161)
Seasonal Salaries	33,599	32,701	898
Part-Time Salaries	35,174	29,004	6,170
Overtime Salaries	3,060	8,116	( 5,056)
Bond Call	15,300	20,338	( 5,038)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Insurance-Health	\$ 469,785	\$ 475,451	(\$ 5,666)
Insurance-Dental	18,395	19,682	( 1,287)
<b>Total Personnel Services</b>	<b>3,422,816</b>	<b>3,519,956</b>	<b>( 97,140)</b>
<b>Contractual Services</b>			
Contracts & Consulting	21,500	51,179	( 29,679)
Legal Services	60,000	770	59,230
Trials & Cost of Hearings	210,893	147,545	63,348
Investigations	26,100	34,292	( 8,192)
Printing-Legal	3,800	1,010	2,790
Printing-General	4,000	6,256	( 2,256)
Maintenance-Computers	4,000	3,911	89
Maintenance-Copiers	13,500	14,281	( 781)
Maintenance-Communication Equipment	1,000	95	905
Conference & Meetings	1,675	7,223	( 5,548)
Employee Training	6,000	12,239	( 6,239)
Mileage Expenditures	3,500	15,608	( 12,108)
Association Dues	5,000	21,727	( 16,727)
<b>Total Contractual Services</b>	<b>360,968</b>	<b>316,136</b>	<b>44,832</b>
<b>Commodities</b>			
Telephone	25,000	17,585	7,415
Postage	3,100	3,372	( 272)
Office Supplies	19,000	22,935	( 3,935)
Books & Subscriptions	20,000	16,146	3,854
Computer Software-Non Capital	21,400	37,330	( 15,930)
Computer Hardware-Non Capital	5,100	3,000	2,100
Operating Supplies	5,400	10,362	( 4,962)
Repairs & Maintenance-Vehicles	5,000	6,370	( 1,370)
Repairs & Maintenance-Equipment	1,000	1,838	( 838)
<b>Total Commodities</b>	<b>105,000</b>	<b>118,938</b>	<b>( 13,938)</b>
<b>Capital Outlay</b>			
Computers	10,000	-	10,000
Printers	5,000	6,279	( 1,279)
Copiers	7,500	2,032	5,468
Computer Software	13,000	4,987	8,013
Office Furniture & Equipment	7,000	17,551	( 10,551)
Automotive Equipment	-	12,113	( 12,113)
<b>Total Capital Outlay</b>	<b>42,500</b>	<b>42,962</b>	<b>( 462)</b>
<b>Total States Attorney</b>	<b>3,931,284</b>	<b>3,997,992</b>	<b>( 66,708)</b>
 <b>Child Advocacy Center</b>			
Personnel Services			
Full-Time Salaries	505,467	482,510	22,957
Part-Time Salaries	-	25,782	( 25,782)
Bond Call	-	450	( 450)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Insurance-Health	\$ 50,275	\$ 55,617	(\$ 5,342)
Insurance-Dental	2,035	2,324	( 289)
Total Personnel Services	557,777	566,683	( 8,906)
Contractual Services			
Contracts & Consulting	45,562	59,915	( 14,353)
Trials & Cost of Hearings	10,300	6,503	3,797
Investigations	4,550	2,475	2,075
Printing-General	1,200	161	1,039
Maintenance-Copiers	2,500	677	1,823
Conference & Meetings	1,200	515	685
Employee Training	3,000	20	2,980
Mileage Expenditures	-	362	( 362)
Association Dues	250	1,265	( 1,015)
Total Contractual Services	68,562	71,893	( 3,331)
Commodities			
Telephone	500	283	217
Postage	1,020	484	536
Office Supplies	3,000	2,982	18
Data Processing Supplies	750	592	158
Books & Subscriptions	1,000	17	983
Operating Supplies	705	65	640
Photography	2,250	-	2,250
Total Commodities	9,225	4,423	4,802
Capital Outlay			
Printers	4,300	233	4,067
Copiers	8,000	20,667	( 12,667)
Computer Software	1,000	-	1,000
Office Furniture & Equipment	7,600	-	7,600
Total Capital Outlay	20,900	20,900	-
<b>Total Child Advocacy Center</b>	656,464	663,899	( 7,435)
 <b>Total Expenditures</b>	<b>\$ 69,232,855</b>	<b>\$ 65,899,766</b>	<b>\$ 3,333,089</b>

## KANE COUNTY, ILLINOIS

General Fund - Insurance Liability Account  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Property Taxes	\$ 2,613,665	\$ 2,792,705	\$ 179,040
Interest	25,369	38,076	12,707
Reimbursements	-	5,904	5,904
Miscellaneous	-	70,476	70,476
	<u>2,639,034</u>	<u>2,907,161</u>	<u>268,127</u>
<b>Expenditures</b>			
General Government			
Finance Administration			
Project Administration	75,000	94,712 (	19,712)
Insurance-Liability	800,000	1,005,492 (	205,492)
Worker's Compensation	800,000	1,090,331 (	290,331)
Unemployment Claims	50,000	46,620	3,380
Contracts & Consulting	90,000	83,175	6,825
Total Finance Administration	<u>1,815,000</u>	<u>2,320,330 (</u>	<u>505,330)</u>
General Administration			
Personnel Services			
Full-Time Salaries	413,882	369,115	44,767
Seasonal Salaries	-	3,065 (	3,065)
Part-Time Salaries	40,544	71,594 (	31,050)
Contribution-IMRF	37,264	34,472	2,792
Contribution-Social Security	34,765	32,853	1,912
Insurance-Health	45,862	53,984 (	8,122)
Insurance-Dental	2,352	2,146	206
Total Personnel Services	<u>574,669</u>	<u>567,229</u>	<u>7,440</u>
Contractual Services			
Project Administration	1,750	-	1,750
Insurance-Liability	8,408	8,408	-
Worker's Compensation	4,772	4,772	-
Unemployment Claims	592	592	-
Legal Services	140,000	208,953 (	68,953)
Trials & Cost of Hearings	60,000	10,749	49,251
Investigations	2,000	-	2,000
Printing-Legal	7,000	-	7,000
Printing-General	2,000	453	1,547
Maintenance-Copiers	1,000	634	366
Conference & Meetings	1,700	954	746
Employee Training	8,290	5,477	2,813
Mileage Expenditures	1,200	15	1,185
Association Dues	3,580	3,236	344
Total Contractual Services	<u>242,292</u>	<u>244,243 (</u>	<u>1,951)</u>

*Continued*

## KANE COUNTY, ILLINOIS

General Fund - Insurance Liability Account  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Commodities			
Telephone	\$ 510	\$ -	\$ 510
Postage	1,525	819	706
Office Supplies	1,470	2,412	( 942)
Data Processing Supplies	300	-	300
Books & Subscriptions	2,568	4,354	( 1,786)
Computer Hardware-Non Capital	500	-	500
Operating Supplies	200	-	200
Total Commodities	7,073	7,585	( 512)
Total General Administration	824,034	819,057	4,977
Total Expenditures	2,639,034	3,139,387	( 500,353)
Net Change in Fund Balance	\$ -	( 232,226)	(\$ 232,226)
<b>Fund Balance, Beginning of Year</b>		2,530,238	
<b>Fund Balance, End of Year</b>		\$ 2,298,012	

## KANE COUNTY, ILLINOIS

Forest Preserve District's Debt Service Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended June 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 8,525,757	\$ 8,571,965	\$ 46,208
Intergovernmental	78,400	79,115	715
Interest	65,000	96,468	31,468
Total Revenues	8,669,157	8,747,548	78,391
<b>Expenditures</b>			
General Government			
Contractual Services	15,000	2,269	12,731
Debt Service			
Debt Service - Principal	5,175,000	5,175,000	-
Debt Service - Interest and Fees	-	4,871,356	( 4,871,356)
Total Expenditures	5,190,000	10,048,625	( 4,858,625)
Excess (deficiency) of revenues over expenditures	3,479,157	( 1,301,077)	2,178,080
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Bonds	-	1,534,100	1,534,100
Total Other Financing Sources (Uses)	-	1,534,100	1,534,100
Net Change in Fund Balance	\$ 3,479,157	233,023	(\$ 3,246,134)
<b>Fund Balance, Beginning of Year</b>		1,658,747	
<b>Fund Balance, End of Year</b>		\$ 1,891,770	

## KANE COUNTY, ILLINOIS

Transportation Capital Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 125,000	\$ 349,716	\$ 224,716
Reimbursements	<u>27,512,892</u>	<u>12,747,129</u>	<u>( 14,765,763)</u>
Total Revenues	<u>27,637,892</u>	<u>13,096,845</u>	<u>( 14,541,047)</u>
<b>Expenditures</b>			
Highway			
Contractual Services			
Engineering	5,160,336	2,639,363	2,520,973
Construction-Roads	19,570,000	3,241,785	16,328,215
Construction-Bridges	<u>300,000</u>	<u>-</u>	<u>300,000</u>
Total Highway	<u>25,030,336</u>	<u>5,881,148</u>	<u>19,149,188</u>
Capital Outlay			
Highway Right of Way	<u>11,450,439</u>	<u>5,234,737</u>	<u>6,215,702</u>
Total Expenditures	<u>36,480,775</u>	<u>11,115,885</u>	<u>25,364,890</u>
Excess (deficiency) of revenues over expenditures	<u>( 8,842,883)</u>	<u>1,980,960</u>	<u>( 6,861,923)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	480	480
Transfers Out	<u>-</u>	<u>( 293,953)</u>	<u>( 293,953)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>( 293,473)</u>	<u>( 293,473)</u>
Net Change in Fund Balance	<u>(\$ 8,842,883)</u>	1,687,487	<u>\$ 10,530,370</u>
<b>Fund Balance, Beginning of Year</b>		<u>7,157,648</u>	
<b>Fund Balance, End of Year</b>		<u>\$ 8,845,135</u>	

## KANE COUNTY, ILLINOIS

Forest Preserve District's Land Acquisition Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended June 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 400,000	\$ 2,050,000	\$ 1,650,000
Interest	40,000	206,445	166,445
Miscellaneous	1,000	50	( 950)
Total Revenues	441,000	2,256,495	1,815,495
<b>Expenditures</b>			
General Government	266,250	611,075	( 344,825)
Capital Outlay	30,000,000	4,953,073	25,046,927
Total Expenditures	30,266,250	5,564,148	24,702,102
Excess (deficiency) of revenues over expenditures	( 29,825,250)	( 3,307,653)	( 33,132,903)
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Bonds	-	69,463,186	69,463,186
Premium on Bonds Sold	-	6,877,129	6,877,129
Proceeds from Sale of Capital Assets	-	38,900	38,900
Transfers In	-	293,953	293,953
Total Other Financing Sources (Uses)	-	76,673,168	76,673,168
Net Change in Fund Balance	(\$ 29,825,250)	73,365,515	\$ 103,190,765
<b>Fund Balance, Beginning of Year</b>		9,343,049	
<b>Fund Balance, End of Year</b>		\$ 82,708,564	



# KANE COUNTY, ILLINOIS

November 30, 2005

## 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.

**Justice Assistance Grant Fund** - To account for revenues and expenditures associated with the justice assistance grant.

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

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

**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.

# KANE COUNTY, ILLINOIS

November 30, 2005

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

**Geographic Information Systems Fund** - 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.

**Weed and Seed Fund** - To account for revenues and expenditures associated with the weed and seed grant.

**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 Block Grant 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.

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

**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.

# KANE COUNTY, ILLINOIS

November 30, 2005

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

**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.

**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 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.

**Home Program Fund** - To account for revenues and expenditures associated with the home program grant.

**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 COUNTY, ILLINOIS

November 30, 2005

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

**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 Planning Fund** - To account for expenditures used in adopting a county-wide storm water management plan. The primary focus of the plan is to reduce storm water damage, improve storm water management for new developments, protect and improve waterways, improve water quality, promote public awareness of storm water usage and identify funding for these programs. This program is funded by riverboat 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.

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

**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.

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

**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 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.

# KANE COUNTY, ILLINOIS

November 30, 2005

## NONMAJOR GOVERNMENTAL FUNDS

### Debt Service Funds

**Motor Fuel Tax Debt Service Fund** - To account for all payments of principal and interest due on the County's General Obligation Bonds Series 2001 and 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 IS capital leases.

### Capital Projects Funds

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

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

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

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

**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.

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
November 30, 2005

### Special Revenue Funds

	<b>Illinois Municipal Retirement Fund</b>	<b>Social Security Fund</b>	<b>County Highway Fund</b>	<b>County Bridge Fund</b>	<b>Motor Fuel Tax Fund</b>
<b>Assets</b>					
Cash & Investments	\$ 3,286,485	\$ 2,631,664	\$ 8,890,447	\$ 1,882,861	\$ 8,253,281
Cash Held by Paying Agent	-	-	-	-	-
Intergovernmental Receivable	-	-	40,205	169,419	1,049,355
Interest Receivable	-	-	-	-	-
Other Receivables	163,842	-	115,184	10,268	-
Property Tax Receivable	-	-	-	-	-
Due From Other Funds	5,970	5,570	49,297	-	-
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 3,456,297</u></b>	<b><u>\$ 2,637,234</u></b>	<b><u>\$ 9,095,133</u></b>	<b><u>\$ 2,062,548</u></b>	<b><u>\$ 9,302,636</u></b>
<b>Liabilities And Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 858,168	\$ 123,572	\$ 861,658	\$ 8,420	\$ 18,145
Accrued Payroll	-	-	96,256	-	80,197
Due to Other Funds	-	-	355	-	-
Deferred Revenue	-	-	40,205	169,419	-
Deferred Property Taxes	-	-	-	-	-
<b>Total Liabilities</b>	<b><u>858,168</u></b>	<b><u>123,572</u></b>	<b><u>998,474</u></b>	<b><u>177,839</u></b>	<b><u>98,342</u></b>
<b>Fund Balances</b>					
<b>Reserved for:</b>					
Prepaid Items	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	<u>2,598,129</u>	<u>2,513,662</u>	<u>8,096,659</u>	<u>1,884,709</u>	<u>9,204,294</u>
<b>Total Fund Balances</b>	<b><u>2,598,129</u></b>	<b><u>2,513,662</u></b>	<b><u>8,096,659</u></b>	<b><u>1,884,709</u></b>	<b><u>9,204,294</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 3,456,297</u></b>	<b><u>\$ 2,637,234</u></b>	<b><u>\$ 9,095,133</u></b>	<b><u>\$ 2,062,548</u></b>	<b><u>\$ 9,302,636</u></b>

<b>County Highway Matching Fund</b>	<b>Motor Fuel Local Option Fund</b>	<b>County Health Fund</b>	<b>Veterans' Commission Fund</b>	<b>Justice Assistance Grant Fund</b>	<b>Arrestees' Medical Costs Fund</b>	<b>Animal Control Fund</b>
\$ 68,386	\$ 6,935,043	\$ 2,985,331	\$ 582,570	\$ 162,639	\$ 373	\$ 979,876
-	-	-	-	-	-	-
-	2,538,545	-	-	-	-	-
-	-	-	-	-	-	-
-	65,675	230,169	120	-	-	73,995
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 68,386</u>	<u>\$ 9,539,263</u>	<u>\$ 3,215,500</u>	<u>\$ 582,690</u>	<u>\$ 162,639</u>	<u>\$ 373</u>	<u>\$ 1,053,871</u>
\$ 19,781	\$ 680,907	\$ 261,760	\$ 2,364	\$ -	\$ -	\$ 9,473
-	-	253,701	9,360	-	-	13,565
-	-	-	-	-	-	-
-	973,502	-	-	162,116	-	-
-	-	-	-	-	-	-
<u>19,781</u>	<u>1,654,409</u>	<u>515,461</u>	<u>11,724</u>	<u>162,116</u>	<u>-</u>	<u>23,038</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
48,605	7,884,854	2,700,039	570,966	523	373	1,030,833
<u>48,605</u>	<u>7,884,854</u>	<u>2,700,039</u>	<u>570,966</u>	<u>523</u>	<u>373</u>	<u>1,030,833</u>
\$ 68,386	\$ 9,539,263	\$ 3,215,500	\$ 582,690	\$ 162,639	\$ 373	\$ 1,053,871

Continued

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
November 30, 2005

### Special Revenue Funds (Continued)

	Tax Sale Automation Fund	Recorder's Automation Fund	Geographic Information Systems Fund	Vital Records Automation Fund	Weed and Seed Fund
<b>Assets</b>					
Cash & Investments	\$ 300,246	\$ 2,296,162	\$ 1,825,415	\$ 267,866	\$ 50,626
Cash Held by Paying Agent	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Interest Receivable	-	-	-	-	-
Other Receivables	-	83,732	108,285	12,094	-
Property Tax Receivable	-	-	-	-	-
Due From Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 300,246</u>	<u>\$ 2,379,894</u>	<u>\$ 1,933,700</u>	<u>\$ 279,960</u>	<u>\$ 50,626</u>
<b>Liabilities And Fund Balances</b>					
Liabilities					
Accounts Payable	\$ -	\$ 8,148	\$ 181,310	\$ 888	\$ 286
Accrued Payroll	1,228	10,584	16,494	3,592	3,658
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	10,010
Deferred Property Taxes	-	-	-	-	-
Total Liabilities	<u>1,228</u>	<u>18,732</u>	<u>197,804</u>	<u>4,480</u>	<u>13,954</u>
Fund Balances					
Reserved for:					
Prepaid Items	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	299,018	2,361,162	1,735,896	275,480	36,672
Total Fund Balances	<u>299,018</u>	<u>2,361,162</u>	<u>1,735,896</u>	<u>275,480</u>	<u>36,672</u>
Total Liabilities and Fund Balances	<u>\$ 300,246</u>	<u>\$ 2,379,894</u>	<u>\$ 1,933,700</u>	<u>\$ 279,960</u>	<u>\$ 50,626</u>



Children's Waiting Room Fund	Local Law Enforcement Block Grant Fund	Juvenile Accountability Fund	Law Library Fund	Court Automation Fund	Court Security Fund	Drug Court Special Resources Fund
\$ 54,529	\$ 635	\$ 66	\$ 100,322	\$ 608,432	\$ 691,612	\$ 11,864
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	7,693	-	1,338	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	12,150	-
<u>\$ 54,529</u>	<u>\$ 635</u>	<u>\$ 66</u>	<u>\$ 108,015</u>	<u>\$ 608,432</u>	<u>\$ 705,100</u>	<u>\$ 11,864</u>
\$ -	\$ -	\$ -	\$ 13,565	\$ 15,319	\$ 18,396	\$ 5,352
-	-	-	3,990	11,530	55,529	6,611
-	-	-	115	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	17,670	26,849	73,925	11,963
-	-	-	-	-	12,150	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
54,529	635	66	90,345	581,583	619,025	( 99)
<u>54,529</u>	<u>635</u>	<u>66</u>	<u>90,345</u>	<u>581,583</u>	<u>631,175</u>	<u>( 99)</u>
<u>\$ 54,529</u>	<u>\$ 635</u>	<u>\$ 66</u>	<u>\$ 108,015</u>	<u>\$ 608,432</u>	<u>\$ 705,100</u>	<u>\$ 11,864</u>

Continued

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
November 30, 2005

### Special Revenue Funds (Continued)

	Court Document Storage Fund	Child Support Fund	Probation Services Fund	Substance Abuse Screening Fund	Drug Court Fund
<b>Assets</b>					
Cash & Investments	\$ 340,221	\$ 336,453	\$ 1,217,949	\$ 1,272	\$ 243,923
Cash Held by Paying Agent	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Interest Receivable	-	-	-	-	-
Other Receivables	-	-	-	-	-
Property Tax Receivable	-	-	-	-	-
Due From Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 340,221	\$ 336,453	\$ 1,217,949	\$ 1,272	\$ 243,923
<b>Liabilities And Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ 29,951	\$ -	\$ 16,780
Accrued Payroll	13,517	4,792	-	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Liabilities	13,517	4,792	29,951	-	16,780
<b>Fund Balances</b>					
<b>Reserved for:</b>					
Prepaid Items	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	326,704	331,661	1,187,998	1,272	227,143
Total Fund Balances	326,704	331,661	1,187,998	1,272	227,143
Total Liabilities and Fund Balances	\$ 340,221	\$ 336,453	\$ 1,217,949	\$ 1,272	\$ 243,923

SAO Firearms Grant Fund	Title IV-D Child Support Fund	Drug Prosecution Fund	Victim Coordinator Services Fund	Violent Crime Defense Fund	SAO Domestic Violence Fund	SHOCAP Fund
\$ 2,493	\$ 122,317	\$ 302,946	\$ 39,970	\$ -	\$ 280,874	\$ 128,096
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	105,723	42,189	13,315	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,493</u>	<u>\$ 228,040</u>	<u>\$ 345,135</u>	<u>\$ 53,285</u>	<u>\$ -</u>	<u>\$ 280,874</u>	<u>\$ 128,096</u>
\$ -	\$ 1,331	\$ -	\$ 510	\$ -	\$ -	\$ 62
-	26,783	13,066	6,029	-	14,767	709
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>28,114</u>	<u>13,066</u>	<u>6,539</u>	<u>-</u>	<u>14,767</u>	<u>771</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,493	199,926	332,069	46,746	-	266,107	127,325
<u>2,493</u>	<u>199,926</u>	<u>332,069</u>	<u>46,746</u>	<u>-</u>	<u>266,107</u>	<u>127,325</u>
<u>\$ 2,493</u>	<u>\$ 228,040</u>	<u>\$ 345,135</u>	<u>\$ 53,285</u>	<u>\$ -</u>	<u>\$ 280,874</u>	<u>\$ 128,096</u>

Continued

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
November 30, 2005

### Special Revenue Funds (Continued)

	Environmental Prosecution Fund	Auto Theft Task Force Fund	Home Program Fund	Economic Development Fund	Kane Kares Fund
<b>Assets</b>					
Cash & Investments	\$ 453,169	\$ 32,864	\$ 797	\$ 58,885	\$ 208,719
Cash Held by Paying Agent	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Interest Receivable	-	-	-	-	-
Other Receivables	-	23,524	-	-	-
Property Tax Receivable	-	-	-	-	-
Due From Other Funds	-	-	-	-	25,003
Prepaid Items	-	-	-	-	-
Total Assets	\$ 453,169	\$ 56,388	\$ 797	\$ 58,885	\$ 233,722
<b>Liabilities And Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ 43,747	\$ 1,129
Accrued Payroll	5,062	3,393	2,886	3,810	15,656
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Liabilities	5,062	3,393	2,886	47,557	16,785
<b>Fund Balances</b>					
Reserved for:					
Prepaid Items	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	448,107	52,995	( 2,089)	11,328	216,937
Total Fund Balances	448,107	52,995	( 2,089)	11,328	216,937
Total Liabilities and Fund Balances	\$ 453,169	\$ 56,388	\$ 797	\$ 58,885	\$ 233,722

Riverboat Fund	Stormwater Management Planning Fund	Community Development Block Grant Fund	Farmland Preservation Fund	Kane Law Enforcement Fund	Tax Sale Purchase Fund	Marriage Fees Fund
\$ 2,417,115	\$ 1,484,334	\$ 859	\$ 191,566	\$ 18,817	\$ 69,613	\$ 28,261
686,916	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	209,072	-	-	-
-	-	-	-	-	-	-
<u>\$ 3,104,031</u>	<u>\$ 1,484,334</u>	<u>\$ 859</u>	<u>\$ 400,638</u>	<u>\$ 18,817</u>	<u>\$ 69,613</u>	<u>\$ 28,261</u>

\$ 1,795	\$ 362,552	\$ 102	\$ 831	\$ -	\$ -	\$ -
-	11,005	9,220	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,795</u>	<u>373,557</u>	<u>9,322</u>	<u>831</u>	<u>-</u>	<u>-</u>	<u>-</u>

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,102,236	1,110,777	( 8,463)	399,807	18,817	69,613	28,261
<u>3,102,236</u>	<u>1,110,777</u>	<u>( 8,463)</u>	<u>399,807</u>	<u>18,817</u>	<u>69,613</u>	<u>28,261</u>

<u>\$ 3,104,031</u>	<u>\$ 1,484,334</u>	<u>\$ 859</u>	<u>\$ 400,638</u>	<u>\$ 18,817</u>	<u>\$ 69,613</u>	<u>\$ 28,261</u>
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Continued

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
November 30, 2005

### Special Revenue Funds (Continued)

	<b>Forest Preserve District's General Fund (June 30, 2005)</b>	<b>Forest Preserve District's IMRF Fund (June 30, 2005)</b>	<b>Forest Preserve District's Insurance Fund (June 30, 2005)</b>	<b>Forest Preserve District's Social Security Fund (June 30, 2005)</b>	<b>Total Nonmajor Special Revenue Funds</b>
<b>Assets</b>					
Cash & Investments	\$ 3,682,175	\$ 213,272	\$ 634,687	\$ 176,449	\$ 55,554,827
Cash Held by Paying Agent	-	-	-	-	686,916
Intergovernmental Receivable	155,792	-	-	-	3,953,316
Interest Receivable	-	-	-	-	-
Other Receivables	-	-	-	-	1,057,146
Property Tax Receivable	1,441,320	118,090	70,232	108,767	1,738,409
Due From Other Funds	-	1,673	-	1,862	298,447
Prepaid Items	27,660	-	50,502	-	90,312
Total Assets	<u>\$ 5,306,947</u>	<u>\$ 333,035</u>	<u>\$ 755,421</u>	<u>\$ 287,078</u>	<u>\$ 63,379,373</u>
<b>Liabilities And Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 92,235	\$ -	\$ -	\$ -	\$ 3,638,537
Accrued Payroll	92,260	-	-	-	789,250
Due to Other Funds	82,706	-	-	-	83,176
Deferred Revenue	-	-	-	-	1,355,252
Deferred Property Taxes	2,572,219	210,747	125,339	194,109	3,102,414
Total Liabilities	<u>2,839,420</u>	<u>210,747</u>	<u>125,339</u>	<u>194,109</u>	<u>8,968,629</u>
<b>Fund Balances</b>					
<b>Reserved for:</b>					
Prepaid Items	27,660	-	50,502	-	90,312
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	2,439,867	122,288	579,580	92,969	54,320,432
Total Fund Balances	<u>2,467,527</u>	<u>122,288</u>	<u>630,082</u>	<u>92,969</u>	<u>54,410,744</u>
Total Liabilities and Fund Balances	<u>\$ 5,306,947</u>	<u>\$ 333,035</u>	<u>\$ 755,421</u>	<u>\$ 287,078</u>	<u>\$ 63,379,373</u>

**Debt Service Funds**

**Capital Projects Funds**

<b>Motor Fuel Tax Debt Service Fund</b>	<b>Juvenile Bonds Pledge Revenues Fund</b>	<b>Public Building Commission Fund</b>	<b>Total Nonmajor Debt Service Funds</b>	<b>Capital Project Fund</b>	<b>Transportation Impact Fees Fund</b>	<b>Motor Fuel Construction Fund</b>
\$ 2,854,748	\$ 1,569,952	\$ 1,965,862	\$ 6,390,562	\$ 13,895,960	\$ 6,891,243	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7,562	9,809	14,713	32,084	49,044	-	-
-	-	-	-	-	4,216	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,862,310</u>	<u>\$ 1,579,761</u>	<u>\$ 1,980,575</u>	<u>\$ 6,422,646</u>	<u>\$ 13,945,004</u>	<u>\$ 6,895,459</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ 423,386	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	49,297	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>423,386</u>	<u>49,297</u>	<u>-</u>
-	-	-	-	-	-	-
2,862,310	1,579,761	1,980,575	6,422,646	-	-	-
-	-	-	-	-	6,846,162	-
-	-	-	-	-	-	-
-	-	-	-	13,521,618	-	-
<u>2,862,310</u>	<u>1,579,761</u>	<u>1,980,575</u>	<u>6,422,646</u>	<u>13,521,618</u>	<u>6,846,162</u>	<u>-</u>
<u>\$ 2,862,310</u>	<u>\$ 1,579,761</u>	<u>\$ 1,980,575</u>	<u>\$ 6,422,646</u>	<u>\$ 13,945,004</u>	<u>\$ 6,895,459</u>	<u>\$ -</u>

*Continued*

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
November 30, 2005

	<b>Capital Projects Funds (Continued)</b>			<b>Permanent Fund</b>	
	<b>Special Service Areas Fund</b>	<b>Forest Preserve District's Construction &amp; Devel. Fund (June 30, 2005)</b>	<b>Total Nonmajor Capital Projects Funds</b>	<b>Working Cash Fund</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Assets</b>					
Cash & Investments	\$ 684,002	\$ 15,213,805	\$ 36,685,010	\$ 2,439,263	\$ 101,069,662
Cash Held by Paying Agent	-	-	-	-	686,916
Intergovernmental Receivable	-	-	-	-	3,953,316
Interest Receivable	-	-	49,044	9,809	90,937
Other Receivables	-	-	4,216	-	1,061,362
Property Tax Receivable	-	790,582	790,582	-	2,528,991
Due From Other Funds	-	56	56	-	298,503
Prepaid Items	-	-	-	-	90,312
Total Assets	\$ 684,002	\$ 16,004,443	\$ 37,528,908	\$ 2,449,072	\$ 109,779,999
<b>Liabilities And Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 3,379	\$ 425,609	\$ 852,374	\$ -	\$ 4,490,911
Accrued Payroll	1,174	18,343	19,517	-	808,767
Due to Other Funds	2,400	-	51,697	-	134,873
Deferred Revenue	-	-	-	-	1,355,252
Deferred Property Taxes	-	1,530,894	1,530,894	-	4,633,308
Total Liabilities	6,953	1,974,846	2,454,482	-	11,423,111
<b>Fund Balances</b>					
<b>Reserved for:</b>					
Prepaid Items	-	-	-	-	90,312
Debt Service	-	-	-	-	6,422,646
Capital Projects	-	14,029,597	20,875,759	-	20,875,759
Permanent Funds	-	-	-	2,449,072	2,449,072
Unreserved	677,049	-	14,198,667	-	68,519,099
Total Fund Balances	677,049	14,029,597	35,074,426	2,449,072	98,356,888
Total Liabilities and Fund Balances	\$ 684,002	\$ 16,004,443	\$ 37,528,908	\$ 2,449,072	\$ 109,779,999



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## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2005

### Special Revenue Funds

	<b>Illinois Municipal Retirement Fund</b>	<b>Social Security Fund</b>	<b>County Highway Fund</b>	<b>County Bridge Fund</b>	<b>Motor Fuel Tax Fund</b>
<b>Revenues</b>					
Property Taxes	\$ 4,221,620	\$ 2,999,572	\$ 5,286,602	\$ 275,823	\$ -
Intergovernmental	-	-	-	-	6,855,726
Interest	78,276	66,111	223,753	61,488	190,436
Fines	-	-	-	-	-
Fees	-	-	64,935	-	-
Permits	-	-	615,025	-	-
Grants	-	-	-	-	-
Reimbursements	-	8,151	72,672	39,203	180,000
Charges for Services	-	-	-	-	-
Miscellaneous	-	-	814,924	-	481
Total Revenues	<u>4,299,896</u>	<u>3,073,834</u>	<u>7,077,911</u>	<u>376,514</u>	<u>7,226,643</u>
<b>Expenditures</b>					
Current:					
General Government	4,101,309	2,927,727	-	-	-
Health and Public Safety	-	-	-	-	-
Public Services	-	-	-	-	-
Judicial	-	-	-	-	-
Highway	-	-	4,061,028	611,407	2,575,121
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	-	1,115,913	-	2,180,000
Total Expenditures	<u>4,101,309</u>	<u>2,927,727</u>	<u>5,176,941</u>	<u>611,407</u>	<u>4,755,121</u>
Excess (deficiency) of revenues over expenditures	<u>198,587</u>	<u>146,107</u>	<u>1,900,970</u>	<u>( 234,893)</u>	<u>2,471,522</u>
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Bonds	-	-	-	-	-
Transfers In	2,985	2,785	360,118	-	-
Transfers Out	-	-	( 82,000)	-	( 819,433)
Total Other Financing Sources (Uses)	<u>2,985</u>	<u>2,785</u>	<u>278,118</u>	<u>-</u>	<u>( 819,433)</u>
Net Change in Fund Balances	201,572	148,892	2,179,088	( 234,893)	1,652,089
<b>Fund Balances, Beginning of Year</b>	<u>2,396,557</u>	<u>2,364,770</u>	<u>5,917,571</u>	<u>2,119,602</u>	<u>7,552,205</u>
<b>Fund Balances, End of Year</b>	<u>\$ 2,598,129</u>	<u>\$ 2,513,662</u>	<u>\$ 8,096,659</u>	<u>\$ 1,884,709</u>	<u>\$ 9,204,294</u>

<b>County Highway Matching Fund</b>	<b>Motor Fuel Local Option Fund</b>	<b>County Health Fund</b>	<b>Veterans' Commission Fund</b>	<b>Justice Assistance Grant Fund</b>	<b>Arrestees' Medical Costs Fund</b>	<b>Animal Control Fund</b>
\$ 61,294	\$ -	\$ 1,769,862	\$ 291,146	\$ -	\$ -	\$ -
-	5,183,172	-	-	-	-	-
1,513	259,680	71,165	16,775	523	2	26,717
-	-	-	-	-	-	3,940
-	-	869,524	-	-	-	587,290
-	-	99,957	-	-	-	-
-	-	5,758,978	-	-	-	-
-	1,752,749	97,600	240	-	-	12,236
-	-	-	-	-	-	-
-	-	1,421	-	-	-	965
<u>62,807</u>	<u>7,195,601</u>	<u>8,668,507</u>	<u>308,161</u>	<u>523</u>	<u>2</u>	<u>631,148</u>
-	-	-	-	-	-	-
-	-	8,331,543	-	-	-	462,155
-	-	-	301,286	-	-	-
-	-	-	-	-	-	-
193,263	6,017,662	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,445,745	239,301	-	-	-	-
<u>193,263</u>	<u>8,463,407</u>	<u>8,570,844</u>	<u>301,286</u>	<u>-</u>	<u>-</u>	<u>462,155</u>
( 130,456)	( 1,267,806)	97,663	6,875	523	2	168,993
-	-	-	-	-	-	-
-	1,221,410	64,000	-	-	-	-
-	( 69,300)	-	-	-	-	-
-	1,152,110	64,000	-	-	-	-
( 130,456)	( 115,696)	161,663	6,875	523	2	168,993
179,061	8,000,550	2,538,376	564,091	-	371	861,840
<u>\$ 48,605</u>	<u>\$ 7,884,854</u>	<u>\$ 2,700,039</u>	<u>\$ 570,966</u>	<u>\$ 523</u>	<u>\$ 373</u>	<u>\$ 1,030,833</u>

Continued

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2005

### Special Revenue Funds (Continued)

	<u>Tax Sale Automation Fund</u>	<u>Recorder's Automation Fund</u>	<u>Geographic Information Systems Fund</u>	<u>Vital Records Automation Fund</u>	<u>Weed and Seed Fund</u>
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Interest	8,753	65,636	45,846	8,085	69
Fines	-	-	-	-	-
Fees	81,338	1,027,748	1,391,289	150,742	-
Permits	-	-	-	-	-
Grants	-	-	-	-	345,694
Reimbursements	-	-	-	-	-
Charges for Services	-	-	-	-	-
Miscellaneous	-	440	-	-	-
Total Revenues	<u>90,091</u>	<u>1,093,824</u>	<u>1,437,135</u>	<u>158,827</u>	<u>345,763</u>
<b>Expenditures</b>					
Current:					
General Government	-	-	576,293	-	-
Health and Public Safety	-	-	-	-	-
Public Services	33,093	555,293	-	180,714	-
Judicial	-	-	-	-	306,176
Highway	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	9,329	304,375	325,991	15,403	9,187
Total Expenditures	<u>42,422</u>	<u>859,668</u>	<u>902,284</u>	<u>196,117</u>	<u>315,363</u>
Excess (deficiency) of revenues over expenditures	<u>47,669</u>	<u>234,156</u>	<u>534,851</u>	<u>( 37,290)</u>	<u>30,400</u>
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Bonds	-	-	-	-	-
Transfers In	-	-	82,000	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>82,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	47,669	234,156	616,851	( 37,290)	30,400
<b>Fund Balances, Beginning of Year</b>	<u>251,349</u>	<u>2,127,006</u>	<u>1,119,045</u>	<u>312,770</u>	<u>6,272</u>
<b>Fund Balances, End of Year</b>	<u>\$ 299,018</u>	<u>\$ 2,361,162</u>	<u>\$ 1,735,896</u>	<u>\$ 275,480</u>	<u>\$ 36,672</u>

Children's Waiting Room Fund	Local Law Enforcement Block Grant Fund	Juvenile Accountability Fund	Law Library Fund	Court Automation Fund	Court Security Fund	Drug Court Special Resources Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
1,557	11	13	1,768	20,434	21,010	432
-	-	-	-	-	-	-
83,060	-	-	251,268	559,569	1,148,942	-
-	-	-	-	-	-	-
-	11,557	30,000	-	-	-	170,237
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>84,617</u>	<u>11,568</u>	<u>30,013</u>	<u>253,036</u>	<u>580,003</u>	<u>1,169,952</u>	<u>170,669</u>
-	-	-	-	-	-	-
84,572	-	-	-	-	-	-
-	-	-	-	-	-	-
-	28,753	39,102	216,951	727,474	1,372,482	144,138
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	7,170	86,978	36,790	27,093
<u>84,572</u>	<u>28,753</u>	<u>39,102</u>	<u>224,121</u>	<u>814,452</u>	<u>1,409,272</u>	<u>171,231</u>
45	( 17,185)	( 9,089)	28,915	( 234,449)	( 239,320)	( 562)
-	-	-	-	-	-	-
-	-	9,102	-	-	200,000	-
-	-	-	-	-	-	-
-	-	9,102	-	-	200,000	-
45	( 17,185)	13	28,915	( 234,449)	( 39,320)	( 562)
54,484	17,820	53	61,430	816,032	670,495	463
<u>\$ 54,529</u>	<u>\$ 635</u>	<u>\$ 66</u>	<u>\$ 90,345</u>	<u>\$ 581,583</u>	<u>\$ 631,175</u>	<u>(\$ 99)</u>

Continued

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2005

### Special Revenue Funds (Continued)

	Court Document Storage Fund	Child Support Fund	Probation Services Fund	Substance Abuse Screening Fund	Drug Court Fund
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Interest	14,505	10,483	388	-	6,244
Fines	508,281	-	-	-	-
Fees	-	172,313	608,342	82,213	-
Permits	-	-	-	-	-
Grants	-	-	40,199	-	-
Reimbursements	-	-	5,705	-	-
Charges for Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>522,786</u>	<u>182,796</u>	<u>654,634</u>	<u>82,213</u>	<u>6,244</u>
<b>Expenditures</b>					
Current:					
General Government	-	-	-	-	-
Health and Public Safety	-	-	-	-	-
Public Services	-	-	-	-	-
Judicial	458,876	171,538	398,466	70,876	236,067
Highway	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	204,423	11,460	16,922	-	-
Total Expenditures	<u>663,299</u>	<u>182,998</u>	<u>415,388</u>	<u>70,876</u>	<u>236,067</u>
Excess (deficiency) of revenues over expenditures	( 140,513)	( 202)	239,246	11,337	( 229,823)
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Bonds	-	-	-	-	-
Transfers In	-	-	50,000	-	410,000
Transfers Out	( 12,000)	-	( 119,102)	-	( 50,000)
Total Other Financing Sources (Uses)	<u>( 12,000)</u>	<u>-</u>	<u>( 69,102)</u>	<u>-</u>	<u>360,000</u>
Net Change in Fund Balances	( 152,513)	( 202)	170,144	11,337	130,177
<b>Fund Balances, Beginning of Year</b>	<u>479,217</u>	<u>331,863</u>	<u>1,017,854</u>	<u>( 10,065)</u>	<u>96,966</u>
<b>Fund Balances, End of Year</b>	<u>\$ 326,704</u>	<u>\$ 331,661</u>	<u>\$ 1,187,998</u>	<u>\$ 1,272</u>	<u>\$ 227,143</u>

<b>SAO Firearms Grant Fund</b>	<b>Title IV-D Child Support Fund</b>	<b>Drug Prosecution Fund</b>	<b>Victim Coordinator Services Fund</b>	<b>Violent Crime Defense Fund</b>	<b>SAO Domestic Violence Fund</b>	<b>SHOCAP Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
57	319	220	135	9	7,323	13,159
-	-	60,266	-	-	-	-
-	-	-	-	-	-	-
-	719,640	181,877	83,298	-	-	26,580
-	-	-	-	-	-	500
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>57</u>	<u>719,959</u>	<u>242,363</u>	<u>83,433</u>	<u>9</u>	<u>7,323</u>	<u>40,239</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	107,155
-	-	-	-	-	-	-
22,068	683,507	320,051	209,220	-	369,319	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,039	-	-	-	-	-
<u>22,068</u>	<u>685,546</u>	<u>320,051</u>	<u>209,220</u>	<u>-</u>	<u>369,319</u>	<u>107,155</u>
( 22,011)	34,413	( 77,688)	( 125,787)	9	( 361,996)	( 66,916)
-	-	-	-	-	-	-
-	-	96,620	179,601	-	408,000	81,701
-	-	-	-	( 3,716)	-	-
-	-	96,620	179,601	( 3,716)	408,000	81,701
( 22,011)	34,413	18,932	53,814	( 3,707)	46,004	14,785
24,504	165,513	313,137	( 7,068)	3,707	220,103	112,540
<u>\$ 2,493</u>	<u>\$ 199,926</u>	<u>\$ 332,069</u>	<u>\$ 46,746</u>	<u>\$ -</u>	<u>\$ 266,107</u>	<u>\$ 127,325</u>

Continued

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2005

### Special Revenue Funds (Continued)

	Environmental Prosecution Fund	Auto Theft Task Force Fund	Home Program Fund	Economic Development Fund	Kane Kares Fund
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Interest	15,340	945	-	1,718	7,306
Fines	-	-	-	-	-
Fees	3,000	-	-	-	-
Permits	-	-	-	-	-
Grants	-	70,573	20,999	-	189,829
Reimbursements	-	-	-	-	-
Charges for Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	18,340	71,518	20,999	1,718	197,135
<b>Expenditures</b>					
Current:					
General Government	-	-	-	142,667	-
Health and Public Safety	-	-	-	-	-
Public Services	-	-	23,088	-	-
Judicial	137,386	83,305	-	-	489,843
Highway	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	18,252	-	-	-	1,134
Total Expenditures	155,638	83,305	23,088	142,667	490,977
Excess (deficiency) of revenues over expenditures	( 137,298)	( 11,787)	( 2,089)	( 140,949)	( 293,842)
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Bonds	-	-	-	-	-
Transfers In	235,171	15,420	-	150,000	410,123
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	235,171	15,420	-	150,000	410,123
Net Change in Fund Balances	97,873	3,633	( 2,089)	9,051	116,281
<b>Fund Balances, Beginning of Year</b>	350,234	49,362	-	2,277	100,656
<b>Fund Balances, End of Year</b>	\$ 448,107	\$ 52,995	(\$ 2,089)	\$ 11,328	\$ 216,937



Riverboat Fund	Stormwater Management Planning Fund	Community Development Block Grant Fund	Farmland Preservation Fund	Kane Law Enforcement Fund	Tax Sale Purchase Fund	Marriage Fees Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
112,515	32,580	-	9,865	44	141	98
-	-	-	-	-	-	-
-	790,425	-	-	-	101,184	10,860
-	25,300	-	-	-	-	-
-	488,478	1,043,759	1,732,183	-	-	-
-	4,475	5,801	-	38,494	-	-
-	-	-	-	-	-	-
5,369,968	7	-	-	-	-	126
<u>5,482,483</u>	<u>1,341,265</u>	<u>1,049,560</u>	<u>1,742,048</u>	<u>38,538</u>	<u>101,325</u>	<u>11,084</u>
403,624	-	1,052,151	3,963,910	42,631	32,517	-
-	-	-	-	-	-	-
-	1,118,675	-	-	-	-	12,247
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,384	-	-	-	-
<u>403,624</u>	<u>1,118,675</u>	<u>1,053,535</u>	<u>3,963,910</u>	<u>42,631</u>	<u>32,517</u>	<u>12,247</u>
5,078,859	222,590	( 3,975)	( 2,221,862)	( 4,093)	68,808	( 1,163)
-	-	-	-	-	-	-
-	629,868	-	-	-	-	-
( 3,896,448)	-	-	-	-	-	-
( 3,896,448)	629,868	-	-	-	-	-
1,182,411	852,458	( 3,975)	( 2,221,862)	( 4,093)	68,808	( 1,163)
1,919,825	258,319	( 4,488)	2,621,669	22,910	805	29,424
<u>\$ 3,102,236</u>	<u>\$ 1,110,777</u>	<u>(\$ 8,463)</u>	<u>\$ 399,807</u>	<u>\$ 18,817</u>	<u>\$ 69,613</u>	<u>\$ 28,261</u>

Continued

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2005

### Special Revenue Funds (Continued)

	<b>Forest Preserve District's General Fund (June 30, 2005)</b>	<b>Forest Preserve District's IMRF Fund (June 30, 2005)</b>	<b>Forest Preserve District's Insurance Fund (June 30, 2005)</b>	<b>Forest Preserve District's Social Security Fund (June 30, 2005)</b>	<b>Total Nonmajor Special Revenue Funds</b>
<b>Revenues</b>					
Property Taxes	\$ 2,440,489	\$ 181,524	\$ 80,677	\$ 201,693	\$ 17,810,302
Intergovernmental	127,108	1,673	-	1,862	12,169,541
Interest	67,590	4,212	13,496	3,254	1,491,999
Fines	-	-	-	-	572,487
Fees	-	-	-	-	7,984,042
Permits	23,776	-	-	-	764,058
Grants	-	-	-	-	10,913,881
Reimbursements	-	-	-	-	2,217,826
Charges for Services	910,706	-	-	-	910,706
Miscellaneous	43,524	-	50	-	6,231,906
Total Revenues	<u>3,613,193</u>	<u>187,409</u>	<u>94,223</u>	<u>206,809</u>	<u>61,066,748</u>
<b>Expenditures</b>					
Current:					
General Government	3,229,077	204,118	259,310	191,439	17,126,773
Health and Public Safety	-	-	-	-	8,985,425
Public Services	-	-	-	-	2,212,149
Judicial	-	-	-	-	6,497,845
Highway	-	-	-	-	13,458,481
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	154,316	-	-	-	7,213,205
Total Expenditures	<u>3,383,393</u>	<u>204,118</u>	<u>259,310</u>	<u>191,439</u>	<u>55,493,878</u>
Excess (deficiency) of revenues over expenditures	<u>229,800</u>	<u>( 16,709)</u>	<u>( 165,087)</u>	<u>15,370</u>	<u>5,572,870</u>
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Bonds	-	-	-	-	-
Transfers In	-	-	-	-	4,608,904
Transfers Out	<u>( 66,695)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 5,118,694)</u>
Total Other Financing Sources (Uses)	<u>( 66,695)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 509,790)</u>
Net Change in Fund Balances	163,105	( 16,709)	( 165,087)	15,370	5,063,080
<b>Fund Balances, Beginning of Year</b>	<u>2,304,422</u>	<u>138,997</u>	<u>795,169</u>	<u>77,599</u>	<u>49,347,664</u>
<b>Fund Balances, End of Year</b>	<u>\$ 2,467,527</u>	<u>\$ 122,288</u>	<u>\$ 630,082</u>	<u>\$ 92,969</u>	<u>\$ 54,410,744</u>

**Debt Service Funds**

**Capital Projects Funds**

<b>Motor Fuel Tax Debt Service Fund</b>	<b>Juvenile Bonds Pledge Revenues Fund</b>	<b>Public Building Commission Fund</b>	<b>Total Nonmajor Debt Service Funds</b>	<b>Capital Project Fund</b>	<b>Transportation Impact Fees Fund</b>	<b>Motor Fuel Construction Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110,929	34,847	33,283	179,059	378,494	145,820	4,267
-	-	-	-	-	4,988,096	-
-	-	-	-	-	-	-
-	-	-	-	-	3,643	-
-	-	-	-	-	-	-
<u>110,929</u>	<u>34,847</u>	<u>33,283</u>	<u>179,059</u>	<u>378,494</u>	<u>5,137,559</u>	<u>4,267</u>
-	3,570	-	3,570	111,262	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	19,825	229,695
805,000	530,000	-	1,335,000	-	-	-
1,902,317	286,084	-	2,188,401	-	-	-
-	-	-	-	1,824,807	-	8,724,361
<u>2,707,317</u>	<u>819,654</u>	<u>-</u>	<u>3,526,971</u>	<u>1,936,069</u>	<u>19,825</u>	<u>8,954,056</u>
( 2,596,388)	( 784,807)	33,283	( 3,347,912)	( 1,557,575)	5,117,734	( 8,949,789)
-	-	-	-	-	-	-
819,433	816,084	-	1,635,517	800,968	-	-
-	-	-	-	-	( 360,118)	( 480)
<u>819,433</u>	<u>816,084</u>	<u>-</u>	<u>1,635,517</u>	<u>800,968</u>	<u>( 360,118)</u>	<u>( 480)</u>
( 1,776,955)	31,277	33,283	( 1,712,395)	( 756,607)	4,757,616	( 8,950,269)
<u>4,639,265</u>	<u>1,548,484</u>	<u>1,947,292</u>	<u>8,135,041</u>	<u>14,278,225</u>	<u>2,088,546</u>	<u>8,950,269</u>
<u>\$ 2,862,310</u>	<u>\$ 1,579,761</u>	<u>\$ 1,980,575</u>	<u>\$ 6,422,646</u>	<u>\$ 13,521,618</u>	<u>\$ 6,846,162</u>	<u>\$ -</u>

Continued

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2005

	Capital Projects Funds (Continued)			Permanent Fund	
	Special Service Areas Fund	Forest Preserve District's Construction & Devel. Fund (June 30, 2005)	Total Nonmajor Capital Projects Funds	Working Cash Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>					
Property Taxes	\$ 935	\$ 1,331,176	\$ 1,332,111	\$ -	\$ 19,142,413
Intergovernmental	-	-	-	-	12,169,541
Interest	24,919	255,392	808,892	95,197	2,575,147
Fines	-	-	-	-	572,487
Fees	-	-	4,988,096	-	12,972,138
Permits	-	-	-	-	764,058
Grants	-	89,763	89,763	-	11,003,644
Reimbursements	6,555	-	10,198	-	2,228,024
Charges for Services	-	-	-	-	910,706
Miscellaneous	-	510,750	510,750	-	6,742,656
Total Revenues	32,409	2,187,081	7,739,810	95,197	69,080,814
<b>Expenditures</b>					
Current:					
General Government	-	746,457	857,719	-	17,988,062
Health and Public Safety	-	-	-	-	8,985,425
Public Services	363,842	-	363,842	-	2,575,991
Judicial	-	-	-	-	6,497,845
Highway	-	-	249,520	-	13,708,001
Debt Service:					
Principal	-	-	-	-	1,335,000
Interest and Fees	-	-	-	-	2,188,401
Capital Outlay	-	1,568,791	12,117,959	-	19,331,164
Total Expenditures	363,842	2,315,248	13,589,040	-	72,609,889
Excess (deficiency) of revenues over expenditures	( 331,433)	( 128,167)	( 5,849,230)	95,197	( 3,529,075)
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Bonds	-	4,002,714	4,002,714	-	4,002,714
Transfers In	-	-	800,968	-	7,045,389
Transfers Out	( 22,200)	-	( 382,798)	-	( 5,501,492)
Total Other Financing Sources (Uses)	( 22,200)	4,002,714	4,420,884	-	5,546,611
Net Change in Fund Balances	( 353,633)	3,874,547	( 1,428,346)	95,197	2,017,536
<b>Fund Balances, Beginning of Year</b>	1,030,682	10,155,050	36,502,772	2,353,875	96,339,352
<b>Fund Balances, End of Year</b>	\$ 677,049	\$ 14,029,597	\$ 35,074,426	\$ 2,449,072	\$ 98,356,888

## KANE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 4,221,618	\$ 4,221,620	\$ 2
Interest	35,000	78,276	43,276
Total Revenues	4,256,618	4,299,896	43,278
<b>Expenditures</b>			
General Government			
Personnel Services			
Contribution-SLEP	2,078,450	2,062,847	15,603
Contribution-IMRF	2,182,803	2,038,462	144,341
Total Expenditures	4,261,253	4,101,309	159,944
Excess (deficiency) of revenues over expenditures	( 4,635)	198,587	193,952
<b>Other Financing Sources (Uses)</b>			
Transfers In	4,635	2,985	( 1,650)
Total Other Financing Sources (Uses)	4,635	2,985	( 1,650)
Net Change in Fund Balance	\$ -	201,572	\$ 201,572
<b>Fund Balance at Beginning of Year</b>		2,396,557	
<b>Fund Balance at End of Year</b>		\$ 2,598,129	

## KANE COUNTY, ILLINOIS

Social Security Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 2,975,515	\$ 2,999,572	\$ 24,057
Interest	30,000	66,111	36,111
Reimbursements	-	8,151	8,151
	<u>3,005,515</u>	<u>3,073,834</u>	<u>68,319</u>
<b>Expenditures</b>			
General Government			
Personnel Services			
Contribution-Social Security	3,009,071	2,927,727	81,344
Total Expenditures	<u>3,009,071</u>	<u>2,927,727</u>	<u>81,344</u>
Excess (deficiency) of revenues over expenditures	( 3,556)	146,107	142,551
<b>Other Financing Sources (Uses)</b>			
Transfers In	3,556	2,785	( 771)
Total Other Financing Sources (Uses)	<u>3,556</u>	<u>2,785</u>	<u>( 771)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>148,892</u>	<u>\$ 148,892</u>
<b>Fund Balance at Beginning of Year</b>		<u>2,364,770</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 2,513,662</u>	

## KANE COUNTY, ILLINOIS

County Highway Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Property Taxes	\$ 5,303,210	\$ 5,286,602	(\$ 16,608)
Interest	60,000	223,753	163,753
Fees	60,000	64,935	4,935
Permits	400,000	615,025	215,025
Reimbursements	60,287	72,672	12,385
Miscellaneous	55,000	814,924	759,924
	<u>5,938,497</u>	<u>7,077,911</u>	<u>1,139,414</u>
Total Revenues			
<b>Expenditures</b>			
Highway			
Personnel Services			
Full-Time Salaries	1,781,004	1,593,641	187,363
Part-Time Salaries	143,395	134,669	8,726
Overtime Salaries	60,116	69,647	( 9,531)
Contribution-IMRF	154,608	142,165	12,443
Contribution-Social Security	151,815	133,650	18,165
Insurance-Health	254,118	208,857	45,261
Insurance-Dental	10,989	8,083	2,906
Total Personnel Services	<u>2,556,045</u>	<u>2,290,712</u>	<u>265,333</u>
Contractual Services			
Insurance-Liability	71,043	71,043	-
Worker's Compensation	40,322	40,322	-
Unemployment Claims	4,992	4,992	-
Contracts & Consulting	183,050	248,029	( 64,979)
Legal Services	157,000	77,236	79,764
Northeast IL Plan & Metro	8,896	9,069	( 173)
Special Studies	5,065	4,500	565
Medical/Dental/Hospital	5,092	5,390	( 298)
Construction-County Highways	3,095,686	-	3,095,686
Maintenance-Roads	71,255	40,709	30,546
Janitorial Services	31,827	23,697	8,130
Security Services	6,365	816	5,549
Printing-Legal	7,500	6,631	869
Printing-General	15,000	5,188	9,812
Mapping	27,563	9,370	18,193
Maintenance-Computers	10,000	10,043	( 43)
Maintenance-Copiers	18,375	12,690	5,685
Maintenance-Communication Equipment	10,609	10,738	( 129)
Conference & Meetings	24,176	22,370	1,806
Employee Training	47,741	21,619	26,122
Mileage Expenditures	5,775	3,136	2,639
Association Dues	5,408	5,140	268
Software License Cost	102,735	21,307	81,428
Other Contractual Expenditures	48,000	28,000	20,000
Total Contractual Services	<u>4,003,475</u>	<u>682,035</u>	<u>3,321,440</u>
Commodities			
Utilities-Electric	66,550	35,429	31,121

## KANE COUNTY, ILLINOIS

County Highway Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Utilities-Gas & Electric	\$ 110,000	\$ 42,829	\$ 67,171
Utilities-Intersect Light	379,495	217,226	162,269
Disposal & Water Softener	12,730	15,139	( 2,409)
Telephone	59,740	42,915	16,825
Postage	12,730	10,327	2,403
Office Supplies	31,827	26,533	5,294
Books & Subscriptions	3,500	377	3,123
Computer Software-Non Capital	16,538	2,818	13,720
Computer Hardware-Non Capital	22,050	18,865	3,185
Operating Supplies	47,739	19,101	28,638
Operating Supplies-Clean	5,305	-	5,305
Uniforms & Accessories	26,523	16,637	9,886
Fuel-Vehicles	135,000	141,995	( 6,995)
Repairs & Maintenance-Vehicles	125,000	100,087	24,913
Repairs & Maintenance-Buildings/Grounds	88,568	46,510	42,058
Repairs & Maintenance-Equipment	75,000	70,451	4,549
Repairs & Maintenance-Office Equipment	2,122	242	1,880
Repairs & Maintenance-Roads	288,041	280,800	7,241
Total Commodities	1,508,458	1,088,281	420,177
Total Highway	8,067,978	4,061,028	4,006,950
Capital Outlay			
Computers	40,000	5,147	34,853
Computer Software	25,000	10,773	14,227
Office Furniture & Equipment	15,450	25,659	( 10,209)
Special Purpose Equipment	7,426	7,169	257
Communications Equipment	5,305	5,700	( 395)
Automotive Equipment	400,000	399,347	653
Machinery & Equipment	214,200	79,107	135,093
Building Improvements	1,244,000	513,048	730,952
Highway Right of Way	527,860	69,963	457,897
Total Capital Outlay	2,479,241	1,115,913	1,363,328
Total Expenditures	10,547,219	5,176,941	5,370,278
Excess (deficiency) of revenues over expenditures	( 4,608,722)	1,900,970	( 2,707,752)
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	360,118	360,118
Transfers Out	( 82,000)	( 82,000)	-
Total Other Financing Sources (Uses)	( 82,000)	278,118	360,118
Net Change in Fund Balance	(\$ 4,690,722)	2,179,088	\$ 6,869,810
<b>Fund Balance at Beginning of Year</b>		5,917,571	
<b>Fund Balance at End of Year</b>		\$ 8,096,659	



## KANE COUNTY, ILLINOIS

County Bridge Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 275,899	\$ 275,823	(\$ 76)
Interest	30,000	61,488	31,488
Reimbursements	640,000	39,203	( 600,797)
Total Revenues	945,899	376,514	( 569,385)
<b>Expenditures</b>			
Highway			
Contractual Services			
Engineering	577,875	44,719	533,156
Maintenance-Bridges	1,455,250	231,804	1,223,446
Bridge Inspection	200,000	197,298	2,702
Total Contractual Services	2,233,125	473,821	1,759,304
Other Expenditures			
County Aid To Townships	170,000	137,586	32,414
Total Highway	2,403,125	611,407	1,791,718
Capital Outlay			
Highway Right of Way	472,500	-	472,500
Total Expenditures	2,875,625	611,407	2,264,218
Net Change in Fund Balance	(\$ 1,929,726)	( 234,893)	\$ 1,694,833
<b>Fund Balance at Beginning of Year</b>		2,119,602	
<b>Fund Balance at End of Year</b>		\$ 1,884,709	

## KANE COUNTY, ILLINOIS

Motor Fuel Tax Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 6,246,185	\$ 6,855,726	\$ 609,541
Interest	30,000	190,436	160,436
Reimbursements	-	180,000	180,000
Miscellaneous	-	481	481
	<u>6,276,185</u>	<u>7,226,643</u>	<u>950,458</u>
<b>Expenditures</b>			
Highway			
Personnel Services			
Full-Time Salaries	1,550,241	1,480,518	69,723
Part-Time Salaries	117,151	111,840	5,311
Overtime Salaries	202,858	98,782	104,076
Contribution-IMRF	153,361	125,228	28,133
Contribution-Social Security	143,074	125,054	18,020
Contribution-Teamsters	231,660	225,100	6,560
Insurance-Health	48,135	28,043	20,092
Insurance-Dental	2,329	1,291	1,038
Total Personnel Services	<u>2,448,809</u>	<u>2,195,856</u>	<u>252,953</u>
Contractual Services			
Construction-Roads	24,600	98,359	( 73,759)
Maintenance-Roads	50,000	-	50,000
Total Contractual Services	<u>74,600</u>	<u>98,359</u>	<u>( 23,759)</u>
Commodities			
Repairs & Maintenance-Roads	300,000	280,906	19,094
Total Highway	<u>2,823,409</u>	<u>2,575,121</u>	<u>248,288</u>
Capital Outlay			
Highway Right of Way	5,905,851	2,180,000	3,725,851
	<u>8,729,260</u>	<u>4,755,121</u>	<u>3,974,139</u>
Excess (deficiency) of revenues over expenditures	<u>( 2,453,075)</u>	<u>2,471,522</u>	<u>18,447</u>
<b>Other Financing Sources (Uses)</b>			
Transfers Out	( 1,038,237)	( 819,433)	218,804
	<u>( 1,038,237)</u>	<u>( 819,433)</u>	<u>218,804</u>
Net Change in Fund Balance	<u>(\$ 3,491,312)</u>	<u>1,652,089</u>	<u>\$ 5,143,401</u>
<b>Fund Balance at Beginning of Year</b>		<u>7,552,205</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 9,204,294</u>	

## KANE COUNTY, ILLINOIS

County Highway Matching Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 57,325	\$ 61,294	\$ 3,969
Interest	4,240	1,513	( 2,727)
Total Revenues	61,565	62,807	1,242
<b>Expenditures</b>			
Highway			
Commodities			
Repairs & Maintenance-Roads	235,000	193,263	41,737
Total Expenditures	235,000	193,263	41,737
Net Change in Fund Balance	(\$ 173,435)	( 130,456)	\$ 42,979
<b>Fund Balance at Beginning of Year</b>		179,061	
<b>Fund Balance at End of Year</b>		\$ 48,605	

## KANE COUNTY, ILLINOIS

Motor Fuel Local Option Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 4,250,805	\$ 5,183,172	\$ 932,367
Interest	75,000	259,680	184,680
Reimbursements	1,524,200	1,752,749	228,549
Total Revenues	5,850,005	7,195,601	1,345,596
<b>Expenditures</b>			
Highway			
Contractual Services			
Engineering	1,550,600	972,704	577,896
Construction-Roads	1,829,200	652,244	1,176,956
Maintenance-Roads	3,402,954	2,699,391	703,563
Maintenance-Bridges	2,000,000	1,693,323	306,677
Total Highway	8,782,754	6,017,662	2,765,092
Capital Outlay			
Highway Right of Way	3,232,731	2,445,745	786,986
Total Expenditures	12,015,485	8,463,407	3,552,078
Excess (deficiency) of revenues over expenditures	( 6,165,480)	( 1,267,806)	( 7,433,286)
<b>Other Financing Sources (Uses)</b>			
Transfers In	2,000,000	1,221,410	( 778,590)
Transfers Out	( 69,300)	( 69,300)	-
Total Other Financing Sources (Uses)	1,930,700	1,152,110	( 778,590)
Net Change in Fund Balance	(\$ 4,234,780)	( 115,696)	\$ 4,119,084
<b>Fund Balance at Beginning of Year</b>		8,000,550	
<b>Fund Balance at End of Year</b>		\$ 7,884,854	

## KANE COUNTY, ILLINOIS

County Health Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Property Taxes	\$ 1,775,798	\$ 1,769,862	(\$ 5,936)
Interest	27,000	71,165	44,165
Fees	912,125	869,524	( 42,601)
Permits	115,725	99,957	( 15,768)
Grants	5,717,454	5,758,978	41,524
Reimbursements	17,000	97,600	80,600
Miscellaneous	17,500	1,421	( 16,079)
Total Revenues	<u>8,582,602</u>	<u>8,668,507</u>	<u>85,905</u>
<b>Expenditures</b>			
Health and Public Safety			
Personnel Services			
Full-Time Salaries	4,257,117	4,057,965	199,152
Seasonal Salaries	180,224	165,766	14,458
Part-Time Salaries	263,028	196,807	66,221
Overtime Salaries	26,125	18,828	7,297
Contribution-IMRF	371,950	340,608	31,342
Contribution-Social Security	360,788	330,479	30,309
Insurance-Health	870,610	787,187	83,423
Insurance-Dental	37,649	34,619	3,030
Total Personnel Services	<u>6,367,491</u>	<u>5,932,259</u>	<u>435,232</u>
Contractual Services			
Insurance-Liability	88,224	86,054	2,170
Worker's Compensation	50,076	48,841	1,235
Unemployment Claims	6,197	6,047	150
Contracts & Consulting	1,044,455	1,156,203	( 111,748)
Public Health Services	402,412	324,332	78,080
Building Space Rental	88,357	87,163	1,194
Advertising	750	1,200	( 450)
Equipment Rental	5,434	658	4,776
Maintenance-Computers	460	-	460
Conference & Meetings	42,193	37,189	5,004
Employee Training	6,915	6,763	152
Mileage Expenditures	53,410	51,791	1,619
Association Dues	9,495	6,460	3,035
Total Contractual Services	<u>1,798,378</u>	<u>1,812,701</u>	<u>( 14,323)</u>
Commodities			
Utilities-Electric	8,639	7,747	892
Utilities-Gas & Electric	6,154	4,569	1,585
Disposal & Water Softener	2,016	1,699	317
Telephone	69,036	77,272	( 8,236)
Postage	3,260	2,984	276

## KANE COUNTY, ILLINOIS

County Health Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Office Supplies	\$ 24,140	\$ 19,144	\$ 4,996
Data Processing Supplies	9,335	14,743	( 5,408)
Books & Subscriptions	2,538	3,026	( 488)
Operating Supplies	217,418	290,188	( 72,770)
Operating Supplies-Clean	4,890	5,291	( 401)
Medical Supplies & Drugs	82,480	79,614	2,866
Lab Services	1,978	1,587	391
Fuel-Vehicles	10,110	8,628	1,482
Repairs & Maintenance-Vehicles	6,970	10,551	( 3,581)
Repairs & Maintenance-Buildings/Grounds	47,366	52,126	( 4,760)
Repairs & Maintenance-Equipment	9,191	6,791	2,400
Repairs & Maintenance-Office Equipment	1,000	623	377
Total Commodities	<u>506,521</u>	<u>586,583</u>	<u>( 80,062)</u>
Total Health and Public Safety	<u>8,672,390</u>	<u>8,331,543</u>	<u>340,847</u>
Capital Outlay			
Computers	67,200	73,931	( 6,731)
Printers	7,100	5,953	1,147
Copiers	8,000	10,002	( 2,002)
Computer Software	-	1,245	( 1,245)
Computer Software	60,000	-	60,000
Office Furniture & Equipment	38,960	29,404	9,556
Special Purpose Equipment	108,100	89,822	18,278
Automotive Equipment	19,000	28,944	( 9,944)
Total Capital Outlay	<u>308,360</u>	<u>239,301</u>	<u>69,059</u>
 Total Expenditures	 <u>8,980,750</u>	 <u>8,570,844</u>	 <u>409,906</u>
 Excess (deficiency) of revenues over expenditures	 <u>( 398,148)</u>	 <u>97,663</u>	 <u>( 300,485)</u>
 <b>Other Financing Sources (Uses)</b>			
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>(\$ 334,148)</u>	 161,663	 <u>\$ 495,811</u>
 <b>Fund Balance at Beginning of Year</b>		 <u>2,538,376</u>	
 <b>Fund Balance at End of Year</b>		 <u>\$ 2,700,039</u>	

# KANE COUNTY, ILLINOIS

Veterans' Commission Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$ 295,755	\$ 291,146	(\$ 4,609)
Interest	6,500	16,775	10,275
Reimbursements	-	240	240
Total Revenues	302,255	308,161	5,906
<b>Expenditures</b>			
Public Services			
Personnel Services			
Full-Time Salaries	160,707	160,897	( 190)
Overtime Salaries	1,700	1,697	3
Contribution-IMRF	13,317	13,045	272
Contribution-Social Security	12,424	12,200	224
Insurance-Health	29,026	35,002	( 5,976)
Insurance-Dental	676	887	( 211)
Total Personnel Services	217,850	223,728	( 5,878)
Contractual Services			
Insurance-Liability	3,004	3,004	-
Worker's Compensation	1,705	1,705	-
Unemployment Claims	211	211	-
Legal Services	700	-	700
Printing-General	100	118	( 18)
Maintenance-Computers	600	80	520
Maintenance-Copiers	850	326	524
Conference & Meetings	1,072	743	329
Employee Training	4,898	4,897	1
Mileage Expenditures	1,250	687	563
Association Dues	470	415	55
Other Contractual Expenditures	58,000	46,196	11,804
Total Contractual Services	72,860	58,382	14,478
Commodities			
Telephone	1,800	1,086	714
Office Supplies	515	705	( 190)
Books & Subscriptions	355	679	( 324)
Fuel-Vehicles	4,375	7,020	( 2,645)
Repairs & Maintenance-Vehicles	3,500	9,686	( 6,186)
Total Commodities	10,545	19,176	( 8,631)
Total Public Services	301,255	301,286	( 31)
Capital Outlay			
Printers	1,000	-	1,000
Total Expenditures	302,255	301,286	969
Net Change in Fund Balance	\$ -	6,875	\$ 6,875
<b>Fund Balance at Beginning of Year</b>		564,091	
<b>Fund Balance at End of Year</b>		\$ 570,966	

## KANE COUNTY, ILLINOIS

Animal Control Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 6,825	\$ 26,717	\$ 19,892
Fines	31,872	3,940	( 27,932)
Fees	668,467	587,290	( 81,177)
Reimbursements	13,545	12,236	( 1,309)
Miscellaneous	-	965	965
	<u>720,709</u>	<u>631,148</u>	<u>( 89,561)</u>
<b>Expenditures</b>			
Health and Public Safety			
Personnel Services			
Full-Time Salaries	175,101	231,867	( 56,766)
Part-Time Salaries	18,360	9,012	9,348
Overtime Salaries	25,409	23,851	1,558
Contribution-IMRF	17,948	20,802	( 2,854)
Contribution-Social Security	16,744	19,893	( 3,149)
Insurance-Health	30,622	36,475	( 5,853)
Insurance-Dental	943	1,250	
Other Medical Expenditures	700	355	345
Total Personnel Services	<u>285,827</u>	<u>343,505</u>	<u>( 57,678)</u>
Contractual Services			
Insurance-Liability	4,049	4,049	-
Worker's Compensation	2,299	2,299	-
Unemployment Claims	285	285	-
Contracts & Consulting	66,696	38,620	28,076
Veterinarian Services	57,120	38,440	18,680
Printing-General	1,653	651	1,002
Maintenance-Computers	150	-	150
Maintenance-Copiers	360	255	105
Maintenance-Communication Equipment	702	216	486
Conference & Meetings	1,350	1,239	111
Employee Training	350	-	350
Mileage Expenditures	-	280	( 280)
Other Contractual Expenditures	13,085	-	13,085
Total Contractual Services	<u>148,099</u>	<u>86,334</u>	<u>61,765</u>
Commodities			
Telephone	8,764	4,923	3,841
Postage	27,474	-	27,474
Office Supplies	2,672	4,565	( 1,893)
Operating Supplies	27,369	9,996	17,373
Uniforms & Accessories	525	553	( 28)
Compensation-Destroyed Animals	100	-	100
Fuel-Vehicles	7,475	9,248	( 1,773)



## KANE COUNTY, ILLINOIS

Animal Control Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Repairs & Maintenance-Vehicles	\$ 5,366	\$ 3,031	\$ 2,335
Total Commodities	79,745	32,316	47,429
Total Health and Public Safety	513,671	462,155	51,516
Capital Outlay			
Computer Software	500	-	500
Automotive Equipment	20,000	-	20,000
Total Capital Outlay	20,500	-	20,500
 Total Expenditures	534,171	462,155	72,016
 Excess (deficiency) of revenues over expenditures	186,538	168,993	355,531
 <b>Other Financing Sources (Uses)</b>			
Transfers Out	( 13,517)	-	13,517
Total Other Financing Sources (Uses)	( 13,517)	-	13,517
 Net Change in Fund Balance	\$ 173,021	168,993	(\$ 4,028)
 <b>Fund Balance at Beginning of Year</b>		861,840	
 <b>Fund Balance at End of Year</b>		\$ 1,030,833	

## KANE COUNTY, ILLINOIS

Tax Sale Automation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 5,500	\$ 8,753	\$ 3,253
Fees	59,000	81,338	22,338
Total Revenues	64,500	90,091	25,591
<b>Expenditures</b>			
Public Services			
Personnel Services			
Full-Time Salaries	30,000	22,634	7,366
Seasonal/Temporary Salaries	5,000	-	5,000
Contribution-IMRF	2,460	1,773	687
Contribution-Social Security	2,678	1,705	973
Insurance-Health	4,099	4,036	63
Insurance-Dental	206	168	38
Total Personnel Services	44,443	30,316	14,127
Contractual Services			
Insurance-Liability	648	555	93
Worker's Compensation	368	315	53
Unemployment Claims	46	39	7
Contracts & Consulting	103,000	-	103,000
Maintenance-Computers	3,000	436	2,564
Maintenance-Copiers	2,250	-	2,250
Conference & Meetings	3,600	-	3,600
Mileage Expenditures	2,000	-	2,000
Total Contractual Services	114,912	1,345	113,567
Commodities			
Office Supplies	1,800	288	1,512
Repairs & Maintenance-Office Equipment	1,200	1,144	56
Total Commodities	3,000	1,432	1,568
Total Public Services	162,355	33,093	129,262
Capital Outlay			
Computers	20,000	9,063	10,937
Office Furniture & Equipment	7,500	266	7,234
Total Capital Outlay	27,500	9,329	18,171
Total Expenditures	189,855	42,422	147,433
Net Change in Fund Balance	(\$ 125,355)	47,669	\$ 173,024
<b>Fund Balance at Beginning of Year</b>		251,349	
<b>Fund Balance at End of Year</b>		\$ 299,018	

## KANE COUNTY, ILLINOIS

Recorder's Automation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 25,000	\$ 65,636	\$ 40,636
Fees	1,377,445	1,027,748	( 349,697)
Miscellaneous	-	440	440
Total Revenues	1,402,445	1,093,824	( 308,621)
<b>Expenditures</b>			
Public Services			
Personnel Services			
Full-Time Salaries	307,000	103,124	203,876
Part-Time Salaries	61,200	67,041	( 5,841)
Overtime Salaries	30,000	896	29,104
Contribution-IMRF	32,653	12,361	20,292
Contribution-Social Security	30,463	12,556	17,907
Insurance-Health	136,319	15,677	120,642
Insurance-Dental	5,394	705	4,689
Total Personnel Services	603,029	212,360	390,669
Contractual Services			
Insurance-Liability	7,367	7,367	-
Worker's Compensation	4,182	4,182	-
Unemployment Claims	518	518	-
Contracts & Consulting	163,759	144,862	18,897
Film Conversion/Book Bind	150,000	76,583	73,417
Equipment Rental	14,256	-	14,256
Maintenance-Computers	75,000	1,164	73,836
Maintenance-Copiers	35,000	13,769	21,231
Conference & Meetings	8,000	104	7,896
Employee Training	30,000	1,359	28,641
Total Contractual Services	488,082	249,908	238,174
Commodities			
Telephone	30,000	10,967	19,033
Office Supplies	30,000	995	29,005
Data Processing Supplies	183,000	71,886	111,114
Books & Subscriptions	1,000	227	773
Operating Supplies	50,000	8,950	41,050
Total Commodities	294,000	93,025	200,975
Total Public Services	1,385,111	555,293	829,818
Capital Outlay			
Computers	582,500	147,328	435,172
Printers	15,000	8,680	6,320
Copiers	37,000	11,735	25,265
Computer Software	309,500	134,032	175,468
Office Furniture & Equipment	20,000	2,600	17,400
Total Capital Outlay	964,000	304,375	659,625
Total Expenditures	2,349,111	859,668	1,489,443
Net Change in Fund Balance	(\$ 946,666)	234,156	\$ 1,180,822
<b>Fund Balance at Beginning of Year</b>		2,127,006	
<b>Fund Balance at End of Year</b>		\$ 2,361,162	

## KANE COUNTY, ILLINOIS

Geographic Information Systems Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Interest	\$ 10,000	\$ 45,846	\$ 35,846
Fees	<u>1,512,450</u>	<u>1,391,289</u>	<u>( 121,161)</u>
Total Revenues	<u>1,522,450</u>	<u>1,437,135</u>	<u>( 85,315)</u>
<b>Expenditures</b>			
General Government			
Personnel Services			
Full-Time Salaries	299,739	294,025	5,714
Part-Time Salaries	7,200	5,205	1,995
Overtime Salaries	5,000	2,468	2,532
Contribution-IMRF	25,579	23,520	2,059
Contribution-Social Security	23,863	22,430	1,433
Insurance-Health	58,730	42,774	15,956
Insurance-Dental	<u>2,706</u>	<u>2,169</u>	<u>537</u>
Total Personnel Services	<u>422,817</u>	<u>392,591</u>	<u>30,226</u>
Contractual Services			
Insurance-Liability	5,771	5,771	-
Worker's Compensation	3,275	3,275	-
Unemployment Claims	406	406	-
Contracts & Consulting	626,618	40,311	586,307
Mapping	50,000	40,332	9,668
Maintenance-Computers	54,313	60,054	( 5,741)
Conference & Meetings	9,000	4,318	4,682
Employee Training	10,000	12,391	( 2,391)
Mileage Expenditures	500	152	348
Association Dues	<u>700</u>	<u>885</u>	<u>( 185)</u>
Total Contractual Services	<u>760,583</u>	<u>167,895</u>	<u>592,688</u>
Commodities			
Office Supplies	4,000	2,761	1,239
Data Processing Supplies	6,000	6,230	( 230)
Books & Subscriptions	3,000	2,349	651
Computer Software-Non Capital	3,000	2,253	747
Computer Hardware-Non Capital	1,000	1,811	( 811)
Operating Supplies	<u>600</u>	<u>403</u>	<u>197</u>
Total Commodities	<u>17,600</u>	<u>15,807</u>	<u>1,793</u>
Total General Government	<u>1,201,000</u>	<u>576,293</u>	<u>624,707</u>
Capital Outlay			
Computers	332,000	250,162	81,838
Printers	18,000	11,012	6,988
Computer Software	40,000	63,423	( 23,423)
Office Furniture & Equipment	<u>3,000</u>	<u>1,394</u>	<u>1,606</u>
Total Capital Outlay	<u>393,000</u>	<u>325,991</u>	<u>67,009</u>

## KANE COUNTY, ILLINOIS

Geographic Information Systems Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Total Expenditures	\$ 1,594,000	\$ 902,284	\$ 691,716
Excess (deficiency) of revenues over expenditures	( 71,550)	534,851	463,301
<b>Other Financing Sources (Uses)</b>			
Transfers In	82,000	82,000	-
Total Other Financing Sources (Uses)	82,000	82,000	-
Net Change in Fund Balance	<u>\$ 10,450</u>	616,851	<u>\$ 606,401</u>
<b>Fund Balance at Beginning of Year</b>		<u>1,119,045</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 1,735,896</u>	

# KANE COUNTY, ILLINOIS

Vital Records Automation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 5,400	\$ 8,085	\$ 2,685
Fees	153,000	150,742	( 2,258)
Total Revenues	158,400	158,827	427
<b>Expenditures</b>			
Public Services			
Personnel Services			
Full-Time Salaries	15,728	27,143	( 11,415)
Part-Time Salaries	76,500	15,395	61,105
Overtime Salaries	3,000	613	2,387
Contribution-IMRF	7,809	2,340	5,469
Contribution-Social Security	7,285	3,297	3,988
Insurance-Health	5,174	673	4,501
Insurance-Dental	227	28	199
Total Personnel Services	115,723	49,489	66,234
Contractual Services			
Insurance-Liability	1,762	1,762	-
Worker's Compensation	1,000	1,000	-
Unemployment Claims	144	144	-
Contracts & Consulting	139,441	70,104	69,337
Film Conversion/Book Bind	6,000	-	6,000
Maintenance-Computers	28,000	19,756	8,244
Maintenance-Copiers	4,500	3,337	1,163
Conference & Meetings	4,500	18,953	( 14,453)
Employee Training	2,014	-	2,014
Mileage Expenditures	1,000	177	823
Association Dues	1,350	385	965
Other Contractual Expenditures	8,000	5,063	2,937
Total Contractual Services	197,711	120,681	77,030
Commodities			
Telephone	1,000	6,448	( 5,448)
Operating Supplies	10,500	4,096	6,404
Total Commodities	11,500	10,544	956
Total Public Services	324,934	180,714	144,220
Capital Outlay			
Computers	56,968	5,947	51,021
Printers	-	499	( 499)
Copiers	12,132	5,677	6,455
Office Furniture & Equipment	2,500	945	1,555
Special Purpose Equipment	50,750	2,335	48,415
Total Capital Outlay	122,350	15,403	106,947
Total Expenditures	447,284	196,117	251,167
Net Change in Fund Balance	(\$ 288,884)	( 37,290)	\$ 251,594
<b>Fund Balance at Beginning of Year</b>		312,770	
<b>Fund Balance at End of Year</b>		\$ 275,480	

## KANE COUNTY, ILLINOIS

Weed and Seed Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ -	\$ 69	\$ 69
Grants	315,363	345,694	30,331
Total Revenues	315,363	345,763	30,400
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	65,227	65,226	1
Contribution-IMRF	5,199	5,198	1
Contribution-Social Security	4,973	4,798	175
Insurance-Health	15,947	15,947	-
Insurance-Dental	1,206	608	598
Total Personnel Services	92,552	91,777	775
Contractual Services			
Insurance-Liability	1,203	1,203	-
Worker's Compensation	683	683	-
Unemployment Claims	85	85	-
Contracts & Consulting	202,487	200,578	1,909
Conference & Meetings	7,500	9,770	( 2,270)
Mileage Expenditures	-	283	( 283)
Total Contractual Services	211,958	212,602	( 644)
Commodities			
Telephone	-	143	( 143)
Office Supplies	1,666	1,654	12
Total Commodities	1,666	1,797	( 131)
Total Judicial	306,176	306,176	-
Capital Outlay			
Computers/Printers/Copier	9,187	9,187	-
Total Expenditures	315,363	315,363	-
Net Change in Fund Balance	\$ -	30,400	\$ 30,400
<b>Fund Balance at Beginning of Year</b>		6,272	
<b>Fund Balance at End of Year</b>		\$ 36,672	

## KANE COUNTY, ILLINOIS

Children's Waiting Room Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 500	\$ 1,557	\$ 1,057
Fees	74,500	83,060	8,560
Total Revenues	75,000	84,617	9,617
<b>Expenditures</b>			
Health and Public Safety			
Contractual Services			
Insurance-Liability	2,800	2,800	-
Contracts & Consulting	68,500	81,772	( 13,272)
Printing-General	500	-	500
Total Contractual Services	71,800	84,572	( 12,772)
Commodities			
Office Supplies	1,000	-	1,000
Printers	1,200	-	1,200
Total Commodities	2,200	-	2,200
Total Health and Public Safety	74,000	84,572	( 10,572)
Capital Outlay			
Office Furniture & Equipment	1,500	-	1,500
Total Expenditures	75,500	84,572	( 9,072)
Net Change in Fund Balance	(\$ 500)	45	\$ 545
<b>Fund Balance at Beginning of Year</b>		54,484	
<b>Fund Balance at End of Year</b>		\$ 54,529	



## KANE COUNTY, ILLINOIS

Local Law Enforcement Block Grant Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ -	\$ 11	\$ 11
Grants	-	11,557	11,557
	-	11,568	11,568
Total Revenues	-	11,568	11,568
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	20,933	20,932	1
Contribution-IMRF	1,651	1,651	-
Contribution-Social Security	1,548	1,548	-
Insurance-Health	3,920	3,920	-
Insurance-Dental	148	148	-
Total Personnel Services	28,200	28,199	1
Contractual Services			
Insurance-Liability	387	-	387
Worker's Compensation	220	-	220
Unemployment Claims	27	-	27
Operating Supplies	554	554	-
Total Contractual Services	1,188	554	634
Total Expenditures	29,388	28,753	635
Net Change in Fund Balance	(\$ 29,388)	( 17,185)	\$ 12,203
<b>Fund Balance at Beginning of Year</b>		17,820	
<b>Fund Balance at End of Year</b>		\$ 635	

## KANE COUNTY, ILLINOIS

Law Library Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Interest	\$ 1,664	\$ 1,768	\$ 104
Fees	249,792	251,268	1,476
Total Revenues	<u>251,456</u>	<u>253,036</u>	<u>1,580</u>
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	71,554	73,940	( 2,386)
Contribution-IMRF	5,867	5,956	( 89)
Contribution-Social Security	5,474	5,567	( 93)
Insurance-Health	7,707	8,084	( 377)
Insurance-Dental	364	336	28
Total Personnel Services	<u>90,966</u>	<u>93,883</u>	<u>( 2,917)</u>
Contractual Services			
Insurance-Liability	1,324	1,324	-
Worker's Compensation	751	751	-
Unemployment Claims	93	93	-
Maintenance-Copiers	1,759	1,469	290
Conference & Meetings	325	363	( 38)
Employee Training	25	-	25
Mileage Expenditures	500	527	( 27)
Association Dues	396	396	-
Other Contractual Expenditures	10,572	10,947	( 375)
Total Contractual Services	<u>15,745</u>	<u>15,870</u>	<u>( 125)</u>
Commodities			
Telephone	2,000	512	1,488
Postage	75	-	75
Office Supplies	1,100	1,163	( 63)
Data Processing Supplies	1,250	1,244	6
Books & Subscriptions	95,344	103,179	( 7,835)
Operating Supplies	162	1,100	( 938)
Supplies-Microfilm	200	-	200
Total Commodities	<u>100,131</u>	<u>107,198</u>	<u>( 7,067)</u>
Total Judicial	<u>206,842</u>	<u>216,951</u>	<u>( 10,109)</u>
Capital Outlay			
Computers	-	2,174	( 2,174)
Printers	1,500	-	1,500
Copiers	5,000	-	5,000
Computer Software	-	2,000	( 2,000)
Office Furniture & Equipment	-	2,996	( 2,996)
Total Capital Outlay	<u>6,500</u>	<u>7,170</u>	<u>( 670)</u>
Total Expenditures	<u>213,342</u>	<u>224,121</u>	<u>( 10,779)</u>
Net Change in Fund Balance	<u>\$ 38,114</u>	28,915	<u>(\$ 9,199)</u>
<b>Fund Balance at Beginning of Year</b>		<u>61,430</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 90,345</u>	

## KANE COUNTY, ILLINOIS

Court Automation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 11,000	\$ 20,434	\$ 9,434
Fees	525,000	559,569	34,569
Total Revenues	536,000	580,003	44,003
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	225,000	221,344	3,656
Contribution-IMRF	18,450	17,666	784
Contribution-Social Security	17,213	16,410	803
Insurance-Health	22,000	28,063	( 6,063)
Insurance-Dental	1,000	929	71
Total Personnel Services	283,663	284,412	( 749)
Contractual Services			
Insurance-Liability	4,163	4,163	-
Worker's Compensation	2,363	2,363	-
Unemployment Claims	293	293	-
Contracts & Consulting	59,500	17,858	41,642
Printing-General	21,000	16,289	4,711
Equipment Rental	3,200	6,193	( 2,993)
Maintenance-Computers	309,795	320,703	( 10,908)
Maintenance-Copiers	3,000	-	3,000
Conference & Meetings	11,500	6,792	4,708
Employee Training	14,900	602	14,298
Mileage Expenditures	1,800	281	1,519
Association Dues	1,800	-	1,800
Total Contractual Services	433,314	375,537	57,777
Commodities			
Telephone	54,889	14,448	40,441
Postage	150	-	150
Office Supplies	17,200	19,882	( 2,682)
Data Processing Supplies	31,105	31,249	( 144)
Books & Subscriptions	675	928	( 253)
Repairs & Maintenance-Equipment	5,500	1,018	4,482
Total Commodities	109,519	67,525	41,994
Total Judicial	826,496	727,474	99,022
Capital Outlay			
Computers	176,260	70,256	106,004
Printers	10,200	11,531	( 1,331)
Copiers	10,000	5,191	4,809
Computer Software	60,500	-	60,500
Office Furniture & Equipment	4,500	-	4,500
Total Capital Outlay	261,460	86,978	174,482
Total Expenditures	1,087,956	814,452	273,504
Net Change in Fund Balance	(\$ 551,956)	( 234,449)	\$ 317,507
<b>Fund Balance at Beginning of Year</b>		816,032	
<b>Fund Balance at End of Year</b>		\$ 581,583	

## KANE COUNTY, ILLINOIS

Court Security Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Interest	\$ 5,500	\$ 21,010	\$ 15,510
Fees	<u>1,150,000</u>	<u>1,148,942</u>	<u>( 1,058)</u>
Total Revenues	<u>1,155,500</u>	<u>1,169,952</u>	<u>14,452</u>
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	1,104,204	994,439	109,765
Overtime Salaries	9,410	12,705	( 3,295)
Contribution-IMRF	91,317	81,264	10,053
Contribution-Social Security	85,192	75,936	9,256
Insurance-Health	139,655	116,289	23,366
Insurance-Dental	5,036	4,992	44
Uniform Allowance	<u>27,900</u>	<u>30,433</u>	<u>( 2,533)</u>
Total Personnel Services	<u>1,462,714</u>	<u>1,316,058</u>	<u>146,656</u>
Contractual Services			
Insurance-Liability	20,602	20,602	-
Worker's Compensation	11,693	11,693	-
Unemployment Claims	1,448	1,448	-
Contracts & Consulting	2,264	2,466	( 202)
Medical/Dental/Hospital	3,000	2,960	40
Maintenance-Communication Equipment	3,000	1,043	1,957
Employee Training	5,000	5,171	( 171)
Mileage Expenditures	2,500	2,477	23
Association Dues	<u>105</u>	<u>105</u>	<u>-</u>
Total Contractual Services	<u>49,612</u>	<u>47,965</u>	<u>1,647</u>
Commodities			
Telephone	1,215	1,041	174
Office Supplies	1,350	1,322	28
Weapons & Ammunition	3,150	2,591	559
Medical Supplies & Drugs	700	694	6
Repairs & Maintenance-Equipment	<u>3,000</u>	<u>2,811</u>	<u>189</u>
Total Commodities	<u>9,415</u>	<u>8,459</u>	<u>956</u>
Total Judicial	<u>1,521,741</u>	<u>1,372,482</u>	<u>149,259</u>
Capital Outlay			
Office Furniture & Equipment	9,674	9,674	-
Special Purpose Equipment	<u>29,000</u>	<u>27,116</u>	<u>1,884</u>
Total Capital Outlay	<u>38,674</u>	<u>36,790</u>	<u>1,884</u>

## KANE COUNTY, ILLINOIS

Court Security Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Total Expenditures	\$ 1,560,415	\$ 1,409,272	\$ 151,143
Excess (deficiency) of revenues over expenditures	( 404,915)	( 239,320)	( 644,235)
<b>Other Financing Sources (Uses)</b>			
Transfers In	<u>404,915</u>	<u>200,000</u>	( 204,915)
Total Other Financing Sources (Uses)	<u>404,915</u>	<u>200,000</u>	( 204,915)
Net Change in Fund Balance	<u>\$ -</u>	( 39,320)	(\$ 39,320)
<b>Fund Balance at Beginning of Year</b>		<u>670,495</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 631,175</u>	

## KANE COUNTY, ILLINOIS

Drug Court Special Resources Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ -	\$ 432	\$ 432
Grants	399,780	170,237	( 229,543)
Total Revenues	399,780	170,669	( 229,111)
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	-	60,732	( 60,732)
Salaries Non Subsidized	164,988	16,039	148,949
Part-Time Salaries	34,735	19,044	15,691
Contribution-IMRF	16,377	7,779	8,598
Contribution-Social Security	15,279	7,246	8,033
Insurance-Health	37,179	12,048	25,131
Insurance-Dental	1,470	492	978
Total Personnel Services	270,028	123,380	146,648
Contractual Services			
Insurance-Liability	3,695	3,695	-
Worker's Compensation	2,097	2,097	-
Unemployment Claims	260	260	-
Contracts & Consulting	75,000	8,415	66,585
Conference & Meetings	200	200	-
Employee Training	2,000	2,000	-
Total Contractual Services	83,252	16,667	66,585
Commodities			
Office Supplies	2,000	2,000	-
Operating Supplies	1,500	1,391	109
Uniforms & Accessories	300	-	300
Weapons & Ammunition	1,000	-	1,000
Fuel-Vehicles	5,000	-	5,000
Repairs & Maintenance-Vehicles	700	700	-
Total Commodities	10,500	4,091	6,409
Total Judicial	363,780	144,138	219,642
Capital Outlay			
Automotive Equipment	36,000	27,093	8,907
Total Expenditures	399,780	171,231	228,549
Net Change in Fund Balance	\$ -	( 562)	(\$ 562)
<b>Fund Balance at Beginning of Year</b>		463	
<b>Fund Balance at End of Year</b>		(\$ 99)	

## KANE COUNTY, ILLINOIS

Court Document Storage Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Interest	\$ 6,000	\$ 14,505	\$ 8,505
Fines	475,000	508,281	33,281
Total Revenues	<u>481,000</u>	<u>522,786</u>	<u>41,786</u>
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	240,000	238,775	1,225
Part-Time Salaries	8,000	5,860	2,140
Overtime Salaries	500	-	500
Contribution-IMRF	20,377	18,976	1,401
Contribution-Social Security	19,011	18,155	856
Insurance-Health	30,000	47,166	( 17,166)
Insurance-Dental	1,300	2,155	( 855)
Total Personnel Services	<u>319,188</u>	<u>331,087</u>	<u>( 11,899)</u>
Contractual Services			
Insurance-Liability	4,598	4,598	-
Worker's Compensation	2,610	2,610	-
Unemployment Claims	323	323	-
Contracts & Consulting	29,000	1,939	27,061
Film Conversion/Book Bind	90,000	-	90,000
Maintenance-Copiers	93,679	97,605	( 3,926)
Conference & Meetings	6,100	6,653	( 553)
Employee Training	3,500	-	3,500
Mileage Expenditures	1,000	699	301
Association Dues	1,135	1,010	125
Total Contractual Services	<u>231,945</u>	<u>115,437</u>	<u>116,508</u>
Commodities			
Telephone	2,400	1,713	687
Office Supplies	20,530	7,868	12,662
Data Processing Supplies	21,550	1,681	19,869
Repairs & Maintenance-Equipment	5,000	-	5,000
Destruction of Records	-	1,090	( 1,090)
Total Commodities	<u>49,480</u>	<u>12,352</u>	<u>37,128</u>
Total Judicial	<u>600,613</u>	<u>458,876</u>	<u>141,737</u>
Capital Outlay			
Computers	112,152	84,996	27,156
Computer Software	60,880	60,880	-
Office Furniture & Equipment	66,000	58,547	7,453
Total Capital Outlay	<u>239,032</u>	<u>204,423</u>	<u>34,609</u>

## KANE COUNTY, ILLINOIS

Court Document Storage Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Total Expenditures	\$ 839,645	\$ 663,299	\$ 176,346
Excess (deficiency) of revenues over expenditures	( 358,645)	( 140,513)	( 499,158)
<b>Other Financing Sources (Uses)</b>			
Transfers Out	( 12,000)	( 12,000)	-
Total Other Financing Sources (Uses)	( 12,000)	( 12,000)	-
Net Change in Fund Balance	(\$ 370,645)	( 152,513)	\$ 218,132
<b>Fund Balance at Beginning of Year</b>		479,217	
<b>Fund Balance at End of Year</b>		\$ 326,704	



## KANE COUNTY, ILLINOIS

Child Support Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 5,000	\$ 10,483	\$ 5,483
Fees	150,000	172,313	22,313
Total Revenues	155,000	182,796	27,796
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	79,500	82,725	( 3,225)
Part-Time Salaries	8,000	8,242	( 242)
Overtime Salaries	100	165	( 65)
Contribution-IMRF	7,184	6,541	643
Contribution-Social Security	6,702	6,711	( 9)
Insurance-Health	8,500	15,924	( 7,424)
Insurance-Dental	500	676	( 176)
Total Personnel Services	110,486	120,984	( 10,498)
Contractual Services			
Insurance-Liability	1,621	1,621	-
Worker's Compensation	920	920	-
Unemployment Claims	114	114	-
Contracts & Consulting	95,000	38,404	56,596
Special Studies	5,000	172	4,828
Printing-General	7,500	4,530	2,970
Conference & Meetings	1,900	645	1,255
Mileage Expenditures	500	378	122
Association Dues	190	95	95
Total Contractual Services	112,745	46,879	65,866
Commodities			
Telephone	6,250	642	5,608
Postage	100	111	( 11)
Office Supplies	1,500	2,044	( 544)
Fuel-Vehicles	720	764	( 44)
Repairs & Maintenance-Vehicles	1,000	42	958
Repairs & Maintenance-Equipment	250	72	178
Total Commodities	9,820	3,675	6,145
Total Judicial	233,051	171,538	61,513
Capital Outlay			
Computers	30,000	11,460	18,540
Copiers	9,960	-	9,960
Total Capital Outlay	39,960	11,460	28,500
Total Expenditures	273,011	182,998	90,013
Net Change in Fund Balance	(\$ 118,011)	( 202)	\$ 117,809
<b>Fund Balance at Beginning of Year</b>		331,863	
<b>Fund Balance at End of Year</b>		\$ 331,661	

## KANE COUNTY, ILLINOIS

Probation Services Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Interest	\$ -	\$ 388	\$ 388
Fees	545,261	608,342	63,081
Grants	-	40,199	40,199
Reimbursements	3,121	5,705	2,584
	<u>548,382</u>	<u>654,634</u>	<u>106,252</u>
<b>Total Revenues</b>			
<b>Expenditures</b>			
Judicial			
Contractual Services			
Tests	20,000	12,775	7,225
Medical/Dental/Hospital	2,400	-	2,400
Security Services	32,000	27,979	4,021
Printing-General	5,000	753	4,247
Equipment Rental	10,000	-	10,000
Maintenance-Computers	8,000	-	8,000
Maintenance-Communication Equipment	-	16,812 (	16,812)
Conference & Meetings	29,285	6,447	22,838
Employee Training	30,000	10,300	19,700
Mileage Expenditures	10,000	-	10,000
Association Dues	2,000	100	1,900
Software License Cost	5,000	3,000	2,000
Other Contractual Expenditures	409,430	196,966	212,464
Total Contractual Services	<u>563,115</u>	<u>275,132</u>	<u>287,983</u>
Commodities			
Telephone	50,000	1,163	48,837
Data Processing Supplies	15,000	-	15,000
Books & Subscriptions	6,000	5,613	387
Computer Software-Non Capital	6,826	-	6,826
Computer Hardware-Non Capital	10,000	-	10,000
Operating Supplies	10,000	135	9,865
Uniforms & Accessories	5,000	-	5,000
Weapons & Ammunition	7,000	-	7,000
Medical Supplies & Drugs	100,000	-	100,000
Lab Services	100,000	116,423 (	16,423)
Fuel-Vehicles	15,500	-	15,500
Repairs & Maintenance-Vehicles	20,000	-	20,000
Total Commodities	<u>345,326</u>	<u>123,334</u>	<u>221,992</u>
Total Judicial	<u>908,441</u>	<u>398,466</u>	<u>509,975</u>
Capital Outlay			
Computers	5,000	3,654	1,346
Printers	10,000	-	10,000
Special Purpose Equipment	20,000	13,268	6,732

## KANE COUNTY, ILLINOIS

Probation Services Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Communications Equipment	\$ 15,000	\$ -	\$ 15,000
Automotive Equipment	40,000	-	40,000
Total Capital Outlay	90,000	16,922	73,078
 Total Expenditures	 998,441	 415,388	 583,053
 Excess (deficiency) of revenues over expenditures	 ( 450,059)	 239,246	 ( 210,813)
<b>Other Financing Sources (Uses)</b>			
Transfers In	50,000	50,000	-
Transfers Out	( 110,000)	( 119,102)	( 9,102)
 Total Other Financing Sources (Uses)	 ( 60,000)	 ( 69,102)	 ( 9,102)
 Net Change in Fund Balance	 (\$ 510,059)	 170,144	 \$ 680,203
 <b>Fund Balance at Beginning of Year</b>		 1,017,854	
 <b>Fund Balance at End of Year</b>		 \$ 1,187,998	

## KANE COUNTY, ILLINOIS

Substance Abuse Screening Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Fees	\$ 75,000	\$ 82,213	\$ 7,213
Total Revenues	75,000	82,213	7,213
<b>Expenditures</b>			
Judicial			
Commodities			
Medical Supplies & Drugs	10,000	284	9,716
Lab Services	65,000	70,592	( 5,592)
Total Expenditures	75,000	70,876	4,124
Net Change in Fund Balance	\$ -	11,337	\$ 11,337
<b>Fund Balance at Beginning of Year</b>		( 10,065)	
<b>Fund Balance at End of Year</b>		\$ 1,272	

## KANE COUNTY, ILLINOIS

Drug Court Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ -	\$ 6,244	\$ 6,244
Total Revenues	-	6,244	6,244
<b>Expenditures</b>			
Judicial			
Contractual Services			
Contracts & Consulting	296,400	173,793	122,607
Referred Medical & Hospital	3,600	-	3,600
Other Contractual Expenditures	60,000	61,113	( 1,113)
Conference & Meetings	1,500	-	1,500
Mileage Expenditures	2,000	-	2,000
Total Contractual Services	363,500	234,906	128,594
Commodities			
Telephone	600	532	68
Operating Supplies	13,500	629	12,871
Total Commodities	14,100	1,161	12,939
Total Expenditures	377,600	236,067	141,533
Excess (deficiency) of revenues over expenditures	( 377,600)	( 229,823)	( 607,423)
<b>Other Financing Sources (Uses)</b>			
Transfers In	410,000	410,000	-
Transfers Out	( 50,000)	( 50,000)	-
Total Other Financing Sources (Uses)	360,000	360,000	-
Net Change in Fund Balance	(\$ 17,600)	130,177	\$ 147,777
<b>Fund Balance at Beginning of Year</b>		96,966	
<b>Fund Balance at End of Year</b>		\$ 227,143	

## KANE COUNTY, ILLINOIS

SAO Firearms Grant Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$ -	\$ 57	\$ 57
Grants	15,000	-	( 15,000)
Total Revenues	15,000	57	( 14,943)
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	16,534	12,733	3,801
Bond Call	-	225	( 225)
Contribution-IMRF	1,356	1,058	298
Contribution-Social Security	1,265	974	291
Insurance-Health	1,950	2,015	( 65)
Insurance-Dental	61	80	( 19)
Total Personnel Services	21,166	17,085	4,081
Contractual Services			
Insurance-Liability	306	-	306
Worker's Compensation	174	-	174
Unemployment Claims	22	-	22
Contracts & Consulting	3,181	4,983	( 1,802)
Total Contractual Services	3,683	4,983	( 1,300)
Total Expenditures	24,849	22,068	2,781
Net Change in Fund Balance	(\$ 9,849)	( 22,011)	(\$ 12,162)
<b>Fund Balance at Beginning of Year</b>		24,504	
<b>Fund Balance at End of Year</b>		\$ 2,493	

## KANE COUNTY, ILLINOIS

Title IV-D Child Support Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$ -	\$ 319	\$ 319
Grants	694,474	719,640	25,166
Total Revenues	694,474	719,959	25,485
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	354,645	357,826	( 3,181)
Part-Time Salaries	114,839	113,018	1,821
Contribution-IMRF	37,829	37,168	661
Contribution-Social Security	35,292	34,593	699
Insurance-Health	96,796	96,796	-
Insurance-Dental	4,176	4,176	-
Total Personnel Services	643,577	643,577	-
Contractual Services			
Insurance-Liability	8,535	8,535	-
Worker's Compensation	4,844	4,844	-
Unemployment Claims	600	600	-
Contracts & Consulting	23,200	10,232	12,968
Trials & Cost of Hearings	-	50	( 50)
Conference & Meetings	7,110	13,909	( 6,799)
Association Dues	430	1,760	( 1,330)
Total Contractual Services	44,719	39,930	4,789
Total Judicial	688,296	683,507	4,789
Capital Outlay			
Computers	6,178	-	6,178
Office Furniture & Equipment	-	2,039	( 2,039)
Total Capital Outlay	6,178	2,039	4,139
Total Expenditures	694,474	685,546	8,928
Net Change in Fund Balance	\$ -	34,413	\$ 34,413
<b>Fund Balance at Beginning of Year</b>		165,513	
<b>Fund Balance at End of Year</b>		\$ 199,926	

## KANE COUNTY, ILLINOIS

Drug Prosecution Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$ -	\$ 220	\$ 220
Fines	43,474	60,266	16,792
Grants	179,959	181,877	1,918
	223,433	242,363	18,930
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	239,744	235,607	4,137
Part-Time Salaries	3,417	8,867	( 5,450)
Bond Call	-	600	( 600)
Contribution-IMRF	19,716	19,636	80
Contribution-Social Security	18,341	18,322	19
Insurance-Health	30,327	28,584	1,743
Insurance-Dental	1,242	1,113	129
Total Personnel Services	312,787	312,729	58
Contractual Services			
Insurance-Liability	4,436	4,436	-
Worker's Compensation	2,518	2,518	-
Unemployment Claims	312	312	-
Conference & Meetings	-	56	( 56)
Total Contractual Services	7,266	7,322	( 56)
	320,053	320,051	2
Excess (deficiency) of revenues over expenditures	( 96,620)	( 77,688)	( 174,308)
<b>Other Financing Sources (Uses)</b>			
Transfers In	96,620	96,620	-
	96,620	96,620	-
Net Change in Fund Balance	\$ -	18,932	\$ 18,932
<b>Fund Balance at Beginning of Year</b>		313,137	
<b>Fund Balance at End of Year</b>		\$ 332,069	



## KANE COUNTY, ILLINOIS

Victim Coordinator Services Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$ -	\$ 135	\$ 135
Grants	145,407	83,298	( 62,109)
Total Revenues	145,407	83,433	( 61,974)
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	144,176	139,198	4,978
Bond Call	5,209	4,769	440
Contribution-IMRF	11,822	11,504	318
Contribution-Social Security	11,030	10,612	418
Insurance-Health	30,733	30,357	376
Insurance-Dental	1,051	995	56
Total Personnel Services	204,021	197,435	6,586
Contractual Services			
Insurance-Liability	2,667	1,964	703
Worker's Compensation	1,514	1,115	399
Unemployment Claims	188	139	49
Contracts & Consulting	23,618	8,259	15,359
Printing-General	300	200	100
Employee Training	100	100	-
Mileage Expenditures	-	8	( 8)
Total Contractual Services	28,387	11,785	16,602
Total Expenditures	232,408	209,220	23,188
Excess (deficiency) of revenues over expenditures	( 87,001)	( 125,787)	( 212,788)
<b>Other Financing Sources (Uses)</b>			
Transfers In	179,601	179,601	-
Total Other Financing Sources (Uses)	179,601	179,601	-
Net Change in Fund Balance	\$ 92,600	53,814	(\$ 38,786)
<b>Fund Balance at Beginning of Year</b>		( 7,068)	
<b>Fund Balance at End of Year</b>		\$ 46,746	

## KANE COUNTY, ILLINOIS

SAO Domestic Violence Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Interest	\$ -	\$ 7,323	\$ 7,323
Total Revenues	<u>-</u>	<u>7,323</u>	<u>7,323</u>
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	259,086	257,588	1,498
Seasonal Salaries	-	1,600 (	1,600)
Part-Time Salaries	-	2,534 (	2,534)
Bond Call	-	350 (	350)
Contribution-IMRF	21,245	20,723	522
Contribution-Social Security	19,820	19,395	425
Insurance-Health	51,812	46,432	5,380
Insurance-Dental	2,061	1,812	249
Total Personnel Services	<u>354,024</u>	<u>350,434</u>	<u>3,590</u>
Contractual Services			
Insurance-Liability	4,793	4,793	-
Worker's Compensation	2,721	2,721	-
Unemployment Claims	337	337	-
Contracts & Consulting	5,100	126	4,974
Trials & Cost of Hearings	13,500	1,957	11,543
Investigations	17,500	6,708	10,792
Printing-General	1,000	161	839
Conference & Meetings	2,300	1,061	1,239
Employee Training	4,000	668	3,332
Mileage Expenditures	-	144 (	144)
Association Dues	-	65 (	65)
Total Contractual Services	<u>51,251</u>	<u>18,741</u>	<u>32,510</u>
Commodities			
Telephone	735	-	735
Postage	750	35	715
Office Supplies	-	61 (	61)
Books & Subscriptions	140	48	92
Total Commodities	<u>1,625</u>	<u>144</u>	<u>1,481</u>
Total Judicial	<u>406,900</u>	<u>369,319</u>	<u>37,581</u>
Capital Outlay			
Printers	450	-	450
Office Furniture & Equipment	650	-	650
Total Capital Outlay	<u>1,100</u>	<u>-</u>	<u>1,100</u>

## KANE COUNTY, ILLINOIS

SAO Domestic Violence Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Total Expenditures	\$ 408,000	\$ 369,319	\$ 38,681
Excess (deficiency) of revenues over expenditures	( 408,000)	( 361,996)	( 769,996)
<b>Other Financing Sources (Uses)</b>			
Transfers In	408,000	408,000	-
Total Other Financing Sources (Uses)	408,000	408,000	-
Net Change in Fund Balance	\$ -	46,004	\$ 46,004
<b>Fund Balance at Beginning of Year</b>		220,103	
<b>Fund Balance at End of Year</b>		\$ 266,107	

## KANE COUNTY, ILLINOIS

SHOCAP Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 1,000	\$ 13,159	\$ 12,159
Grants	43,000	26,580	( 16,420)
Reimbursements	-	500	500
Total Revenues	44,000	40,239	( 3,761)
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	58,688	52,633	6,055
Part-Time Salaries	26,536	20,151	6,385
Contribution-IMRF	6,986	5,733	1,253
Contribution-Social Security	6,517	5,315	1,202
Insurance-Health	13,546	11,764	1,782
Insurance-Dental	551	441	110
Total Personnel Services	112,824	96,037	16,787
Contractual Services			
Insurance-Liability	1,579	2,014	( 435)
Worker's Compensation	893	1,143	( 250)
Unemployment Claims	112	142	( 30)
Public Health Services	-	90	( 90)
Conference & Meetings	875	700	175
Employee Training	150	70	80
Mileage Expenditures	1,340	2,031	( 691)
Association Dues	60	-	60
Total Contractual Services	5,009	6,190	( 1,181)
Commodities			
Telephone	1,573	1,414	159
Office Supplies	250	80	170
Data Processing Supplies	45	-	45
Operating Supplies	4,500	2,059	2,441
Repairs & Maintenance-Equipment	1,500	1,375	125
Total Commodities	7,868	4,928	2,940
Total Expenditures	125,701	107,155	18,546
Excess (deficiency) of revenues over expenditures	( 81,701)	( 66,916)	( 148,617)
<b>Other Financing Sources (Uses)</b>			
Transfers In	81,701	81,701	-
Total Other Financing Sources (Uses)	81,701	81,701	-
Net Change in Fund Balance	\$ -	14,785	\$ 14,785
<b>Fund Balance at Beginning of Year</b>		112,540	
<b>Fund Balance at End of Year</b>		\$ 127,325	

## KANE COUNTY, ILLINOIS

Environmental Prosecution Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Interest	\$ 3,500	\$ 15,340	\$ 11,840
Fees	<u>5,000</u>	<u>3,000</u>	<u>( 2,000)</u>
Total Revenues	<u>8,500</u>	<u>18,340</u>	<u>9,840</u>
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	148,665	97,684	50,981
Contribution-IMRF	12,191	7,711	4,480
Contribution-Social Security	11,373	7,190	4,183
Insurance-Health	21,760	15,961	5,799
Insurance-Dental	876	611	265
Total Personnel Services	<u>194,865</u>	<u>129,157</u>	<u>65,708</u>
Contractual Services			
Insurance-Liability	2,750	2,750	-
Worker's Compensation	1,561	1,561	-
Unemployment Claims	193	193	-
Contracts & Consulting	5,046	-	5,046
Trials & Cost of Hearings	11,000	280	10,720
Investigations	1,000	-	1,000
Conference & Meetings	250	25	225
Employee Training	3,000	350	2,650
Mileage Expenditures	500	40	460
Association Dues	660	782	( 122)
Total Contractual Services	<u>25,960</u>	<u>5,981</u>	<u>19,979</u>
Commodities			
Telephone	255	-	255
Postage	255	110	145
Office Supplies	1,000	1,073	( 73)
Books & Subscriptions	636	-	636
Operating Supplies	1,000	1,065	( 65)
Photography	1,000	-	1,000
Total Commodities	<u>4,146</u>	<u>2,248</u>	<u>1,898</u>
Total Judicial	<u>224,971</u>	<u>137,386</u>	<u>87,585</u>
Capital Outlay			
Computers	4,400	-	4,400
Printers	1,800	-	1,800
Copiers	12,500	12,252	248
Special Purpose Equipment	-	6,000	( 6,000)
Total Capital Outlay	<u>18,700</u>	<u>18,252</u>	<u>448</u>

## KANE COUNTY, ILLINOIS

Environmental Prosecution Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Total Expenditures	\$ 243,671	\$ 155,638	\$ 88,033
Excess (deficiency) of revenues over expenditures	( 235,171)	( 137,298)	( 372,469)
<b>Other Financing Sources (Uses)</b>			
Transfers In	235,171	235,171	-
Total Other Financing Sources (Uses)	235,171	235,171	-
Net Change in Fund Balance	\$ -	97,873	\$ 97,873
<b>Fund Balance at Beginning of Year</b>		350,234	
<b>Fund Balance at End of Year</b>		\$ 448,107	

## KANE COUNTY, ILLINOIS

Auto Theft Task Force Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$ -	\$ 945	\$ 945
Grants	70,573	70,573	-
Total Revenues	70,573	71,518	945
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	71,592	68,850	2,742
Contribution-IMRF	5,866	5,615	251
Contribution-Social Security	5,473	5,260	213
Insurance-Health	856	1,009	( 153)
Insurance-Dental	39	337	( 298)
Total Personnel Services	83,826	81,071	2,755
Contractual Services			
Insurance-Liability	1,323	1,323	-
Worker's Compensation	751	751	-
Unemployment Claims	93	93	-
Mileage Expenditures	-	67	( 67)
Total Contractual Services	2,167	2,234	( 67)
Total Expenditures	85,993	83,305	2,688
Excess (deficiency) of revenues over expenditures	( 15,420)	( 11,787)	( 27,207)
<b>Other Financing Sources (Uses)</b>			
Transfers In	15,420	15,420	-
Total Other Financing Sources (Uses)	15,420	15,420	-
Net Change in Fund Balance	\$ -	3,633	\$ 3,633
<b>Fund Balance at Beginning of Year</b>		49,362	
<b>Fund Balance at End of Year</b>		\$ 52,995	

## KANE COUNTY, ILLINOIS

Home Program Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Grants	\$ 281,041	\$ 20,999	(\$ 260,042)
Total Revenues	281,041	20,999	( 260,042)
<b>Expenditures</b>			
Public Services			
Personnel Services			
Full-Time Salaries	18,446	18,058	388
Contribution-IMRF	1,605	1,476	129
Contribution-Social Security	1,411	1,376	35
Insurance-Health	1,833	2,072	( 239)
Insurance-Dental	67	106	( 39)
Total Personnel Services	23,362	23,088	274
Contractual Services			
Insurance-Liability	373	-	373
Worker's Compensation	271	-	271
Unemployment Claims	35	-	35
Conference & Meetings	83	-	83
Other Contractual Expenditures	256,667	-	256,667
Total Contractual Services	257,429	-	257,429
Commodities			
Books & Subscriptions	83	-	83
Computer Software-Non Capital	167	-	167
Total Commodities	250	-	250
Total Expenditures	281,041	23,088	257,953
Net Change in Fund Balance	\$ -	( 2,089)	(\$ 2,089)
<b>Fund Balance at Beginning of Year</b>		-	
<b>Fund Balance at End of Year</b>		(\$ 2,089)	



## KANE COUNTY, ILLINOIS

Economic Development Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$ 1,000	\$ 1,718	\$ 718
Total Revenues	1,000	1,718	718
<b>Expenditures</b>			
General Government			
Personnel Services			
Full-Time Salaries	73,000	65,989	7,011
Per Diem	-	12	( 12)
Contribution-IMRF	5,986	5,231	755
Contribution-Social Security	5,585	4,894	691
Insurance-Health	10,560	11,199	( 639)
Insurance-Dental	107	108	( 1)
Total Personnel Services	95,238	87,433	7,805
Contractual Services			
Insurance-Liability	1,351	1,351	-
Worker's Compensation	767	767	-
Unemployment Claims	95	95	-
Printing-General	2,000	1,318	682
Conference & Meetings	1,200	1,289	( 89)
Mileage Expenditures	250	307	( 57)
Association Dues	500	188	312
Other Contractual Expenditures	54,000	49,688	4,312
Total Contractual Services	60,163	55,003	5,160
Commodities			
Books & Subscriptions	-	31	( 31)
Photography	500	200	300
Total Commodities	500	231	269
Total Expenditures	155,901	142,667	13,234
Excess (deficiency) of revenues over expenditures	( 154,901)	( 140,949)	( 295,850)
<b>Other Financing Sources (Uses)</b>			
Transfers In	150,000	150,000	-
Total Other Financing Sources (Uses)	150,000	150,000	-
Net Change in Fund Balance	(\$ 4,901)	9,051	\$ 13,952
<b>Fund Balance at Beginning of Year</b>		2,277	
<b>Fund Balance at End of Year</b>		\$ 11,328	

# KANE COUNTY, ILLINOIS

Kane Kares Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 2,000	\$ 7,306	\$ 5,306
Grants	161,000	189,829	28,829
Total Revenues	163,000	197,135	34,135
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	360,220	311,301	48,919
Overtime Salaries	-	2,734	( 2,734)
Contribution-IMRF	32,748	25,334	7,414
Contribution-Social Security	30,552	23,402	7,150
Insurance-Health	78,559	58,921	19,638
Insurance-Dental	3,066	2,474	592
Total Personnel Services	505,145	424,166	80,979
Contractual Services			
Insurance-Liability	7,388	6,243	1,145
Worker's Compensation	4,194	3,544	650
Unemployment Claims	519	439	80
Contracts & Consulting	1,020	2,498	( 1,478)
Public Health Services	8,316	7,560	756
Building Space Rental	4,152	4,068	84
Conference & Meetings	760	1,996	( 1,236)
Employee Training	13,572	19,722	( 6,150)
Mileage Expenditures	10,140	6,522	3,618
Total Contractual Services	50,061	52,592	( 2,531)
Commodities			
Utilities-Electric	1,056	1,073	( 17)
Utilities-Gas & Electric	756	315	441
Telephone	7,394	5,823	1,571
Office Supplies	2,135	671	1,464
Operating Supplies	5,040	4,620	420
Medical Supplies & Drugs	900	-	900
Repairs & Maintenance-Equipment	636	583	53
Total Commodities	17,917	13,085	4,832
Total Judicial	573,123	489,843	83,280
Capital Outlay			
Computers	-	1,134	( 1,134)
Total Expenditures	573,123	490,977	82,146
Excess (deficiency) of revenues over expenditures	( 410,123)	( 293,842)	( 703,965)
<b>Other Financing Sources (Uses)</b>			
Transfers In	410,123	410,123	-
Total Other Financing Sources (Uses)	410,123	410,123	-
Net Change in Fund Balance	\$ -	116,281	\$ 116,281
<b>Fund Balance at Beginning of Year</b>		100,656	
<b>Fund Balance at End of Year</b>		\$ 216,937	

## KANE COUNTY, ILLINOIS

Riverboat Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 50,000	\$ 112,515	\$ 62,515
Miscellaneous	5,000,000	5,369,968	369,968
Total Revenues	5,050,000	5,482,483	432,483
<b>Expenditures</b>			
General Government			
Contractual Services			
Riverboat Projects	127,000	126,907	93
Tuition Reimbursement	150,000	166,717	( 16,717)
Kane Co Op Extension Program	110,000	110,000	-
Total Contractual Services	387,000	403,624	( 16,624)
Commodities			
Miscellaneous	564,454	-	564,454
Total Expenditures	951,454	403,624	547,830
Excess (deficiency) of revenues over expenditures	4,098,546	5,078,859	9,177,405
<b>Other Financing Sources (Uses)</b>			
Transfers Out	( 4,690,480)	( 3,896,448)	794,032
Total Other Financing Sources (Uses)	( 4,690,480)	( 3,896,448)	794,032
Net Change in Fund Balance	(\$ 591,934)	1,182,411	\$ 1,774,345
<b>Fund Balance at Beginning of Year</b>		1,919,825	
<b>Fund Balance at End of Year</b>		\$ 3,102,236	

## KANE COUNTY, ILLINOIS

Stormwater Management Planning Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Interest	\$ 1,000	\$ 32,580	\$ 31,580
Fees	300,000	790,425	490,425
Permits	15,000	25,300	10,300
Grants	996,408	488,478	( 507,930)
Reimbursements	4,000	4,475	475
Miscellaneous	-	7	7
Total Revenues	<u>1,316,408</u>	<u>1,341,265</u>	<u>24,857</u>
<b>Expenditures</b>			
Public Services			
Personnel Services			
Full-Time Salaries	185,844	176,609	9,235
Part-Time Salaries	13,428	3,900	9,528
Contribution-IMRF	16,340	14,306	2,034
Contribution-Social Security	15,244	13,385	1,859
Insurance-Health	31,952	31,623	329
Insurance-Dental	1,446	1,308	138
Total Personnel Services	<u>264,254</u>	<u>241,131</u>	<u>23,123</u>
Contractual Services			
Insurance-Liability	3,687	3,687	-
Worker's Compensation	2,092	2,092	-
Unemployment Claims	259	259	-
Contracts & Consulting	100,000	24,528	75,472
Legal Services	15,000	6,339	8,661
Building Space Rental	5,000	-	5,000
Printing-General	5,000	142	4,858
Maintenance-Computers	500	-	500
Conference & Meetings	6,000	2,938	3,062
Employee Training	6,000	1,341	4,659
Mileage Expenditures	800	191	609
Association Dues	1,000	1,489	( 489)
Other Contractual Expenditures	<u>1,666,408</u>	<u>831,632</u>	<u>834,776</u>
Total Contractual Services	<u>1,811,746</u>	<u>874,638</u>	<u>937,108</u>
Commodities			
Telephone	1,500	657	843
Postage	100	213	( 113)
Office Supplies	3,000	998	2,002
Data Processing Supplies	2,000	502	1,498
Books & Subscriptions	500	89	411
Operating Supplies	1,200	291	909
Photography	100	-	100

## KANE COUNTY, ILLINOIS

Stormwater Management Planning Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Fuel-Vehicles	\$ 500	\$ 126	\$ 374
Repairs & Maintenance-Vehicles	-	30	( 30)
Total Commodities	8,900	2,906	5,994
 Total Expenditures	 2,084,900	 1,118,675	 966,225
 Excess (deficiency) of revenues over expenditures	 ( 768,492)	 222,590	 ( 545,902)
<b>Other Financing Sources (Uses)</b>			
Transfers In	629,868	629,868	-
Total Other Financing Sources (Uses)	629,868	629,868	-
 Net Change in Fund Balance	 ( <u>\$ 138,624</u> )	 852,458	 <u>\$ 991,082</u>
 <b>Fund Balance at Beginning of Year</b>		 258,319	
 <b>Fund Balance at End of Year</b>		 <u>\$ 1,110,777</u>	

## KANE COUNTY, ILLINOIS

Community Development Block Grant Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Grants	\$ 1,423,000	\$ 1,043,759	(\$ 379,241)
Reimbursements	-	5,801	5,801
Total Revenues	<u>1,423,000</u>	<u>1,049,560</u>	<u>( 373,440)</u>
<b>Expenditures</b>			
General Government			
Personnel Services			
Full-Time Salaries	199,630	199,631	( 1)
Contribution-IMRF	16,172	16,172	-
Contribution-Social Security	15,044	15,005	39
Insurance-Health	21,754	21,754	-
Insurance-Dental	1,010	1,010	-
Total Personnel Services	<u>253,610</u>	<u>253,572</u>	<u>38</u>
Contractual Services			
Insurance-Liability	3,349	3,349	-
Worker's Compensation	1,901	1,901	-
Unemployment Claims	235	235	-
Contracts & Consulting	548	-	548
Special Studies	500	-	500
Printing-Legal	1,000	1,818	( 818)
Printing-General	300	199	101
Conference & Meetings	1,500	831	669
Employee Training	300	134	166
Mileage Expenditures	100	15	85
Association Dues	100	50	50
Other Contractual Expenditures	1,153,757	789,075	364,682
Total Contractual Services	<u>1,163,590</u>	<u>797,607</u>	<u>365,983</u>
Commodities			
Postage	100	42	58
Office Supplies	300	36	264
Data Processing Supplies	100	-	100
Books & Subscriptions	1,300	-	1,300
Computer Software-Non Capital	1,000	-	1,000
Operating Supplies	100	-	100
Supplies-Printing	100	-	100
Photography	100	-	100
Fuel-Vehicles	750	268	482
Repairs & Maintenance-Vehicles	750	626	124
Miscellaneous	500	-	500
Total Commodities	<u>5,100</u>	<u>972</u>	<u>4,128</u>
Total General Government	<u>1,422,300</u>	<u>1,052,151</u>	<u>370,149</u>

## KANE COUNTY, ILLINOIS

Community Development Block Grant Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Capital Outlay			
Computers	\$ 500	\$ -	\$ 500
Office Furniture & Equipment	200	1,384	( 1,184)
Total Capital Outlay	700	1,384	( 684)
Total Expenditures	1,423,000	1,053,535	369,465
Net Change in Fund Balance	\$ -	( 3,975)	(\$ 3,975)
<b>Fund Balance at Beginning of Year</b>		( 4,488)	
<b>Fund Balance at End of Year</b>		(\$ 8,463)	

## KANE COUNTY, ILLINOIS

Farmland Preservation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ -	\$ 9,865	\$ 9,865
Grants	-	1,732,183	1,732,183
Total Revenues	-	1,742,048	1,742,048
<b>Expenditures</b>			
General Government			
Contractual Services			
Legal Services	52,000	9,816	42,184
Appraisal Services	40,000	14,672	25,328
Total Contractual Services	92,000	24,488	67,512
Other Expenditures			
Farmland Preservation Rights	4,061,928	3,939,422	122,506
Total Expenditures	4,153,928	3,963,910	190,018
Net Change in Fund Balance	(\$ 4,153,928)	( 2,221,862)	\$ 1,932,066
<b>Fund Balance at Beginning of Year</b>		2,621,669	
<b>Fund Balance at End of Year</b>		\$ 399,807	



## KANE COUNTY, ILLINOIS

Forest Preserve District's General Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended June 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 2,450,262	\$ 2,440,489	(\$ 9,773)
Intergovernmental	75,000	127,108	52,108
Interest	60,000	67,590	7,590
Permits	40,000	23,776	( 16,224)
Charges for Services	855,000	910,706	55,706
Miscellaneous	65,000	43,524	( 21,476)
Total Revenues	3,545,262	3,613,193	67,931
<b>Expenditures</b>			
General Government	3,500,290	3,229,077	271,213
Capital Outlay	157,800	154,316	3,484
Total Expenditures	3,658,090	3,383,393	274,697
Excess (deficiency) of revenues over expenditures	( 112,828)	229,800	116,972
<b>Other Financing Sources (Uses)</b>			
Transfers Out	( 62,500)	( 66,695)	( 4,195)
Total Other Financing Sources (Uses)	( 62,500)	( 66,695)	( 4,195)
Net Change in Fund Balance	(\$ 175,328)	163,105	\$ 338,433
<b>Fund Balance at Beginning of Year</b>		2,304,422	
<b>Fund Balance at End of Year</b>		\$ 2,467,527	

## KANE COUNTY, ILLINOIS

Forest Preserve District's IMRF Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended June 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 178,000	\$ 181,524	\$ 3,524
Intergovernmental	1,640	1,673	33
Interest	1,200	4,212	3,012
Total Revenues	180,840	187,409	6,569
<b>Expenditures</b>			
General Government	214,000	204,118	9,882
Total Expenditures	214,000	204,118	9,882
Net Change in Fund Balance	(\$ 33,160)	( 16,709)	\$ 16,451
<b>Fund Balance at Beginning of Year</b>		138,997	
<b>Fund Balance at End of Year</b>		\$ 122,288	

## KANE COUNTY, ILLINOIS

Forest Preserve District's Insurance Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended June 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 75,000	\$ 80,677	\$ 5,677
Interest	13,500	13,496	( 4)
Miscellaneous	1,000	50	( 950)
Total Revenues	89,500	94,223	4,723
<b>Expenditures</b>			
General Government	275,000	259,310	15,690
Total Expenditures	275,000	259,310	15,690
Net Change in Fund Balance	(\$ 185,500)	( 165,087)	\$ 20,413
<b>Fund Balance at Beginning of Year</b>		795,169	
<b>Fund Balance at End of Year</b>		\$ 630,082	

## KANE COUNTY, ILLINOIS

Forest Preserve District's Social Security Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended June 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 197,000	\$ 201,693	\$ 4,693
Intergovernmental	1,800	1,862	62
Interest	1,200	3,254	2,054
Total Revenues	200,000	206,809	6,809
<b>Expenditures</b>			
General Government	202,407	191,439	10,968
Total Expenditures	202,407	191,439	10,968
Net Change in Fund Balance	(\$ 2,407)	15,370	\$ 17,777
<b>Fund Balance at Beginning of Year</b>		77,599	
<b>Fund Balance at End of Year</b>		\$ 92,969	

## KANE COUNTY, ILLINOIS

Motor Fuel Tax Debt Service Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 60,000	\$ 110,929	\$ 50,929
Total Revenues	60,000	110,929	50,929
<b>Expenditures</b>			
Debt Service - Principal	805,000	805,000	-
Debt Service - Interest	1,901,793	1,901,792	1
Debt Service - Fiscal Agent Fees	5,000	525	4,475
Total Expenditures	2,711,793	2,707,317	4,476
Excess (deficiency) of revenues over expenditures	( 2,651,793)	( 2,596,388)	( 5,248,181)
<b>Other Financing Sources (Uses)</b>			
Transfers In	1,038,237	819,433	( 218,804)
Total Other Financing Sources (Uses)	1,038,237	819,433	( 218,804)
Net Change in Fund Balance	(\$ 1,613,556)	( 1,776,955)	(\$ 163,399)
<b>Fund Balance at Beginning of Year</b>		4,639,265	
<b>Fund Balance at End of Year</b>		\$ 2,862,310	

## KANE COUNTY, ILLINOIS

Juvenile Bonds Pledge Revenues Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 25,000	\$ 34,847	\$ 9,847
Total Revenues	25,000	34,847	9,847
<b>Expenditures</b>			
Debt Service - Principal	530,000	530,000	-
Debt Service - Interest	286,084	286,084	-
Debt Service - Fiscal Agent Fees	5,000	3,570	1,430
Total Expenditures	821,084	819,654	1,430
Excess (deficiency) of revenues over expenditures	( 796,084)	( 784,807)	( 1,580,891)
<b>Other Financing Sources (Uses)</b>			
Transfers In	816,084	816,084	-
Total Other Financing Sources (Uses)	816,084	816,084	-
Net Change in Fund Balance	\$ 20,000	31,277	\$ 11,277
<b>Fund Balance at Beginning of Year</b>		1,548,484	
<b>Fund Balance at End of Year</b>		\$ 1,579,761	

## KANE COUNTY, ILLINOIS

Capital Project Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ -	\$ 378,494	\$ 378,494
Grants	<u>1,700,000</u>	<u>-</u>	<u>( 1,700,000)</u>
Total Revenues	<u>1,700,000</u>	<u>378,494</u>	<u>( 1,321,506)</u>
<b>Expenditures</b>			
General Government			
Contractual Services			
Contracts & Consulting	-	111,262	( 111,262)
Capital Outlay			
Special Purpose Equipment	2,150,000	7,425	2,142,575
Buildings	11,837,604	724,404	11,113,200
Buildings- Animal Control	1,000,000	189,601	810,399
Child Advocacy Center	<u>1,129,437</u>	<u>903,377</u>	<u>226,060</u>
Total Expenditures	<u>16,117,041</u>	<u>1,936,069</u>	<u>14,180,972</u>
Excess (deficiency) of revenues over expenditures	<u>( 14,417,041)</u>	<u>( 1,557,575)</u>	<u>( 15,974,616)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	<u>816,410</u>	<u>800,968</u>	<u>( 15,442)</u>
Total Other Financing Sources (Uses)	<u>816,410</u>	<u>800,968</u>	<u>( 15,442)</u>
Net Change in Fund Balance	<u>(\$ 13,600,631)</u>	<u>( 756,607)</u>	<u>\$ 12,844,024</u>
<b>Fund Balance at Beginning of Year</b>		<u>14,278,225</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 13,521,618</u>	

## KANE COUNTY, ILLINOIS

Transportation Impact Fees Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 25,000	\$ 145,820	\$ 120,820
Fees	2,500,000	4,988,096	2,488,096
Reimbursements	-	3,643	3,643
Total Revenues	2,525,000	5,137,559	2,612,559
<b>Expenditures</b>			
Highway			
Contractual Services			
Engineering-Aurora Area	100,000	-	100,000
Construction-Roads-Aurora Area	23,191	-	23,191
Engineering-Campton Hills	312,500	-	312,500
Construction-Roads-Campton Hills	660,942	-	660,942
Engineering-Greater Elgin	-	12,314	( 12,314)
Construction-Roads-Greater Elgin	202,148	-	202,148
Engineering-Northwest	50,000	-	50,000
Construction-Roads-Northwest	2,412	-	2,412
Engineering-Tri-Cities	12,500	7,511	4,989
Construction-Roads-Tri-Cities	452,681	-	452,681
Engineering-Upper Fox	100,000	-	100,000
Construction-Roads-Upper Fox	1,646	-	1,646
Construction-Roads-West Central	1,810	-	1,810
Total Highway	1,919,830	19,825	1,900,005
Capital Outlay			
Highway Right of Way-Campton Hills	12,500	-	12,500
Highway Right of Way-Southwest	338,570	-	338,570
Highway Right of Way-Tri-Cities	452,500	-	452,500
Highway Right of Way-Upper Fox	560,000	-	560,000
Highway Right of Way-West Central	150,000	-	150,000
Total Capital Outlay	1,513,570	-	1,513,570
Total Expenditures	3,433,400	19,825	3,413,575
Excess (deficiency) of revenues over expenditures	( 908,400)	5,117,734	4,209,334
<b>Other Financing Sources (Uses)</b>			
Transfers Out	-	( 360,118)	( 360,118)
Total Other Financing Sources (Uses)	-	( 360,118)	( 360,118)
Net Change in Fund Balance	(\$ 908,400)	4,757,616	\$ 5,666,016
<b>Fund Balance at Beginning of Year</b>		2,088,546	
<b>Fund Balance at End of Year</b>		\$ 6,846,162	



## KANE COUNTY, ILLINOIS

Motor Fuel Tax Construction Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 50,000	\$ 4,267	(\$ 45,733)
Total Revenues	50,000	4,267	( 45,733)
<b>Expenditures</b>			
Highway			
Contractual Services			
Engineering	1,975,959	-	1,975,959
Construction-Roads	3,050,000	229,695	2,820,305
Total Highway	5,025,959	229,695	4,796,264
Capital Outlay			
Highway Right of Way	8,714,361	8,724,361	( 10,000)
Total Expenditures	13,740,320	8,954,056	4,786,264
Excess (deficiency) of revenues over expenditures	( 13,690,320)	( 8,949,789)	( 22,640,109)
<b>Other Financing Sources (Uses)</b>			
Transfers Out	-	( 480)	( 480)
Total Other Financing Sources (Uses)	-	( 480)	( 480)
Net Change in Fund Balance	(\$ 13,690,320)	( 8,950,269)	\$ 4,740,051
<b>Fund Balance at Beginning of Year</b>		8,950,269	
<b>Fund Balance at End of Year</b>		\$ -	

## KANE COUNTY, ILLINOIS

Special Service Areas Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 637,361	\$ 935	(\$ 636,426)
Interest	8,000	24,919	16,919
Reimbursements	-	6,555	6,555
	<u>645,361</u>	<u>32,409</u>	<u>( 612,952)</u>
<b>Expenditures</b>			
Public Services			
Personnel Services			
Full-Time Salaries	-	105	( 105)
Part-Time Salaries	30,000	30,556	( 556)
Per Diem	-	6	( 6)
Contribution-IMRF	2,460	2,449	11
Contribution-Social Security	2,295	2,174	121
Insurance-Health	3,684	3,457	227
Insurance-Dental	207	184	23
Total Personnel Services	<u>38,646</u>	<u>38,931</u>	<u>( 285)</u>
Contractual Services			
Insurance-Liability	555	555	-
Worker's Compensation	315	315	-
Unemployment Claims	39	39	-
Contracts & Consulting	35,020	9,980	25,040
Legal Services	510	-	510
Special Studies	2,510	-	2,510
Maintenance-Roads	17,010	26,483	( 9,473)
Intersection Lighting	36,010	18,999	17,011
Printing-Legal	510	-	510
Printing-General	1,510	1,960	( 450)
Conference & Meetings	1,010	83	927
Employee Training	1,000	-	1,000
Mileage Expenditures	760	625	135
Association Dues	750	-	750
Other Contractual Expenditures	125,010	80,752	44,258
Total Contractual Services	<u>222,519</u>	<u>139,791</u>	<u>82,728</u>
Commodities			
Utilities-Intersect Light	9,000	3,366	5,634
Telephone	750	557	193
Postage	1,500	422	1,078
Office Supplies	410	154	256
Computer Software-Non Capital	500	-	500
Operating Supplies	1,010	-	1,010
Repairs & Maintenance-Buildings/Grounds	125,000	142,991	( 17,991)

## KANE COUNTY, ILLINOIS

Special Service Areas Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Repairs & Maintenance-Roads	\$ 15,000	\$ 25,430	(\$ 10,430)
Miscellaneous	35,025	12,200	22,825
Total Commodities	188,195	185,120	3,075
Total Public Services	449,360	363,842	85,518
Capital Outlay			
Computer Software	1,000	-	1,000
Total Expenditures	450,360	363,842	86,518
Excess (deficiency) of revenues over expenditures	195,001	( 331,433)	( 136,432)
<b>Other Financing Sources (Uses)</b>			
Transfers Out	( 20,000)	( 22,200)	( 2,200)
Total Other Financing Sources (Uses)	( 20,000)	( 22,200)	( 2,200)
Net Change in Fund Balance	\$ 175,001	( 353,633)	(\$ 528,634)
<b>Fund Balance at Beginning of Year</b>		1,030,682	
<b>Fund Balance at End of Year</b>		\$ 677,049	

## KANE COUNTY, ILLINOIS

Forest Preserve District's Construction and Development Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended June 30, 2005

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 1,336,985	\$ 1,331,176	(\$ 5,809)
Interest	200,000	255,392	55,392
Grants	400,000	89,763	( 310,237)
Miscellaneous	515,000	510,750	( 4,250)
Total Revenues	2,451,985	2,187,081	( 264,904)
<b>Expenditures</b>			
General Government	1,110,497	746,457	364,040
Capital Outlay	2,395,400	1,568,791	826,609
Total Expenditures	3,505,897	2,315,248	1,190,649
Excess (deficiency) of revenues over expenditures	( 1,053,912)	( 128,167)	( 1,182,079)
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Bonds	-	4,002,714	4,002,714
Total Other Financing Sources (Uses)	-	4,002,714	4,002,714
Net Change in Fund Balance	(\$ 1,053,912)	3,874,547	\$ 4,928,459
<b>Fund Balance at Beginning of Year</b>		10,155,050	
<b>Fund Balance at End of Year</b>		\$ 14,029,597	

# KANE COUNTY, ILLINOIS

Working Cash Fund  
Schedule of Revenues and Changes in Fund Balance  
Budget and Actual  
For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Interest	\$ 50,000	\$ 95,197	\$ 45,197
Total Revenues	<u>50,000</u>	<u>95,197</u>	<u>45,197</u>
Net Change in Fund Balance	<u>\$ 50,000</u>	95,197	<u>\$ 45,197</u>
<b>Fund Balance at Beginning of Year</b>		<u>2,353,875</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 2,449,072</u>	

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# KANE COUNTY, ILLINOIS

November 30, 2005

## MAJOR ENTERPRISE FUND

**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.

## KANE COUNTY, ILLINOIS

Enterprise Surcharge Fund  
 Schedule of Operating Expenses  
 Budget and Actual  
 For the Year Ended November 30, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Operating Expenses</b>			
Personnel Services			
Full-Time Salaries	\$ 201,144	\$ 203,192	(\$ 2,048)
Part-Time Salaries	7,601	7,789	( 188)
Contribution-IMRF	17,105	16,702	403
Contribution-Social Security	15,958	15,578	380
Insurance-Health	35,142	31,925	3,217
Insurance-Dental	1,495	1,352	143
Total Personnel Services	<u>278,445</u>	<u>276,538</u>	<u>1,907</u>
Contractual Services			
Insurance-Liability	3,859	3,859	-
Worker's Compensation	2,190	2,190	-
Unemployment Claims	271	271	-
Engineering	40,000	50,082	( 10,082)
Contracts & Consulting	502,500	413,229	89,271
Legal Services	10,000	31,200	( 21,200)
Northeast IL Plan & Metro	8,500	-	8,500
Special Studies	225,600	23,834	201,766
JC Roof Special Study	4,246,369	2,556,042	1,690,327
Building Space Rental	5,000	-	5,000
Printing-General	35,000	22,750	12,250
Mapping	300	-	300
Maintenance-Computers	500	-	500
Conference & Meetings	6,000	1,479	4,521
Employee Training	2,000	315	1,685
Mileage Expenditures	400	182	218
Association Dues	1,000	770	230
Other Contractual Expenses	20,000	10,147	9,853
Total Contractual Services	<u>5,109,489</u>	<u>3,116,350</u>	<u>1,993,139</u>
Commodities			
Telephone	4,500	3,533	967
Postage	1,000	87	913
Office Supplies	3,500	2,912	588
Data Processing Supplies	1,000	478	522
Books & Subscriptions	800	231	569
Operating Supplies	6,000	4,048	1,952
Photography	-	622	( 622)
Fuel-Vehicles	1,000	1,129	( 129)
Repairs & Maintenance-Vehicles	1,000	2,395	( 1,395)
Computers	9,000	1,850	7,150
Office Furniture & Equipment	-	3,852	( 3,852)
Building Improvements	569,300	82,206	487,094
Total Commodities	<u>597,100</u>	<u>103,343</u>	<u>493,757</u>
Depreciation	<u>9,762</u>	<u>4,192</u>	<u>5,570</u>
Total Operating Expenses	<u>\$ 5,994,796</u>	<u>\$ 3,500,423</u>	<u>\$ 2,494,373</u>



## KANE COUNTY, ILLINOIS

November 30, 2005

### AGENCY FUNDS

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

# KANE COUNTY, ILLINOIS

## Agency Funds

Combining Statement of Assets and Liabilities

November 30, 2005

Fund	Assets			Liabilities	
	Cash & Investments	Accrued Interest	Total	Accounts Payable	Total
Health Care Services	\$ 3,486	\$ -	\$ 3,486	\$ 3,486	\$ 3,486
Payroll Savings Bonds	997	-	997	997	997
Land/Cash Ordinance	2,036,816	4,904	2,041,720	2,041,720	2,041,720
Payroll Clearing	35,462	-	35,462	35,462	35,462
Sheriff's Detail Escrow	99,906	-	99,906	99,906	99,906
Special Trust	1,029,099	-	1,029,099	1,029,099	1,029,099
Tax Clearing Fund	10	-	10	10	10
911 Emergency Services	5,120,403	-	5,120,403	5,120,403	5,120,403
Township Bridge Fund	146,662	-	146,662	146,662	146,662
Township Motor Fuel Tax	1,860,512	-	1,860,512	1,860,512	1,860,512
Wireless 911 Fund	121,173	-	121,173	121,173	121,173
Special Deposit - Unlocated Owners	139,423	-	139,423	139,423	139,423
Inheritance Tax	554,755	-	554,755	554,755	554,755
Powers Road Special Service Area	5,240	-	5,240	5,240	5,240
Imprest Cash	-	-	-	-	-
Drug Asset Forfeiture	27,751	-	27,751	27,751	27,751
Emergency Planning	9,182	-	9,182	9,182	9,182
Coroners Escrow	360	-	360	360	360
EMA Volunteers	9,839	-	9,839	9,839	9,839
Sheriff's Camera Fund	1,665	-	1,665	1,665	1,665
Dental Care Services	725	-	725	725	725
Sale In Error Fees	912,171	-	912,171	912,171	912,171
Coroners Escrow - Johnson	-	-	-	-	-
Health Department - Special Fund	11,144	-	11,144	11,144	11,144
Sheriffs Bomb Squad	2,549	-	2,549	2,549	2,549
Juvenile Justice Donation	10,305	-	10,305	10,305	10,305
CDBG Pass-Thru	2,672	-	2,672	2,672	2,672
School Office Reserve	563,682	-	563,682	563,682	563,682
Circuit Clerk	13,353,570	-	13,353,570	13,353,570	13,353,570
County Clerk's Vital Record	124	-	124	124	124
Child Abuse Prevention	1,107	-	1,107	1,107	1,107
Juvenile Female Program	102	-	102	102	102
Performance Bond Trust	223,257	-	223,257	223,257	223,257
Bad Check Restitution	52,656	-	52,656	52,656	52,656
Rental Housing Support	19	-	19	19	19
Tax Redemption Fund	1,196,621	-	1,196,621	1,196,621	1,196,621
Vital Records Fund	92,438	-	92,438	92,438	92,438
Employee Events Fund	6,235	-	6,235	6,235	6,235
Restitution	48,712	-	48,712	48,712	48,712
Juvenile Court Restitution	12,459	-	12,459	12,459	12,459
Employee Education	10,988	-	10,988	10,988	10,988
Substance Abuse	1,796	-	1,796	1,796	1,796
Juvenile Court Services	605	-	605	605	605
Too Good For Drugs	2,460	-	2,460	2,460	2,460
K-9 Unit	434	-	434	434	434
DUI Fund	12,233	-	12,233	12,233	12,233
County Sheriff DEF Fed	20,283	-	20,283	20,283	20,283
County Sheriff DEF	2,325	-	2,325	2,325	2,325
Canteen Commission	144,536	-	144,536	144,536	144,536
Inmate Commissary	142,843	-	142,843	142,843	142,843
Chancery	452,036	-	452,036	452,036	452,036
FATS	8,729	-	8,729	8,729	8,729
Range	6,690	-	6,690	6,690	6,690
School Road Substation	333	-	333	333	333
Northwest Substation	1,121	-	1,121	1,121	1,121
Southwest Operational	455	-	455	455	455
Escrow Account	346,624	-	346,624	346,624	346,624
SWAT	169	-	169	169	169
Juvenile Justice	340	-	340	340	340
Environmental Management	427	-	427	427	427
County Collector	1,906,189	-	1,906,189	1,906,189	1,906,189
DUI Fund (Victim Impact)	8,497	-	8,497	8,497	8,497
<b>Total Agency Funds</b>	<b>\$ 30,763,402</b>	<b>\$ 4,904</b>	<b>\$ 30,768,306</b>	<b>\$ 30,768,306</b>	<b>\$ 30,768,306</b>

# KANE COUNTY, ILLINOIS

## Agency Funds

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2005

Fund	Assets And Liabilities At Beginning Of Year	Additions	Deletions	Assets And Liabilities At End Of Year
Health Care Services	\$ 6,614	\$ 3,717,628	\$ 3,720,756	\$ 3,486
Payroll Savings Bonds	1,127	27,970	28,100	997
Land/Cash Ordinance	1,973,336	1,252,600	1,184,216	2,041,720
Payroll Clearing	32,538	63,801,587	63,798,663	35,462
Sheriff's Detail Escrow	88,125	138,681	126,900	99,906
Special Trust	135,653	4,809,096	3,915,650	1,029,099
Tax Clearing Fund	307	37,907,911	37,908,208	10
911 Emergency Services	4,975,356	1,478,519	1,333,472	5,120,403
Township Bridge Fund	13,490	133,172	-	146,662
Township Motor Fuel Tax	1,394,662	952,798	486,948	1,860,512
Wireless 911 Fund	104,352	1,193,750	1,176,929	121,173
Special Deposit - Unlocated Owners	95,627	91,416	47,620	139,423
Inheritance Tax	1,372,490	8,579,889	9,397,624	554,755
Powers Road Special Service Area	5,082	158	-	5,240
Imprest Cash	21,639	22,061	43,700	-
Drug Asset Forfeiture	31,068	52,646	55,963	27,751
Emergency Planning	11,792	874	3,484	9,182
Coroners Escrow	5,825	2,750	8,215	360
EMA Volunteers	7,943	4,889	2,993	9,839
Sheriff's Camera Fund	1,633	32	-	1,665
Dental Care Services	686	324,039	324,000	725
Sale In Error Fees	767,950	144,221	-	912,171
Coroners Escrow - Johnson	113,038	2,228	115,266	-
Health Department - Special Fund	2,450	10,265	1,571	11,144
Sheriffs Bomb Squad	2,486	63	-	2,549
Juvenile Justice Donation	10,410	420	525	10,305
CDBG Pass-Thru	64,050	998,500	1,059,878	2,672
School Office Reserve	420,084	188,925	45,327	563,682
Circuit Clerk	12,950,014	61,964,058	61,560,502	13,353,570
County Clerk's Vital Record	3,232	7,798	10,906	124
Child Abuse Prevention	1,928	1,805	2,626	1,107
Juvenile Female Program	102	-	-	102
Performance Bond Trust	143,724	79,533	-	223,257
Bad Check Restitution	15,488	38,339	1,171	52,656
Rental Housing Support	-	313,799	313,780	19
Tax Redemption Fund	659,975	10,177,024	9,640,378	1,196,621
Vital Records Fund	51,350	973,644	932,556	92,438
Employee Events Fund	-	6,235	-	6,235
Restitution	48,549	163	-	48,712
Juvenile Court Restitution	12,451	13,478	13,470	12,459
Employee Education	11,059	36	107	10,988
Substance Abuse	1,010	15,524	14,738	1,796
Juvenile Court Services	1,031	400	826	605
Too Good For Drugs	3,587	7,624	8,751	2,460
K-9 Unit	612	5,386	5,564	434
DUI Fund	8,688	11,588	8,043	12,233
County Sheriff DEF Fed	29,436	3,609	12,762	20,283
County Sheriff DEF	7,296	31,360	36,331	2,325
Canteen Commission	96,782	161,642	113,888	144,536
Inmate Commissary	139,090	620,024	616,271	142,843
Chancery	562,719	11,048,046	11,158,729	452,036
FATS	10,177	5,100	6,548	8,729
Range	4,080	21,554	18,944	6,690
School Road Substation	333	517	517	333
Northwest Substation	7	5,532	4,418	1,121
Southwest Operational	552	45	142	455
Escrow Account	315,309	527,000	495,685	346,624
SWAT	-	4,049	3,880	169
Juvenile Justice	565	989	1,214	340
Environmental Management	473	3,799	3,845	427
County Collector	1,826,169	922,933,562	922,853,542	1,906,189
DUI Fund (Victim Impact)	2,086	20,505	14,094	8,497
<b>Total Assets and Liabilities</b>	<b>\$ 28,567,687</b>	<b>\$ 1,134,840,855</b>	<b>\$ 1,132,640,236</b>	<b>\$ 30,768,306</b>

## KANE COUNTY, ILLINOIS

Component Unit  
Department of Employment and Education  
Balance Sheet  
November 30, 2005

**Assets**

Cash & Investments	\$	295,901
Intergovernmental Receivable		97,182
Other Receivables		3,861
Prepaid Items		<u>100</u>
 Total Assets	 \$	 <u><u>397,044</u></u>

**Liabilities and Fund Balance**

**Liabilities**

Accounts Payable	\$	323,554
Accrued Payroll		<u>73,490</u>
 Total Liabilities		 <u>397,044</u>

**Fund Balance**

Reserved for Prepaid Items		100
Unreserved		<u>( 100)</u>
 Total Fund Balance		 <u>-</u>
 Total Liabilities and Fund Balance	 \$	 <u><u>397,044</u></u>

Reconciliation of Component Unit Balance Sheet  
to Statement of Net Assets

Amounts reported for component unit in the statement of net assets are different because:

Total fund balance - component unit	\$	-
 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 component unit.		 <u>( 90,316)</u>
 Net assets of component unit	 (\$	 <u><u>90,316</u></u>

# 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, 2005

<b>Revenues</b>	
Interest	\$ 6,883
Grants	<u>5,034,746</u>
Total Revenues	<u>5,041,629</u>
<b>Expenditures</b>	
Current:	
Public Services	<u>5,041,629</u>
Total Expenditures	<u>5,041,629</u>
Net Change in Fund Balance	-
<b>Fund Balance at Beginning of Year</b>	<u>-</u>
<b>Fund Balance at End of Year</b>	<u><u>\$ -</u></u>

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund  
Balance of Component Unit to Statement of Activities

Net change in total fund balances	\$ -
Amounts reported for governmental activities in the Statement of Activities are different because:	
The increase in compensated absences reported in the statement of activities did not require the use of current financial resources and therefore was not reported in the component unit financial statement.	( <u>5,459</u> )
Change in net assets of component unit	<u><u>(\$ 5,459)</u></u>

## KANE COUNTY, ILLINOIS

### Schedule of Expenditures for Tort Immunity Purposes For the Year Ended November 30, 2005

#### Tort Immunity Expenditures Incurred by the General Fund - Insurance Liability Account

Salaries	\$	567,229
Legal Fees		208,953
Other Contractual		199,997
Commodities		7,585
Liability Insurance		1,013,900
Workmens' Compensation		1,095,103
Unemployment Claims		<u>46,620</u>
Subtotal General Fund - Insurance Liability Account		<u>3,139,387</u>

#### Tort Immunity Expenditures Incurred by Other Funds

Liability Insurance		279,709
Workmens' Compensation		153,290
Unemployment Claims		<u>19,004</u>
Subtotal Other Funds		<u>298,713</u>

Total Tort Immunity Purposes Expenditures \$ 3,438,100

The County levies property taxes for tort immunity/liability insurance purposes. As required by Public Act 91-0268 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 2004 as levied by Kane County was \$2,804,040. Any shortfall to cover expenditures in excess of taxes collected is derived from other revenues of the County. Any excess of revenues over expenditures is carried forward to subsequent fiscal years subject to a statutory formula.

**KANE COUNTY, ILLINOIS**

November 30, 2005

**STATISTICAL SECTION  
(UNAUDITED)**

## KANE COUNTY, ILLINOIS

### General Governmental Expenditures by Function (1) Last Ten Fiscal Years (Unaudited)

Fiscal Year	General Government(2)	Health and Public Safety	Highways	Public Service(3)	Judicial
2005	\$ 26,987,089	\$ 33,809,307	\$ 13,458,481	\$ 8,262,518	\$ 27,789,191
2004	26,406,595	31,096,570	12,029,220	8,906,288	26,576,555
2003	26,915,512	27,019,735	13,055,262	9,013,740	25,071,620
2002	28,716,859	26,028,837	14,989,687	7,816,963	24,381,530
2001	21,273,373	23,020,131	16,637,724	6,811,593	22,863,776
2000	19,841,921	21,598,833	20,716,712	6,732,227	21,701,341
1999	16,271,503	18,692,429	19,379,873	6,470,418	20,056,881
1998	13,318,046	17,439,975	13,379,916	6,195,915	18,250,042
1997	12,328,560	16,649,907	15,137,301	5,434,020	16,376,163
1996	14,768,047	18,427,216	12,168,103	9,295,788	14,031,557

### General Governmental Expenditures by Object Classification (1) Last Ten Fiscal Years (Unaudited)

Fiscal Year	Personnel Services	Contractual Services	Commodities	Capital	Other
2005	\$ 69,920,707	\$ 27,904,025	\$ 8,272,460	\$ 10,191,755	\$ 4,209,394
2004	65,463,547	29,072,418	7,760,018	6,882,670	2,719,245
2003	59,400,092	29,862,399	7,757,567	5,368,014	4,055,811
2002	57,434,484	33,214,813	7,208,026	7,311,350	4,076,553
2001	52,294,328	31,203,013	6,989,878	6,027,008	119,378
2000	49,619,997	34,260,884	6,528,295	9,155,712	181,858
1999	46,888,331	26,456,499	6,925,501	7,928,481	600,773
1998	44,059,986	18,726,273	5,727,268	3,186,898	70,367
1997	40,624,420	19,574,360	5,697,123	5,729,239	30,048
1996	37,939,353	18,244,816	6,034,172	3,815,293	2,657,077

Source: 1996-2005 Annual Financial Statements

- (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, KDK 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.



	<b>Debt Service(4)</b>	<b>Capital Outlay(5)</b>	<b>Total</b>	<b>Forest Preserve(6)</b>
\$	3,523,401	\$ 10,191,755	\$ 124,021,742	\$ 21,966,281
	3,929,255	6,882,670	115,827,153	12,812,944
	9,407,074	5,368,014	115,850,957	21,115,579
	7,946,328	7,311,350	117,191,554	11,226,582
	8,709,109	6,027,008	105,342,714	10,881,446
	6,918,652	9,155,712	106,665,398	10,174,359
	7,363,518	7,928,481	96,163,103	6,468,040
	7,212,243	3,186,898	78,983,035	6,236,130
	6,997,265	5,729,239	78,652,455	5,930,941
	4,926,625	N/A	73,617,336	2,302,363

	<b>Debt Service(4)</b>	<b>Total(3)</b>	<b>Forest Preserve(6)</b>
\$	3,523,401	\$ 124,021,742	\$ 21,966,281
	3,929,255	115,827,153	12,812,944
	9,407,074	115,850,957	21,115,579
	7,946,328	117,191,554	11,226,582
	8,709,109	105,342,714	10,881,446
	6,918,652	106,665,398	10,174,359
	7,363,518	96,163,103	6,468,040
	7,212,243	78,983,035	6,236,130
	6,997,265	78,652,455	5,930,941
	4,926,625	73,617,336	2,302,363

## KANE COUNTY, ILLINOIS

### General Governmental Revenues by Source (1) Last Ten Fiscal Years (Unaudited)

Fiscal Year	Property Taxes	Permits (2)	Inter- Governmental	Charges for Service	Interest
2005	\$ 38,308,711	\$ 740,282	\$ 47,106,896	\$ 19,017,247	\$ 2,784,174
2004	36,087,886	803,368	42,732,892	17,865,106	1,572,560
2003	38,586,590	503,688	39,047,822	17,653,471	1,513,372
2002	36,518,192	404,045	36,543,993	16,498,217	2,160,390
2001	33,967,350	417,635	33,137,023	15,742,163	3,931,794
2000	31,949,599	394,746	38,370,779	19,000,844	4,455,830
1999	31,125,177	247,149	28,666,642	18,377,205	3,454,039
1998	29,680,496	156,681	25,820,136	16,771,912	3,293,139
1997	27,831,146	138,348	30,634,529	14,512,652	2,884,728
1996	28,926,221	1,600,460	31,619,330	10,388,580	1,876,254

Source: 1996-2005 Annual Financial Statements

(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, KDK revenues were included as a special revenue fund.

(4) Prior to 1997, debt service fund amounts were not included.

	<b>Other</b>		<b>Total (3)</b>		<b>Forest Preserve (4)</b>
\$	20,804,305	\$	128,761,615	\$	17,292,758
	21,937,425		120,999,237		12,581,130
	23,679,452		120,984,395		12,168,505
	26,333,987		118,458,824		11,803,241
	26,858,756		114,054,721		11,546,540
	9,815,265		103,987,063		10,602,726
	16,140,529		98,010,741		10,383,589
	16,256,449		91,978,813		6,507,107
	5,480,990		81,482,393		6,189,889
	4,523,694		78,934,539		2,412,752

## 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
2005	2004	\$ 38,453,508	\$ 38,362,478	99.76%	\$ 10,817
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

Source: Kane County Clerk - Levy, Rate and Extension Reports for 1995 to 2004.  
Kane County Treasurer - Tax Collection Reports for 1996 to 2005.

## KANE COUNTY, ILLINOIS

### Equalized Assessed Valuations and Property Tax Extension by Fund and Collections Last Ten Levy Years (Unaudited)

	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
Equalized assessed valuations	\$ 11,091,931,468	\$ 10,128,677,901	\$ 9,009,974,132	\$ 8,094,558,259	\$ 7,290,559,874
Property tax extension-					
General	20,686,452	21,199,323	19,344,415	18,131,810	16,833,903
Health	1,775,818	1,701,618	1,459,616	1,408,453	1,356,044
Illinois Municipal Retirement	4,239,336	3,139,890	2,270,513	2,250,287	743,637
County Highway	5,305,271	5,054,210	4,793,306	4,621,993	4,425,370
County Bridge	275,080	263,346	252,279	242,837	1,232,105
County Highway Matching	58,787	60,772	54,060	56,662	80,196
Insurance Liability	2,804,040	2,106,765	2,216,454	1,894,127	1,603,923
Public Building Commission	-	-	5,297,865	5,123,855	4,957,581
Social Security	3,013,678	2,420,754	2,702,992	2,655,015	2,602,730
Veterans' Commission	295,046	293,732	279,309	275,215	262,460
Total property tax extension	<u>\$ 38,453,508</u>	<u>\$ 36,240,410</u>	<u>\$ 38,670,809</u>	<u>\$ 36,660,254</u>	<u>\$ 34,097,949</u>
Collections through November 30	<u>\$ 38,362,478</u>	<u>\$ 36,087,886</u>	<u>\$ 38,586,590</u>	<u>\$ 36,518,192</u>	<u>\$ 33,967,351</u>
	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
Equalized assessed valuations	\$ 6,737,789,176	\$ 6,362,302,474	\$ 5,988,531,099	\$ 5,616,413,081	\$ 5,293,753,128
Property tax extension-					
General	13,879,845	15,797,597	12,336,375	10,884,608	10,513,394
Health	1,313,869	1,272,460	1,215,672	1,128,899	651,132
Illinois Municipal Retirement	2,304,324	636,230	2,503,207	3,274,369	4,002,077
County Highway	2,944,414	2,863,036	2,778,678	2,679,029	2,345,133
County Bridge	1,192,589	197,231	191,633	185,342	185,281
County Highway Matching	1,414,936	1,367,895	1,335,442	1,286,159	296,450
Insurance Liability	1,414,936	998,882	1,557,018	1,673,691	1,683,413
Public Building Commission	5,087,030	5,541,566	5,389,678	5,178,333	4,970,834
Social Security	2,344,751	2,303,154	2,203,779	1,392,870	1,503,426
Veterans' Commission	256,036	273,579	263,495	258,355	254,100
Total property tax extension	<u>\$ 32,152,730</u>	<u>\$ 31,251,630</u>	<u>\$ 29,774,977</u>	<u>\$ 27,941,655</u>	<u>\$ 26,405,240</u>
Collections through November 30	<u>\$ 31,949,599</u>	<u>\$ 31,125,178</u>	<u>\$ 29,679,633</u>	<u>\$ 27,831,146</u>	<u>\$ 26,265,562</u>

Source: Kane County Clerk - Levy, Rate and Extension Reports for 1995 to 2004.  
Kane County Treasurer - Tax Collection Reports for 1996 to 2005.

## KANE COUNTY, ILLINOIS

Forest Preserve District  
Property Tax Assessed Valuations, Rates and Extensions  
Last Ten Levy Years  
(Unaudited)

Tax levy year	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
Assessed valuations	\$ 11,091,931,468	\$ 10,128,677,901	\$ 9,009,974,132	\$ 8,094,558,259	\$ 7,290,559,874
<u>Rates Extended</u>					
General	0.023	0.024	0.026	0.027	0.029
Municipal Retirement	0.002	0.002	0.002	0.002	0.002
Insurance liability	0.001	0.001	0.001	0.001	0.002
Debt service	0.102	0.085	0.095	0.105	0.114
Construction and Development	0.013	0.013	0.014	0.014	0.014
Social Security	0.002	0.002	0.002	0.002	0.002
Total	<u>0.143</u>	<u>0.127</u>	<u>0.140</u>	<u>0.151</u>	<u>0.163</u>
<u>Levies Extended</u>					
General	\$ 2,572,219	\$ 2,451,140	\$ 2,333,583	\$ 2,217,909	\$ 2,106,972
Municipal Retirement	210,747	182,316	180,199	169,986	160,392
Insurance liability	125,339	81,029	63,070	56,662	109,358
Debt service	11,370,339	8,609,376	8,577,495	8,515,475	8,325,819
Construction and Development	1,410,894	1,336,986	1,225,356	1,165,616	1,042,550
Social Security	194,109	202,574	189,209	178,081	167,683
Total	<u>\$ 15,883,647</u>	<u>\$ 12,863,421</u>	<u>\$ 12,568,912</u>	<u>\$ 12,303,729</u>	<u>\$ 11,912,774</u>
Tax levy year	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
Assessed valuations	\$ 6,737,789,176	\$ 6,362,302,474	\$ 5,988,531,099	\$ 5,616,413,081	\$ 5,293,753,128
<u>Rates Extended</u>					
General	0.028	0.028	0.028	0.029	0.029
Municipal Retirement	0.002	0.002	0.002	0.002	0.002
Insurance liability	0.002	0.002	0.002	0.002	0.002
Debt service	0.148	0.066	0.067	0.067	0.068
Construction and Development	0.017	0.017	0.017	0.017	0.017
Social Security	0.002	0.002	0.002	0.002	0.002
Total	<u>0.199</u>	<u>0.117</u>	<u>0.118</u>	<u>0.119</u>	<u>0.120</u>
<u>Levies Extended</u>					
General	\$ 1,866,368	\$ 1,775,082	\$ 1,694,754	\$ 1,611,911	\$ 1,535,188
Municipal Retirement	128,018	127,246	125,759	117,945	111,169
Insurance liability	154,969	152,695	131,748	123,561	116,463
Debt service	9,971,928	4,199,120	3,988,362	3,757,380	3,583,871
Construction and Development	1,125,210	1,075,229	1,024,039	971,639	921,113
Social Security	128,018	120,884	119,771	112,328	105,875
Total	<u>\$ 13,374,511</u>	<u>\$ 7,450,256</u>	<u>\$ 7,084,433</u>	<u>\$ 6,694,764</u>	<u>\$ 6,373,679</u>

Source: Kane County Clerk - Levy, Rate And Extension Reports for 1995 to 2004.

## KANE COUNTY, ILLINOIS

Assessed and Estimated  
Actual Value of Taxable Property  
Last Ten Tax Levy Years  
Amounts Expressed in Thousands  
(Unaudited)

### Equalized Assessed Value

<u>Tax Levy Year</u>	<u>Real Property</u>	<u>Railroad Property</u>	<u>Total</u>
2004	\$ 11,085,379	\$ 6,552	\$ 11,091,931
2003	10,122,394	6,284	10,128,678
2002	9,002,952	7,022	9,009,974
2001	8,088,034	6,524	8,094,558
2000	7,284,275	6,285	7,290,560
1999	6,731,603	6,186	6,737,789
1998	6,356,744	5,558	6,362,302
1997	5,983,607	4,924	5,988,531
1996	5,611,958	4,455	5,616,413
1995	5,290,369	3,384	5,293,753

### Estimated Actual Value \*

<u>Tax Levy Year</u>	<u>Real Property</u>	<u>Railroad Property</u>	<u>Total</u>
2004	\$ 33,256,137	\$ 19,656	\$ 33,275,793
2003	30,367,182	18,852	30,386,034
2002	27,008,856	21,066	27,029,922
2001	24,264,102	19,572	24,283,674
2000	21,852,825	18,855	21,871,680
1999	20,194,809	18,558	20,213,367
1998	19,070,232	16,674	19,086,906
1997	17,950,821	14,772	17,965,593
1996	16,835,874	13,365	16,849,239
1995	15,871,107	10,152	15,881,259

\* Represents three times the Equalized Assessed Value.

Source: Kane County Clerk - Levy, Rate And Extension Reports for 1995 to 2004.

## KANE COUNTY, ILLINOIS

### Rates Extended and Percentages of Property Taxes Extended by Fund Last Ten Levy Years (Unaudited)

<b>Rates Extended-*</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>
General	0.1865	0.2093	0.2147	0.2240	0.2309
Health	0.0160	0.0168	0.0162	0.0174	0.0186
Illinois Municipal Retirement	0.0382	0.0310	0.0252	0.0278	0.0102
County Highway	0.0478	0.0499	0.0532	0.0571	0.0607
County Bridge	0.0025	0.0026	0.0028	0.0030	0.0169
County Highway Matching	0.0005	0.0006	0.0006	0.0007	0.0011
Insurance Liability	0.0253	0.0208	0.0246	0.0234	0.0220
Public Building Commission	-	-	0.0588	0.0633	0.0680
Social Security	0.0272	0.0239	0.0300	0.0328	0.0357
Veterans' Commission	0.0027	0.0029	0.0031	0.0034	0.0036
<b>Totals</b>	<b>0.3467</b>	<b>0.3578</b>	<b>0.4292</b>	<b>0.4529</b>	<b>0.4677</b>
	<b>1999</b>	<b>1998</b>	<b>1997</b>	<b>1996</b>	<b>1995</b>
General	0.2060	0.2483	0.2060	0.1938	0.1986
Health	0.0195	0.0200	0.0203	0.0201	0.0123
Illinois Municipal Retirement	0.0342	0.0100	0.0418	0.0583	0.0756
County Highway	0.0437	0.0450	0.0464	0.0477	0.0443
County Bridge	0.0177	0.0031	0.0032	0.0033	0.0035
County Highway Matching	0.0210	0.0215	0.0223	0.0229	0.0056
Insurance Liability	0.0210	0.0157	0.0260	0.0298	0.0318
Public Building Commission	0.0755	0.0871	0.0900	0.0922	0.0939
Social Security	0.0348	0.0362	0.0368	0.0248	0.0284
Veterans' Commission	0.0038	0.0043	0.0044	0.0046	0.0048
<b>Totals</b>	<b>0.4772</b>	<b>0.4912</b>	<b>0.4972</b>	<b>0.4975</b>	<b>0.4988</b>

\*Rate per hundred dollars of assessed valuation

<b>Percentages of Property Taxes Extended-</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>
General	53.79%	58.49%	50.03%	49.46%	49.37%
Health	4.62%	4.70%	3.77%	3.84%	3.98%
Illinois Municipal Retirement	11.02%	8.66%	5.87%	6.14%	2.18%
County Highway	13.79%	13.95%	12.40%	12.61%	12.98%
County Bridge	0.72%	0.73%	0.65%	0.66%	3.61%
County Highway Matching	0.14%	0.17%	0.14%	0.15%	0.24%
Insurance Liability	7.30%	5.81%	5.73%	5.17%	4.70%
Public Building Commission	0.00%	0.00%	13.70%	13.98%	14.54%
Social Security	7.85%	6.68%	6.99%	7.24%	7.63%
Veterans' Commission	0.77%	0.81%	0.72%	0.75%	0.77%
<b>Totals</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
	<b>1999</b>	<b>1998</b>	<b>1997</b>	<b>1996</b>	<b>1995</b>
General	43.17%	50.55%	41.43%	38.95%	39.81%
Health	4.09%	4.07%	4.08%	4.04%	2.47%
Illinois Municipal Retirement	7.17%	2.04%	8.41%	11.72%	15.16%
County Highway	9.16%	9.16%	9.33%	9.59%	8.88%
County Bridge	3.71%	0.63%	0.64%	0.66%	0.70%
County Highway Matching	4.40%	4.38%	4.49%	4.60%	1.12%
Insurance Liability	4.40%	3.20%	5.23%	5.99%	6.38%
Public Building Commission	15.82%	17.72%	18.10%	18.53%	18.83%
Social Security	7.29%	7.37%	7.40%	4.99%	5.69%
Veterans' Commission	0.79%	0.88%	0.89%	0.93%	0.96%
<b>Totals</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

Source: Kane County Clerk - Levy, Rate And Extension Reports for 1995 to 2004.



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## KANE COUNTY, ILLINOIS

Property Tax Levies and Tax Rates as Extended  
All Direct and Overlapping Governments  
Last Ten Tax Levy Years  
Amounts Expressed in Thousands  
(Unaudited)

### Tax Levies

Year	County	Townships and Roads	Cities and Villages	Unit Districts	Community Colleges	Fire Districts	Park Districts
2004	\$ 38,454	\$ 22,221	\$ 106,797	\$ 479,847	\$ 45,600	\$ 21,942	\$ 33,585
2003	36,240	20,906	89,889	440,364	40,091	20,645	29,360
2002	38,671	19,942	80,585	401,436	34,252	18,017	25,327
2001	36,660	18,870	72,257	360,488	31,758	14,327	23,769
2000	34,098	17,106	64,242	328,456	29,268	12,465	21,661
1999	32,124	16,081	59,908	302,965	27,585	10,766	19,432
1998	31,476	16,053	59,035	285,091	26,215	8,698	18,663
1997	29,751	15,437	57,039	265,683	25,564	7,664	17,594
1996	27,920	14,983	53,519	250,352	24,002	6,807	16,053
1995	26,388	13,757	51,625	234,328	22,734	6,500	15,221

### Tax Rates per Hundred Dollars of Assessed Valuation (1)

2004	0.3467	0.2003	0.9628	4.3261	0.4111	0.1978	0.3028
2003	0.3578	0.2064	0.8874	4.3477	0.3958	0.2038	0.2899
2002	0.4292	0.2213	0.8944	4.4555	0.3802	0.2000	0.2811
2001	0.4529	0.2331	0.8927	4.4535	0.3923	0.1770	0.2936
2000	0.4677	0.2346	0.8811	4.5052	0.4015	0.1710	0.2971
1999	0.4768	0.2387	0.8891	4.4965	0.4094	0.1598	0.2884
1998	0.4947	0.2523	0.9278	4.4809	0.4120	0.1367	0.2933
1997	0.4968	0.2578	0.9524	4.4365	0.4269	0.1280	0.2938
1996	0.4971	0.2668	0.9529	4.4575	0.4274	0.1212	0.2858
1995	0.4985	0.2599	0.9752	4.4265	0.4294	0.1228	0.2875

Source: Kane County Clerk - Levy, Rate And Extension Reports for 1995 to 2004.

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

	<b>Forest Preserve</b>	<b>Library Districts</b>	<b>Airport Authority</b>	<b>Water Resources</b>	<b>Other Special Districts</b>	<b>Total</b>
\$	15,884	\$ 21,859	\$ -	\$ 658	\$ 963	\$ 787,810
	12,863	24,413	-	636	2,829	718,236
	12,569	21,985	-	610	96	653,490
	12,938	20,280	-	547	355	592,249
	11,903	18,146	-	543	546	538,434
	13,362	15,752	1	509	541	499,026
	7,504	14,557	2	505	743	468,542
	7,079	11,091	2	493	699	438,096
	6,689	10,368	1	493	411	411,598
	6,369	9,632	1	494	446	387,495

0.1432	0.1971	-	0.0059	0.0087	7.1025
0.1270	0.2410	-	0.0063	0.0279	7.0910
0.1395	0.2440	-	0.0068	0.0010	7.2530
0.1532	0.2505	-	0.0068	0.0044	7.3100
0.1633	0.2489	-	0.0074	0.0075	7.3853
0.1983	0.2338	-	0.0076	0.0080	7.4064
0.1179	0.2288	-	0.0079	0.0117	7.3640
0.1182	0.1852	-	0.0083	0.0117	7.3156
0.1191	0.1846	-	0.0086	0.0073	7.3283
0.1203	0.1820	-	0.0093	0.0084	7.3198

## KANE COUNTY, ILLINOIS

Principal Taxpayers  
For Tax Year 2004  
(Unaudited)

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2004 Equalized Assessed Valuation</u>	<u>Percentage Of Total 2004 Equalized Assessed Valuation</u>
American National Bank and Trust	Financial	\$ 29,907,615	0.270%
V V2/Geneva Commons, LP	Retail	29,414,249	0.265%
Simon/Chelsea Development, LLC	Retail	27,016,320	0.244%
LaSalle National Bank and Trust Company	Financial	18,021,655	0.162%
Algonquin Phase I Assoc., Ltd.	Real Estate	17,279,902	0.156%
USAA Real Estate Company	Real Estate	17,265,107	0.156%
Springhill Mall LLC	Retail	17,145,762	0.155%
Liberty Property Limited Partnership	Real Estate	15,641,572	0.141%
Toyota Motor Sales-USA Inc.	Commercial	14,995,829	0.135%
Meijer Stores Ltd., Partnership	Retail	12,886,326	0.116%
		<u>\$ 199,574,337</u>	<u>1.800%</u>
Total County assessed valuation		<u>\$ 11,091,931,468</u>	

Source: Kane County Clerk's Office.

## KANE COUNTY, ILLINOIS

Computation of Legal Debt Margin  
November 30, 2005  
(Unaudited)

Illinois Compiled Statutes, 50 ILCS 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 (2004 tax year)	\$ 11,091,931,468
Debt limitation (of equalized assessed valuation)	<u>2.875%</u>
Total indebtedness limit	318,893,030
Less existing indebtedness:	
1995 General Obligation Bonds - Alternate Revenue Source	485,000
2001 Motor Fuel Tax Bonds	10,600,000
2002 General Obligation Refunding Bonds - Alternate Revenue Source	6,875,000
2004 General Obligation Refunding Bonds - Alternate Revenue Source	<u>26,875,000</u>
New debt indebtedness limit	<u>\$ 274,058,030</u>

Source: Kane County Clerk's Office.

## KANE COUNTY, ILLINOIS

Computation of Direct and Overlapping Bonded Debt  
November 30, 2005  
(Unaudited)

<u>Governmental Unit</u>	<u>Total Debt Outstanding</u>	<u>Percentage Applicable To County (1)</u>	<u>Debt Applicable To County</u>
<b><i>Direct Debt</i></b>			
County	\$ 44,835,000	100.00%	\$ 44,835,000
<b><i>Overlapping Debt</i></b>			
Forest Preserve	182,510,000	100.00%	182,510,000
Cities and Villages	751,862,223	76.70%	576,678,325
Parks	202,401,633	70.95%	143,603,959
Library	78,540,000	89.65%	70,411,110
Special Service Areas	115,029,224	8.81%	10,134,075
School Districts	2,073,546,464	100.00%	2,073,546,464
Community Colleges	<u>226,737,394</u>	100.00%	<u>226,737,394</u>
Total Overlapping Debt	<u>3,630,626,938</u>		<u>3,283,621,326</u>
Total Direct Debt and Overlapping Debt	<u>\$ 3,675,461,938</u>		<u>\$ 3,328,456,326</u>

Source: Kane County Clerk's Office.

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

## KANE COUNTY, ILLINOIS

Demographic Statistics  
Last Ten Years  
(Unaudited)

Year	Population (1)	School Enrollment (2)	Number of Teachers (2)	Rate of Unemployment (3)
2005	\$ 482,113	\$ 112,420	7,846	6.1%
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%

Sources:

- (1) Population figures are estimates obtained from the Kane County Clerk's Office and are based on the 1996 Census data, 1998 estimate, 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  
Amounts Expressed in Thousands  
(Unaudited)

Year	Bank Deposits (2)	Number of Permits	Residential Construction (1) Value	Property Value
2005	\$ 7,562,472	N/A	N/A	N/A
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

Sources:

- (1) Information obtained from Bell Federal Savings and Loan.
- (2) Information includes all banks with home offices in Kane County. 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 1996. Bank deposit information for 2004 and 2005 was obtained from [www.fdic.gov](http://www.fdic.gov).

N/A Information no longer available.



## KANE COUNTY, ILLINOIS

Land Use in Acres  
By Category And Township (Unincorporated)  
(Unaudited)

Township	Residential	Commercial	Industrial	Agricultural
Aurora	1,155	99	239	1,588
Big Rock	897	1	-	18,504
Blackberry	1,808	120	57	15,977
Burlington	1,385	2	-	17,550
Campton	5,280	31	2	12,431
Dundee	1,312	151	-	3,721
Elgin	1,394	26	109	4,126
Geneva/Batavia	1,486	84	6	3,928
Hampshire	1,358	144	6	16,918
Kaneville	513	8	38	20,356
Plato	2,608	79	45	16,944
Rutland	1,096	70	-	13,704
St. Charles	3,845	277	86	3,253
Sugar Grove	865	36	-	12,546
Virgil	856	66	54	19,030
Total acres	<u>25,858</u>	<u>1,194</u>	<u>642</u>	<u>180,576</u>

Township	Transportation Communication and Utilities	Institutional	Open Space	Other
Aurora	339	53	126	217
Big Rock	70	1	915	40
Blackberry	243	174	1,177	888
Burlington	121	8	432	73
Campton	24	174	1,284	487
Dundee	274	58	2,287	533
Elgin	291	60	725	354
Geneva/Batavia	343	2,065	796	217
Hampshire	301	-	258	110
Kaneville	302	82	170	399
Plato	208	122	466	177
Rutland	426	12	1,765	310
St. Charles	381	340	1,345	605
Sugar Grove	972	207	1,473	147
Virgil	63	-	172	49
Total acres	<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  
(Unaudited)

Year	Total Debt Service Expenditures (1)	Total Expenditures (2)	Percentage of Annual Debt Service Expenditures to Total Expenditures
2005	\$ 3,523,401	\$ 124,021,742	2.84%
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%

Source: 1996-2005 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 funds. Amounts are for the County only, Kane County Forest Preserve District is not included.
- (3) Prior to 1997, KDK 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  
(Unaudited)

<b>Fiscal Year Ended</b>	<b>Tax Levy Year</b>	<b>Net General Bonded Debt (1)</b>	<b>Equalized Assessed Valuation</b>	<b>Net General Bonded Debt To Assessed Valuation</b>	<b>Estimated Population</b>	<b>Net General Bonded Debt Per Capita</b>
2005	2004	\$ 44,835,000	\$ 11,091,931,468	0.40%	482,113	\$ 93
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

Source: Kane County Clerk

(1) Amounts are for the County only, Kane County Forest Preserve District is not included.

## KANE COUNTY, ILLINOIS

Miscellaneous Statistics  
November 30, 2005  
(Unaudited)

Date of Organization:	January 16, 1836
Form of Government:	Township
Governing Body:	County Board
Land Area:	Approximately 522 square miles
Population:	482,113 - 2005 estimate
Number of Housing Units:	159,302 - 2004 estimate
Miles of Streets and Roads:	
Rural	252 Miles
Urban	54 Miles
Number of County-owned Street Lights	578
Number of County-owned and Maintained Signalized Intersections	91 Traffic Signals 9 Warning Flashers
County Employees:	1,304
Number of Registered Voters:	222,108 - As of March 8, 2006
Sheriff and Corrections Department:	
Number of Police Stations:	6
Number of Correction Facilities:	2
Number of Police Vehicles:	139
Number of Police Personnel:	
Full-time Merit Officers	95
Civilian Employees	53
Number of Townships:	16
Number of Municipalities:	27
Number of Unit School Districts:	9
Number of Community College Districts:	2

Source: Various County Offices