

# **KANE COUNTY, ILLINOIS**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED  
NOVEMBER 30, 2006**

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

FINANCE DEPARTMENT



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April 11, 2007

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, 2006 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 formerly included as a discretely presented component unit; however, beginning in FY2006, KCDEE will be considered a Special Revenue Fund of the County. 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. Additionally, there is a legislative standing committee.

### **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 2006, 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 2006, Kane County collected \$87.8 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 and in February 2007 the Board approved raising this to \$.04/gallon effective May 1, 2007.

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

**Current Year.** The County continued its long-range operating plan and long-range capital plan in 2006. 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 2006. The County received approximately \$8.6 million in 2006 and is expected to receive approximately \$7.6 million in 2007. Riverboat revenue had declined dramatically over the last several years because of higher state gaming taxes placed on casinos. The agreement with the Riverboat states that this money is to be used for education, environment and economic development. As this money is not guaranteed every year, it is important for the County to use this money on capital projects only.

A portion of the Riverboat proceeds received in 2006 was utilized in the continuation of the Stormwater Management Plan. The primary focus of the plan is to reduce stormwater damage, improve stormwater management for new developments, protect and improve waterways, improve water quality, promote public awareness and understanding of stormwater issues and identify funding for these programs.

The Farmland Preservation Fund received \$2.1 in Riverboat funding during 2006, along with a \$3 million commitment for 2007. The \$3 million commitment was approved late in 2006, bringing total program funding from Federal grants and the Riverboat to \$19.5 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 2006 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 2006 include various State's Attorney Office programs, Water Resource projects, Drug Court program, employee tuition reimbursement program and other grants to outside agencies.

The County approved the construction of a new Adult Justice Facility at the Judicial Center Campus in January 2006. The total project cost is approximately \$56 million and will be funded through \$35 million issuance of debt certificates along with \$21 million in excess cash reserves. The excess reserves are funds available that exceed the County's financial policies' fund balance requirements. The County Board also decided to move the Sheriff's Office to the Judicial Center Campus and passed an additional \$4.7 million to build out the shell space to that office. The \$4.7 million will be funded by the \$6.8 million in excess funds received from the Public Building Commission in early 2007. The Adult Justice Facility, along with the Sheriff's Office, are expected to be completed sometime in late summer or early fall 2008.

Six major capital improvement projects were funded in 2006 including computer replacement, voice and data infrastructure maintenance, new voting system, new Animal Control facility, new Child Advocacy Center, and the new Financial and Human Resource Management system. The Information Technologies Department maintained lifecycle management initiatives via PC replacement and Server Replacement Programs. 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 in 2005 to assist in the implementation of the Help America Vote Act (HAVA). The system was implemented successfully in 2006. The system's total project cost was \$3.0 million and was funded by



a \$2.6 million federal HAVA grant and \$1.2 million in County capital funds. Riverboat funds, along with Capital Project Fund funds, paid for the new Child Advocacy Center that opened early in 2006. The County Board approved the purchase of a new integrated financial and human resource management system at a cost of approximately \$0.9 million in the fall of 2006. The financial modules of the system will go-live in summer 2007 and the payroll and human resource management modules will go live early in 2008.

The County Board finished, with the assistance of all of the County offices and departments, a strategic plan initiative in 2006. The comprehensive, county-wide strategic plan 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 2006 included the continuation of the Transportation Impact Fee program, intersection improvements at Orchard Road & Jerico and Randall Road & Route 64, and engineering and land acquisition for the Stearns Bridge project. Other transportation projects included engineering for various federally funded bridge replacement projects, engineering, 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.

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 eighth year of a multi-year program to complete this project.

The County will continue construction on a new Adult Justice Facility and Sheriff's Office at the Judicial Center Campus in 2007. Related to the new jail and Sheriff's Office, the County will also review jail management and public safety software in 2007. The County received almost \$1 million in appropriations from the Federal government for a new jail management system.

The County plans to investigate its E911 operations in 2007. The County needs to determine where these operations will be housed once the Sheriff's Office is moved to the Judicial Center. The County also plans on conducting a detailed study of the E911 operations to determine the most cost effective and efficient way to run the operations.

The County passed \$11.3 million in capital improvements bonds in early 2007. These bonds will be used to fund much needed capital improvements projects throughout the County, including additional build out and roof replacement at the North Campus. These funds will also be used to build out the Sheriff's shell space at the Judicial Center.

Other capital initiatives include the continuation of the computer standardization program, continuation of voice and data infrastructure program, and increasing amount of office space for the Coroner's Office.

#### *FINANCIAL INFORMATION*

The financial managers of the government are responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable

assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management. Continued consolidation of operations and the elimination of redundant processes continue to be reviewed by both the County Board and its internal staff.

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

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

BUDGETING CONTROLS. The County maintains internal budgetary controls. The objective of these budgetary controls is to ensure compliance with the legal provisions embodied in the annual appropriated budget approved by the County Board. Activities of the general fund and special revenue funds are included in the annual appropriated budget. All funds and departments have Personnel, Contractual & Commodity and Capital budgets. These are treated as three separate budgets and funds cannot be commingled between personnel, contractual & commodity and capital expenditures. The Finance Department monitors the total financial operation and the County Auditor's Office audits all claims against the County and makes recommendations of payment. Some of the County continues to use a voucher system of payment. This system does not encumber obligations when they are incurred. An encumbrance accounting system was implemented with the implementation of the Purchasing/Inventory module in 1999.

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

GENERAL FUND FUND BALANCE. The goal of the County is to maintain at least a 20% cash reserve of the appropriated budget for all funds so that cash flow stabilizes. Budget containment has been used over the past several years in order to achieve and maintain this reserve amount. At November 30, 2006, the General Fund unreserved Fund Balance, excluding the Insurance Liability Fund, was \$42,195,816. 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 December 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.

The County issued \$9,995,000 in debt certificates in December 2005, along with an additional \$24,995,000 in debt certificates in June 2006 to fund the construction of the new Adult Justice Facility. The remaining amount needed to fund that project will come from excess cash reserves. Repayment for the debt certificates will be budgeted in the General Fund through the normal budget process. The anticipated operating savings of the new state-of-the-art facility are expected to cover the majority of annual debt service for these certificates.

### ***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, 2006 are 4.5% for IMRF with the County paying 8.70% and a member contribution of 6.5% for SLEP with the County paying 17.72%.

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 \$500,000 and \$350,000 self-insured retention (SIR) per employee for workers' compensation and general liability claims, respectively, 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 \$2,492,918 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 Acknowledgements**

#### ***AWARDS***

The Government Financial Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for the fiscal year ended November 30, 2005.

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 9 consecutive years (fiscal years ended 1997-2005). We believe our current report continues to conform to Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

#### ***ACKNOWLEDGMENTS***

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

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

Sincerely



Cheryl R. Pattelli  
Finance Director

**KANE COUNTY, ILLINOIS**

**BOARD MEMBERS**

COUNTY BOARD CHAIRMAN  
KAREN McCONNAUGHAY

District 1	SYLVIA LEONBERGER	District 14	MARK DAVOUST
District 2	DONNELL COLLINS	District 15	BARBARA WOJNICKI
District 3	ARLENE H. SHOEMAKER	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	JESUS DE LA ISLA
District 8	RUDOLF NEUBERGER	District 21	JOHN P. FAHY
District 9	JAMES C. MITCHELL JR.	District 22	JACKIE TREDUP
District 10	THOMAS VAN CLEAVE	District 23	JOHN A. NOVERINI
District 11	ROBERT J. McCONNAUGHAY	District 24	HOLLIE KISSANE
District 12	JOHN J. HOSCHEIT	District 25	ROBERT A. KUDLICKI
District 13	PHILLIP LEWIS	District 26	JAN CARLSON

# KANE COUNTY, ILLINOIS

## KANE COUNTY DEPARTMENTS & OFFICES

### **AUDITOR**

William Keck

### **CIRCUIT CLERK**

Deborah Seyller

### **CORONER**

Chuck West

### **COUNTY BOARD**

Karen McConaughay, County Board Chairman

### **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 Mgmt/Bldgs & Grounds

Paul Schuch, Water Resources

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

Sheila McCraven

### **FINANCE DEPARTMENT**

Cheryl Pattelli, Executive Director

### **FOREST PRESERVE**

John Hoscheit

### **HUMAN RESOURCE MANAGEMENT**

Sheila McCraven, Executive Director

John Carr, Veterans Assistance Commission

### **INFORMATION TECHNOLOGIES**

Roger Fahnestock, Executive 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**

Pat Perez (newly elected 12/06)

### **STATE'S ATTORNEY**

John Barsanti

### **REGIONAL OFFICE OF EDUCATION**

Clem Mejia (through 06/07)

### **SUPERVISOR OF ASSESSMENTS**

Mark Armstrong

### **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	Microfilm, Printing and Mailroom	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	Purchasing			
<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>(Michael Kenyon)</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, 2005

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.



President

Executive Director





WERMER, ROGERS, DORAN & RUZON LLC CERTIFIED PUBLIC ACCOUNTANTS

755 ESSINGTON ROAD, JOLIET, ILLINOIS 60435 • 815/730-6250 • FAX 815/730-6257 • WWW.WRDR.COM

### 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, each major fund and the aggregate remaining fund information of Kane County, Illinois, (the "County") as of, and for the year ended November 30, 2006, 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 40% and 13%, respectively, of the assets and revenues of the governmental activities, and 29% and 10%, respectively, of the assets and revenues of the business-type activities. The component unit financial statements of the District as of, and for the year ended June 30, 2006, 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, each major fund, and the aggregate remaining fund information of the County as of November 30, 2006 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 11, 2007, 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.

*Werner, Rogers, Doran + Rogers, LLC*

April 11, 2007

**KANE COUNTY, ILLINOIS**

November 30, 2006

**REQUIRED SUPPLEMENTARY INFORMATION**

# KANE COUNTY, ILLINOIS

## Management's Discussion and Analysis November 30, 2006 (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, 2006. 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 2006 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended November 30, 2006, by \$511.4 million (net assets). Of this amount, \$154.4 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors, \$55.5 million (restricted net assets) is restricted for specific purposes and \$301.5 million is invested in capital assets, net of related debt.
- The County's total net assets this fiscal year increased \$42.9 million over the previous year, which represents a 9.2% increase from 2005. Total net assets for governmental activities increased \$39.5 million while total net assets for business-type activities increased \$3.4 million.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$238.8 million. Of this amount, \$123.8 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 \$45.0 million, or 60.0% of total General Fund expenditures.
- The County's long-term debt increased by \$26.5 million or 11.0% in comparison with the prior year. The increase resulted primarily from the issuance of the County's two debt certificates series totaling just under \$35 million.
- 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 4.0% at the end of fiscal year 2005 to 5.3% at the end of fiscal year 2006.

### 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, 2006 (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) had been included as a discretely presented component unit of the County in prior fiscal years. Beginning in 2006, KCDEE has been reported as a fund of the County. Comparative amounts reported for 2005 in this MD&A have modified to account for KCDEE activity.

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-six 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, 2006  
(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 68-202 of this report.

### COUNTY-WIDE FINANCIAL ANALYSIS

*Statement of Net Assets* - The County's overall financial position improved during fiscal year 2006. 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 \$511.4 million, an increase of \$42.9 million over the previous year. The growth is due to several factors, a 13% increase in property tax revenues as compared to 2005, \$4 million of developer contributions received resulting in new infrastructure assets, a \$7 million increase in investment earnings, and decreased highway expenses as a result of the timing of projects. All categories of net assets for governmental activities were higher in 2006. Net assets invested in capital assets net of related debt rose over \$20 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, 2006 (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 modestly due to the cash received from the County's debt certificates issues, despite the spending on the adult correction construction project. Current and other assets for Business-type Activities were up by \$1.5 million; the increase was due mainly to fewer 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/debt certificates payable, 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 \$12.8 million over last year because of the \$7.3 million increase in deferred property taxes and the \$2.9 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 2006. 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, 2006.

### Condensed Statement of Net Assets, as of November 30, 2006 and 2005 (In Millions - Rounded)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Primary Government</u>		
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>Change %</u>
<b>Assets</b>							
Current and							
Other Assets	\$ 284.0	\$ 280.7	\$ 26.1	\$ 24.7	\$ 310.1	\$ 305.4	2%
Capital Assets	<u>498.0</u>	<u>422.4</u>	<u>12.4</u>	<u>12.6</u>	<u>510.4</u>	<u>435.0</u>	17%
Total Assets	<u>782.0</u>	<u>703.1</u>	<u>38.5</u>	<u>37.3</u>	<u>820.5</u>	<u>740.4</u>	11%
<b>Liabilities</b>							
Current and							
Other Liabilities	40.7	27.9	0.5	2.6	41.2	30.5	35%
Long-Term							
Liabilities	<u>267.9</u>	<u>241.4</u>	<u>-</u>	<u>-</u>	<u>267.9</u>	<u>241.4</u>	11%
Total Liabilities	<u>308.6</u>	<u>269.3</u>	<u>0.5</u>	<u>2.6</u>	<u>309.1</u>	<u>271.9</u>	14%
<b>Net Assets</b>							
Invested in Capital							
Assets, Net of							
Related Debt	289.1	269.9	12.4	12.5	301.5	282.4	7%
Restricted	46.3	32.6	9.2	10.9	55.5	43.5	28%
Unrestricted	<u>138.0</u>	<u>131.4</u>	<u>16.4</u>	<u>11.3</u>	<u>154.4</u>	<u>142.7</u>	8%
Total Net Assets	<u>\$ 473.4</u>	<u>\$ 433.9</u>	<u>\$ 38.0</u>	<u>\$ 34.7</u>	<u>\$ 511.4</u>	<u>\$ 468.6</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, 2006 (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, total revenues were up 9% with expenses up 7%. The \$5.0 million increase in operating grants and contributions is the result of a nearly \$3.5 million increase in riverboat proceeds. The \$5.3 million decrease in capital grants and contributions is due to fewer highway infrastructure grants as there were less projects underway in 2006. Additional analyses regarding revenues and expenditures/expenses will be discussed in the sections below. Transfers from business-type to governmental activities were down \$2.7 million in 2006.

### Condensed Statement of Activities for the Years ended November 30, 2006 and 2005 (In Millions - Rounded)

Revenues	Governmental Activities		Business-Type Activities		Total Primary Government		
	2006	2005	2006	2005	2006	2005	Change %
Program Revenues							
Charges for Services	\$ 34.4	\$ 34.6	\$ 7.5	\$ 5.0	\$ 41.9	\$ 39.6	6%
Operating Grants and Contributions	43.3	38.3	-	-	43.3	38.3	13%
Capital Grants and Contributions	16.7	23.0	-	-	16.7	23.0	-27%
General Revenues							
Property Taxes	57.6	51.1	-	-	57.6	51.1	13%
Income Tax	5.2	4.7	-	-	5.2	4.7	11%
Sales Tax	15.4	14.9	-	-	15.4	14.9	3%
Other Taxes	4.5	4.2	-	-	4.5	4.2	7%
Investment Earnings	10.9	4.4	1.1	0.6	12.0	5.0	140%
Other General Revenues	0.4	0.5	-	-	0.4	0.5	-20%
<b>Total Revenues</b>	<b>188.4</b>	<b>175.7</b>	<b>8.6</b>	<b>5.6</b>	<b>197.0</b>	<b>181.3</b>	<b>9%</b>
Expenses							
General Government	36.5	37.4	-	-	36.5	37.4	-2%
Health & Public Safety	38.8	35.0	-	-	38.8	35.0	11%
Public Service	17.0	14.1	-	-	17.0	14.1	21%
Judicial	30.6	27.2	-	-	30.6	27.2	13%
Highway	17.1	20.3	-	-	17.1	20.3	-16%
Interest on Long-Term Debt	10.6	6.4	-	-	10.6	6.4	66%
Solid Waste	-	-	3.2	3.5	3.2	3.5	-9%
Events Center	-	-	0.4	0.6	0.4	0.6	-33%
<b>Total Expenses</b>	<b>150.6</b>	<b>140.4</b>	<b>3.6</b>	<b>4.1</b>	<b>154.2</b>	<b>144.5</b>	<b>7%</b>
Increase in Net Assets							
Before Transfers	37.8	35.3	5.0	1.5	42.8	36.8	16%
Transfers	1.7	4.4	(1.7)	(4.4)	-	-	n/a
Increase (Decrease) in Net Assets	39.5	39.7	3.3	(2.9)	42.8	36.8	16%
Net Assets Beginning of Year	433.9	394.2	34.7	37.6	468.6	431.8	9%
<b>Net Assets End of Year</b>	<b>\$ 473.4</b>	<b>\$ 433.9</b>	<b>\$ 38.0</b>	<b>\$ 34.7</b>	<b>\$ 511.4</b>	<b>\$ 468.6</b>	<b>9%</b>

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



# KANE COUNTY, ILLINOIS

## Management's Discussion and Analysis November 30, 2006 (Unaudited)

*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, Adult Correction Construction 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 2006 continue to be property taxes and intergovernmental sources. In addition to annual increases in tax levies, 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. Funding from income tax was up slightly due to an increased workforce. Intergovernmental revenues were also higher in 2006 due to increased grant funding, 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 were down in 2006 due mainly to fewer recording fees. 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 \$0.6 million in 2006 and the receipt of a one-time Help America Vote Grant during fiscal year 2006 were the main contributors to the growth in intergovernmental revenue. Interest revenue increased dramatically because interest rates earned were higher and a larger fund balance existed in 2006. Fines, Services, Fees and Permits fell 3% due to lower recording and revenue tax stamp fees and the closing of the off-track wagering facility. Miscellaneous revenue decreased because the County received less rental income due to reduced space available.

Property taxes for the Nonmajor Governmental Funds grew \$2.1 million in 2006. Intergovernmental revenue decreased in Nonmajor Governmental Funds mainly because of a \$715 thousand decline in County local option motor fuel taxes. Federal reimbursements for transportation projects combined with grants remained fairly stable. Fines, Services, Fees & Permits were down 4% because of the collection of an additional \$446 thousand in transportation impact fees from local developers over the amount received in 2005 was not enough to offset the \$440 thousand decline in recording fees and the \$510 thousand decline in wetland fees. The increase in miscellaneous revenue is the result of higher Riverboat proceeds collected from the Elgin Riverboat. Riverboat proceeds were \$8.6 million in 2006, up from \$5.3 million in 2005 due to changes in casino taxing by the State.

### Comparative Summary of Revenues General Fund

	2006 General Fund	2005 General Fund	Increase (Decrease) 2005 to 2006	% Change
<b>Revenues</b>				
Property Taxes	\$ 25,046,473	\$ 23,402,792	\$ 1,643,681	7%
Intergovernmental, Grants & Reimbursements	31,940,170	27,276,089	4,664,081	17%
Interest	2,201,274	1,201,668	999,606	83%
Fines, Services, Fees & Permits	18,893,035	19,533,533	(640,498)	-3%
Miscellaneous	125,279	203,360	(78,081)	-38%
 Total Revenues	 <u>\$ 78,206,231</u>	 <u>\$ 71,617,442</u>	 <u>\$ 6,588,789</u>	 9%

## KANE COUNTY, ILLINOIS

Management's Discussion and Analysis  
November 30, 2006  
(Unaudited)

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

	2006 Nonmajor Governmental Funds	2005 Nonmajor Governmental Funds	Increase (Decrease) 2005 to 2006	% Change
<b>Revenues</b>				
Property Taxes	\$ 21,253,682	\$ 19,142,413	\$ 2,111,269	11%
Intergovernmental, Grants & Reimbursements	42,594,008	43,183,084	(589,076)	-1%
Interest	5,426,093	2,931,746	2,494,347	85%
Fines, Services, Fees & Permits	14,574,563	15,219,389	(644,826)	-4%
Miscellaneous	9,858,913	6,742,656	3,116,257	46%
 Total Revenues	 <u>\$ 93,707,259</u>	 <u>\$ 87,219,288</u>	 <u>\$ 6,487,971</u>	 7%

The County's Nonmajor Funds have changed from the funds reported in 2005 with the addition of KCDEE in 2006 and the reclassification of the Transportation Capital Fund from a major fund in 2005 to a non-major fund in 2006. The 2005 amounts for the Nonmajor Funds have been adjusted to include the 2005 activity of these new non-major funds.

*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 \$4.3 million from 2005 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.

In the General Fund, general government expenditures increased by \$801 thousand, \$448 thousand was due to higher personnel costs. Health & public safety expenditures increased the greatest in the General Fund, due to a nearly \$2.4 million hike in board and care of prisoners costs and approximately \$1 million increase in the aforementioned personnel costs for both the Sheriff and Adult Corrections offices.

Public Service expenditures increased 16% due to higher personnel costs coupled with a \$260 thousand increase in election judge's expenditures and a \$390 thousand rise in election supplies expenditures. The rise in Judicial expenditures relates to increased personnel costs in the Circuit Clerk, Public Defender and State's Attorney offices and departments. Capital costs were reduced because of higher prior year computer standardization projects and automotive equipment purchases.

Expenditures in the Nonmajor Governmental Funds decreased in total by 9% in 2006. The greatest decrease by far was in the area of capital outlay. The County spent a total \$16.6 million on capital items in 2006, which included over \$3 million in new voting equipment, however, over \$24.5 million was spent in 2005, the majority of which was for the purchase of right-of-way for future road and bridge construction.

## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis November 30, 2006 (Unaudited)

The decrease in general government expenditures was due to the \$586 thousand spent on farmland preservation rights compared to \$3.9 million in 2005. The decrease was offset by higher personnel costs of \$569 thousand and a \$729 thousand increase in community development expenditures. Additionally, the employer portion of the IMRF retirement rate escalated from 8.2% in 2005 to 8.7% in 2006.

The increase in public services expenditures is due mainly to greater KCDEE grant expenditures by approximately \$1 million. The decrease in Highway costs was caused by spending less on road and bridge improvements in 2006 than in 2005. Health and Public Safety and Judicial expenditures increased slightly because of higher personnel costs. Debt Service expenditures increased in the Nonmajor Governmental Funds due to the timing of bond payments.

#### Comparative Summary of Expenditures General Fund

	2006 General Fund	2005 General Fund	Increase (Decrease) 2005 To 2006	% Change
<b>Expenditures</b>				
General Government	\$ 14,541,372	\$ 13,740,690	\$ 800,682	6%
Health and Public Safety	28,721,986	24,823,882	3,898,104	16%
Public Service	7,008,246	6,050,369	957,877	16%
Judicial	22,337,472	21,291,346	1,046,126	5%
Debt Service	173,521	-	173,521	n/a
Capital Outlay	2,269,978	3,132,866	(862,888)	-28%
<b>Total Expenditures</b>	<b>\$ 75,052,575</b>	<b>\$ 69,039,153</b>	<b>\$ 6,013,422</b>	<b>9%</b>

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

	2006 Nonmajor Governmental Funds	2005 Nonmajor Governmental Funds	Increase (Decrease) 2005 To 2006	% Change
<b>Expenditures</b>				
General Government	\$ 16,631,710	\$ 17,988,062	\$ (1,356,352)	-8%
Health and Public Safety	9,171,646	8,985,425	186,221	2%
Public Service	9,256,942	7,617,620	1,639,322	22%
Judicial	6,564,621	6,497,845	66,776	1%
Highway	18,345,760	19,589,149	(1,243,389)	-6%
Debt Service	4,269,262	3,523,401	745,861	21%
Capital Outlay	16,620,475	24,565,901	(7,945,426)	-32%
<b>Total Expenditures</b>	<b>\$ 80,860,416</b>	<b>\$ 88,767,403</b>	<b>\$ (7,906,987)</b>	<b>-9%</b>

The District's Debt Service Fund accounts for the accumulation of reserves for, and the payment of the District's general long-term debt and related costs. Revenues were up significantly in 2006 with total revenue of \$11.7 million in 2006 compared to \$8.7 million in 2005, due to property taxes needed to retire debt. Expenditures totaled \$14.8 million, up from \$10.0 million the prior year, because of the timing of debt payments.

## KANE COUNTY, ILLINOIS

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The Adult Correction Construction Fund was established in 2006 after the issuance of just under \$35 million in debt certificates to be used for the construction of the new County Adult Correction facility. The fund earned \$890 thousand in interest and spent \$10.8 million towards facility construction and another \$473 thousand in debt issuance costs.

The District's Land Acquisition Fund is used solely for expenditures made from the proceeds of prior year's general obligation bond issuances associated with the open space referendum. Revenues for the fund were \$5.2 million, a \$2.9 million increase from the prior year. The increase can be attributed to the grant money from the Illinois Department of Natural Resources in 2006. Expenditures for the fund were \$48.6 million (all for the purchases of land), up significantly from last year's expenditures of \$5.6 million.

*Business-type Activities* - Combined operating revenues for the Enterprise Surcharge, Enterprise General and District's Enterprise Fund increased to \$7.5 million, up from \$5.0 million in 2005. The main source of revenue is derived from waste dumped at Settler's Hill Landfill. 2006 saw an increase in revenues in an attempt to fill the landfill to capacity prior to its closure. Additionally, the County received a one-time \$1 million landfill payment from Waste Management. The landfill closed on December 29, 2006 and the County will receive no additional revenues after that date.

Below is an analysis of expenses for the past two years for the Proprietary Funds. Personnel services and commodities decreased slightly because of the impending closing of the landfill. Contractual services fell because of the work done in 2005 on the Juvenile Justice Center roof repair project. Depreciation grew slightly due to certain assets acquired in 2006 being depreciated for a partial year in 2006.

<b>Expenses</b>	2006 Proprietary Funds	2005 Proprietary Funds	Increase (Decrease) 2005 To 2006	% Change
Personnel Services	\$ 249,767	\$ 444,891	\$ (195,124)	-44%
Contractual Services	3,032,762	3,276,479	(243,717)	-7%
Commodities	18,266	123,132	(104,866)	-85%
Depreciation	335,989	335,716	273	0%
<b>Total Expenses</b>	<b>\$ 3,636,784</b>	<b>\$ 4,180,218</b>	<b>\$ (543,434)</b>	<b>-13%</b>

### 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.

As of November 30, 2006, the County's governmental funds reported combined ending fund balances of \$238.8 million, a decrease of \$3.9 million in comparison with the prior year. Significant increases were seen in the County's Adult Correction Construction Fund mainly through the issuance of just under \$35.0 million in debt certificates. The District's Land Acquisition Fund incurred a decrease in fund balance of \$43.3 million because of the \$48.4 million in open space land purchases throughout the County.

# KANE COUNTY, ILLINOIS

## Management's Discussion and Analysis November 30, 2006 (Unaudited)

The Forest Preserve District's Debt Service Fund spent \$3.1 million more than it took in due to the timing of scheduled debt payments. The decrease in the General Fund will be discussed below.

Approximately 52% (\$123.8 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 (\$4.0 million), long-term interfund loans (\$1.8 million), debt service (\$6.5 million), future projects (\$100.0 million), and the County's permanent fund (\$2.7 million).

The General Fund is the chief operating fund of the County. At November 30, 2006, unreserved fund balance of the General Fund was \$45.0 million, while total fund balance reached \$49.5 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 60.0% of total fund expenditures, while total fund balance represents 66.0% of that same amount. The General Fund's fund balance decreased by \$1.3 million during the current fiscal year. The decrease in fund balance relates mainly to excess transfers out over transfers in. Total General Fund revenues were \$3.1 million more than budgeted; greater than anticipated revenues from sales tax and income tax, led to the majority of this excess. Total expenditures were \$600 thousand less than budgeted. Explanations of the areas where expenditures differed significantly from budget are discussed below.

*Proprietary funds* - The County's proprietary funds provide the same type of information found in the 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 \$16.4 million at November 30, 2006. Of that amount, \$15.2 million and \$1.2 million relate to the Enterprise General Fund and District's Enterprise Funds, respectively. The total unrestricted net assets for these funds were higher than in 2005 because of the pre-closure landfill fee revenues. 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 2006 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. The grants budget increased over \$2.9 million in large part because of the nearly \$2.6 million Help America Vote grant received from the federal government. Several other miscellaneous grants, not originally budgeted, were subsequently budgeted for throughout the year. Significant expenditure increases/decreases in budget include the following:

## KANE COUNTY, ILLINOIS

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<u>General Fund Department</u>	<u>Budget</u> <u>Increase/(Decrease)</u>	<u>Reason For Increase/Decrease</u>
County Board/Liquor	\$ 138,000	Represents increase in contractual services for strategic planning project.
Finance Administration	\$ 364,348	Money was allocated from the Central Services and Purchasing budget
Operational Support	(\$ 384,821)	Money was taken from the contingency and added to individual department line items for Election Judges. (See explanation below.)
Information Technologies	\$ 337,090	Money was allocated from the Central Services and Purchasing budget
Central Services and Purchasing	(\$ 1,395,000)	This area was reallocated to other County departments.
Building and Grounds Services	\$ 783,562	Money was allocated from the Central Services and Purchasing budget
Emergency Services	\$ 152,709	Represents increase in budget related to Pre-Disaster Mitigation planning grant
County Development	\$ 296,823	Represents increase in contracts and consulting budget, related to a Homeless Management Information System grant.
Election Expense	\$ 838,702	Result of increased cost of printing sample ballots (Voters Guide), election judges, and an anticipated election grant.
Public Defender	\$ 119,400	Increase to provide for three new personnel needed for the Multiple Defender Division.

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, 2006 (Unaudited)

<u>Revenue</u>	<u>Variance With Final Budget Positive (Negative)</u>	<u>Reason for Variance</u>
Intergovernmental	\$ 2,399,044	Sales tax, income tax, penalties for back taxes and replacement taxes were underestimated. 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	\$ 1,278,423	Interest rates were higher than originally expected.
Services - Fees And Permits	(\$ 510,144)	Fines, fees and permits were underestimated in some offices and over estimated in others. Fewer than expected number of home refinancing caused recording fees to be nearly \$500 thousand under estimates. Other fees overestimated were subdivision approvals and State's Attorney Second Chance and bond forfeiture fees.
Grants	(\$ 647,784)	Miscellaneous grants budgeted for were not all received during the fiscal year.
Reimbursements	\$ 904,948	Probation salary reimbursements were more than \$535 thousand higher than anticipated, due to increased State funding throughout the year.

## KANE COUNTY, ILLINOIS

### Management's Discussion and Analysis November 30, 2006 (Unaudited)

<u>Expenditure</u>	<u>Variance With Final Budget Positive (Negative)</u>	<u>Reason for Variance</u>
County Board/Liquor	\$ 178,626	Although some minor projects were paid from the buildings line item, other projects were not started or completed.
Communications/Technology	\$ 546,531	Budgeted computer software purchases were deferred to fiscal year 2007.
Finance Administration	\$ 189,007	Salaries expenditures were under budget because of staff vacancies throughout the year.
Operational Support	\$ 723,461	The County had a contingency built into the budget.
Information Technologies	\$ 160,765	Several factors including less than expected software costs led to the variance.
St. Charles North Maintenance	(\$ 191,929)	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 2006 since the amount was prepaid through the end of 2006.
Sheriff	(\$ 365,300)	Several factors including higher than expected overtime, increased communications costs and higher fuel prices, led to the variance.
Adult Corrections	(\$ 337,114)	Higher than expected overtime to run the jail, and increased utilities costs caused the department to exceed budget.
Corrections, Board and Care	(\$ 2,107,241)	Overcrowding of the County jail facility caused the need to send prisoners to other local jails.
County Development	\$ 338,212	Several factors including less than expected contractual services led to the variance.
Adult Court Services	\$ 222,673	Salaries expenditures were under budget because of staff vacancies throughout the year.
Juvenile Court Services	\$ 151,769	The department was able to keep salaries expenditures near 2005 levels because of staff vacancies throughout the year.
Juvenile Custody	(\$ 239,964)	The department underestimated the costs for board and care of juvenile offenders.
Juvenile Justice Center	\$ 332,585	Salaries expenditures for this department were much less than originally anticipated because of staff vacancies throughout the year.
Transfers Out	\$ 226,746	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  
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## CAPITAL ASSETS AND DEBT ADMINISTRATION

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

The County's investment in capital assets for its governmental and business-type activities, net of accumulated depreciation at November 30, 2006, totals \$510.4 million, compared to \$435.0 million at November 30, 2005. The investment in capital assets includes land, buildings and systems, improvements, machinery and equipment, roads, bridges and highway signals and streetlights.

Capital assets of governmental activities, net of accumulated depreciation, increased from \$422.4 million in 2005 to \$498.0 million in 2006, a 17.9% or \$75.6 million increase. The increase can be attributed to major purchases of land for right-of-way by the County of \$4.7 million and land acquired by the District of over \$48.4 million. Additionally, new construction in progress for the adult corrections facility totaled \$10.8 million. Another nearly \$7 million was added by new highway construction in progress, much of which related to Long Meadow Bridge, Randall Road, and the Stearns Road Bridge projects. Current commitments for which the County has entered into contracts for future construction total approximately \$59.5 million; (\$48 million for the adult corrections facility and \$11.5 for roads) the work is expected to be completed over the next two years.

Capital assets in proprietary funds were up slightly due to land improvements recorded of \$103 thousand, during the year.

On July 10, 2006, subsequent to the Forest Preserve District's fiscal year end, the District issued \$8.9 million of General Obligation Limited Tax (Capital Appreciation) Bonds, Series 2006. The bonds were issued to finance the purchase and improvement of land throughout the County. On July 27, 2006, the District acquired 1,117 acres of land for a purchase price of \$31.2 million.

Subsequent to year-end, the County Board approved the spending of over \$11 million for the purpose of various capital improvements. On February 15, 2007, the County issued \$11.3 million of General Obligation Limited Tax Bonds, Series 2007 to fund the projects.

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

*Long-Term Debt* – On the following page is a comparative summary of long-term debt. At November 30, 2006, the County had total long-term debt outstanding of \$267.9 million. Of this, 97.3% (\$260.7 million) was comprised of General Obligation Bonds and Debt Certificates along with related premiums and deferred amounts. The total debt increased \$26.5 million (11.0%) during the current fiscal year. The increase in General Obligation Bonds and Debt Certificates related mainly to the issuance of the County's nearly \$35 million of Series 2005 and 2006 debt certificates along with a related premium of \$114 thousand, issued to provide funds for the construction of the new adult correction facility. The liability relating to probable claims and judgments for general liability and worker's compensation was up approximately \$182 thousand 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 2006.

## KANE COUNTY, ILLINOIS

Management's Discussion and Analysis  
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(Unaudited)

### Comparative Summary of Long-Term Debt

	<u>2006</u>	<u>2005</u>	<u>Increase (Decrease)</u>
General Obligation Bonds and Debt Certificates	\$ 260,651,380	\$ 234,766,958	\$ 25,884,422
Accrued Claims and Judgments	2,492,918	2,311,244	181,674
Compensated Absences	<u>4,739,130</u>	<u>4,362,873</u>	<u>376,257</u>
Totals	<u>\$ 267,883,428</u>	<u>\$ 241,441,075</u>	<u>\$ 26,442,353</u>

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 48-56 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 2006 and is estimated to climb over 700,000 by 2030.

The unemployment rate for Kane County in February 2007 was 3.4%, a considerable improvement over the previous year rate of 5.7%. Given the current economic indicators for this region, sales tax revenue is anticipated to slightly increase in 2007. 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 significantly 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 had increased mortgage refinances and recording fees.

All of these factors were considered in the preparation of the County's 2007 budget. In conjunction with current economic factors, the County slightly increased its anticipated spending for 2007. 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.

**KANE COUNTY, ILLINOIS**

November 30, 2006

**BASIC FINANCIAL STATEMENTS**

## KANE COUNTY, ILLINOIS

### Statement of Net Assets November 30, 2006

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>Assets</b>			
Cash & Investments	\$ 245,901,471	\$ 25,175,092	\$ 271,076,563
Cash Held by Paying Agent	703,816	-	703,816
Intergovernmental Receivable	16,306,967	-	16,306,967
Interest Receivable	244,689	93,213	337,902
Other receivables	1,852,498	545,624	2,398,122
Property Tax Receivable	13,592,883	-	13,592,883
Accounts Receivable	-	380,738	380,738
Prepaid Items	4,000,495	-	4,000,495
Deposits	20,000	-	20,000
Deferred Bond Issuance Costs	1,319,968	-	1,319,968
Capital assets not being depreciated	306,767,982	6,001,721	312,769,703
Capital assets being depreciated, net	191,256,903	6,361,867	197,618,770
Total Assets	<u>\$ 781,967,672</u>	<u>\$ 38,558,255</u>	<u>\$ 820,525,927</u>
<b>Liabilities and Net Assets</b>			
<b>Liabilities</b>			
Accounts Payable	\$ 12,996,412	\$ 249,636	\$ 13,246,048
Accrued Payroll	2,989,575	10,882	3,000,457
Internal Balances	( 256,521)	256,521	-
Deferred Property Taxes	23,301,968	-	23,301,968
Interest Payable	1,696,294	-	1,696,294
Long-term obligations, due within one year:			
Bonds/Debt Certificates Payable	11,395,000	-	11,395,000
Accrued Claims and Judgments	1,723,918	-	1,723,918
Compensated Absences	3,401,393	-	3,401,393
Long-term obligations, due in more than one year:			
Bonds/Debt Certificates Payable	242,305,000	-	242,305,000
Deferred Amount on Refunding	( 6,266,175)	-	( 6,266,175)
Deferred Premium on Debt	13,217,555	-	13,217,555
Accrued Claims and Judgments	769,000	-	769,000
Compensated Absences	1,337,737	-	1,337,737
Total Liabilities	<u>308,611,156</u>	<u>517,039</u>	<u>309,128,195</u>
<b>Net Assets</b>			
Invested in capital assets, net of related debt	289,099,968	12,363,588	301,463,556
Restricted for:			
Debt Service	2,906,566	-	2,906,566
Capital Projects	39,101,149	9,284,769	48,385,918
Fox River Trust	1,597,368	-	1,597,368
Permanent Fund - Nonexpendable	2,659,259	-	2,659,259
Unrestricted Net Assets	137,992,206	16,392,859	154,385,065
Total Net Assets	<u>473,356,516</u>	<u>38,041,216</u>	<u>511,397,732</u>
Total Liabilities and Net Assets	<u>\$ 781,967,672</u>	<u>\$ 38,558,255</u>	<u>\$ 820,525,927</u>

See Accompanying Notes To The Basic Financial Statements.

## KANE COUNTY, ILLINOIS

Statement of Activities  
For the Year Ended November 30, 2006

<u>Functions / Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Fines, Fees &amp; Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental Activities:				
General Government	\$ 36,564,775	\$ 4,211,118	\$ 10,873,613	\$ 3,941,031
Health and Public Safety	38,811,755	3,182,684	6,538,922	-
Public Services	16,960,444	7,249,140	6,680,736	-
Judicial	30,592,940	12,753,219	4,955,611	2,566,059
Highway	17,110,390	7,030,246	14,273,771	10,179,040
Interest on Long-Term Debt	10,577,486	-	-	-
Total Governmental Activities	<u>150,617,790</u>	<u>34,426,407</u>	<u>43,322,653</u>	<u>16,686,130</u>
Business-Type Activities:				
Solid Waste	3,226,544	6,719,394	-	-
Events Center	410,240	852,219	-	-
Total Business-Type Activities	<u>3,636,784</u>	<u>7,571,613</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 154,254,574</u>	<u>\$ 41,998,020</u>	<u>\$ 43,322,653</u>	<u>\$ 16,686,130</u>

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 restated)

Net Assets - Ending

See Accompanying Notes To The Basic Financial Statements.

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

<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
(\$ 17,539,013)	\$ -	(\$ 17,539,013)
( 29,090,149)	-	( 29,090,149)
( 3,030,568)	-	( 3,030,568)
( 10,318,051)	-	( 10,318,051)
14,372,667	-	14,372,667
( 10,577,486)	-	( 10,577,486)
<u>( 56,182,600)</u>	<u>-</u>	<u>( 56,182,600)</u>
-	3,492,850	3,492,850
-	441,979	441,979
<u>-</u>	<u>3,934,829</u>	<u>3,934,829</u>
<u>( 56,182,600)</u>	<u>3,934,829</u>	<u>( 52,247,771)</u>
57,625,248	-	57,625,248
5,150,608	-	5,150,608
15,447,397	-	15,447,397
4,480,121	-	4,480,121
10,891,433	1,108,807	12,000,240
415,995	-	415,995
1,672,103	( 1,672,103)	-
<u>95,682,905</u>	<u>( 563,296)</u>	<u>95,119,609</u>
39,500,305	3,371,533	42,871,838
<u>433,856,211</u>	<u>34,669,683</u>	<u>468,525,894</u>
<u>\$ 473,356,516</u>	<u>\$ 38,041,216</u>	<u>\$ 511,397,732</u>

## KANE COUNTY, ILLINOIS

Governmental Funds  
Balance Sheet  
November 30, 2006

### Major Funds

		Forest Preserve District's Debt Service Fund (June 30, 2006)	Adult Correction Construction Fund	Forest Preserve District's Land Acquisition Fund (June 30, 2006)	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Cash & Investments	\$ 43,645,925	\$ 6,476,641	\$ 29,154,386	\$ 36,744,864	\$ 129,879,655	\$ 245,901,471
Cash Held by Paying Agent	-	-	-	-	703,816	703,816
Intergovernmental Receivable	5,654,953	-	-	2,380,000	8,272,014	16,306,967
Interest Receivable	89,136	-	-	-	155,553	244,689
Other Receivables	780,996	-	-	35,556	1,035,946	1,852,498
Property Tax Receivable	-	10,772,599	-	-	2,820,284	13,592,883
Due from Other Funds	675,555	-	-	256,521	989,439	1,921,515
Prepaid Items	3,906,806	-	-	-	93,689	4,000,495
Deposits	20,000	-	-	-	-	20,000
Total Assets	<u>\$ 54,773,371</u>	<u>\$ 17,249,240</u>	<u>\$ 29,154,386</u>	<u>\$ 39,416,941</u>	<u>\$ 143,950,396</u>	<u>\$ 284,544,334</u>
<b>Liabilities And Fund Balances</b>						
<b>Liabilities</b>						
Accounts Payable	\$ 1,894,534	\$ -	\$ 4,565,718	\$ 2,993	\$ 6,533,167	\$ 12,996,412
Accrued Payroll	2,018,969	-	-	1,815	968,791	2,989,575
Due to Other Funds	-	-	-	-	1,664,994	1,664,994
Deferred Revenue	1,329,078	-	-	35,556	3,443,215	4,807,849
Deferred Property Taxes	-	18,422,839	-	-	4,879,129	23,301,968
Interest Payable	15,201	-	-	-	-	15,201
Total Liabilities	<u>5,257,782</u>	<u>18,422,839</u>	<u>4,565,718</u>	<u>40,364</u>	<u>17,489,296</u>	<u>45,775,999</u>
<b>Fund Balances</b>						
<b>Reserved for:</b>						
Prepaid Items	3,906,806	-	-	-	93,689	4,000,495
Long-term Interfund Loans	600,561	-	-	256,521	934,580	1,791,662
Debt Service	-	-	-	-	6,487,601	6,487,601
Capital Projects	-	-	24,588,668	39,120,056	36,288,606	99,997,330
Permanent Funds	-	-	-	-	2,659,259	2,659,259
<b>Unreserved, reported in:</b>						
General Fund	45,008,222	-	-	-	-	45,008,222
Special Revenue Funds	-	-	-	-	60,852,022	60,852,022
Debt Service	-	( 1,173,599)	-	-	-	( 1,173,599)
Capital Projects Funds	-	-	-	-	19,145,343	19,145,343
Total Fund Balances	<u>49,515,589</u>	<u>( 1,173,599)</u>	<u>24,588,668</u>	<u>39,376,577</u>	<u>126,461,100</u>	<u>238,768,335</u>
Total Liabilities and Fund Balances	<u>\$ 54,773,371</u>	<u>\$ 17,249,240</u>	<u>\$ 29,154,386</u>	<u>\$ 39,416,941</u>	<u>\$ 143,950,396</u>	<u>\$ 284,544,334</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, 2006

Total fund balances - governmental funds	\$ 238,768,335
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets net of accumulated depreciation of \$110,812,030 used in governmental activities are not current financial resources and therefore are not reported in the governmental funds.	498,024,885
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.	1,319,968
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	4,807,849
General obligation bonds	( 253,700,000)
Deferred amount on refunding of bonds	6,266,175
Deferred premium on bonds	( 13,217,555)
Interest payable on debt	( 1,681,093)
Accrued claims and judgments	( 2,492,918)
Compensated absences	( 4,739,130)
Net assets of governmental activities	\$ <u>473,356,516</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, 2006

	Major Funds					Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Forest Preserve District's Debt Service Fund (June 30, 2006)	Adult Correction Construction Fund	Forest Preserve District's Land Acquisition Fund (June 30, 2006)			
<b>Revenues</b>							
Property Taxes	\$ 25,046,473	\$ 11,325,093	\$ -	\$ -	\$ 21,253,682	\$ 57,625,248	
Intergovernmental	24,784,044	104,525	-	3,150,293	11,506,119	39,544,981	
Interest	2,201,274	290,377	889,827	2,083,862	5,426,093	10,891,433	
Fines	-	-	-	-	610,046	610,046	
Fees	479,609	-	-	-	12,226,109	12,705,718	
Services - Fees & Permits	18,413,426	-	-	-	-	18,413,426	
Permits	-	-	-	-	801,696	801,696	
Grants	2,835,395	-	-	-	16,600,265	19,435,660	
Reimbursements	4,320,731	-	-	-	14,487,624	18,808,355	
Charges for Services	-	-	-	-	936,712	936,712	
Miscellaneous	125,279	-	-	4,444	9,858,913	9,988,636	
Total Revenues	78,206,231	11,719,995	889,827	5,238,599	93,707,259	189,761,911	
<b>Expenditures</b>							
Current:							
General Government	14,541,372	2,023	473,453	218,942	16,631,710	31,867,500	
Health and Public Safety	28,721,986	-	-	-	9,171,646	37,893,632	
Public Services	7,008,246	-	-	-	9,256,942	16,265,188	
Judicial	22,337,472	-	-	-	6,564,621	28,902,093	
Highway	-	-	-	-	18,345,760	18,345,760	
Debt Service:							
Principal	-	6,475,000	-	-	2,160,000	8,635,000	
Interest and Fees	173,521	8,308,341	-	-	2,109,262	10,591,124	
Capital Outlay	2,269,978	-	10,758,398	48,401,644	16,620,475	78,050,495	
Total Expenditures	75,052,575	14,785,364	11,231,851	48,620,586	80,860,416	230,550,792	
Excess (deficiency) of revenues over expenditures	3,153,656	( 3,065,369)	( 10,342,024)	( 43,381,987)	12,846,843	( 40,788,881)	
<b>Other Financing Sources (Uses)</b>							
Issuance of Debt Certificates	-	-	34,990,000	-	-	34,990,000	
Premium on Debt Certificates Sold	-	-	114,016	-	-	114,016	
Proceeds from Sale of Capital Assets	-	-	-	50,000	80,000	130,000	
Transfers In	3,509,424	-	-	-	18,524,990	22,034,414	
Transfers Out	( 7,996,231)	-	( 173,324)	-	( 12,192,756)	( 20,362,311)	
Total Other Financing Sources (Uses)	( 4,486,807)	-	34,930,692	50,000	6,412,234	36,906,119	
Net Change in Fund Balances	( 1,333,151)	( 3,065,369)	24,588,668	( 43,331,987)	19,259,077	( 3,882,762)	
<b>Fund Balances, Beginning of Year</b>	50,848,740	1,891,770	-	82,708,564	107,202,023	242,651,097	
<b>Fund Balances, End of Year</b>	\$ 49,515,589	(\$ 1,173,599)	\$ 24,588,668	\$ 39,376,577	\$ 126,461,100	\$ 238,768,335	

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, 2006

Net change in total fund balances		(\$ 3,882,762)
<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 2005 to 2006 consists of:</p>		
Sales and Use Taxes received from the State of Illinois	24,775	
Salary reimbursements received from the State of Illinois	( 556,010)	
MFT Local Option received from the State of Illinois	12,131	
Amounts due from other governmental agencies for Road construction and miscellaneous projects	( 4,928,925)	
Total change in deferred revenues		( 5,448,029)
<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>		
		( 1,646,162)
<p>Contributions/donations of capital assets are not a current financial resource in governmental funds.</p>		
		4,132,110
<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 debt certificates (\$34,990,000) and a premium on issuance (\$114,016)</p>		
		( 35,104,016)
<p>The debt issuance 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 debt issue.</p>		
		475,532
<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	( 382,923)	
Increase in accrued claims and judgments	( 181,674)	
Increase in accrued interest payable on debt	( 744,477)	
Total expenses of noncurrent resources		( 1,309,074)
<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		82,107,473
Depreciation expense		( 8,931,657)
<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>		
		8,635,000
<p>Certain deferred costs relating to debt issuances 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	( 112,704)	
Amortization of deferred amount on refunding	( 882,144)	
Amortization of premium on debt	1,466,738	
Total deferred costs		471,890
Change in net assets of governmental activities		<u>\$ 39,500,305</u>

See Accompanying Notes To The Basic Financial Statements.

## KANE COUNTY, ILLINOIS

### Statement of Net Assets Proprietary Funds November 30, 2006

#### Enterprise Funds

	Enterprise Surcharge Fund	Enterprise General Fund	Nonmajor Enterprise Fund Forest Preserve District's Enterprise Fund (June 30, 2006)	Total
<b>Assets</b>				
Current Assets:				
Cash & Investments	\$ 9,222,129	\$ 14,821,964	\$ 1,130,999	\$ 25,175,092
Interest Receivable	49,348	43,865	-	93,213
Other Receivables	245,661	299,963	-	545,624
Accounts Receivable	-	-	380,738	380,738
Total Current Assets	<u>9,517,138</u>	<u>15,165,792</u>	<u>1,511,737</u>	<u>26,194,667</u>
Noncurrent Assets:				
Capital assets not being depreciated	-	2,883,454	3,118,267	6,001,721
Capital assets being depreciated, net	2,098	-	6,359,769	6,361,867
Total Noncurrent Assets	<u>2,098</u>	<u>2,883,454</u>	<u>9,478,036</u>	<u>12,363,588</u>
 Total Assets	 <u>\$ 9,519,236</u>	 <u>\$ 18,049,246</u>	 <u>\$ 10,989,773</u>	 <u>\$ 38,558,255</u>
<b>Liabilities and Net Assets</b>				
<b>Liabilities</b>				
Current Liabilities:				
Accounts Payable	\$ 221,969	\$ -	\$ 27,667	\$ 249,636
Accrued Payroll	10,400	-	482	10,882
Due to Other Funds	-	-	25,652	25,652
Total Current Liabilities	<u>232,369</u>	<u>-</u>	<u>53,801</u>	<u>286,170</u>
Noncurrent Liabilities:				
Due to Other Funds	-	-	230,869	230,869
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>230,869</u>	<u>230,869</u>
 Total Liabilities	 <u>232,369</u>	 <u>-</u>	 <u>284,670</u>	 <u>517,039</u>
<b>Net Assets</b>				
Invested in capital assets	2,098	2,883,454	9,478,036	12,363,588
Restricted - Expendable for capital projects	9,284,769	-	-	9,284,769
Unrestricted Net Assets	-	15,165,792	1,227,067	16,392,859
Total Net Assets	<u>9,286,867</u>	<u>18,049,246</u>	<u>10,705,103</u>	<u>38,041,216</u>
 Total Liabilities and Net Assets	 <u>\$ 9,519,236</u>	 <u>\$ 18,049,246</u>	 <u>\$ 10,989,773</u>	 <u>\$ 38,558,255</u>

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, 2006

	Enterprise Funds			Total
	Enterprise Surcharge Fund	Enterprise General Fund	Nonmajor Enterprise Fund Forest Preserve District's Enterprise Fund (June 30, 2006)	
<b>Operating Revenues</b>				
Waste Disposal Fee	\$ 1,025,820	\$ 4,533,062	\$ -	\$ 5,558,882
Charges for services	-	-	852,115	852,115
Miscellaneous	160,512	1,000,000	104	1,160,616
	1,186,332	5,533,062	852,219	7,571,613
<b>Total Operating Revenues</b>				
<b>Operating Expenses</b>				
Personnel	239,149	-	10,618	249,767
Contractual	2,973,315	-	59,447	3,032,762
Commodities	9,888	-	8,378	18,266
Depreciation	4,192	-	331,797	335,989
	3,226,544	-	410,240	3,636,784
<b>Total Operating Expenses</b>				
Operating Income (Loss)	( 2,040,212)	5,533,062	441,979	3,934,829
<b>Nonoperating Revenues</b>				
Investment earnings	465,162	592,543	51,102	1,108,807
<b>Income (loss) before transfers</b>	( 1,575,050)	6,125,605	493,081	5,043,636
<b>Transfers</b>				
Transfers Out	-	( 1,339,232)	( 332,871)	( 1,672,103)
<b>Total Transfers</b>	-	( 1,339,232)	( 332,871)	( 1,672,103)
<b>Change in Net Assets</b>	( 1,575,050)	4,786,373	160,210	3,371,533
<b>Net Assets at Beginning of Year</b>	10,861,917	13,262,873	10,544,893	34,669,683
<b>Net Assets at End of Year</b>	\$ 9,286,867	\$ 18,049,246	\$ 10,705,103	\$ 38,041,216

See Accompanying Notes To The Basic Financial Statements.

## KANE COUNTY, ILLINOIS

Statement of Cash Flows  
Proprietary Funds  
For the Year Ended November 30, 2006

	<u>Enterprise Funds</u>			<u>Total</u>
	<u>Enterprise Surcharge Fund</u>	<u>Enterprise General Fund</u>	<u>Nonmajor Enterprise Fund Forest Preserve District's Enterprise Fund (June 30, 2006)</u>	
<b>Cash Flows From Operating Activities</b>				
Cash received from customers	\$ 1,080,701	\$ 5,591,152	\$ 849,109	\$ 7,520,962
Cash payments for goods and services	( 4,979,924)	-	( 87,636)	( 5,067,560)
Cash payments to employees	( 240,268)	-	( 10,618)	( 250,886)
Net cash provided by (used in) operating activities	( 4,139,491)	5,591,152	750,855	2,202,516
<b>Cash Flows From Noncapital Financing Activities</b>				
Interfund borrowing	-	-	( 105,652)	( 105,652)
Transfers out	-	( 1,339,232)	( 332,871)	( 1,672,103)
Net cash (used in) noncapital financing activities	-	( 1,339,232)	( 438,523)	( 1,777,755)
<b>Cash Flows From Capital and Related Financing Activities</b>				
Purchases of capital assets	-	-	( 103,522)	( 103,522)
Net cash (used in) capital and related financing activities	-	-	( 103,522)	( 103,522)
<b>Cash Flows From Investing Activities</b>				
Investment sales or maturities	1,000,000	-	-	1,000,000
Income received on investments	413,159	557,004	51,102	1,021,265
Net cash provided by investing activities	1,413,159	557,004	51,102	2,021,265
Net increase (decrease) in cash	( 2,726,332)	4,808,924	259,912	2,342,504
<b>Cash and Cash Equivalents, Beginning of Year</b>	7,511,935	6,069,461	871,087	14,452,483
<b>Cash and Cash Equivalents, End of Year</b>	\$ 4,785,603	\$ 10,878,385	\$ 1,130,999	\$ 16,794,987

See Accompanying Notes To The Basic Financial Statements.

	Enterprise Funds			Total
	Enterprise Surcharge Fund	Enterprise General Fund	Nonmajor Enterprise Fund Forest Preserve District's Enterprise Fund (June 30, 2006)	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:</b>				
Operating Income (Loss)	(\$ 2,040,212)	\$ 5,533,062	\$ 441,979	\$ 3,934,829
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	4,192	-	331,797	335,989
(Increase)/Decrease in accounts receivable	( 105,631)	58,090	( 3,110)	( 50,651)
Decrease in accounts payable	( 1,996,721)	-	( 5,379)	( 2,002,100)
Decrease in accrued payroll	( 1,119)	-	( 14,432)	( 15,551)
Total Adjustments	( 2,099,279)	58,090	308,876	( 1,732,313)
Net cash provided by (used in) operating activities	(\$ 4,139,491)	\$ 5,591,152	\$ 750,855	\$ 2,202,516

**Reconciliation to Proprietary Funds - Statement of Net Assets**

Cash and cash equivalents, end of year	4,785,603	10,878,385	1,130,999	16,794,987
Investments held, end of year	4,436,526	3,943,579	-	8,380,105
Cash & Investments per Proprietary Funds - Statement of Net Assets	\$ 9,222,129	\$ 14,821,964	\$ 1,130,999	\$ 25,175,092

**Schedule of Noncash Transactions**

During the fiscal year, the fair value of investments of the Enterprise Surcharge Fund and Enterprise General Fund increased by \$56,604 and \$30,909, respectively.

**KANE COUNTY, ILLINOIS**

Statement of Fiduciary Assets and Liabilities  
Agency Funds  
November 30, 2006

	<u>Agency Funds</u>
<b>Assets</b>	
Cash & Investments	\$ <u>32,387,781</u>
 Total Assets	 \$ <u>32,387,781</u>
 <b>Liabilities</b>	
Accounts Payable	\$ <u>32,387,781</u>
 Total Liabilities	 \$ <u>32,387,781</u>

See Accompanying Notes To The Basic Financial Statements.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

## 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 2006 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 unit has 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, 2006, 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, 2006

## 1. Summary of Significant Accounting Policies

### *Prior Year Discrete Component Unit*

The Kane County Department of Employment and Education, (KCDEE) had been included as a discretely presented component unit of the County in prior fiscal years. Beginning in 2006, KCDEE has been reported as a fund of the County. KCDEE administers the Workforce Investment Act (WIA) Title 1-B services for Illinois local workforce investment area 5, which is comprised of Kane, DeKalb and Kendall counties. Funding for Title 1-B activities is from the federal government through the Illinois Department of Commerce and Economic Opportunity.

KDK (the precursor to KCDEE) was formed in 1976 to administer the Job Training Partnership Act (JTPA) grants for Kane, DeKalb and Kendall counties. KDK was incorporated in the state of Illinois, had its own employees and used its own federal identification number to report its activities. KDK was legally dissolved after the JTPA was repealed and WIA was enacted, at which time KCDEE was formed. Although KCDEE was never incorporated, the entity operated and was treated as though it possessed the corporate powers that would distinguish it as being legally separate from the County. However, Kane County has since taken over full responsibility for all KCDEE corporate powers. All reporting is now done under the County's federal tax identification number and all KCDEE employees are employees of the County.

### ***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.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

## 1. Summary of Significant Accounting Policies

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. 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.

### *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).

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

## 1. Summary of Significant Accounting Policies

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.

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.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

## 1. Summary of Significant Accounting Policies

### *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's 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.

**Adult Correction Construction Fund**: This capital project fund accounts for expenditures related to the construction of the new County Adult Correction Facility funded by the County's Debt Certificates - Series 2005 and Series 2006, and other County fund surpluses.

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

### *Proprietary Funds*

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

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 - 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:

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

## 1. Summary of Significant Accounting Policies

**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:

- 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: Arrestees' Medical Costs Fund, Local Law Enforcement Block Grant Fund, Juvenile Accountability Fund, SAO Firearms Grant Fund, Kane County Department of Employment and Education 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.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

## 1. Summary of Significant Accounting Policies

- 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 2006 budget was passed by resolution on November 8, 2005. 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.

### ***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.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

## 1. Summary of Significant Accounting Policies

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, 2006 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.

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 loan 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".

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

## 1. Summary of Significant Accounting Policies

*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.

### **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.



# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

## 1. Summary of Significant Accounting Policies

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.

## 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.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

## 2. Cash and Investments

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 \$215,542,005 at November 30, 2006, and the bank balances were \$220,627,487.

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, \$6,418,325 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 on the following page), 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, 2006, the County's investments, maturities, fair values, and credit ratings as described by Standard & Poor's rating agency were as follows:

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

### 2. Cash and Investments

Investment Description	Total Fair Value	Investment Maturities		% of Total Investments	Credit Rating
		Less than One Year	One to Five Years		
Federal Home Loan Bank	\$ 22,647,739	\$ 1,981,969	\$ 20,665,770	84.98%	AAA
Federal National Mortgage Association	3,971,419	1,988,132	1,983,287	14.90%	AAA/A-1+
Illinois Funds	<u>30,097</u>	<u>30,097</u>	<u>-</u>	0.11%	AAAm
<b>Total Investments</b>	<b><u>\$ 26,649,255</u></b>	<b><u>\$ 4,000,198</u></b>	<b><u>\$ 22,649,057</u></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, 2006, the District maintained checking and money market accounts at various local banks. The carrying amount of these bank deposits as of June 30, 2006, was \$22,219,528 and the bank balance was \$22,354,512, all of which was insured and/or collateralized.

#### *District Investments*

At year end, the District had \$39,729,187 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, 2006, 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 \$28,185 of cash on hand at November 30, 2006.

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

### 2. Cash and Investments

*Reconciliation of Notes to Basic Financial Statements:*

Cash - Book Value of County Deposits - Per Note Above	\$ 215,542,005
Investments - County - Per Note Above	26,649,255
Cash - Book Value of District Deposits - Per Note Above	22,219,528
Investments - District - Per Note Above	39,729,187
Cash on Hand - County - Per Note Above	<u>28,185</u>
Total	<u>\$ 304,168,160</u>
Cash & Investments Per Statement of Net Assets	\$ 271,076,563
Cash Held by Paying Agent Per Statement of Net Assets	703,816
Cash & Investments Per Statement of Fiduciary Assets and Liabilities	<u>32,387,781</u>
Total	<u>\$ 304,168,160</u>

### 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 2005 tax levy was intended to finance the fiscal year 2006 budget. Therefore, the 2005 property tax levy was recorded as revenue in fiscal year 2006 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, 2005
Levy Date (Prior to)	December 31, 2005
First Installment (One-Half of the Total Bill) Due	June 1, 2006
Second Installment (Balance of the Total Bill) Due	September 1, 2006
Tax Sale of Delinquent Accounts Will be Held	October 31, 2006

Under the Property Tax Extension Limitation Law (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 Limitation Law 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.

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

### 3. Property Taxes

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 2005 tax levy was based on the appropriations ordinance for the year ended June 30, 2006, and thus has been recorded as revenue. Collections on the 2005 levy received prior to June 30, 2006 have been deferred until the subsequent year.

### 4. Capital Assets

A summary of changes in the County's capital assets for the period December 1, 2005 through November 30, 2006 follows:

	Balance at Dec. 1, 2005	Additions	Deletions	Balance at Nov. 30, 2006
<b>County Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 49,122,175	\$ 4,715,304	\$ -	\$ 53,837,479
Construction In Progress	29,270,611	17,643,681	14,260,333	32,653,959
Subtotal	<u>78,392,786</u>	<u>22,358,985</u>	<u>14,260,333</u>	<u>86,491,438</u>
Capital Assets Being Depreciated:				
Infrastructure	171,098,336	18,418,835	2,728,281	186,788,890
Building and Improvements	63,582,178	881,104	-	64,463,282
Fixtures and Equipment	21,393,806	5,583,772	813,436	26,164,142
Subtotal	<u>256,074,320</u>	<u>24,883,711</u>	<u>3,541,717</u>	<u>277,416,314</u>
Accumulated Depreciation				
Infrastructure	62,961,472	3,969,610	1,130,288	65,800,794
Building and Improvements	18,732,715	1,329,466	-	20,062,181
Fixtures and Equipment	14,620,678	2,824,295	813,436	16,631,537
Subtotal	<u>96,314,865</u>	<u>8,123,371</u>	<u>1,943,724</u>	<u>102,494,512</u>
Total Capital Assets				
Being Depreciated, Net	<u>159,759,455</u>	<u>16,760,340</u>	<u>1,597,993</u>	<u>174,921,802</u>
County Governmental Activities				
Capital Assets, Net	<u>\$ 238,152,241</u>	<u>\$ 39,119,325</u>	<u>\$ 15,858,326</u>	<u>\$ 261,413,240</u>
<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	-	19,750	20,962
Accumulated Depreciation				
Fixtures and Equipment	34,422	4,192	19,750	18,864
Total Capital Assets				
Being Depreciated, Net	6,290	( 4,192)	-	2,098
County Business-Type Activities				
Capital Assets, Net	<u>\$ 2,889,744</u>	<u>(\$ 4,192)</u>	<u>\$ -</u>	<u>\$ 2,885,552</u>

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

### 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	\$ 1,207,514
Health & Public Safety	587,117
Public Service	502,665
Judicial	1,201,544
Highway	<u>4,624,531</u>
Total Depreciation Expense	<u>\$ 8,123,371</u>

A summary of the changes in the District's capital assets for the period July 1, 2005 through June 30, 2006 is as follows:

<b><i>District Governmental Activities:</i></b>	<u>Balance at July 1, 2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2006</u>
Capital assets not being depreciated:				
Land	\$ 171,800,669	\$ 48,524,044	\$ 48,169	\$ 220,276,544
Capital Assets Being Depreciated:				
Infrastructure	13,918,749	4,040,773	-	17,959,522
Building and Improvements	4,124,738	242,104	-	4,366,842
Machinery and Equipment	1,875,956	450,299	-	2,326,255
Subtotal	<u>19,919,443</u>	<u>4,733,176</u>	<u>-</u>	<u>24,652,619</u>
Less Accumulated Depreciation				
Infrastructure	5,660,627	475,308	-	6,135,935
Building and Improvements	833,888	153,031	-	986,919
Machinery and Equipment	1,014,717	179,947	-	1,194,664
Subtotal	<u>7,509,232</u>	<u>808,286</u>	<u>-</u>	<u>8,317,518</u>
Total Capital Assets Being Depreciated, Net	<u>12,410,211</u>	<u>3,924,890</u>	<u>-</u>	<u>16,335,101</u>
District Governmental Activities Capital Assets, Net	<u>\$ 184,210,880</u>	<u>\$ 52,448,934</u>	<u>\$ 48,169</u>	<u>\$ 236,611,645</u>

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

### 4. Capital Assets

	Balance at July 1, 2005	Additions	Deletions	Balance at June 30, 2006
<b><i>District Business-Type Activities:</i></b>				
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	103,522	-	2,141,027
Machinery and Equipment	213,198	-	-	213,198
Subtotal	9,804,922	103,522	-	9,908,444
Less Accumulated Depreciation				
Building and Improvements	2,112,221	233,538	-	2,345,759
Land Improvements	933,807	85,817	-	1,019,624
Machinery and Equipment	170,850	12,442	-	183,292
Subtotal	3,216,878	331,797	-	3,548,675
Total Capital Assets				
Being Depreciated, Net	6,588,044	( 228,275)	-	6,359,769
District Business-Type Activities				
Capital Assets, Net	\$ 9,706,311	(\$ 228,275)	\$ -	\$ 9,478,036

Depreciation expense of \$808,286 for the District's Governmental Activities was charged to the General Government function. The District also recognized depreciation expense of \$331,797 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
<b>Governmental Activities</b>			
Capital Assets Not Being Depreciated	\$ 86,491,438	\$ 220,276,544	\$ 306,767,982
Capital Assets Being Depreciated, Net	174,921,802	16,335,101	191,256,903
Total Governmental Capital Assets, Net	\$ 261,413,240	\$ 236,611,645	\$ 498,024,885
<b>Business-Type Activities</b>			
Capital Assets Not Being Depreciated	\$ 2,883,454	\$ 3,118,267	\$ 6,001,721
Capital Assets Being Depreciated, Net	2,098	6,359,769	6,361,867
Total Business-Type Capital Assets, Net	\$ 2,885,552	\$ 9,478,036	\$ 12,363,588

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

## 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 financial report that includes financial statements and required supplementary information. The report may be obtained at [www.imrf.org/pubs/pubs\\_homepage.htm](http://www.imrf.org/pubs/pubs_homepage.htm) 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 2005 was 8.20, 9.32 and 16.37 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 an open basis). The amortization period at December 31, 2005 was 27 years, 28 years and 27 years for the County, District and SLEP, respectively.

For December 31, 2005, the County's annual pension cost was \$3,304,920, the District's annual pension cost was \$213,654 and the County's SLEP annual pension cost was \$2,082,994. These annual pension costs were equal to the required and actual contributions. The required contributions were determined as part of the December 31, 2003 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50 percent investment rate of return (net of administrative expenses), (b) projected salary increases 4.0 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 percent to 11.6 percent per year depending on age and service attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent 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 2005 actuarial valuation were based on the 2002-2004 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
12/31/05	\$ 3,304,920	100%	\$ -	\$ 213,654	100%	\$ -	\$ 2,082,994	100%	\$ -
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%	-



## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

### 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	\$ 4,038,733
Income Tax	637,666
Estate Tax	49,298
Personal Property Replacement Tax	68,334
Probation Salaries	860,558
Motor Fuel Tax	1,068,543
Motor Fuel Tax Local Option	1,108,811
Grants and Reimbursements	<u>8,475,024</u>
Total Intergovernmental Receivable	<u>\$ 16,306,967</u>
Other Receivables	
Health and Dental Payments	\$ 209,147
IMRF Payments	183,715
Due From Outside Agencies	1,424,080
Forest Preserve Receivables	<u>35,556</u>
Total Other Receivables	<u>\$ 1,852,498</u>
Accounts Payable	
Accounts Payable	\$ 12,298,245
Contract Retainage Payable	<u>698,167</u>
Total Accounts Payable	<u>\$ 12,996,412</u>

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

### 7. Long-Term Debt

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

	County				Principal Due Within One Year
	Balance December 1, 2005	Additions	Retirements	Balance November 30, 2006	
Governmental Activities					
General Obligation Bonds and Debt Certificates Payable					
Series 1995 - JJF Bonds	\$ 485,000	\$ -	\$ 485,000	\$ -	\$ -
Series 2001 - MFT Alt. Revenue Bonds	10,600,000	-	1,580,000	9,020,000	1,655,000
Series 2002 - G.O. Refunding Bonds	6,875,000	-	65,000	6,810,000	580,000
Series 2004 - G.O. Refunding Bonds	26,875,000	-	30,000	26,845,000	30,000
Series 2005 - Debt Certificates	-	9,995,000	-	9,995,000	525,000
Series 2006 - Debt Certificates	-	24,995,000	-	24,995,000	665,000
Subtotal G. O. Bonds/Debt Certificates Payable	44,835,000	34,990,000	2,160,000	77,665,000	3,455,000
Unamortized Premium on Debt	3,744,948	114,016	251,190	3,607,774	-
Deferred Amount on Refunding	( 3,410,740)	-	( 259,214)	( 3,151,526)	-
Total G. O. Bonds/Debt Certificates Payable	45,169,208	35,104,016	2,151,976	78,121,248	3,455,000
Accrued Claims and Judgments	2,311,244	1,649,732	1,468,058	2,492,918	1,723,918
Compensated Absences	4,236,791	3,521,523	3,177,593	4,580,721	3,377,632
Totals	<u>\$ 51,717,243</u>	<u>\$ 40,275,271</u>	<u>\$ 6,797,627</u>	<u>\$ 85,194,887</u>	<u>\$ 8,556,550</u>
	Forest Preserve District				
	Balance July 1, 2005	Additions	Retirements	Balance June 30, 2006	Principal Due Within One Year
General Obligation Bonds Payable					
Series 1999 - G.O. Bonds	\$ 24,070,000	\$ -	\$ 4,335,000	\$ 19,735,000	\$ 4,560,000
Series 2003 - G.O. Limited Tax Bonds	38,000,000	-	2,140,000	35,860,000	2,180,000
Series 2004 - G.O. Limited Tax Bonds	45,440,000	-	-	45,440,000	-
Series 2005 - G.O. Limited Tax Bonds	75,000,000	-	-	75,000,000	1,200,000
Subtotal G. O. Bonds Payable	182,510,000	-	6,475,000	176,035,000	7,940,000
Unamortized Premium on Bonds	10,825,329	-	1,215,548	9,609,781	-
Deferred Amount on Refunding	( 3,737,579)	-	( 622,930)	( 3,114,649)	-
Total G.O. Bonds Payable	189,597,750	-	7,067,618	182,530,132	7,940,000
Compensated Absences	119,416	158,409	119,416	158,409	23,761
Totals	<u>\$ 189,717,166</u>	<u>\$ 158,409</u>	<u>\$ 7,187,034</u>	<u>\$ 182,688,541</u>	<u>\$ 7,963,761</u>
Total Governmental Activities	<u>\$ 241,434,409</u>	<u>\$ 40,433,680</u>	<u>\$ 13,984,661</u>	<u>\$ 267,883,428</u>	<u>\$ 16,520,311</u>

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

### 7. Long-Term Debt

Business-Type Activities	Forest Preserve District				Principal Due Within One Year
	Balance	Additions	Retirements	Balance	
	July 1, 2005			June 30, 2006	
Compensated Absences	\$ 6,666	\$ -	\$ 6,666	\$ -	\$ -

#### Reconciliation to Statement of Net Assets

	Governmental Activities		
	County	Forest Preserve	Total
	Long-Term Obligations, Due Within One Year		
Bonds/Debt Certificates Payable	\$ 3,455,000	\$ 7,940,000	\$ 11,395,000
Accrued Claims and Judgments	1,723,918	-	1,723,918
Compensated Absences	3,377,632	23,761	3,401,393
Long-Term Obligations, Due in More Than One Year			
Bonds/Debt Certificates Payable	74,210,000	168,095,000	242,305,000
Deferred Amount on Refunding	(3,151,526)	(3,114,649)	(6,266,175)
Unamortized Premium on Debt Issuances	3,607,774	9,609,781	13,217,555
Accrued Claims and Judgments	769,000	-	769,000
Compensated Absences	1,203,089	134,648	1,337,737
Total Debt	\$ 85,194,887	\$ 182,688,541	\$ 267,883,428

#### 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, 2006, is \$2,492,918. 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 County's governmental funds at November 30, 2006, of \$4,580,721 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 \$158,409 of vested or accumulated vacation and sick leave owed to retirees or terminated employees as of June 30, 2006 for a total county-wide liability of \$4,739,130.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

## 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 were 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 were fully retired in fiscal year 2006.

### *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.

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, 2006, after the advanced refunding described later in Note 7, are as follows:

#### Motor Fuel Tax Revenue Bond Series 2001

<u>Year Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	<u>1,970,000</u>	<u>54,175</u>	<u>2,024,175</u>
	<u>\$ 9,020,000</u>	<u>\$ 1,156,675</u>	<u>\$ 10,176,675</u>

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.

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

### 7. Long-Term Debt

#### *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 interest on the Refunding 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, 2006 are as follows:

#### General Obligation Refunding Bonds Series 2002

<u>Year Ending November 30,</u>	<u>Prinicipal</u>	<u>Interest</u>	<u>Total</u>
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	660,000	158,923	818,923
2012-2016	<u>3,715,000</u>	<u>386,897</u>	<u>4,101,897</u>
Total	<u>\$ 6,810,000</u>	<u>\$ 1,389,897</u>	<u>\$ 8,199,897</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 was 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, 2006, \$26,690,000 of the refunded MFT Series 2001 bonds was outstanding.

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. 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.

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

### 7. Long-Term Debt

The annual principal and interest requirements on the County's refunding bonds payable to maturity as of November 30, 2006 are as follows:

#### General Obligation Refunding Bonds Series 2004

Year Ending November 30,	Principal	Interest	Total
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	30,000	1,385,256	1,415,256
2012-2016	11,670,000	5,511,176	17,181,176
2017-2021	15,025,000	2,052,619	17,077,619
Total	<u>\$ 26,845,000</u>	<u>\$ 14,497,021</u>	<u>\$ 41,342,021</u>

#### *County's Debt Certificates - Series 2005:*

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 in amounts ranging from \$525,000 to \$530,000. Principal and interest payments are expected to be made by the General Fund.

The annual principal and interest requirements on the County's debt certificates payable to maturity as of November 30, 2006 are as follows:

#### Debt Certificates - Series 2005

Year Ending November 30,	Principal	Interest	Total
2007	\$ 525,000	\$ 366,796	\$ 891,796
2008	525,000	347,764	872,764
2009	525,000	328,733	853,733
2010	525,000	309,702	834,702
2011	525,000	290,671	815,671
2012-2016	2,625,000	1,167,688	3,792,688
2017-2021	2,625,000	679,964	3,304,964
2022-2025	2,120,000	171,455	2,291,455
Total	<u>\$ 9,995,000</u>	<u>\$ 3,662,773</u>	<u>\$ 13,657,773</u>

## KANE COUNTY, ILLINOIS

### Notes to Basic Financial Statements November 30, 2006

#### 7. Long-Term Debt

##### *County's Debt Certificates - Series 2006:*

On July 6, 2006, the County issued \$24,995,000 of General Obligation Debt Certificates, Series 2006 to fund a portion of a new adult justice center.

The interest on the Debt Certificates, Series 2006 is due semiannually on June 15 and December 15 of each year, commencing December 15, 2006 at rates ranging from 4.125% to 4.500%. The principal payments are due serially on December 15 of each year, commencing December 15, 2006, and ending on December 15, 2024 in amounts ranging from \$220,000 to \$2,915,000. Principal and interest payments are expected to be made by the General Fund.

The annual principal and interest requirements on the County's debt certificates payable to maturity as of November 30, 2006 are as follows:

##### Debt Certificates - Series 2006

<u>Year Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	\$ 665,000	\$ 1,032,129	\$ 1,697,129
2008	220,000	1,062,520	1,282,520
2009	315,000	1,051,486	1,366,486
2010	410,000	1,036,533	1,446,533
2011	515,000	1,017,454	1,532,454
2012-2016	4,395,000	4,626,867	9,021,867
2017-2021	8,230,000	3,296,276	11,526,276
2022-2025	10,245,000	974,589	11,219,589
Total	<u>\$ 24,995,000</u>	<u>\$ 14,097,854</u>	<u>\$ 39,092,854</u>

##### *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:

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

### 7. Long-Term Debt

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

<u>Year Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>
<b>Total</b>	<b><u>\$ 19,735,000</u></b>	<b><u>\$ 2,145,783</u></b>	<b><u>\$ 21,880,783</u></b>

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

<u>Year Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	1,006,969	3,331,969
2011	2,385,000	942,131	3,327,131
2012-2016	13,070,000	3,514,190	16,584,190
2017-2020	<u>11,405,000</u>	<u>880,700</u>	<u>12,285,700</u>
<b>Total</b>	<b><u>\$ 35,860,000</u></b>	<b><u>\$ 9,682,508</u></b>	<b><u>\$ 45,542,508</u></b>

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

<u>Year Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	5,550,000	2,133,250	7,683,250
2012-2016	32,400,000	6,085,750	38,485,750
2017	<u>7,490,000</u>	<u>187,250</u>	<u>7,677,250</u>
<b>Total</b>	<b><u>\$ 45,440,000</u></b>	<b><u>\$ 17,494,250</u></b>	<b><u>\$ 62,934,250</u></b>



## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

### 7. Long-Term Debt

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

Year Ending November 30,	Principal	Interest	Total
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	5,275,000	2,955,875	8,230,875
2012-2016	36,790,000	9,876,500	46,666,500
2017-2018	19,690,000	1,001,750	20,691,750
Total	\$ 75,000,000	\$ 27,667,875	\$ 102,667,875

#### *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:

	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.

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

### 7. Long-Term Debt

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.

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.

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

## 9. Risk Management

The County maintains a \$500,000 and \$350,000 self-insured retention (SIR) per employee for workers' compensation and general liability claims, respectively, with a \$10,000,000 ceiling for each occurrence. Third party claim administering organizations are used to handle the claim processing. 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 \$2,492,918 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, 2006 and 2005 is as follows:

	2006	2005
Claims Payable, Beginning of Year	\$ 2,311,244	\$ 2,006,198
Claims Incurred	1,649,732	2,149,544
Claims Paid/Dismissed	<u>(1,468,058)</u>	<u>(1,844,498)</u>
Claims Payable, End of Year	<u>\$ 2,492,918</u>	<u>\$ 2,311,244</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.

## 10. Landfill

On January 1, 1995, the County entered into a new landfill agreement with Waste Management.

On December 29, 2006, soon after the County's year-end, the landfill reached capacity and closure and post-closure care and maintenance of the landfill began in accordance with requirements of certain federal and state governmental agencies. Waste Management, under its agreement with the County, is required to complete and pay all closure and post-closure care and maintenance costs which are currently estimated to be \$6,081,946. 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.

## 11. Agreements

The County has the following agreements as of November 30, 2006:

**Computer Maintenance** - The County maintains computer maintenance agreements. For fiscal year 2007, these agreements total approximately \$980,000.

**Adult Correction Facility Construction** - The County has open contracts for construction of the new adult correction facility. Current remaining commitments for these contracts total approximately \$48 million, which is expected to be expended over the next two years.

**Road Construction** - The County has ongoing contracts for road construction projects. Current remaining commitments for these contracts total approximately \$11.5 million, which is expected to be expended over the next two years.

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

### 11. Agreements

**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, 2006, the County had recorded a receivable in excess of \$5.1 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 \$8,641,538 in fiscal year 2006 and expects to receive approximately \$7.66 million in fiscal year 2007.

### 12. Individual Fund Disclosures

#### *Fund Deficits*

As of November 30, 2006, the following funds had deficit fund balances; Forest Preserve District's Debt Service Fund - \$1,173,599, Animal Control Fund - \$1,086,900, Home Program Fund - \$1,684, and Community Development Block Grant Fund - \$8,094. 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 \$9,284,769. 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.

#### *Restatement of Net Assets*

The County's net assets were reduced by \$90,316 to account for prior year compensated absences of the Kane County Department of Employment and Education Fund, which had been reported as a discretely presented component unit.

#### *Expenditures/Expenses Exceeding Operating Budgets*

During fiscal year 2006, expenses of \$3,226,544 exceeded budgeted expenses of \$3,203,344 in the Enterprise Surcharge Fund. In addition, the following total individual department or fund expenditures exceeded budgeted expenditures in governmental funds:

# KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

## 12. Individual Fund Disclosures

<u>Fund</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>
General Fund		
General Account		
St. Charles North Maintenance	\$ 371,798	\$ 563,727
Sheriff	11,142,625	11,507,925
Adult Corrections	11,823,103	12,160,217
Corrections, Board and Care	2,300,000	4,407,241
County Coroner	741,289	756,714
Merit Commission	102,881	109,326
County Clerk	727,296	727,432
Election Expense	1,889,724	1,931,787
Juvenile Custody	992,452	1,232,416
Judiciary and Courts	2,160,896	2,247,231
Special Revenue Funds		
Law Library Fund	223,500	258,570
Court Security Fund	1,543,599	1,585,207
Substance Abuse Screening Fund	75,000	101,024
Auto Theft Task Force Fund	90,556	90,647
Riverboat Fund	374,000	512,323
Community Development Block Grant Fund	1,369,728	1,732,194
Debt Service Fund		
Forest Preserve's Debt Service Fund	6,490,000	14,785,364

### *Interfund Assets/Liabilities*

As of November 30, 2006, the following amounts represent interfund assets/liabilities:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Major Governmental Funds:		
General Fund	\$ 675,555	\$ -
Forest Preserve District Land Acquisition Fund	256,521	-
Nonmajor Governmental Funds	989,439	1,664,994
Nonmajor Enterprise Fund	-	256,521
Total Interfund Balances	<u>\$ 1,921,515</u>	<u>\$ 1,921,515</u>

Except for the two items discussed below, all interfund balances are short-term, most resulted from the time lag between the dates that reimbursable expenditures occurred and are expected to be repaid during the next fiscal year.

- The Animal Control Fund, a nonmajor governmental fund, owed the General Fund \$600,561 and the Capital Projects Fund, a nonmajor governmental fund, \$934,580 for the construction of the new animal control facility. The interfund balances are expected to be repaid over the next ten years through the use of registration and tag fees.
- In 1995, the Forest Preserve District's Land Acquisition Fund made a loan of \$513,041 to the District's enterprise fund. The interfund balance is required to be repaid over a 20-year term beginning in November, 1996; the balance at year end was \$256,521.

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

### 12. Individual Fund Disclosures

#### *Transfers*

The following transfers were made during the fiscal year:

	Transfer From Other Funds	Transfer To Other Funds
Major Governmental Funds:		
General Fund	\$ 3,509,424	\$ 7,996,231
Adult Correction Construction Fund	-	173,324
Nonmajor Governmental Funds	18,524,990	12,192,756
Major Enterprise Funds:		
Enterprise General Fund	-	1,339,232
Nonmajor Enterprise Fund	-	332,871
Total Transfers	\$ 22,034,414	\$ 22,034,414

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 \$5,292,426 to provide resources for the operations of those funds. Non-routine transfers were made from the General Fund to the Capital Projects Fund of \$4,601,434 to fund capital expenditures and from the Animal Control Fund to the Capital Projects Fund of \$2,282,730 for the construction of the new animal control facility.

### 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 \$710,792 for the year ended June 30, 2006. 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 March 31,	Percentage of Gross Revenue	Minimum Rental
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

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

### 14. Golf Course

Rental revenues of \$402,069 were received during the year ended June 30, 2006. 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>

### 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
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	48,036	169,162	-	217,198
2012-2016	240,180	845,810	-	1,085,990
2017-2021	224,168	861,822	-	1,085,990
2022	<u>44,033</u>	<u>173,170</u>	<u>-</u>	<u>217,203</u>
 Totals	 \$ <u>700,525</u>	 \$ <u>2,710,600</u>	 \$ <u>48,036</u>	 \$ <u>3,459,161</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 2007. The balance of unexpended amount received under the agreement is reported as reserved fund balance.

## KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements  
November 30, 2006

### 17. Subsequent Events

On July 10, 2006, subsequent to the Forest Preserve District's fiscal year end of June 30, 2006, the District issued \$8,880,996 of General Obligation Limited Tax (Capital Appreciation) Bonds, Series 2006. The bond proceeds will be used to finance the purchase and improvement of land throughout the County. On July 27, 2006, the District acquired 1,117 acres of land for a purchase price of \$31,212,731.

On February 15, 2007, subsequent to the County's fiscal year end of November 30, 2006, the County issued \$11,345,000 of General Obligation Limited Tax Bonds, Series 2007. The bond proceeds will be used to finance various capital improvements in the County. The bonds are payable in annual installments ranging from \$2,165,000 to \$2,425,000 beginning December 15, 2007 through December 15, 2011, with interest payable semi-annually at 3.75%.



**KANE COUNTY, ILLINOIS**

November 30, 2006

**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, 2006

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)
12/31/2005	\$ 82,959,988	\$ 83,083,867	\$ 123,879	99.85%	\$ 40,303,906	0.31%
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%)

On a market value basis, the actuarial value of assets as of December 31, 2005 is \$83,898,803. On a market value basis, the funded ratio would be 100.98%

**\*Digest of Changes**

The actuarial assumptions used to determine the accrued liability for 2005 are based on the 2002-2004 Experience Study.

The principal changes were:

- The 1994 Group Annuity Mortality implemented.
- For Regular members, fewer normal and more 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, 2006

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)
12/31/2005	\$ 33,413,603	\$ 44,699,974	\$ 11,286,371	74.75%	\$ 12,724,458	88.70%
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%

On a market value basis, the actuarial value of assets as of December 31, 2005 is \$33,850,960. On a market value basis, the funded ratio would be 75.73%

**\*Digest of Changes**

The actuarial assumptions used to determine the accrued liability for 2005 are based on the 2002-2004 Experience Study.

The principal changes were:

- The 1994 Group Annuity Mortality implemented.
- For Regular members, fewer normal and more early retirements are expected to occur.

## KANE COUNTY, ILLINOIS

### Required Supplementary Information

Schedule Of Funding Progress  
 Illinois Municipal Retirement Fund  
 Forest Preserve District Employees  
 June 30, 2006

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)
12/31/2005	\$ 3,864,287	\$ 4,078,236	\$ 213,949	94.75%	\$ 2,292,429	9.33%
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%

**\*Digest of Changes**

The actuarial assumptions used to determine the accrued liability for 2005 are based on the 2002-2004 Experience Study.

## 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, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Property Taxes	\$ 25,173,996	\$ 25,173,996	\$ 25,046,473	(\$ 127,523)
Intergovernmental	22,385,000	22,385,000	24,784,044	2,399,044
Interest	922,851	922,851	2,201,274	1,278,423
Fees	591,857	591,857	479,609	( 112,248)
Services - Fees & Permits	18,923,570	18,923,570	18,413,426	( 510,144)
Grants	526,706	3,483,179	2,835,395	( 647,784)
Reimbursements	3,251,066	3,415,783	4,320,731	904,948
Miscellaneous	162,338	165,438	125,279	( 40,159)
Total Revenues	<u>71,937,384</u>	<u>75,061,674</u>	<u>78,206,231</u>	<u>3,144,557</u>
<b>Expenditures</b>				
<b>General Government</b>				
County Board/Liquor	1,459,469	1,597,469	1,418,843	178,626
Communications/Technology	929,430	929,430	382,899	546,531
Finance Administration	461,513	825,861	636,854	189,007
Operational Support	1,523,917	1,139,096	415,635	723,461
County Auditor	199,849	199,849	174,663	25,186
Information Technologies	4,177,841	4,514,931	4,354,166	160,765
Central Services and Purchasing	1,395,000	-	-	-
Building and Grounds Services	1,184,512	1,968,074	1,964,943	3,131
Judicial Center Maintenance	1,001,423	1,001,423	999,593	1,830
Juvenile Justice Center Maintenance	242,423	242,423	236,820	5,603
St. Charles North Maintenance	371,798	371,798	563,727	( 191,929)
Aurora Health Department Maintenance	171,902	171,902	169,679	2,223
Water Resources	1,346,906	1,346,906	1,223,258	123,648
Human Resources	386,197	429,197	366,838	62,359
Treasurer/Collector	651,705	663,910	601,760	62,150
Insurance Liability	3,098,996	3,098,996	2,959,902	139,094
Total Administration	<u>18,602,881</u>	<u>18,501,265</u>	<u>16,469,580</u>	<u>2,031,685</u>
<b>Health and Public Safety</b>				
Sheriff	11,126,418	11,142,625	11,507,925	( 365,300)
Adult Corrections	11,815,103	11,823,103	12,160,217	( 337,114)
Corrections, Board and Care	2,300,000	2,300,000	4,407,241	( 2,107,241)
County Coroner	741,289	741,289	756,714	( 15,425)
Emergency Services	158,997	311,706	181,978	129,728
Total Health and Public Safety	<u>26,141,807</u>	<u>26,318,723</u>	<u>29,014,075</u>	<u>( 2,695,352)</u>
<b>Public Services</b>				
Merit Commission	102,881	102,881	109,326	( 6,445)
County Development	1,434,420	1,731,243	1,393,031	338,212
Administrative Adjudication Program	10,900	10,900	2,912	7,988
Supervisor of Assessments	1,168,696	1,168,696	1,036,005	132,691
Board of Review	137,761	137,761	103,668	34,093
County Clerk	727,296	727,296	727,432	( 136)

## 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, 2006

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Election Expense	\$ 1,051,022	\$ 1,889,724	\$ 1,931,787	(\$ 42,063)
Aurora Election Expense	563,331	563,331	551,303	12,028
Recorder of Deeds	947,782	947,782	909,102	38,680
Regional Office of Education	343,882	343,882	301,085	42,797
Total Public Services	6,487,971	7,623,496	7,065,651	557,845
<b>Judicial</b>				
Court Services Administration	536,780	536,780	518,389	18,391
Adult Court Services	2,164,889	2,164,889	1,942,216	222,673
Treatment Alternative Court	-	48,293	40,160	8,133
Juvenile Court Services	1,596,612	1,600,165	1,448,396	151,769
Juvenile Custody	992,452	992,452	1,232,416	( 239,964)
Electronic Monitoring	406,775	406,775	304,891	101,884
Juvenile Justice Center	3,277,792	3,277,792	2,945,207	332,585
Kids Education Program	79,297	79,297	65,412	13,885
Diagnostic Center	415,084	430,084	426,904	3,180
Circuit Court	4,180,025	4,180,025	4,112,174	67,851
Judiciary and Courts	2,061,570	2,160,896	2,247,231	( 86,335)
Public Defender	2,374,334	2,493,734	2,464,505	29,229
States Attorney	4,163,590	4,163,590	4,130,347	33,243
Child Advocacy Center	634,288	674,288	625,021	49,267
Total Judicial	22,883,488	23,209,060	22,503,269	705,791
Total Expenditures	74,116,147	75,652,544	75,052,575	599,969
Excess (deficiency) of revenue over expenditures	( 2,178,763)	( 590,870)	3,153,656	3,744,526
<b>Other Financing Sources (Uses)</b>				
Transfers In	3,306,567	3,479,892	3,509,424	29,532
Transfers Out	( 1,584,054)	( 8,222,977)	( 7,996,231)	226,746
Net Change in Fund Balance	(\$ 456,250)	(\$ 5,333,955)	( 1,333,151)	\$ 4,000,804
<b>Fund Balance, Beginning of Year</b>			50,848,740	
<b>Fund Balance, End of Year</b>			\$ 49,515,589	

**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.

**KANE COUNTY, ILLINOIS**

November 30, 2006

**OTHER SUPPLEMENTARY INFORMATION**

# KANE COUNTY, ILLINOIS

November 30, 2006

## 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

**Adult Correction Construction Fund** - To account for the issuance of debt and the related costs of constructing a new County adult detention facility.

**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, 2006

	<b>General Account</b>	<b>Insurance Account</b>	<b>Total</b>
<b>Assets</b>			
Cash & Investments	\$ 40,740,738	\$ 2,905,187	\$ 43,645,925
Intergovernmental Receivable	5,654,953	-	5,654,953
Interest Receivable	89,136	-	89,136
Other Receivables	780,996	-	780,996
Due From Other Funds	675,555	-	675,555
Prepaid Items	3,876,806	30,000	3,906,806
Deposits	20,000	-	20,000
Total Assets	\$ 51,838,184	\$ 2,935,187	\$ 54,773,371
 <b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$ 1,825,293	\$ 69,241	\$ 1,894,534
Accrued Payroll	1,995,429	23,540	2,018,969
Deferred Revenue	1,329,078	-	1,329,078
Interest Payable	15,201	-	15,201
Total Liabilities	5,165,001	92,781	5,257,782
 <b>Fund Balances</b>			
Reserved for Prepaid Items	3,876,806	30,000	3,906,806
Long-term Interfund Loans	600,561	-	600,561
Unreserved	42,195,816	2,812,406	45,008,222
Total Fund Balances	46,673,183	2,842,406	49,515,589
Total Liabilities and Fund Balances	\$ 51,838,184	\$ 2,935,187	\$ 54,773,371

## KANE COUNTY, ILLINOIS

General Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances By Account  
 For the Year Ended November 30, 2006

	<b>General Account</b>	<b>Insurance Account</b>	<b>Total</b>
<b>Revenues</b>			
Property Taxes	\$ 21,695,181	\$ 3,351,292	\$ 25,046,473
Intergovernmental	24,784,044	-	24,784,044
Interest	2,108,469	92,805	2,201,274
Fees	479,609	-	479,609
Services - Fees & Permits	18,413,426	-	18,413,426
Grants	2,835,395	-	2,835,395
Reimbursements	4,276,540	44,191	4,320,731
Miscellaneous	109,271	16,008	125,279
	<u>74,701,935</u>	<u>3,504,296</u>	<u>78,206,231</u>
<b>Total Revenues</b>			
<b>Expenditures</b>			
Current:			
General Government	11,581,470	2,959,902	14,541,372
Health and Public Safety	28,721,986	-	28,721,986
Public Services	7,008,246	-	7,008,246
Judicial	22,337,472	-	22,337,472
Debt Service - Interest and Fees	173,521	-	173,521
Capital Outlay	2,269,978	-	2,269,978
	<u>72,092,673</u>	<u>2,959,902</u>	<u>75,052,575</u>
<b>Total Expenditures</b>			
Excess (deficiency) of revenues over expenditures	<u>2,609,262</u>	<u>544,394</u>	<u>3,153,656</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	3,509,424	-	3,509,424
Transfers Out	( 7,996,231)	-	( 7,996,231)
	<u>( 4,486,807)</u>	<u>-</u>	<u>( 4,486,807)</u>
<b>Total Other Financing Sources (Uses)</b>			
Net Change in Fund Balances	( 1,877,545)	544,394	( 1,333,151)
<b>Fund Balances, Beginning of Year</b>	<u>48,550,728</u>	<u>2,298,012</u>	<u>50,848,740</u>
<b>Fund Balances, End of Year</b>	<u>\$ 46,673,183</u>	<u>\$ 2,842,406</u>	<u>\$ 49,515,589</u>

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Revenues - Budget and Actual  
For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Property Taxes	\$ 21,800,000	\$ 21,695,181	(\$ 104,819)
Intergovernmental			
Income Tax	4,400,000	5,150,608	750,608
Personal Property Replacement Taxes	950,000	1,506,798	556,798
Sales Tax	14,800,000	15,428,687	628,687
Local Use Tax	625,000	817,803	192,803
Back Taxes-Interest & Penalty	1,250,000	1,400,000	150,000
Inheritance Tax	360,000	480,148	120,148
Total Intergovernmental	<u>22,385,000</u>	<u>24,784,044</u>	<u>2,399,044</u>
Interest	<u>897,851</u>	<u>2,108,469</u>	<u>1,210,618</u>
Fees			
Treasurer/Collector Fees	-	71,512	71,512
Off Track Wagering	375,000	135,099	( 239,901)
Kids Program	64,682	58,002	( 6,680)
County Coroner	18,000	23,343	5,343
Computer Services	6,000	6,000	-
Electronic Monitoring	86,775	74,070	( 12,705)
COBRA Administration Fees	-	1,614	1,614
JCS Cust. - Parent Support	35,000	6,696	( 28,304)
Inmate Phone - Youth Home	6,400	7,390	990
GPS Monitoring	-	504	504
Mental Health Court	-	18,644	18,644
Interstate Compact	-	875	875
Indemnity	-	75,860	75,860
Total Fees	<u>591,857</u>	<u>479,609</u>	<u>( 112,248)</u>
Services - Fees & Permits			
County Board Office			
Liquor	87,500	94,050	6,550
County Development Office			
Adjudication Fines	14,750	1,325	( 13,425)
Cable Franchise	318,500	419,613	101,113
Zoning	88,850	72,245	( 16,605)
Subdivision Approval	453,000	255,000	( 198,000)
Development/Planning Service	13,200	-	( 13,200)
Development Services	-	3,736	3,736
Water Resource Cost Share	5,000	3,066	( 1,934)
In Lieu of Site Runoff	17,000	-	( 17,000)
Admin Svcs-Mill Creek SSA	4,400	-	( 4,400)
Adjudication Hearing	16,000	-	( 16,000)
Building & Inspections	902,250	906,228	3,978
Stormwater Permits	39,250	-	( 39,250)
Residential Grading Plans	67,050	44,700	( 22,350)
Publications	-	525	525

*Continued*

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Revenues - Budget and Actual  
For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Stormwater Permits	\$ -	\$ 19,750	\$ 19,750
Total County Development Office	<u>1,939,250</u>	<u>1,726,188</u>	<u>( 213,062)</u>
County Assessor's Office			
Mapping Royalties	37,414	35,989	( 1,425)
Assessor	3,000	47,751	44,751
Total County Assessor's Office	<u>40,414</u>	<u>83,740</u>	<u>43,326</u>
County Clerk's Office			
Notary/Business/Passports	120,000	109,142	( 10,858)
Certified Copies-Records	299,000	365,339	66,339
Tax Redemptions	185,000	132,600	( 52,400)
Election/Voter Registratn	42,000	8,740	( 33,260)
Tax Extension-Misc.	37,000	29,182	( 7,818)
Miscellaneous	30,000	21,122	( 8,878)
Marriage	60,000	54,540	( 5,460)
Total County Clerk's Office	<u>773,000</u>	<u>720,665</u>	<u>( 52,335)</u>
County Recorder's Office			
Financing Statements	6,258	9,290	3,032
Recording	2,681,673	2,095,412	( 586,261)
Certified Copies	278,745	223,281	( 55,464)
Revenue Tax Stamps	2,862,519	2,807,354	( 55,165)
Surcharge	105,000	130,967	25,967
Total County Recorder's Office	<u>5,934,195</u>	<u>5,266,304</u>	<u>( 667,891)</u>
Circuit Clerk's Office			
DUI	130,000	46,755	( 83,245)
General Circuit Division	5,700,000	6,192,481	492,481
10% Bond	650,000	866,334	216,334
Mailing	7,000	7,495	495
County Court System	200,000	197,566	( 2,434)
Total Circuit Clerk's Office	<u>6,687,000</u>	<u>7,310,631</u>	<u>623,631</u>
State's Attorney's Office			
State's Attorney's Fees	318,795	348,218	29,423
Bond Forfeiture	917,874	700,708	( 217,166)
Collections	-	48	48
Second Chance	536,450	188,262	( 348,188)
States Attny Prosecution	285,342	367,031	81,689
Environmental Fines/Fees	10,000	-	( 10,000)
Miscellaneous	10,000	14,652	4,652
Total State's Attorney's Office	<u>2,078,461</u>	<u>1,618,919</u>	<u>( 459,542)</u>
County Sheriff's Office			
Traffic Violations	330,000	259,776	( 70,224)
Executions	1,481	1,278	( 203)
Evictions	56,760	74,272	17,512

*Continued*

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Revenues - Budget and Actual  
For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Detail	\$ -	\$ 86,632	\$ 86,632
Net Civil Processing-Kane	286,455	275,345	( 11,110)
Chancery-Foreclosures	210,535	338,333	127,798
Body Writs	27,694	29,751	2,057
Accident Copies	9,208	8,205	( 1,003)
Weekend Prisoner	30,000	39,060	9,060
Burglar Alarm	980	2,020	1,040
Radio Communications	96,128	95,935	( 193)
Inmate Telephones	260,000	261,277	1,277
Fingerprinting	1,190	2,070	880
Bond Fee	71,995	116,284	44,289
Miscellaneous	1,324	2,691	1,367
Total County Sheriff's Office	<u>1,383,750</u>	<u>1,592,929</u>	<u>209,179</u>
Total Services - Fees & Permits	<u>18,923,570</u>	<u>18,413,426</u>	<u>( 510,144)</u>
Grants			
Miscellaneous Grants	140,374	93,357	( 47,017)
IL Criminal Justice	-	467	467
Juvenile Accountability	25,728	25,728	-
Juvenile Placement Support	10,000	18,659	8,659
Treatment Alternative Court	48,293	22,426	( 25,867)
Miscellaneous Grants	3,553	3,654	101
Court Services Grant	14,440	-	( 14,440)
ISWS/ISGS	245,000	-	( 245,000)
HUD	223,968	-	( 223,968)
HAVA	2,572,571	2,566,059	( 6,512)
DCEO	40,000	20,000	( 20,000)
Attorney General Child Advocacy	17,000	20,258	3,258
Child Advocacy-DCFS	45,652	48,355	2,703
Miscellaneous County Sheriff's	96,600	16,432	( 80,168)
Total Grants	<u>3,483,179</u>	<u>2,835,395</u>	<u>( 647,784)</u>
Reimbursements			
Probation Salaries	2,352,161	2,887,884	535,723
Supervisor of Assessment	38,500	40,667	2,167
EMA	50,000	124,955	74,955
Youth Home	350,900	457,797	106,897
Public Building Commission	137,326	129,983	( 7,343)
Public Defender's Fees	15,000	50,272	35,272
Medicaid	20,000	-	( 20,000)
Miscellaneous	10,767	170	( 10,597)
County Clerk's Miscellaneous	27,391	68,018	40,627
States Attorney Salaries	125,738	154,621	28,883
CAC Investigator	35,000	37,917	2,917
Prisoners Transfers	8,000	8,627	627

*Continued*

## KANE COUNTY, ILLINOIS

General Fund - General Account  
 Schedule of Revenues - Budget and Actual  
 For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Tuition Reimbursement	\$ -	\$ 11,848	\$ 11,848
Cellular 911 Surcharge	240,000	254,684	14,684
Miscellaneous County Sheriff's	5,000	49,097	44,097
Total Reimbursements	<u>3,415,783</u>	<u>4,276,540</u>	<u>860,757</u>
Miscellaneous			
Rental Income	109,338	94,991	( 14,347)
Donations	28,000	12,940	( 15,060)
Auction Sales	25,000	1,340	( 23,660)
County Sheriff's Donations	3,100	-	( 3,100)
Total Miscellaneous	<u>165,438</u>	<u>109,271</u>	<u>( 56,167)</u>
 <b>Total Revenues</b>	 <u>\$ 71,662,678</u>	 <u>\$ 74,701,935</u>	 <u>\$ 3,039,257</u>

**KANE COUNTY, ILLINOIS**

General Fund - General Account  
 Schedule of Expenditures - Budget and Actual  
 For the Year Ended November 30, 2006

	<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	\$ 725,000	\$ 727,812	(\$ 2,812)
Part-Time Salaries	12,000	6,938	5,062
Overtime Salaries	-	179	( 179)
Per Diem	55,000	49,920	5,080
Insurance-Health	161,714	164,550	( 2,836)
Insurance-Dental	7,815	8,072	( 257)
Total Personnel Services	<u>961,529</u>	<u>957,471</u>	<u>4,058</u>
Contractual Services			
Contracts & Consulting	325,050	343,454	( 18,404)
Special Studies	7,000	1,754	5,246
Printing-General	1,000	123	877
Maintenance-Computers	800	262	538
Maintenance-Copiers	5,000	3,011	1,989
Conference & Meetings	26,500	12,643	13,857
Employee Training	800	-	800
Mileage Expenditures	15,000	13,381	1,619
Association Dues	22,000	22,982	( 982)
Other Contractual Expenditures	2,000	1,678	322
Total Contractual Services	<u>405,150</u>	<u>399,288</u>	<u>5,862</u>
Commodities			
Telephone	2,000	908	1,092
Postage	200	208	( 8)
Office Supplies	2,500	2,864	( 364)
Data Processing Supplies	800	1,235	( 435)
Books & Subscriptions	900	729	171
Liquor Commission Expenditures	1,690	2,500	( 810)
Operating Supplies	2,500	2,682	( 182)
Repairs & Maintenance-Office Equipment	700	220	480
Total Commodities	<u>11,290</u>	<u>11,346</u>	<u>( 56)</u>
Capital Outlay			
Computers	15,000	2,763	12,237
Computer Software	40,000	-	40,000
Office Furniture & Equipment	22,500	21,213	1,287
Buildings	142,000	26,762	115,238
Total Capital Outlay	<u>219,500</u>	<u>50,738</u>	<u>168,762</u>
<b>Total County Board/Liquor</b>	<u>1,597,469</u>	<u>1,418,843</u>	<u>178,626</u>
<b>Communications/Technology</b>			
Capital Outlay			
Lease Purchase/Computers	228,730	-	228,730
Computers	66,500	69,442	( 2,942)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Printers	\$ 21,700	\$ 17,198	\$ 4,502
Computer Software	612,500	296,259	316,241
<b>Total Communications/Technology</b>	<b>1,240,320</b>	<b>500,817</b>	<b>739,503</b>
 <b>Finance Administration</b>			
Personnel Services			
Full-Time Salaries	540,552	422,755	117,797
Overtime Salaries	342	1,465 (	1,123)
Insurance-Health	85,008	61,107	23,901
Insurance-Dental	3,375	2,438	937
Total Personnel Services	629,277	487,765	141,512
Contractual Services			
Project Administration	500	2,623 (	2,123)
Certified Audit Contract	115,000	90,925	24,075
Contracts & Consulting	10,000	6,850	3,150
Printing-Legal	4,240	4,593 (	353)
Printing-General	3,500	2,552	948
Maintenance-Computers	5,000	5,000	-
Maintenance-Copiers	3,500	941	2,559
Conference & Meetings	8,284	1,861	6,423
Employee Training	2,500	2,118	382
Mileage Expenditures	689	-	689
Association Dues	2,000	1,400	600
Total Contractual Services	155,213	118,863	36,350
Commodities			
Telephone	3,858	-	3,858
Postage	500	21	479
Office Supplies	3,463	8,427 (	4,964)
Data Processing Supplies	8,400	4,630	3,770
Books & Subscriptions	2,000	470	1,530
Computer Software-Non Capital	3,000	-	3,000
Computer Hardware-Non Capital	3,000	2,620	380
Supplies-Court Reporter	3,150	487	2,663
Supplies-Storeroom	9,000	8,941	59
Total Commodities	36,371	25,596	10,775
Capital Outlay			
Office Furniture & Equipment	5,000	4,630	370
<b>Total Finance Administration</b>	<b>825,861</b>	<b>636,854</b>	<b>189,007</b>
 <b>Operational Support</b>			
Contractual Services			
Insurance-County Plan	90,000	96,889 (	6,889)



## KANE COUNTY, ILLINOIS

General Fund - General Account  
 Schedule of Expenditures - Budget and Actual  
 For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Retire Health/Dental	\$ -	\$ 31,801	(\$ 31,801)
Total Contractual Services	90,000	128,690	( 38,690)
Other Expenditures			
Allowance for Budget Expenditures	875,771	113,424	762,347
Debt Service Interest	173,325	173,521	( 196)
<b>Total Operational Support</b>	965,771	242,114	723,657
 <b>County Auditor</b>			
Personnel Services			
Full-Time Salaries	169,202	146,489	22,713
Overtime Salaries	-	32	( 32)
Insurance-Health	17,557	15,753	1,804
Insurance-Dental	200	503	( 303)
Total Personnel Services	186,959	162,777	24,182
Contractual Services			
Maintenance-Copiers	170	235	( 65)
Conference & Meetings	5,000	4,983	17
Employee Training	1,000	1,398	( 398)
Mileage Expenditures	1,000	989	11
Association Dues	2,000	2,007	( 7)
Total Contractual Services	9,170	9,612	( 442)
Commodities			
Office Supplies	800	423	377
Data Processing Supplies	200	-	200
Books & Subscriptions	720	512	208
Operating Supplies	800	641	159
Total Commodities	2,520	1,576	944
Capital Outlay			
Office Furniture & Equipment	1,200	698	502
<b>Total County Auditor</b>	199,849	174,663	25,186
 <b>Information Technologies</b>			
Personnel Services			
Full-Time Salaries	1,652,526	1,622,837	29,689
Part-Time Salaries	74,003	85,721	( 11,718)
Overtime Salaries	150	920	( 770)
Insurance-Health	227,231	201,171	26,060
Insurance-Dental	9,920	7,875	2,045
Total Personnel Services	1,963,830	1,918,524	45,306
Contractual Services			
Contracts & Consulting	136,420	134,859	1,561
Maintenance-Computers	46,492	43,267	3,225

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Maintenance-Copiers	\$ 25,180	\$ 38,189	(\$ 13,009)
Maintenance-Communication Equipment	144,070	66,382	77,688
Conference & Meetings	7,000	22,097	( 15,097)
Employee Training	42,000	50,235	( 8,235)
Mileage Expenditures	6,000	3,680	2,320
Association Dues	1,850	2,190	( 340)
Software License Cost	568,725	544,198	24,527
Total Contractual Services	<u>977,737</u>	<u>905,097</u>	<u>72,640</u>
Commodities			
Telephone	453,265	431,211	22,054
Office Supplies	3,700	5,609	( 1,909)
Data Processing Supplies	20,250	15,527	4,723
Books & Subscriptions	2,149	2,377	( 228)
Computer Software-Non Capital	4,000	3,068	932
Computer Hardware-Non Capital	15,000	13,557	1,443
Supplies-Printing	18,000	20,140	( 2,140)
Supplies-Microfilm	22,500	11,638	10,862
Fuel-Vehicles	2,000	1,545	455
Repairs & Maintenance-Vehicles	-	338	( 338)
Repairs & Maintenance-Office Equipment	20,000	35,148	( 15,148)
Total Commodities	<u>560,864</u>	<u>540,158</u>	<u>20,706</u>
Capital Outlay			
Computers	488,000	487,051	949
Printers	15,000	15,176	( 176)
Software License Cost	120,500	96,667	23,833
Office Furniture & Equipment	14,000	22,497	( 8,497)
Communications Equipment	375,000	368,996	6,004
Total Capital Outlay	<u>1,012,500</u>	<u>990,387</u>	<u>22,113</u>
<b>Total Information Technologies</b>	<u>4,514,931</u>	<u>4,354,166</u>	<u>160,765</u>
<b>Building and Grounds Services</b>			
Personnel Services			
Full-Time Salaries	455,664	450,069	5,595
Part-Time Salaries	2,122	-	2,122
Overtime Salaries	5,150	5,117	33
Insurance-Health	84,026	86,308	( 2,282)
Insurance-Dental	3,867	3,401	466
Total Personnel Services	<u>550,829</u>	<u>544,895</u>	<u>5,934</u>
Contractual Services			
Contracts & Consulting	4,500	4,110	390
Lease/Maintenance - Building & Equipment	31,522	30,775	747
Janitorial Services	156,071	143,646	12,425
Printing	54,776	56,494	( 1,718)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Equipment Rental	\$ 2,035	\$ 1,445	\$ 590
Maintenance-Computers	553	-	553
Maintenance-Copiers	4,553	10,524	( 5,971)
Employee Training	450	285	165
Mileage Expenditures	111	-	111
Total Contractual Services	<u>254,571</u>	<u>247,279</u>	<u>7,292</u>
<b>Commodities</b>			
Utilities-Electric	160,000	215,968	( 55,968)
Utilities-Gas & Electric	145,000	169,415	( 24,415)
Disposal & Water Softener	13,230	4,884	8,346
Telephone	3,595	2,878	717
Postage	379,126	297,422	81,704
Data Processing Supplies	135	20	115
Operating Supplies	8,500	8,741	( 241)
Supplies-Printing	82,800	88,001	( 5,201)
Operating Supplies-Clean	28,800	22,256	6,544
Uniforms & Accessories	1,333	1,780	( 447)
Medical Supplies & Drugs	135	166	( 31)
Fuel-Vehicles	2,088	2,686	( 598)
Repairs & Maintenance-Vehicles	3,744	3,762	( 18)
Repairs & Maintenance-Buildings/Grounds	102,700	99,869	2,831
Repairs & Maintenance-Equipment	22,750	21,708	1,042
Repairs & Maintenance-Roads	21,500	36,976	( 15,476)
Total Commodities	<u>975,436</u>	<u>976,532</u>	<u>( 1,096)</u>
<b>Capital Outlay</b>			
Machinery & Equipment	81,000	75,024	5,976
Building Improvements	106,238	121,213	( 14,975)
Total Capital Outlay	<u>187,238</u>	<u>196,237</u>	<u>( 8,999)</u>
<b>Total Building and Grounds Services</b>	<u>1,968,074</u>	<u>1,964,943</u>	<u>3,131</u>
<b>Judicial Center Maintenance</b>			
Personnel Services			
Full-Time Salaries	171,472	169,548	1,924
Overtime Salaries	2,652	2,160	492
Insurance-Health	39,342	39,127	215
Insurance-Dental	1,983	1,798	185
Total Personnel Services	<u>215,449</u>	<u>212,633</u>	<u>2,816</u>
Contractual Services			
Lease/Maintenance - Building & Equipment	69,660	76,007	( 6,347)
Janitorial Services	119,631	130,506	( 10,875)
Maintenance-Computers	450	249	201

## KANE COUNTY, ILLINOIS

General Fund - General Account  
 Schedule of Expenditures - Budget and Actual  
 For the Year Ended November 30, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Maintenance-Communication Equipment	\$ 450	\$ -	\$ 450
Conference & Meetings	169	-	169
Total Contractual Services	190,360	206,762	( 16,402)
Commodities			
Utilities-Electric	290,412	258,424	31,988
Utilities-Gas & Electric	112,000	112,072	( 72)
Disposal & Water Softener	6,642	6,733	( 91)
Telephone	3,150	274	2,876
Operating Supplies	7,965	21,496	( 13,531)
Operating Supplies-Clean	9,000	18,162	( 9,162)
Uniforms & Accessories	330	330	-
Fuel-Vehicles	270	1,374	( 1,104)
Repairs & Maintenance-Buildings/Grounds	13,500	37,710	( 24,210)
Repairs & Maintenance-Equipment	3,745	11,271	( 7,526)
Repairs & Maintenance-Roads	18,000	32,800	( 14,800)
Total Commodities	465,014	500,646	( 35,632)
Capital Outlay			
Machinery & Equipment	55,600	44,185	11,415
Building Improvements	75,000	35,367	39,633
Total Capital Outlay	130,600	79,552	51,048
<b>Total Judicial Center Maintenance</b>	1,001,423	999,593	1,830
<b>Juvenile Justice Center Maintenance</b>			
Personnel Services			
Full-Time Salaries	104,130	102,973	1,157
Overtime Salaries	2,122	623	1,499
Insurance-Health	8,589	8,522	67
Insurance-Dental	400	367	33
Total Personnel Services	115,241	112,485	2,756
Contractual Services			
Lease/Maintenance - Building & Equipment	4,140	6,573	( 2,433)
Janitorial Services	36,100	36,868	( 768)
Maintenance-Computers	315	-	315
Maintenance-Communication Equipment	37	-	37
Total Contractual Services	40,592	43,441	( 2,849)
Commodities			
Disposal & Water Softener	400	3,351	( 2,951)
Telephone	1,800	-	1,800
Office Supplies	270	-	270
Operating Supplies	6,300	7,860	( 1,560)
Operating Supplies-Clean	9,000	7,934	1,066
Uniforms & Accessories	360	360	-
Fuel-Vehicles	360	1,243	( 883)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Repairs & Maintenance-Buildings/Grounds	\$ 25,200	\$ 27,143	(\$ 1,943)
Repairs & Maintenance-Equipment	900	13,137	( 12,237)
Repairs & Maintenance-Roads	14,000	9,462	4,538
Total Commodities	58,590	70,490	( 11,900)
Capital Outlay			
Machinery & Equipment	5,000	2,524	2,476
Building Improvements	23,000	7,880	15,120
Total Capital Outlay	28,000	10,404	17,596
<b>Total Juvenile Justice Center Maintenance</b>	242,423	236,820	5,603
<b>St. Charles North Maintenance</b>			
Contractual Services			
Real Estate Taxes	142,898	135,951	6,947
Building Space Rental	-	201,186	( 201,186)
Lease/Maintenance - Building & Equipment	5,340	6,842	( 1,502)
Janitorial Services	33,840	33,085	755
Total Contractual Services	182,078	377,064	( 194,986)
Commodities			
Utilities-Electric	83,500	22,666	60,834
Utilities-Gas & Electric	41,500	26,308	15,192
Disposal & Water Softener	1,620	5,171	( 3,551)
Operating Supplies	7,000	8,600	( 1,600)
Operating Supplies-Clean	7,300	7,064	236
Fuel-Vehicles	300	662	( 362)
Repairs & Maintenance-Buildings/Grounds	20,500	64,902	( 44,402)
Repairs & Maintenance-Equipment	3,000	13,710	( 10,710)
Repairs & Maintenance-Roads	15,000	23,649	( 8,649)
Total Commodities	179,720	172,732	6,988
Capital Outlay			
Machinery & Equipment	4,000	3,333	667
Building Improvements	6,000	10,598	( 4,598)
Total Capital Outlay	10,000	13,931	( 3,931)
<b>Total St. Charles North Maintenance</b>	371,798	563,727	( 191,929)
<b>Aurora Health Department Maintenance</b>			
Contractual Services			
Lease/Maintenance - Building & Equipment	9,470	10,309	( 839)
Janitorial Services	33,432	29,380	4,052
Total Contractual Services	42,902	39,689	3,213
Commodities			
Utilities-Electric	29,000	25,594	3,406
Utilities-Gas & Electric	16,500	4,565	11,935
Disposal & Water Softener	3,000	1,256	1,744

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Operating Supplies	\$ 6,000	\$ 5,357	\$ 643
Operating Supplies-Clean	4,500	5,198	( 698)
Repairs & Maintenance-Buildings/Grounds	25,000	41,050	( 16,050)
Repairs & Maintenance-Equipment	10,000	8,219	1,781
Repairs & Maintenance-Roads	15,000	15,100	( 100)
<b>Total Commodities</b>	<b>109,000</b>	<b>106,339</b>	<b>2,661</b>
Capital Outlay			
Machinery & Equipment	5,000	5,000	-
Building Improvements	15,000	18,651	( 3,651)
<b>Total Capital Outlay</b>	<b>20,000</b>	<b>23,651</b>	<b>( 3,651)</b>
<b>Total Aurora Health Department Maintenance</b>	<b>171,902</b>	<b>169,679</b>	<b>2,223</b>
 <b>Water Resources</b>			
Personnel Services			
Full-Time Salaries	288,681	263,459	25,222
Insurance-Health	38,654	32,577	6,077
Insurance-Dental	1,655	1,405	250
<b>Total Personnel Services</b>	<b>328,990</b>	<b>297,441</b>	<b>31,549</b>
Contractual Services			
Contracts & Consulting	695,903	627,643	68,260
Printing-Legal	3,500	2,747	753
Printing-General	500	104	396
Maintenance-Copiers	600	363	237
Conference & Meetings	3,200	2,187	1,013
Employee Training	3,000	2,264	736
Mileage Expenditures	750	557	193
Association Dues	1,000	736	264
Other Contractual Expenditures	295,000	281,860	13,140
<b>Total Contractual Services</b>	<b>1,003,453</b>	<b>918,461</b>	<b>84,992</b>
Commodities			
Telephone	2,200	784	1,416
Office Supplies	1,600	798	802
Data Processing Supplies	1,533	190	1,343
Books & Subscriptions	450	56	394
Computer Software-Non Capital	2,050	1,914	136
Computer Hardware-Non Capital	900	85	815
Operating Supplies	200	578	( 378)
Photography	250	-	250
Fuel-Vehicles	800	569	231
Repairs & Maintenance-Vehicles	1,400	822	578
Repairs & Maintenance-Office Equipment	80	-	80
<b>Total Commodities</b>	<b>11,463</b>	<b>5,796</b>	<b>5,667</b>

## KANE COUNTY, ILLINOIS

General Fund - General Account  
 Schedule of Expenditures - Budget and Actual  
 For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Capital Outlay			
Computer Software	\$ 3,000	\$ 1,560	\$ 1,440
<b>Total Water Resources</b>	1,346,906	1,223,258	123,648
<b>Human Resources</b>			
Personnel Services			
Full-Time Salaries	281,828	269,928	11,900
Seasonal/Temporary Salaries	-	1,368	( 1,368)
Overtime Salaries	-	1,038	( 1,038)
Insurance-Health	44,037	39,504	4,533
Insurance-Dental	2,182	1,344	838
<b>Total Personnel Services</b>	328,047	313,182	14,865
Contractual Services			
Project Administration	20,000	17,729	2,271
Advertising	20,000	8,381	11,619
Maintenance-Computers	2,650	2,219	431
Maintenance-Copiers	1,000	895	105
Conference & Meetings	5,000	3,231	1,769
Employee Training	30,000	9,110	20,890
Mileage Expenditures	200	63	137
Association Dues	900	325	575
Other Contractual Expenditures	10,000	6,864	3,136
<b>Total Contractual Services</b>	89,750	48,817	40,933
Commodities			
Office Supplies	700	906	( 206)
Data Processing Supplies	500	394	106
Books & Subscriptions	1,500	1,334	166
Employee Recognition	8,100	1,652	6,448
Operating Supplies	600	553	47
<b>Total Commodities</b>	11,400	4,839	6,561
<b>Total Human Resources</b>	429,197	366,838	62,359
<b>Treasurer/Collector</b>			
Personnel Services			
Full-Time Salaries	417,363	400,122	17,241
Part-Time Salaries	38,205	18,517	19,688
Insurance-Health	69,469	58,821	10,648
Insurance-Dental	3,037	2,256	781
<b>Total Personnel Services</b>	528,074	479,716	48,358
Contractual Services			
Contracts & Consulting	14,970	18,013	( 3,043)
Printing-Legal	8,000	8,256	( 256)
Printing-General	13,000	7,222	5,778
Maintenance-Computers	1,300	1,917	( 617)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Maintenance-Copiers	\$ 2,000	\$ 4,897	(\$ 2,897)
Conference & Meetings	2,000	267	1,733
Employee Training	2,000	1,676	324
Mileage Expenditures	1,500	615	885
Association Dues	1,500	1,730	( 230)
Other Contractual Expenditures	1,000	1,063	( 63)
Total Contractual Services	<u>47,270</u>	<u>45,656</u>	<u>1,614</u>
Commodities			
Telephone	1,200	1,036	164
Postage	82,205	70,112	12,093
Office Supplies	1,500	1,892	( 392)
Data Processing Supplies	1,500	1,730	( 230)
Books & Subscriptions	700	223	477
Operating Supplies	500	571	( 71)
Repairs & Maintenance-Office Equipment	961	824	137
Total Commodities	<u>88,566</u>	<u>76,388</u>	<u>12,178</u>
<b>Total Treasurer/Collector</b>	<u>663,910</u>	<u>601,760</u>	<u>62,150</u>
<b>Sheriff</b>			
Personnel Services			
Full-Time Salaries	1,843,912	1,737,740	106,172
Merit Employees Longevity	176,988	164,244	12,744
Merit Employee Salaries	6,194,643	6,299,645	( 105,002)
Part-Time Salaries	-	29,945	( 29,945)
Overtime Salaries	325,107	478,384	( 153,277)
Insurance-Health	1,274,253	1,261,586	12,667
Insurance-Dental	52,290	49,379	2,911
Uniform Allowance	105,600	99,125	6,475
Total Personnel Services	<u>9,972,793</u>	<u>10,120,048</u>	<u>( 147,255)</u>
Contractual Services			
Contracts & Consulting	14,000	1,845	12,155
Investigations	15,000	15,359	( 359)
Extradition	75,000	78,640	( 3,640)
Investigative Buy	20,000	20,000	-
Medical/Dental/Hospital	2,500	6,134	( 3,634)
Printing-General	1,134	526	608
Equipment Rental	37,266	26,703	10,563
Maintenance-Computers	50,000	99,079	( 49,079)
Maintenance-Copiers	7,500	6,459	1,041
Maintenance-Communication Equipment	19,100	55,177	( 36,077)
Conference & Meetings	16,000	10,985	5,015
Employee Training	45,000	50,464	( 5,464)
Association Dues	2,500	1,837	663
Total Contractual Services	<u>305,000</u>	<u>373,208</u>	<u>( 68,208)</u>



## KANE COUNTY, ILLINOIS

General Fund - General Account  
 Schedule of Expenditures - Budget and Actual  
 For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Commodities</b>			
Utilities-Electric	\$ 5,000	\$ 4,756	\$ 244
Utilities-Gas & Electric	3,000	2,050	950
Telephone	80,000	168,053	( 88,053)
Postage	623	1,870	( 1,247)
Office Supplies	5,000	4,523	477
Data Processing Supplies	1,000	920	80
Books & Subscriptions	3,225	2,079	1,146
Operating Supplies	34,984	33,078	1,906
Supplies-D.A.R.E.	2,000	2,043	( 43)
Supplies-S.W.A.T./C.R.T.	5,000	4,648	352
Supplies-Bomb Squad	10,000	9,402	598
Uniforms & Accessories	5,000	18,604	( 13,604)
Weapons & Ammunition	5,000	5,249	( 249)
Photography	5,000	1,130	3,870
Fuel-Vehicles	300,000	352,796	( 52,796)
Repairs & Maintenance-Vehicles	113,000	115,395	( 2,395)
Repairs & Maintenance-Buildings/Grounds	7,000	13,633	( 6,633)
Repairs & Maintenance-Equipment	10,000	8,125	1,875
Total Commodities	594,832	748,354	( 153,522)
<b>Capital Outlay</b>			
Automotive Equipment	270,000	266,315	3,685
<b>Total Sheriff</b>	11,142,625	11,507,925	( 365,300)
<b>Adult Corrections</b>			
<b>Personnel Services</b>			
Full-Time Salaries	576,087	583,399	( 7,312)
Merit Employees Longevity	101,303	101,538	( 235)
Merit Employee Salaries	5,957,632	5,919,554	38,078
Overtime Salaries	386,250	707,986	( 321,736)
Insurance-Health	1,149,037	1,120,496	28,541
Insurance-Dental	48,780	44,134	4,646
Uniform Allowance	93,600	85,500	8,100
Total Personnel Services	8,312,689	8,562,607	( 249,918)
<b>Contractual Services</b>			
Medical/Dental/Hospital	2,033,200	1,975,250	57,950
Equipment Rental	1,000	-	1,000
Maintenance-Computers	700	309	391
Maintenance-Copiers	1,400	1,670	( 270)
Maintenance-Communication Equipment	9,108	4,750	4,358
Conference & Meetings	400	266	134
Employee Training	50,000	43,236	6,764
Mileage Expenditures	400	19	381
Association Dues	270	167	103

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Other Contractual Expenditures	\$ 20,000	\$ 49,604	(\$ 29,604)
Total Contractual Services	2,116,478	2,075,271	41,207
<b>Commodities</b>			
Utilities-Electric	141,960	267,561	( 125,601)
Utilities-Gas & Electric	150,000	228,589	( 78,589)
Disposal & Water Softener	20,540	10,351	10,189
Telephone	25,000	20,262	4,738
Postage	200	184	16
Office Supplies	2,500	2,490	10
Data Processing Supplies	500	-	500
Books & Subscriptions	1,040	842	198
Operating Supplies	150,000	116,062	33,938
Supplies-S.W.A.T./C.R.T.	3,000	1,644	1,356
Uniforms & Accessories	25,000	7,851	17,149
Weapons & Ammunition	5,000	5,213	( 213)
Food	579,207	562,547	16,660
Clothing	30,000	36,828	( 6,828)
Medical Supplies & Drugs	5,381	-	5,381
Repairs & Maintenance-Buildings/Grounds	220,000	231,674	( 11,674)
Repairs & Maintenance-Equipment	19,000	18,659	341
Total Commodities	1,378,328	1,510,757	( 132,429)
<b>Capital Outlay</b>			
Office Furniture & Equipment	7,608	3,558	4,050
Special Purpose Equipment	8,000	8,024	( 24)
Total Capital Outlay	15,608	11,582	4,026
<b>Total Adult Corrections</b>	11,823,103	12,160,217	( 337,114)
<b>Corrections, Board and Care</b>			
Contractual Services			
Board & Care	2,300,000	4,407,241	( 2,107,241)
<b>Total Corrections, Board and Care</b>	2,300,000	4,407,241	( 2,107,241)
<b>County Coroner</b>			
Personnel Services			
Full-Time Salaries	384,168	415,485	( 31,317)
Overtime Salaries	2,122	496	1,626
Per Diem	68,000	66,510	1,490
Insurance-Health	31,224	37,823	( 6,599)
Insurance-Dental	2,710	3,170	( 460)
Other Medical Expenditures	100	33	67
Total Personnel Services	488,324	523,517	( 35,193)
Contractual Services			
Contracts & Consulting	112,400	92,630	19,770
Autopsies	41,330	38,250	3,080

## KANE COUNTY, ILLINOIS

General Fund - General Account  
 Schedule of Expenditures - Budget and Actual  
 For the Year Ended November 30, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Forensic Expenditures	\$ 15,000	\$ 12,514	\$ 2,486
Toxicology Expenditures	36,170	36,982	( 812)
Inquests	100	-	100
X-Rays	5,000	3,072	1,928
Maintenance-Computers	300	277	23
Maintenance-Copiers	2,550	1,102	1,448
Maintenance-Communication Equipment	500	406	94
Conference & Meetings	1,000	2,685	( 1,685)
Employee Training	3,850	5,696	( 1,846)
Mileage Expenditures	900	778	122
Association Dues	900	630	270
Other Contractual Expenditures	5,000	5,228	( 228)
Total Contractual Services	225,000	200,250	24,750
<b>Commodities</b>			
Telephone	6,500	5,477	1,023
Office Supplies	4,000	4,287	( 287)
Data Processing Supplies	400	369	31
Books & Subscriptions	400	265	135
Computer Software-Non Capital	500	246	254
Computer Hardware-Non Capital	465	474	( 9)
Operating Supplies	500	393	107
Supplies-Court Report	1,000	995	5
Uniforms & Accessories	2,000	2,536	( 536)
Medical Supplies & Drugs	200	161	39
Photography	2,500	2,630	( 130)
Fuel-Vehicles	5,000	6,009	( 1,009)
Repairs & Maintenance-Vehicles	4,500	9,105	( 4,605)
Total Commodities	27,965	32,947	4,982
<b>Total County Coroner</b>	741,289	756,714	15,425
<b>Emergency Services</b>			
<b>Personnel Services</b>			
Full-Time Salaries	88,987	87,187	1,800
Part-Time Salaries	22,460	21,500	960
Insurance-Health	8,906	8,832	74
Insurance-Dental	727	660	67
Total Personnel Services	121,080	118,179	2,901
<b>Contractual Services</b>			
Contracts & Consulting	138,269	11,313	126,956
Community Action Program	1,426	478	948
Equipment Rental	4,652	4,651	1
Maintenance-Computers	500	412	88
Maintenance-Communication Equipment	6,000	5,555	445
Conference & Meetings	500	385	115

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Employee Training	\$ 500	\$ 344	\$ 156
Mileage Expenditures	500	490	10
Association Dues	525	255	270
Other Contractual Expenditures	7,014	7,229	( 215)
<b>Total Contractual Services</b>	<b>159,886</b>	<b>31,112</b>	<b>128,774</b>
Commodities			
Utilities-Electric	600	533	67
Telephone	2,280	1,715	565
Office Supplies	1,500	1,436	64
Data Processing Supplies	500	482	18
Books & Subscriptions	250	514	( 264)
Operating Supplies	2,370	2,315	55
Fuel-Vehicles	3,500	4,399	( 899)
Repairs & Maintenance-Vehicles	2,000	3,970	( 1,970)
Repairs & Maintenance-Equipment	3,300	3,131	169
<b>Total Commodities</b>	<b>16,300</b>	<b>18,495</b>	<b>( 2,195)</b>
Capital Outlay			
Communications Equipment	14,440	14,192	248
<b>Total Emergency Services</b>	<b>311,706</b>	<b>181,978</b>	<b>129,728</b>
<b>Merit Commission</b>			
Personnel Services			
Full-Time Salaries	24,338	27,684	( 3,346)
Overtime Salaries	-	916	( 916)
Per Diem	48,000	50,235	( 2,235)
Insurance-Health	4,453	4,416	37
<b>Total Personnel Services</b>	<b>76,791</b>	<b>83,251</b>	<b>( 6,460)</b>
Contractual Services			
Legal Services	500	380	120
Trials & Cost of Hearings	1,000	413	587
Investigations	100	-	100
Physical Agility Testing	3,000	1,800	1,200
Psychological/Psychiatric	500	-	500
Medical/Dental/Hospital	4,500	4,759	( 259)
Advertising	3,000	4,056	( 1,056)
Printing-Legal	100	-	100
Conference & Meetings	100	-	100
Employee Training	100	-	100
Mileage Expenditures	7,000	9,227	( 2,227)
Association Dues	300	-	300
<b>Total Contractual Services</b>	<b>20,200</b>	<b>20,635</b>	<b>( 435)</b>
Commodities			
Office Supplies	1,000	510	490

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Operating Supplies	\$ 4,890	\$ 4,930	(\$ 40)
Total Commodities	5,890	5,440	450
<b>Total Merit Commission</b>	102,881	109,326	( 6,445)
 <b>County Development</b>			
Personnel Services			
Full-Time Salaries	1,000,010	977,211	22,799
Overtime Salaries	15,132	9,677	5,455
Per Diem	15,000	7,020	7,980
Insurance-Health	170,007	142,240	27,767
Insurance-Dental	8,172	5,670	2,502
Total Personnel Services	1,208,321	1,141,818	66,503
Contractual Services			
Project Administration	28,000	9,967	18,033
Contracts & Consulting	263,771	83,418	180,353
Zoning Board of Appeals	1,350	-	1,350
Printing-Legal	6,960	11,627	( 4,667)
Printing-General	42,000	12,654	29,346
Maintenance-Computers	12,500	7,675	4,825
Maintenance-Copiers	5,000	6,278	( 1,278)
Maintenance-Communication Equipment	1,000	520	480
Conference & Meetings	11,000	16,175	( 5,175)
Employee Training	3,000	1,203	1,797
Mileage Expenditures	7,500	3,576	3,924
Association Dues	5,000	4,706	294
Other Contractual Expenditures	4,500	11,679	( 7,179)
Total Contractual Services	391,581	169,478	222,103
Commodities			
Telephone	6,200	1,350	4,850
Postage	300	57	243
Office Supplies	5,000	4,025	975
Data Processing Supplies	2,500	1,899	601
Books & Subscriptions	3,000	3,574	( 574)
Computer Software-Non Capital	2,000	-	2,000
Computer Hardware-Non Capital	2,800	15	2,785
Operating Supplies	9,000	8,793	207
Photography	500	51	449
Fuel-Vehicles	8,000	10,799	( 2,799)
Repairs & Maintenance-Vehicles	5,000	3,886	1,114
Repairs & Maintenance-Office Equipment	1,000	327	673
Total Commodities	45,300	34,776	10,524
Capital Outlay			
Computers	46,792	24,944	21,848
Computer Software	13,382	1,822	11,560

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Office Furniture & Equipment	\$ 4,417	\$ 3,305	\$ 1,112
Communications Equipment	450	450	-
Automotive Equipment	21,000	16,438	4,562
Total Capital Outlay	86,041	46,959	39,082
<b>Total County Development</b>	<b>1,731,243</b>	<b>1,393,031</b>	<b>338,212</b>
<b>Administrative Adjudication Program</b>			
Contractual Services			
Contracts & Consulting	6,300	2,912	3,388
Printing-General	500	-	500
Employee Training	1,000	-	1,000
Total Contractual Services	7,800	2,912	4,888
Commodities			
Postage	500	-	500
Office Supplies	2,000	-	2,000
Books & Subscriptions	600	-	600
Total Commodities	3,100	-	3,100
<b>Total Administrative Adjudication Program</b>	<b>10,900</b>	<b>2,912</b>	<b>7,988</b>
<b>Supervisor of Assessments</b>			
Personnel Services			
Full-Time Salaries	675,132	705,467	( 30,335)
Part-Time Salaries	26,780	10,138	16,642
Overtime Salaries	20,600	892	19,708
Insurance-Health	141,337	145,985	( 4,648)
Insurance-Dental	6,547	5,941	606
Total Personnel Services	870,396	868,423	1,973
Contractual Services			
Appraisal Services	17,311	310	17,001
Printing-Legal	170,000	89,046	80,954
Mapping	5,000	-	5,000
Maintenance-Computers	14,000	400	13,600
Maintenance-Copiers	7,000	12,258	( 5,258)
Conference & Meetings	10,000	9,528	472
Employee Training	20,000	15,118	4,882
Mileage Expenditures	1,000	154	846
Association Dues	1,500	745	755
Total Contractual Services	245,811	127,559	118,252
Commodities			
Telephone	1,500	540	960
Self-Mailer	15,500	7,354	8,146
Postage	1,000	75	925
Office Supplies	10,000	10,041	( 41)
Data Processing Supplies	7,000	5,173	1,827

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Books & Subscriptions	\$ 3,500	\$ 5,766	(\$ 2,266)
Operating Supplies	3,500	628	2,872
Total Commodities	<u>42,000</u>	<u>29,577</u>	<u>12,423</u>
Capital Outlay			
Computer Software	10,489	9,230	1,259
Office Furniture & Equipment	-	1,216	( 1,216)
Total Capital Outlay	<u>10,489</u>	<u>10,446</u>	<u>43</u>
<b>Total Supervisor of Assessments</b>	<u>1,168,696</u>	<u>1,036,005</u>	<u>132,691</u>
<b>Board of Review</b>			
Personnel Services			
Full-Time Salaries	64,715	58,665	6,050
Per Diem	6,200	9,573	( 3,373)
Insurance-Health	26,319	13,804	12,515
Insurance-Dental	527	506	21
Total Personnel Services	<u>97,761</u>	<u>82,548</u>	<u>15,213</u>
Contractual Services			
Appraisal Services	20,000	11,600	8,400
Printing-Legal	15,000	8,083	6,917
Mileage Expenditures	1,000	499	501
Total Contractual Services	<u>36,000</u>	<u>20,182</u>	<u>15,818</u>
Commodities			
Self-Mailer	3,000	-	3,000
Office Supplies	1,000	938	62
Total Commodities	<u>4,000</u>	<u>938</u>	<u>3,062</u>
<b>Total Board of Review</b>	<u>137,761</u>	<u>103,668</u>	<u>34,093</u>
<b>County Clerk</b>			
Personnel Services			
Full-Time Salaries	585,941	559,773	26,168
Part-Time Salaries	-	1,456	( 1,456)
Overtime Salaries	807	10,232	( 9,425)
Insurance-Health	75,215	92,058	( 16,843)
Insurance-Dental	4,365	4,298	67
Total Personnel Services	<u>666,328</u>	<u>667,817</u>	<u>( 1,489)</u>
Contractual Services			
Contracts & Consulting	2,118	5,302	( 3,184)
Notary Fees	120	94	26
Printing-Legal	800	2,945	( 2,145)
Printing-General	6,200	2,323	3,877
Maintenance-Copiers	2,600	809	1,791
Conference & Meetings	1,500	6,531	( 5,031)
Employee Training	900	1,666	( 766)
Mileage Expenditures	500	904	( 404)

## KANE COUNTY, ILLINOIS

General Fund - General Account  
 Schedule of Expenditures - Budget and Actual  
 For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Association Dues	\$ 600	\$ 2,636	(\$ 2,036)
Other Contractual Expenditures	36,000	24,529	11,471
Total Contractual Services	<u>51,338</u>	<u>47,739</u>	<u>3,599</u>
Commodities			
Telephone	200	655	( 455)
Postage	800	1,251	( 451)
Office Supplies	3,800	1,255	2,545
Data Processing Supplies	200	2,130	( 1,930)
Books & Subscriptions	230	398	( 168)
Operating Supplies	3,300	5,922	( 2,622)
Repairs & Maintenance-Office Equipment	1,100	265	835
Total Commodities	<u>9,630</u>	<u>11,876</u>	<u>( 2,246)</u>
<b>Total County Clerk</b>	<u>727,296</u>	<u>727,432</u>	<u>( 136)</u>
<b>Election Expense</b>			
Personnel Services			
Full-Time Salaries	356,521	361,004	( 4,483)
Part-Time Salaries	73,807	60,793	13,014
Overtime Salaries	34,094	33,845	249
Insurance-Health	44,605	46,275	( 1,670)
Insurance-Dental	2,255	2,469	( 214)
Total Personnel Services	<u>511,282</u>	<u>504,386</u>	<u>6,896</u>
Contractual Services			
Contracts & Consulting	5,000	51,974	( 46,974)
Legal Services	1,500	150	1,350
Election Judges Training	67,519	9,354	58,165
Election Judges & Workers	425,491	461,575	( 36,084)
EDP Services	7,000	-	7,000
Election Services	27,500	57,737	( 30,237)
Election Grant	295,192	-	295,192
Polling Place Rental	20,040	17,560	2,480
Advertising	500	1,790	( 1,290)
Printing-Legal	75,600	71,242	4,358
Printing-General	69,000	40,573	28,427
Equipment Rental	300	38,664	( 38,364)
Maintenance-Computers	30,000	19,825	10,175
Maintenance-Copiers	6,000	5,661	339
Conference & Meetings	1,200	27,734	( 26,534)
Employee Training	3,000	4,681	( 1,681)
Mileage Expenditures	550	2,970	( 2,420)
Association Dues	500	1,195	( 695)
Software License Cost	67,200	49,950	17,250
Other Contractual Expenditures	300	38,550	( 38,250)
Total Contractual Services	<u>1,103,392</u>	<u>901,185</u>	<u>202,207</u>



## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Commodities</b>			
Telephone	\$ 1,200	\$ 13,086	(\$ 11,886)
Postage	6,500	7,316	( 816)
Office Supplies	4,000	4,321	( 321)
Data Processing Supplies	-	1,534	( 1,534)
Books & Subscriptions	500	197	303
Computer Software-Non Capital	2,000	4,859	( 2,859)
Operating Supplies	260,350	488,887	( 228,537)
Repairs & Maintenance-Vehicles	500	6,016	( 5,516)
Total Commodities	<u>275,050</u>	<u>526,216</u>	<u>( 251,166)</u>
<b>Total Election Expense</b>	<u>1,889,724</u>	<u>1,931,787</u>	<u>( 42,063)</u>
<b>Aurora Election Expense</b>			
Personnel Services			
Full-Time Salaries	94,347	94,347	-
Insurance-Health	39,354	39,139	215
Insurance-Dental	1,655	1,762	( 107)
Total Personnel Services	<u>135,356</u>	<u>135,248</u>	<u>108</u>
Contractual Services			
Aurora Election Commission	427,975	416,055	11,920
<b>Total Aurora Election Expense</b>	<u>563,331</u>	<u>551,303</u>	<u>12,028</u>
<b>Recorder of Deeds</b>			
Personnel Services			
Full-Time Salaries	751,043	739,705	11,338
Overtime Salaries	3,084	585	2,499
Insurance-Health	148,291	130,238	18,053
Insurance-Dental	6,019	5,535	484
Total Personnel Services	<u>908,437</u>	<u>876,063</u>	<u>32,374</u>
Contractual Services			
Contracts & Consulting	300	-	300
Printing-General	500	86	414
Film Conversion/Book Bind	5,000	4,688	312
Maintenance-Copiers	7,000	5,801	1,199
Conference & Meetings	2,000	1,512	488
Employee Training	600	-	600
Mileage Expenditures	895	1,189	( 294)
Association Dues	500	1,620	( 1,120)
Total Contractual Services	<u>16,795</u>	<u>14,896</u>	<u>1,899</u>
Commodities			
Telephone	1,500	532	968
Postage	300	271	29
Office Supplies	2,000	2,016	( 16)
Books & Subscriptions	3,000	1,519	1,481
Operating Supplies	15,000	12,684	2,316

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Repairs & Maintenance-Office Equipment	\$ 750	\$ 1,121	(\$ 371)
Total Commodities	<u>22,550</u>	<u>18,143</u>	<u>4,407</u>
<b>Total Recorder of Deeds</b>	<u>947,782</u>	<u>909,102</u>	<u>38,680</u>
<b>Regional Office of Education</b>			
Personnel Services			
Full-Time Salaries	230,948	217,666	13,282
Part-Time Salaries	-	15,736	( 15,736)
Insurance-Health	88,957	55,417	33,540
Insurance-Dental	4,492	2,333	2,159
Total Personnel Services	<u>324,397</u>	<u>291,152</u>	<u>33,245</u>
Contractual Services			
Public Official Bonding	500	110	390
Trials & Cost of Hearings	100	-	100
Printing-Legal	150	-	150
Printing-General	1,000	42	958
Maintenance-Computers	300	-	300
Maintenance-Copiers	300	1,755	( 1,455)
Conference & Meetings	4,500	1,648	2,852
Employee Training	-	194	( 194)
Mileage Expenditures	4,500	398	4,102
Association Dues	1,475	1,471	4
Total Contractual Services	<u>12,825</u>	<u>5,618</u>	<u>7,207</u>
Commodities			
Telephone	600	-	600
Office Supplies	3,600	2,137	1,463
Data Processing Supplies	1,200	1,440	( 240)
Books & Subscriptions	600	738	( 138)
Operating Supplies	660	-	660
Total Commodities	<u>6,660</u>	<u>4,315</u>	<u>2,345</u>
<b>Total Regional Office of Education</b>	<u>343,882</u>	<u>301,085</u>	<u>42,797</u>
<b>Court Services Administration</b>			
Personnel Services			
Full-Time Salaries	86,827	80,526	6,301
Salaries Subsidized	373,447	379,778	( 6,331)
Insurance-Health	64,640	51,919	12,721
Insurance-Dental	2,510	1,896	614
Total Personnel Services	<u>527,424</u>	<u>514,119</u>	<u>13,305</u>
Contractual Services			
Printing-General	75	-	75
Maintenance-Copiers	2,000	115	1,885
Conference & Meetings	2,200	720	1,480
Employee Training	1,530	1,185	345

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Mileage Expenditures	\$ 205	\$ 382	(\$ 177)
Association Dues	500	97	403
Other Contractual Expenditures	200	-	200
Total Contractual Services	<u>6,710</u>	<u>2,499</u>	<u>4,211</u>
Commodities			
Postage	40	22	18
Office Supplies	1,611	1,302	309
Data Processing Supplies	250	213	37
Books & Subscriptions	545	-	545
Repairs & Maintenance-Office Equipment	200	234	( 34)
Total Commodities	<u>2,646</u>	<u>1,771</u>	<u>875</u>
<b>Total Court Services Administration</b>	<u>536,780</u>	<u>518,389</u>	<u>18,391</u>
<b>Adult Court Services</b>			
Personnel Services			
Full-Time Salaries	222,887	187,166	35,721
Salaries Subsidized	1,352,866	1,201,185	151,681
Salaries Non Subsidized	91,782	89,840	1,942
Insurance-Health	324,019	303,880	20,139
Insurance-Dental	13,526	12,288	1,238
Total Personnel Services	<u>2,005,080</u>	<u>1,794,359</u>	<u>210,721</u>
Contractual Services			
Contracts & Consulting	-	10,912	( 10,912)
Building Space Rental	37,377	37,470	( 93)
Janitorial Services	5,352	5,040	312
Advertising	200	-	200
Printing-General	500	232	268
Equipment Rental	705	814	( 109)
Maintenance-Computers	1,000	-	1,000
Maintenance-Copiers	5,800	5,656	144
Conference & Meetings	1,200	231	969
Employee Training	4,000	4,249	( 249)
Mileage Expenditures	3,800	4,368	( 568)
Association Dues	200	63	137
Software License Cost	2,130	-	2,130
Other Contractual Expenditures	-	280	( 280)
Total Contractual Services	<u>62,264</u>	<u>69,315</u>	<u>( 7,051)</u>
Commodities			
Utilities-Electric	12,000	10,421	1,579
Telephone	25,000	14,295	10,705
Postage	1,675	911	764
Office Supplies	3,500	2,974	526
Data Processing Supplies	1,000	422	578
Books & Subscriptions	570	539	31

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Operating Supplies	\$ 5,800	\$ 7,210	(\$ 1,410)
Weapons & Ammunition	400	516	( 116)
Medical Supplies & Drugs	5,000	594	4,406
Lab Services	30,000	30,074	( 74)
Photography	100	105	( 5)
Fuel-Vehicles	5,500	5,500	-
Repairs & Maintenance-Vehicles	5,500	3,095	2,405
Repairs & Maintenance-Office Equipment	1,500	1,886	( 386)
Total Commodities	97,545	78,542	19,003
<b>Total Adult Court Services</b>	2,164,889	1,942,216	222,673
<b>Treatment Alternative Court</b>			
Contractual Services			
Contracts & Consulting	39,472	38,920	552
Printing-General	83	-	83
Total Contractual Services	39,555	38,920	635
Commodities			
Operating Supplies	3,313	651	2,662
Medical Supplies & Drugs	4,175	34	4,141
Lab Services	1,250	555	695
Total Commodities	8,738	1,240	7,498
<b>Total Treatment Alternative Court</b>	48,293	40,160	8,133
<b>Juvenile Court Services</b>			
Personnel Services			
Full-Time Salaries	95,387	93,339	2,048
Salaries Subsidized	979,624	927,481	52,143
Salaries Non Subsidized	102,210	66,918	35,292
Insurance-Health	216,150	200,193	15,957
Insurance-Dental	9,384	8,195	1,189
Total Personnel Services	1,402,755	1,296,126	106,629
Contractual Services			
Contracts & Consulting	50,000	21,515	28,485
Building Space Rental	27,892	27,960	( 68)
Janitorial Services	5,356	5,040	316
Advertising	200	-	200
Printing-General	500	456	44
Equipment Rental	540	610	( 70)
Maintenance-Computers	1,000	-	1,000
Maintenance-Copiers	2,500	1,468	1,032
Conference & Meetings	1,050	175	875
Employee Training	6,553	4,185	2,368
Mileage Expenditures	3,210	4,231	( 1,021)
Association Dues	200	44	156

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Other Contractual Expenditures	\$ 28,301	\$ 28,186	\$ 115
Total Contractual Services	<u>127,302</u>	<u>93,870</u>	<u>33,432</u>
<b>Commodities</b>			
Utilities-Electric	8,788	7,903	885
Telephone	15,000	7,582	7,418
Postage	100	15	85
Office Supplies	2,100	1,767	333
Data Processing Supplies	1,000	-	1,000
Books & Subscriptions	500	513	( 13)
Operating Supplies	5,300	5,272	28
Medical Supplies & Drugs	1,000	-	1,000
Lab Services	30,270	28,522	1,748
Photography	500	628	( 128)
Fuel-Vehicles	1,550	1,625	( 75)
Repairs & Maintenance-Vehicles	2,000	2,002	( 2)
Repairs & Maintenance-Office Equipment	2,000	2,571	( 571)
Total Commodities	<u>70,108</u>	<u>58,400</u>	<u>11,708</u>
<b>Total Juvenile Court Services</b>	<u>1,600,165</u>	<u>1,448,396</u>	<u>151,769</u>
<b>Juvenile Custody</b>			
<b>Personnel Services</b>			
Salaries Subsidized	33,712	28,097	5,615
Insurance-Health	4,440	7,947	( 3,507)
Insurance-Dental	200	437	( 237)
Total Personnel Services	<u>38,352</u>	<u>36,481</u>	<u>1,871</u>
<b>Contractual Services</b>			
Psychological/Psychiatric	1,350	12,418	( 11,068)
Medical/Dental/Hospital	1,500	-	1,500
Board & Care	950,000	1,183,353	( 233,353)
Employee Training	500	-	500
Mileage Expenditures	500	164	336
Total Contractual Services	<u>953,850</u>	<u>1,195,935</u>	<u>( 242,085)</u>
<b>Commodities</b>			
Clothing	250	-	250
<b>Total Juvenile Custody</b>	<u>992,452</u>	<u>1,232,416</u>	<u>( 239,964)</u>
<b>Electronic Monitoring</b>			
<b>Personnel Services</b>			
Salaries Subsidized	163,872	158,454	5,418
Salaries Non Subsidized	72,090	33,380	38,710
Insurance-Health	52,112	28,394	23,718
Insurance-Dental	2,101	1,135	966
Total Personnel Services	<u>290,175</u>	<u>221,363</u>	<u>68,812</u>

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Contractual Services			
Equipment Rental	\$ 100,000	\$ 69,753	\$ 30,247
Conference & Meetings	750	526	224
Employee Training	1,000	591	409
Mileage Expenditures	1,000	1,607	( 607)
Association Dues	200	51	149
Total Contractual Services	<u>102,950</u>	<u>72,528</u>	<u>30,422</u>
Commodities			
Telephone	5,000	2,414	2,586
Office Supplies	900	955	( 55)
Operating Supplies	2,000	430	1,570
Uniforms & Accessories	500	1,502	( 1,002)
Medical Supplies & Drugs	750	-	750
Photography	500	50	450
Fuel-Vehicles	2,000	3,948	( 1,948)
Repairs & Maintenance-Vehicles	2,000	1,701	299
Total Commodities	<u>13,650</u>	<u>11,000</u>	<u>2,650</u>
<b>Total Electronic Monitoring</b>	<u>406,775</u>	<u>304,891</u>	<u>101,884</u>
<b>Juvenile Justice Center</b>			
Personnel Services			
Full-Time Salaries	151,902	144,533	7,369
Salaries Subsidized	2,135,269	1,929,631	205,638
Salaries Non Subsidized	33,375	-	33,375
Overtime Salaries	12,240	7,564	4,676
Insurance-Health	377,203	344,324	32,879
Insurance-Dental	16,165	14,144	2,021
Other Medical Expenditures	5,000	-	5,000
Total Personnel Services	<u>2,731,154</u>	<u>2,440,196</u>	<u>290,958</u>
Contractual Services			
Contracts & Consulting	142,197	130,133	12,064
Medical/Dental/Hospital	-	94	( 94)
Advertising	1,500	-	1,500
Printing-General	300	-	300
Equipment Rental	250	-	250
Maintenance-Copiers	3,721	4,581	( 860)
Maintenance-Communication Equipment	16,000	12,164	3,836
Conference & Meetings	2,500	1,262	1,238
Employee Training	4,000	3,776	224
Mileage Expenditures	750	189	561
Association Dues	400	436	( 36)
Other Contractual Expenditures	800	853	( 53)
Total Contractual Services	<u>172,418</u>	<u>153,488</u>	<u>18,930</u>

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities			
Utilities-Electric	\$ 100,000	\$ 83,484	\$ 16,516
Utilities-Gas & Electric	45,000	60,890	( 15,890)
Telephone	20,950	8,090	12,860
Utilities-Water	7,000	7,258	( 258)
Office Supplies	3,500	2,894	606
Data Processing Supplies	2,000	1,461	539
Books & Subscriptions	250	284	( 34)
Operating Supplies	25,000	23,694	1,306
Uniforms & Accessories	6,750	4,593	2,157
Food	125,000	121,991	3,009
Clothing	7,500	4,820	2,680
Medical Supplies & Drugs	3,500	3,497	3
Occupational Therapy	550	-	550
Fuel-Vehicles	800	1,757	( 957)
Repairs & Maintenance-Vehicles	1,200	959	241
Repairs & Maintenance-Buildings/Grounds	1,500	1,696	( 196)
Repairs & Maintenance-Equipment	2,000	3,130	( 1,130)
Repairs & Maintenance-Office Equipment	5,500	4,805	695
Total Commodities	<u>358,000</u>	<u>335,303</u>	<u>22,697</u>
Capital Outlay			
Automotive Equipment	16,220	16,220	-
<b>Total Juvenile Justice Center</b>	<u>3,277,792</u>	<u>2,945,207</u>	<u>332,585</u>
<b>Kids Education Program</b>			
Personnel Services			
Full-Time Salaries	23,581	16,865	6,716
Insurance-Health	11,954	9,974	1,980
Insurance-Dental	527	377	150
Total Personnel Services	<u>36,062</u>	<u>27,216</u>	<u>8,846</u>
Contractual Services			
Contracts & Consulting	39,600	35,786	3,814
Printing-General	500	-	500
Maintenance-Computers	150	-	150
Maintenance-Copiers	500	322	178
Association Dues	150	-	150
Total Contractual Services	<u>40,900</u>	<u>36,108</u>	<u>4,792</u>
Commodities			
Office Supplies	1,835	1,172	663
Books & Subscriptions	500	496	4
Operating Supplies	-	420	( 420)
Total Commodities	<u>2,335</u>	<u>2,088</u>	<u>247</u>
<b>Total Kids Education Program</b>	<u>79,297</u>	<u>65,412</u>	<u>13,885</u>

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Diagnostic Center</b>			
Personnel Services			
Full-Time Salaries	\$ 109,709	\$ 108,990	\$ 719
Salaries Subsidized	171,373	119,605	51,768
Salaries Non Subsidized	-	42,963	( 42,963)
Part-Time Non Subsidized	22,685	22,905	( 220)
Insurance-Health	44,010	54,666	( 10,656)
Insurance-Dental	1,855	2,547	( 692)
Total Personnel Services	<u>349,632</u>	<u>351,676</u>	<u>( 2,044)</u>
Contractual Services			
Contracts & Consulting	32,765	32,097	668
Printing-General	50	-	50
Maintenance-Computers	750	-	750
Maintenance-Copiers	750	728	22
Conference & Meetings	-	178	( 178)
Employee Training	4,000	3,334	666
Mileage Expenditures	2,000	3,933	( 1,933)
Association Dues	850	765	85
Other Contractual Expenditures	15,550	8,723	6,827
Total Contractual Services	<u>56,715</u>	<u>49,758</u>	<u>6,957</u>
Commodities			
Utilities-Electric	3,612	7,849	( 4,237)
Utilities-Gas & Electric	3,250	3,264	( 14)
Telephone	5,000	122	4,878
Postage	75	-	75
Office Supplies	2,500	2,191	309
Data Processing Supplies	250	121	129
Books & Subscriptions	2,500	2,703	( 203)
Operating Supplies	6,000	9,220	( 3,220)
Medical Supplies & Drugs	50	-	50
Repairs & Maintenance-Equipment	500	-	500
Total Commodities	<u>23,737</u>	<u>25,470</u>	<u>( 1,733)</u>
<b>Total Diagnostic Center</b>	<u>430,084</u>	<u>426,904</u>	<u>3,180</u>
<b>Circuit Court</b>			
Personnel Services			
Full-Time Salaries	3,267,585	3,208,669	58,916
Part-Time Salaries	41,715	24,283	17,432
Overtime Salaries	47,410	59,774	( 12,364)
Per Diem	9,850	-	9,850
Insurance-Health	643,121	663,667	( 20,546)
Insurance-Dental	30,407	28,022	2,385
Other Medical Expenditures	400	-	400
Total Personnel Services	<u>4,040,488</u>	<u>3,984,415</u>	<u>56,073</u>



## KANE COUNTY, ILLINOIS

General Fund - General Account  
 Schedule of Expenditures - Budget and Actual  
 For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Contractual Services</b>			
Legal Services	\$ 230	\$ -	\$ 230
Printing-Legal	750	-	750
Printing-General	36,500	36,663	( 163)
Equipment Rental	3,856	2,630	1,226
Maintenance-Copiers	13,870	12,507	1,363
Conference & Meetings	8,159	9,820	( 1,661)
Employee Training	3,789	3,126	663
Mileage Expenditures	30,317	30,909	( 592)
Association Dues	1,725	1,540	185
Total Contractual Services	99,196	97,195	2,001
<b>Commodities</b>			
Telephone	2,400	2,858	( 458)
Postage	840	422	418
Office Supplies	29,311	20,447	8,864
Books & Subscriptions	2,160	2,342	( 182)
Fuel-Vehicles	800	2,041	( 1,241)
Repairs & Maintenance-Vehicles	1,000	-	1,000
Repairs & Maintenance-Equipment	3,830	2,454	1,376
Total Commodities	40,341	30,564	9,777
<b>Total Circuit Court</b>	<b>4,180,025</b>	<b>4,112,174</b>	<b>67,851</b>
 <b>Judiciary and Courts</b>			
<b>Personnel Services</b>			
Full-Time Salaries	634,589	630,202	4,387
Per Diem	370,640	389,036	( 18,396)
Insurance-Health	136,267	125,001	11,266
Insurance-Dental	7,474	6,061	1,413
Uniform Allowance	1,000	1,018	( 18)
Total Personnel Services	1,149,970	1,151,318	( 1,348)
<b>Contractual Services</b>			
Insurance-Liability	2,800	4,099	( 1,299)
Public Official Bonding	100	-	100
Contracts & Consulting	146,850	240,856	( 94,006)
State of Illinois Salaries	12,000	11,922	78
Court Appointed Counsel	65,000	109,331	( 44,331)
Per Diem-Court Services	135,000	106,145	28,855
Jurors-Circuit Court	170,000	168,879	1,121
Jurors-Grand Jury	10,000	-	10,000
Jurors' Expenditures	115,000	113,845	1,155
Psychological/Psychiatric	50,000	102,551	( 52,551)
Printing-General	5,000	1,024	3,976
Equipment Rental	10,000	7,938	2,062
Conference & Meetings	3,500	4,036	( 536)
Employee Training	1,000	-	1,000

## KANE COUNTY, ILLINOIS

General Fund - General Account  
Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Mileage Expenditures	\$ 3,500	\$ 3,830	(\$ 330)
Association Dues	250	20	230
Other Contractual Expenditures	72,500	-	72,500
Total Contractual Services	<u>802,500</u>	<u>874,476</u>	<u>( 71,976)</u>
Commodities			
Telephone	6,000	3,759	2,241
Postage	10,000	15,757	( 5,757)
Office Supplies	17,450	19,335	( 1,885)
Data Processing Supplies	500	280	220
Books & Subscriptions	13,100	27,700	( 14,600)
Operating Supplies	2,000	2,089	( 89)
Repairs & Maintenance-Equipment	17,050	12,058	4,992
Total Commodities	<u>66,100</u>	<u>80,978</u>	<u>( 14,878)</u>
Capital Outlay			
Office Furniture & Equipment	5,000	-	5,000
Special Purpose Equipment	137,326	140,459	( 3,133)
Total Capital Outlay	<u>142,326</u>	<u>140,459</u>	<u>1,867</u>
<b>Total Judiciary and Courts</b>	<u>2,160,896</u>	<u>2,247,231</u>	<u>( 86,335)</u>
<b>Public Defender</b>			
Personnel Services			
Full-Time Salaries	1,891,485	2,007,194	( 115,709)
Part-Time Salaries	97,850	1,071	96,779
Insurance-Health	377,633	327,471	50,162
Insurance-Dental	18,016	14,429	3,587
Total Personnel Services	<u>2,384,984</u>	<u>2,350,165</u>	<u>34,819</u>
Contractual Services			
Trials & Cost of Hearings	35,000	38,828	( 3,828)
Psychological/Psychiatric	6,000	6,032	( 32)
Equipment Rental	600	-	600
Maintenance-Computers	1,000	-	1,000
Maintenance-Copiers	5,000	3,542	1,458
Employee Training	13,500	10,842	2,658
Mileage Expenditures	19,000	7,574	11,426
Other Contractual Expenditures	3,000	5,256	( 2,256)
Total Contractual Services	<u>83,100</u>	<u>72,074</u>	<u>11,026</u>
Commodities			
Telephone	150	-	150
Office Supplies	11,500	16,912	( 5,412)
Data Processing Supplies	2,000	5,487	( 3,487)
Books & Subscriptions	11,500	19,867	( 8,367)
Repairs & Maintenance-Office Equipment	500	-	500
Total Commodities	<u>25,650</u>	<u>42,266</u>	<u>( 16,616)</u>
<b>Total Public Defender</b>	<u>2,493,734</u>	<u>2,464,505</u>	<u>29,229</u>

## KANE COUNTY, ILLINOIS

General Fund - General Account  
 Schedule of Expenditures - Budget and Actual  
 For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>States Attorney</b>			
Personnel Services			
Full-Time Salaries	\$ 3,003,684	\$ 3,029,092	(\$ 25,408)
Seasonal Salaries	36,000	5,068	30,932
Part-Time Salaries	35,011	56,346	( 21,335)
Overtime Salaries	8,000	7,375	625
Bond Call	28,500	20,275	8,225
Insurance-Health	558,551	543,474	15,077
Insurance-Dental	24,926	23,407	1,519
Total Personnel Services	3,694,672	3,685,037	9,635
Contractual Services			
Contracts & Consulting	69,100	79,985	( 10,885)
Legal Services	60,000	40,170	19,830
Trials & Cost of Hearings	150,959	140,633	10,326
Investigations	26,100	115	25,985
Printing-General	4,000	2,275	1,725
Maintenance-Computers	4,000	1,377	2,623
Maintenance-Copiers	13,500	13,072	428
Maintenance-Communication Equipment	1,000	130	870
Conference & Meetings	3,874	13,491	( 9,617)
Employee Training	12,625	10,948	1,677
Mileage Expenditures	7,500	12,855	( 5,355)
Association Dues	8,310	16,960	( 8,650)
Total Contractual Services	360,968	332,011	28,957
Commodities			
Telephone	17,811	17,500	311
Postage	3,100	3,688	( 588)
Office Supplies	30,000	15,616	14,384
Books & Subscriptions	7,500	15,942	( 8,442)
Computer Software-Non Capital	30,089	38,266	( 8,177)
Computer Hardware-Non Capital	5,100	4,520	580
Operating Supplies	5,400	5,551	( 151)
Repairs & Maintenance-Vehicles	5,000	6,064	( 1,064)
Repairs & Maintenance-Equipment	1,000	3,008	( 2,008)
Total Commodities	105,000	110,155	( 5,155)
Capital Outlay			
Office Furniture & Equipment	2,950	3,144	( 194)
<b>Total States Attorney</b>	<b>4,163,590</b>	<b>4,130,347</b>	<b>33,243</b>
 <b>Child Advocacy Center</b>			
Personnel Services			
Full-Time Salaries	465,538	468,602	( 3,064)
Part-Time Salaries	26,029	25,997	32
Bond Call	-	750	( 750)
Insurance-Health	61,864	57,902	3,962

## KANE COUNTY, ILLINOIS

General Fund - General Account  
 Schedule of Expenditures - Budget and Actual  
 For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Insurance-Dental	\$ 3,070	\$ 2,395	\$ 675
Total Personnel Services	<u>556,501</u>	<u>555,646</u>	<u>855</u>
Contractual Services			
Contracts & Consulting	45,562	42,788	2,774
Trials & Cost of Hearings	10,300	2,775	7,525
Investigations	2,000	-	2,000
Printing-General	1,200	536	664
Maintenance-Copiers	2,500	1,177	1,323
Conference & Meetings	1,975	4,059	( 2,084)
Employee Training	3,775	2,889	886
Mileage Expenditures	1,000	3,294	( 2,294)
Association Dues	250	1,437	( 1,187)
Total Contractual Services	<u>68,562</u>	<u>58,955</u>	<u>9,607</u>
Commodities			
Telephone	500	168	332
Postage	1,020	662	358
Office Supplies	3,000	1,636	1,364
Data Processing Supplies	750	776	( 26)
Books & Subscriptions	1,000	532	468
Operating Supplies	705	672	33
Photography	2,250	-	2,250
Total Commodities	<u>9,225</u>	<u>4,446</u>	<u>4,779</u>
Capital Outlay			
Copiers	7,270	5,661	1,609
Building Improvements	32,730	313	32,417
Total Capital Outlay	<u>40,000</u>	<u>5,974</u>	<u>34,026</u>
<b>Total Child Advocacy Center</b>	<u>674,288</u>	<u>625,021</u>	<u>49,267</u>
<b>Total Expenditures</b>	<u>\$ 72,553,548</u>	<u>\$ 72,092,673</u>	<u>\$ 460,875</u>

## 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, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Property Taxes	\$ 3,373,996	\$ 3,351,292	(\$ 22,704)
Interest	25,000	92,805	67,805
Reimbursements	-	44,191	44,191
Miscellaneous	-	16,008	16,008
	<u>3,398,996</u>	<u>3,504,296</u>	<u>105,300</u>
<b>Expenditures</b>			
General Government			
Finance Administration			
Project Administration	100,000	125,445	( 25,445)
Insurance-Liability	954,978	1,038,202	( 83,224)
Worker's Compensation	906,663	643,230	263,433
Unemployment Claims	121,288	101,030	20,258
Contracts & Consulting	150,000	99,764	50,236
Total Finance Administration	<u>2,232,929</u>	<u>2,007,671</u>	<u>225,258</u>
General Administration			
Personnel Services			
Full-Time Salaries	380,580	345,223	35,357
Part-Time Salaries	92,494	78,453	14,041
Contribution-IMRF	41,158	35,006	6,152
Contribution-Social Security	36,190	30,406	5,784
Insurance-Health	59,708	57,345	2,363
Insurance-Dental	3,412	2,327	1,085
Total Personnel Services	<u>613,542</u>	<u>548,760</u>	<u>64,782</u>
Contractual Services			
Project Administration	1,750	1,586	164
Insurance-Liability	9,556	9,556	-
Worker's Compensation	6,955	10,350	( 3,395)
Unemployment Claims	898	898	-
Legal Services	140,000	322,338	( 182,338)
Trials & Cost of Hearings	60,000	44,459	15,541
Investigations	2,000	-	2,000
Printing-Legal	7,000	-	7,000
Printing-General	2,000	285	1,715
Maintenance-Copiers	1,000	837	163
Conference & Meetings	1,700	661	1,039
Employee Training	7,804	4,726	3,078
Mileage Expenditures	1,200	293	907
Association Dues	1,300	75	1,225
Total Contractual Services	<u>243,163</u>	<u>396,064</u>	<u>( 152,901)</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, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Commodities			
Telephone	\$ 510	\$ -	\$ 510
Postage	1,525	1,398	127
Office Supplies	1,470	679	791
Data Processing Supplies	300	116	184
Books & Subscriptions	4,857	5,112	( 255)
Computer Hardware-Non Capital	500	-	500
Operating Supplies	200	102	98
Total Commodities	9,362	7,407	1,955
Total General Administration	866,067	952,231	( 86,164)
Total Expenditures	3,098,996	2,959,902	139,094
Net Change in Fund Balance	\$ 300,000	544,394	\$ 244,394
<b>Fund Balance, Beginning of Year</b>		2,298,012	
<b>Fund Balance, End of Year</b>		\$ 2,842,406	

## 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, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 11,256,619	\$ 11,325,093	\$ 68,474
Intergovernmental	100,000	104,525	4,525
Interest	65,000	290,377	225,377
Total Revenues	11,421,619	11,719,995	298,376
<b>Expenditures</b>			
General Government			
Contractual Services	15,000	2,023	12,977
Debt Service			
Debt Service - Principal	6,475,000	6,475,000	-
Debt Service - Interest and Fees	-	8,308,341	( 8,308,341)
Total Expenditures	6,490,000	14,785,364	( 8,295,364)
Net Change in Fund Balance	\$ 4,931,619	( 3,065,369)	(\$ 7,996,988)
<b>Fund Balance, Beginning of Year</b>		1,891,770	
<b>Fund Balance, End of Year</b>		(\$ 1,173,599)	

## KANE COUNTY, ILLINOIS

Adult Correction Construction Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 173,325	\$ 889,827	\$ 716,502
Total Revenues	173,325	889,827	716,502
<b>Expenditures</b>			
General Government			
Contractual Services			
Debt Issuance Costs	475,533	473,453	2,080
Capital Outlay			
Buildings	34,628,483	10,758,398	23,870,085
Total Expenditures	35,104,016	11,231,851	23,872,165
Excess (deficiency) of revenues over expenditures	( 34,930,691)	( 10,342,024)	( 45,272,715)
<b>Other Financing Sources (Uses)</b>			
Issuance of Debt	34,990,000	34,990,000	-
Premium on Debt Certificates Sold	114,016	114,016	-
Transfers Out	( 173,325)	( 173,324)	1
Total Other Financing Sources (Uses)	34,930,691	34,930,692	1
Net Change in Fund Balance	\$ -	24,588,668	\$ 24,588,668
<b>Fund Balance, Beginning of Year</b>		-	
<b>Fund Balance, End of Year</b>		\$ 24,588,668	



## 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, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 2,000,000	\$ 3,150,293	\$ 1,150,293
Interest	500,000	2,083,862	1,583,862
Miscellaneous	1,000	4,444	3,444
Total Revenues	2,501,000	5,238,599	2,737,599
<b>Expenditures</b>			
General Government	353,920	218,942	134,978
Capital Outlay	50,000,000	48,401,644	1,598,356
Total Expenditures	50,353,920	48,620,586	1,733,334
Excess (deficiency) of revenues over expenditures	( 47,852,920)	( 43,381,987)	( 91,234,907)
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Capital Assets	-	50,000	50,000
Total Other Financing Sources (Uses)	-	50,000	50,000
Net Change in Fund Balance	(\$ 47,852,920)	( 43,331,987)	\$ 4,520,933
<b>Fund Balance, Beginning of Year</b>		82,708,564	
<b>Fund Balance, End of Year</b>		\$ 39,376,577	

# KANE COUNTY, ILLINOIS

November 30, 2006

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

**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, 2006

## 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 received from a Federal grant and expenditures made for projects aimed at reducing drug abuse and violent crimes.

**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, 2006

## 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.

**SAO (State's Attorney's Office) 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 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.

# KANE COUNTY, ILLINOIS

November 30, 2006

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

**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.

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

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

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

**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, 2006

## 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.

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

**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, 2006

### Special Revenue Funds

	Illinois Municipal Retirement Fund	Social Security Fund	County Automation Fund	County Highway Fund	County Bridge Fund
<b>Assets</b>					
Cash & Investments	\$ 3,736,449	\$ 2,887,422	\$ 114,380	\$ 10,466,190	\$ 498,122
Cash Held by Paying Agent	-	-	-	-	-
Intergovernmental Receivable	-	-	-	155,680	-
Interest Receivable	-	-	-	-	-
Other Receivables	183,715	-	-	72,848	-
Property Tax Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	54,859	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 3,920,164</u>	<u>\$ 2,887,422</u>	<u>\$ 114,380</u>	<u>\$ 10,749,577</u>	<u>\$ 498,122</u>
<b>Liabilities And Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 1,003,095	\$ 146,284	\$ -	\$ 464,899	\$ 35,005
Accrued Payroll	-	-	-	98,299	-
Due to Other Funds	-	-	-	502	-
Deferred Revenue	-	-	-	100,747	-
Deferred Property Taxes	-	-	-	-	-
Total Liabilities	<u>1,003,095</u>	<u>146,284</u>	<u>-</u>	<u>664,447</u>	<u>35,005</u>
<b>Fund Balances</b>					
Reserved for:					
Prepaid Items	-	-	-	-	-
Long-term Interfund Loans	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	2,917,069	2,741,138	114,380	10,085,130	463,117
Total Fund Balances	<u>2,917,069</u>	<u>2,741,138</u>	<u>114,380</u>	<u>10,085,130</u>	<u>463,117</u>
Total Liabilities and Fund Balances	<u>\$ 3,920,164</u>	<u>\$ 2,887,422</u>	<u>\$ 114,380</u>	<u>\$ 10,749,577</u>	<u>\$ 498,122</u>

Motor Fuel Tax Fund	County Highway Matching Fund	Motor Fuel Local Option Fund	County Health Fund	Veterans' Commission Fund	Justice Assistance Grant Fund	Arrestees' Medical Costs Fund
\$ 9,279,449	\$ 81,869	\$ 8,665,164	\$ 3,093,493	\$ 616,694	\$ 14,211	\$ 374
-	-	-	-	-	-	-
1,342,948	-	2,260,156	-	-	-	-
-	-	5,483	-	-	-	-
-	-	-	306,964	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 10,622,397</u>	<u>\$ 81,869</u>	<u>\$ 10,930,803</u>	<u>\$ 3,400,457</u>	<u>\$ 616,694</u>	<u>\$ 14,211</u>	<u>\$ 374</u>
\$ 23,301	\$ -	\$ 563,058	\$ 226,968	\$ 2,580	\$ -	\$ -
80,341	-	-	275,823	9,736	-	-
-	-	-	67,943	-	-	-
274,405	-	900,044	-	-	-	-
-	-	-	-	-	-	-
<u>378,047</u>	<u>-</u>	<u>1,463,102</u>	<u>570,734</u>	<u>12,316</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,244,350	81,869	9,467,701	2,829,723	604,378	14,211	374
<u>10,244,350</u>	<u>81,869</u>	<u>9,467,701</u>	<u>2,829,723</u>	<u>604,378</u>	<u>14,211</u>	<u>374</u>
<u>\$ 10,622,397</u>	<u>\$ 81,869</u>	<u>\$ 10,930,803</u>	<u>\$ 3,400,457</u>	<u>\$ 616,694</u>	<u>\$ 14,211</u>	<u>\$ 374</u>

Continued



## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
November 30, 2006

### Special Revenue Funds (Continued)

	Animal Control Fund	Tax Sale Automation Fund	Recorder's Automation Fund	Geographic Information Systems Fund	Vital Records Automation Fund
<b>Assets</b>					
Cash & Investments	\$ 386,917	\$ 320,709	\$ 1,888,412	\$ 2,124,603	\$ 207,816
Cash Held by Paying Agent	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Interest Receivable	-	-	-	1,281	-
Other Receivables	96,537	-	43,224	95,573	100
Property Tax Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 483,454	\$ 320,709	\$ 1,931,636	\$ 2,221,457	\$ 207,916
<b>Liabilities And Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 15,920	\$ 11,050	\$ 6,812	\$ 53,128	\$ 1,116
Accrued Payroll	19,293	1,301	9,401	17,429	4,587
Due to Other Funds	1,535,141	-	-	6,369	-
Deferred Revenue	-	-	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Liabilities	1,570,354	12,351	16,213	76,926	5,703
<b>Fund Balances</b>					
Reserved for:					
Prepaid Items	-	-	-	-	-
Long-term Interfund Loans	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	( 1,086,900)	308,358	1,915,423	2,144,531	202,213
Total Fund Balances	( 1,086,900)	308,358	1,915,423	2,144,531	202,213
Total Liabilities and Fund Balances	\$ 483,454	\$ 320,709	\$ 1,931,636	\$ 2,221,457	\$ 207,916

Weed and Seed Fund	Children's Waiting Room Fund	Local Law Enforcement Block Grant Fund	Juvenile Accountability Fund	Law Library Fund	Court Automation Fund	Court Security Fund
\$ 21,538	\$ 71,855	\$ -	\$ 66	\$ 141,546	\$ 412,852	\$ 494,388
-	-	-	-	-	-	-
-	-	-	-	-	-	-
33,874	-	-	-	10,989	-	722
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	15,675
<u>\$ 55,412</u>	<u>\$ 71,855</u>	<u>\$ -</u>	<u>\$ 66</u>	<u>\$ 152,535</u>	<u>\$ 412,852</u>	<u>\$ 510,785</u>
\$ 14	\$ -	\$ -	\$ -	\$ 22,371	\$ 11,659	\$ 2,632
3,555	-	-	-	4,336	21,260	61,073
-	-	-	-	180	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,569</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,887</u>	<u>32,919</u>	<u>63,705</u>
-	-	-	-	-	-	15,675
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
51,843	71,855	-	66	125,648	379,933	431,405
<u>51,843</u>	<u>71,855</u>	<u>-</u>	<u>66</u>	<u>125,648</u>	<u>379,933</u>	<u>447,080</u>
<u>\$ 55,412</u>	<u>\$ 71,855</u>	<u>\$ -</u>	<u>\$ 66</u>	<u>\$ 152,535</u>	<u>\$ 412,852</u>	<u>\$ 510,785</u>

Continued

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
November 30, 2006

### Special Revenue Funds (Continued)

	Drug Court Special Resources Fund	Court Document Storage Fund	Child Support Fund	Probation Services Fund	Substance Abuse Screening Fund
<b>Assets</b>					
Cash & Investments	\$ 21,470	\$ 357,002	\$ 369,360	\$ 1,562,847	\$ 13,296
Cash Held by Paying Agent	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Interest Receivable	-	-	-	-	-
Other Receivables	-	-	-	-	-
Property Tax Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 21,470</u>	<u>\$ 357,002</u>	<u>\$ 369,360</u>	<u>\$ 1,562,847</u>	<u>\$ 13,296</u>
<b>Liabilities And Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 3,545	\$ 512	\$ -	\$ 92,339	\$ 9,997
Accrued Payroll	9,176	15,965	4,247	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Liabilities	<u>12,721</u>	<u>16,477</u>	<u>4,247</u>	<u>92,339</u>	<u>9,997</u>
<b>Fund Balances</b>					
<b>Reserved for:</b>					
Prepaid Items	-	-	-	-	-
Long-term Interfund Loans	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	8,749	340,525	365,113	1,470,508	3,299
Total Fund Balances	<u>8,749</u>	<u>340,525</u>	<u>365,113</u>	<u>1,470,508</u>	<u>3,299</u>
Total Liabilities and Fund Balances	<u>\$ 21,470</u>	<u>\$ 357,002</u>	<u>\$ 369,360</u>	<u>\$ 1,562,847</u>	<u>\$ 13,296</u>

Drug Court Fund	SAO Firearms Grant Fund	Title IV-D Child Support Fund	Drug Prosecution Fund	Victim Coordinator Services Fund	SAO Domestic Violence Fund	SHOCAP Fund
\$ 395,070	\$ -	\$ 146,687	\$ 297,254	\$ 57,819	\$ 307,557	\$ 112,307
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	122,652	22,730	13,397	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 395,070</u>	<u>\$ -</u>	<u>\$ 269,339</u>	<u>\$ 319,984</u>	<u>\$ 71,216</u>	<u>\$ 307,557</u>	<u>\$ 112,307</u>
\$ 18,047	\$ -	\$ 10	\$ -	\$ 509	\$ -	\$ -
-	-	28,201	12,508	7,447	16,007	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>18,047</u>	<u>-</u>	<u>28,211</u>	<u>12,508</u>	<u>7,956</u>	<u>16,007</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
377,023	-	241,128	307,476	63,260	291,550	112,307
<u>377,023</u>	<u>-</u>	<u>241,128</u>	<u>307,476</u>	<u>63,260</u>	<u>291,550</u>	<u>112,307</u>
\$ 395,070	\$ -	\$ 269,339	\$ 319,984	\$ 71,216	\$ 307,557	\$ 112,307

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	\$ 264,182	\$ 34,380	\$ 1,345	\$ 65,416	\$ 245,042
Cash Held by Paying Agent	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Interest Receivable	-	-	-	-	-
Other Receivables	-	17,643	-	153	-
Property Tax Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 264,182	\$ 52,023	\$ 1,345	\$ 65,569	\$ 245,042
<b>Liabilities And Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 174	\$ -	\$ -	\$ 28,391	\$ 2,943
Accrued Payroll	7,704	3,281	3,029	3,975	20,859
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Liabilities	7,878	3,281	3,029	32,366	23,802
<b>Fund Balances</b>					
Reserved for:					
Prepaid Items	-	-	-	-	-
Long-term Interfund Loans	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	256,304	48,742	( 1,684)	33,203	221,240
Total Fund Balances	256,304	48,742	( 1,684)	33,203	221,240
Total Liabilities and Fund Balances	\$ 264,182	\$ 52,023	\$ 1,345	\$ 65,569	\$ 245,042

Riverboat Fund	Stormwater Management Planning Fund	Community Development Block Grant Fund	Farmland Preservation Fund	Kane County Department of Employment and Education Fund	Kane Law Enforcement Fund	Tax Sale Purchase Fund
\$ 5,508,299	\$ 845,148	\$ 1,291	\$ 2,106,429	\$ 219,665	\$ 49,745	\$ 72,924
703,816	-	-	-	-	-	-
-	-	-	-	500,172	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 6,212,115</u>	<u>\$ 845,148</u>	<u>\$ 1,291</u>	<u>\$ 2,106,429</u>	<u>\$ 719,837</u>	<u>\$ 49,745</u>	<u>\$ 72,924</u>
\$ 36,006	\$ 261,689	\$ 728	\$ -	\$ 647,464	\$ -	\$ -
-	9,661	8,657	-	72,373	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>36,006</u>	<u>271,350</u>	<u>9,385</u>	<u>-</u>	<u>719,837</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,176,109	573,798	( 8,094)	2,106,429	-	49,745	72,924
<u>6,176,109</u>	<u>573,798</u>	<u>( 8,094)</u>	<u>2,106,429</u>	<u>-</u>	<u>49,745</u>	<u>72,924</u>
\$ 6,212,115	\$ 845,148	\$ 1,291	\$ 2,106,429	\$ 719,837	\$ 49,745	\$ 72,924

Continued

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
November 30, 2006

### Special Revenue Funds (Continued)

		Marriage Fees Fund	Forest Preserve District's General Fund (June 30, 2006)	Forest Preserve District's IMRF Fund (June 30, 2006)	Forest Preserve District's Insurance Fund (June 30, 2006)	Forest Preserve District's Social Security Fund (June 30, 2006)
<b>Assets</b>						
Cash & Investments	\$	17,665	\$ 4,084,759	\$ 214,102	\$ 579,151	\$ 177,955
Cash Held by Paying Agent		-	-	-	-	-
Intergovernmental Receivable		-	158,806	-	-	-
Interest Receivable		-	-	-	-	-
Other Receivables		-	-	-	-	-
Property Tax Receivable		-	1,593,403	131,594	87,777	116,965
Due from Other Funds		-	-	-	-	-
Prepaid Items		-	32,913	-	45,101	-
Total Assets	\$	<u>17,665</u>	<u>\$ 5,869,881</u>	<u>\$ 345,696</u>	<u>\$ 712,029</u>	<u>\$ 294,920</u>
<b>Liabilities And Fund Balances</b>						
<b>Liabilities</b>						
Accounts Payable	\$	-	\$ 110,734	\$ -	\$ 2,883	\$ -
Accrued Payroll		-	113,849	-	-	-
Due to Other Funds		-	-	-	-	-
Deferred Revenue		-	-	-	-	-
Deferred Property Taxes		-	2,724,970	225,047	150,113	200,028
Total Liabilities		<u>-</u>	<u>2,949,553</u>	<u>225,047</u>	<u>152,996</u>	<u>200,028</u>
<b>Fund Balances</b>						
Reserved for:						
Prepaid Items		-	32,913	-	45,101	-
Long-term Interfund Loans		-	-	-	-	-
Debt Service		-	-	-	-	-
Capital Projects		-	-	-	-	-
Permanent Funds		-	-	-	-	-
Unreserved		17,665	2,887,415	120,649	513,932	94,892
Total Fund Balances		<u>17,665</u>	<u>2,920,328</u>	<u>120,649</u>	<u>559,033</u>	<u>94,892</u>
Total Liabilities and Fund Balances	\$	<u>17,665</u>	<u>\$ 5,869,881</u>	<u>\$ 345,696</u>	<u>\$ 712,029</u>	<u>\$ 294,920</u>

Debt Service Funds				Capital Projects Funds		
Total Nonmajor Special Revenue Funds	Motor Fuel Tax Debt Service Fund	Juvenile Bonds Pledge Revenues Fund	Public Building Commission Fund	Total Nonmajor Debt Service Funds	Capital Project Fund	Transportation Impact Fees Fund
\$ 63,652,686	\$ 2,743,643	\$ 1,661,442	\$ 2,060,868	\$ 6,465,953	\$ 18,328,633	\$ 10,828,329
703,816	-	-	-	-	-	-
4,417,762	-	-	-	-	-	314,237
6,764	5,199	-	16,449	21,648	65,797	32,899
1,021,121	-	-	-	-	-	4,825
1,929,739	-	-	-	-	-	-
54,859	-	-	-	-	934,580	-
93,689	-	-	-	-	-	-
<u>\$ 71,880,436</u>	<u>\$ 2,748,842</u>	<u>\$ 1,661,442</u>	<u>\$ 2,077,317</u>	<u>\$ 6,487,601</u>	<u>\$ 19,329,010</u>	<u>\$ 11,180,290</u>
\$ 3,805,863	\$ -	\$ -	\$ -	\$ -	\$ 358,678	\$ 367,492
943,373	-	-	-	-	-	-
1,610,135	-	-	-	-	-	54,859
1,275,196	-	-	-	-	-	267,343
3,300,158	-	-	-	-	-	-
<u>10,934,725</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>358,678</u>	<u>689,694</u>
93,689	-	-	-	-	-	-
-	-	-	-	-	934,580	-
-	2,748,842	1,661,442	2,077,317	6,487,601	-	-
-	-	-	-	-	-	10,490,596
-	-	-	-	-	-	-
60,852,022	-	-	-	-	18,035,752	-
<u>60,945,711</u>	<u>2,748,842</u>	<u>1,661,442</u>	<u>2,077,317</u>	<u>6,487,601</u>	<u>18,970,332</u>	<u>10,490,596</u>
<u>\$ 71,880,436</u>	<u>\$ 2,748,842</u>	<u>\$ 1,661,442</u>	<u>\$ 2,077,317</u>	<u>\$ 6,487,601</u>	<u>\$ 19,329,010</u>	<u>\$ 11,180,290</u>

Continued



## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
November 30, 2006

	<b>Capital Projects Funds (Continued)</b>				<b>Permanent Fund</b>
	<b>Transportation Capital Fund</b>	<b>Special Service Areas Fund</b>	<b>Forest Preserve District's Construction &amp; Devel. Fund (June 30, 2006)</b>	<b>Total Nonmajor Capital Projects Funds</b>	<b>Working Cash Fund</b>
<b>Assets</b>					
Cash & Investments	\$ 14,291,711	\$ 1,133,806	\$ 12,540,244	\$ 57,122,723	\$ 2,638,293
Cash Held by Paying Agent	-	-	-	-	-
Intergovernmental Receivable	3,540,015	-	-	3,854,252	-
Interest Receivable	17,479	-	-	116,175	10,966
Other Receivables	-	-	-	4,825	10,000
Property Tax Receivable	-	-	890,545	890,545	-
Due from Other Funds	-	-	-	934,580	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 17,849,205</u>	<u>\$ 1,133,806</u>	<u>\$ 13,430,789</u>	<u>\$ 62,923,100</u>	<u>\$ 2,659,259</u>
<b>Liabilities And Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 820,620	\$ 22,396	\$ 1,158,118	\$ 2,727,304	\$ -
Accrued Payroll	-	1,819	23,599	25,418	-
Due to Other Funds	-	-	-	54,859	-
Deferred Revenue	1,900,676	-	-	2,168,019	-
Deferred Property Taxes	-	-	1,578,971	1,578,971	-
Total Liabilities	<u>2,721,296</u>	<u>24,215</u>	<u>2,760,688</u>	<u>6,554,571</u>	<u>-</u>
<b>Fund Balances</b>					
<b>Reserved for:</b>					
Prepaid Items	-	-	-	-	-
Long-term Interfund Loans	-	-	-	934,580	-
Debt Service	-	-	-	-	-
Capital Projects	15,127,909	-	10,670,101	36,288,606	-
Permanent Funds	-	-	-	-	2,659,259
Unreserved	-	1,109,591	-	19,145,343	-
Total Fund Balances	<u>15,127,909</u>	<u>1,109,591</u>	<u>10,670,101</u>	<u>56,368,529</u>	<u>2,659,259</u>
Total Liabilities and Fund Balances	<u>\$ 17,849,205</u>	<u>\$ 1,133,806</u>	<u>\$ 13,430,789</u>	<u>\$ 62,923,100</u>	<u>\$ 2,659,259</u>

**Total  
Nonmajor  
Governmental  
Funds**

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\$ 129,879,655  
703,816  
8,272,014  
155,553  
1,035,946  
2,820,284  
989,439  
93,689  

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\$ 143,950,396

\$ 6,533,167  
968,791  
1,664,994  
3,443,215  
4,879,129  

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17,489,296

93,689  
934,580  
6,487,601  
36,288,606  
2,659,259  
79,997,365  

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126,461,100

\$ 143,950,396

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2006

### Special Revenue Funds

	Illinois Municipal Retirement Fund	Social Security Fund	County Automation Fund	County Highway Fund	County Bridge Fund
<b>Revenues</b>					
Property Taxes	\$ 4,737,446	\$ 3,126,771	\$ -	\$ 5,541,382	\$ 284,911
Intergovernmental	-	-	-	-	-
Interest	138,578	111,829	18,651	390,084	64,585
Fines	-	-	-	-	-
Fees	-	-	47,713	48,766	-
Permits	-	-	-	663,772	-
Grants	-	-	-	-	-
Reimbursements	4,930	8,113	-	1,174,411	169,419
Charges for Services	-	-	-	-	-
Miscellaneous	-	-	-	553,266	-
<b>Total Revenues</b>	<u>4,880,954</u>	<u>3,246,713</u>	<u>66,364</u>	<u>8,371,681</u>	<u>518,915</u>
<b>Expenditures</b>					
Current:					
General Government	4,578,819	3,034,834	-	-	-
Health and Public Safety	-	-	-	-	-
Public Services	-	-	-	-	-
Judicial	-	-	-	-	-
Highway	-	-	-	4,512,194	1,940,507
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	-	-	2,111,410	-
<b>Total Expenditures</b>	<u>4,578,819</u>	<u>3,034,834</u>	<u>-</u>	<u>6,623,604</u>	<u>1,940,507</u>
Excess (deficiency) of revenues over expenditures	<u>302,135</u>	<u>211,879</u>	<u>66,364</u>	<u>1,748,077</u>	<u>( 1,421,592)</u>
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	16,805	15,597	448,016	262,894	-
Transfers Out	-	-	( 400,000)	( 22,500)	-
<b>Total Other Financing Sources (Uses)</b>	<u>16,805</u>	<u>15,597</u>	<u>48,016</u>	<u>240,394</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>318,940</u>	<u>227,476</u>	<u>114,380</u>	<u>1,988,471</u>	<u>( 1,421,592)</u>
<b>Fund Balances, Beginning of Year</b>	<u>2,598,129</u>	<u>2,513,662</u>	<u>-</u>	<u>8,096,659</u>	<u>1,884,709</u>
<b>Fund Balances, End of Year</b>	<u>\$ 2,917,069</u>	<u>\$ 2,741,138</u>	<u>\$ 114,380</u>	<u>\$ 10,085,130</u>	<u>\$ 463,117</u>

Motor Fuel Tax Fund	County Highway Matching Fund	Motor Fuel Local Option Fund	County Health Fund	Veterans' Commission Fund	Justice Assistance Grant Fund	Arrestees' Medical Costs Fund
\$ -	\$ 59,948	\$ -	\$ 1,843,484	\$ 305,467	\$ -	\$ -
6,873,451	-	4,467,886	-	-	-	-
325,373	2,042	420,538	129,639	25,872	1,572	1
-	-	-	-	-	-	-
-	-	-	629,820	-	-	-
-	-	-	103,908	-	-	-
-	-	-	5,953,851	-	162,116	-
1,156,552	-	686,760	28,533	-	-	-
-	-	-	-	-	-	-
74	-	-	84,446	-	-	-
<u>8,355,450</u>	<u>61,990</u>	<u>5,575,184</u>	<u>8,773,681</u>	<u>331,339</u>	<u>163,688</u>	<u>1</u>
-	-	-	-	-	-	-
-	-	-	8,468,065	-	-	-
-	-	-	-	295,278	-	-
-	-	-	-	-	-	-
2,726,942	28,726	3,955,345	-	-	-	-
-	-	-	-	-	-	-
1,371,452	-	36,992	175,932	5,649	150,000	-
<u>4,098,394</u>	<u>28,726</u>	<u>3,992,337</u>	<u>8,643,997</u>	<u>300,927</u>	<u>150,000</u>	<u>-</u>
-	-	-	-	-	-	-
4,257,056	33,264	1,582,847	129,684	30,412	13,688	1
-	-	-	-	-	-	-
-	-	-	-	3,000	-	-
( 3,217,000)	-	-	-	-	-	-
( 3,217,000)	-	-	-	3,000	-	-
1,040,056	33,264	1,582,847	129,684	33,412	13,688	1
9,204,294	48,605	7,884,854	2,700,039	570,966	523	373
<u>\$ 10,244,350</u>	<u>\$ 81,869</u>	<u>\$ 9,467,701</u>	<u>\$ 2,829,723</u>	<u>\$ 604,378</u>	<u>\$ 14,211</u>	<u>\$ 374</u>

Continued

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2006

### Special Revenue Funds (Continued)

	Animal Control Fund	Tax Sale Automation Fund	Recorder's Automation Fund	Geographic Information Systems Fund	Vital Records Automation Fund
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Interest	46,503	13,595	89,374	93,953	10,610
Fines	28,864	-	-	-	-
Fees	706,378	59,525	573,658	1,262,443	146,364
Permits	-	-	-	-	-
Grants	-	-	-	-	-
Reimbursements	8,409	-	-	1	3,230
Charges for Services	-	-	-	-	-
Miscellaneous	12	-	-	-	-
Total Revenues	790,166	73,120	663,032	1,356,397	160,204
<b>Expenditures</b>					
Current:					
General Government	-	-	-	819,613	-
Health and Public Safety	603,730	-	-	-	-
Public Services	-	48,921	485,836	-	200,361
Judicial	-	-	-	-	-
Highway	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	21,439	14,859	174,919	128,149	33,110
Total Expenditures	625,169	63,780	660,755	947,762	233,471
Excess (deficiency) of revenues over expenditures	164,997	9,340	2,277	408,635	( 73,267)
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	( 2,282,730)	-	( 448,016)	-	-
Total Other Financing Sources (Uses)	( 2,282,730)	-	( 448,016)	-	-
Net Change in Fund Balances	( 2,117,733)	9,340	( 445,739)	408,635	( 73,267)
<b>Fund Balances, Beginning of Year</b>	1,030,833	299,018	2,361,162	1,735,896	275,480
<b>Fund Balances, End of Year</b>	(\$ 1,086,900)	\$ 308,358	\$ 1,915,423	\$ 2,144,531	\$ 202,213

<b>Weed and Seed Fund</b>	<b>Children's Waiting Room Fund</b>	<b>Local Law Enforcement Block Grant Fund</b>	<b>Juvenile Accountability Fund</b>	<b>Law Library Fund</b>	<b>Court Automation Fund</b>	<b>Court Security Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
77	2,722	1	-	4,870	19,289	26,465
-	94,130	-	-	289,003	563,147	1,174,647
-	-	-	-	-	-	-
243,985	-	-	-	-	-	-
800	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>244,862</u>	<u>96,852</u>	<u>1</u>	<u>-</u>	<u>293,873</u>	<u>582,436</u>	<u>1,201,112</u>
-	-	-	-	-	-	-
-	79,526	-	-	-	-	-
-	-	-	-	-	-	-
229,691	-	-	-	239,298	654,652	1,578,810
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	19,272	129,434	6,397
<u>229,691</u>	<u>79,526</u>	<u>-</u>	<u>-</u>	<u>258,570</u>	<u>784,086</u>	<u>1,585,207</u>
15,171	17,326	1	-	35,303	( 201,650)	( 384,095)
-	-	-	-	-	-	-
-	-	-	-	-	-	200,000
-	-	( 636)	-	-	-	-
-	-	( 636)	-	-	-	200,000
15,171	17,326	( 635)	-	35,303	( 201,650)	( 184,095)
36,672	54,529	635	66	90,345	581,583	631,175
<u>\$ 51,843</u>	<u>\$ 71,855</u>	<u>\$ -</u>	<u>\$ 66</u>	<u>\$ 125,648</u>	<u>\$ 379,933</u>	<u>\$ 447,080</u>

Continued

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2006

### Special Revenue Funds (Continued)

	Drug Court Special Resources Fund	Court Document Storage Fund	Child Support Fund	Probation Services Fund	Substance Abuse Screening Fund
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Interest	192	15,865	16,284	717	-
Fines	-	516,166	-	-	-
Fees	-	-	167,292	630,574	103,051
Permits	-	-	-	-	-
Grants	276,900	-	-	9,788	-
Reimbursements	300	-	-	7,325	-
Charges for Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>277,392</u>	<u>532,031</u>	<u>183,576</u>	<u>648,404</u>	<u>103,051</u>
<b>Expenditures</b>					
Current:					
General Government	-	-	-	-	-
Health and Public Safety	-	-	-	-	-
Public Services	-	-	-	-	-
Judicial	268,544	466,387	148,166	297,119	101,024
Highway	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	51,823	1,958	68,775	-
Total Expenditures	<u>268,544</u>	<u>518,210</u>	<u>150,124</u>	<u>365,894</u>	<u>101,024</u>
Excess (deficiency) of revenues over expenditures	<u>8,848</u>	<u>13,821</u>	<u>33,452</u>	<u>282,510</u>	<u>2,027</u>
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	8,848	13,821	33,452	282,510	2,027
<b>Fund Balances, Beginning of Year</b>	( 99)	326,704	331,661	1,187,998	1,272
<b>Fund Balances, End of Year</b>	<u>\$ 8,749</u>	<u>\$ 340,525</u>	<u>\$ 365,113</u>	<u>\$ 1,470,508</u>	<u>\$ 3,299</u>

Drug Court Fund	SAO Firearms Grant Fund	Title IV-D Child Support Fund	Drug Prosecution Fund	Victim Coordinator Services Fund	SAO Domestic Violence Fund	SHOCAP Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
17,758	-	256	243	612	18,352	5,307
-	-	-	65,016	-	-	-
-	-	-	-	-	-	-
-	-	730,816	136,997	107,461	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>17,758</u>	<u>-</u>	<u>731,072</u>	<u>202,256</u>	<u>108,073</u>	<u>18,352</u>	<u>5,307</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	20,325
137,878	2,493	689,870	315,043	179,421	393,231	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>137,878</u>	<u>2,493</u>	<u>689,870</u>	<u>315,043</u>	<u>179,421</u>	<u>393,231</u>	<u>20,325</u>
( 120,120)	( 2,493)	41,202	( 112,787)	( 71,348)	( 374,879)	( 15,018)
-	-	-	-	-	-	-
270,000	-	-	88,194	87,862	400,322	-
-	-	-	-	-	-	-
<u>270,000</u>	<u>-</u>	<u>-</u>	<u>88,194</u>	<u>87,862</u>	<u>400,322</u>	<u>-</u>
149,880	( 2,493)	41,202	( 24,593)	16,514	25,443	( 15,018)
<u>227,143</u>	<u>2,493</u>	<u>199,926</u>	<u>332,069</u>	<u>46,746</u>	<u>266,107</u>	<u>127,325</u>
\$ 377,023	\$ -	\$ 241,128	\$ 307,476	\$ 63,260	\$ 291,550	\$ 112,307

Continued



## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2006

### 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	16,586	1,719	-	3,590	14,346
Fines	-	-	-	-	-
Fees	2,150	-	-	-	-
Permits	-	-	-	-	-
Grants	-	64,692	75,187	-	100,000
Reimbursements	-	-	-	561	-
Charges for Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	18,736	66,411	75,187	4,151	114,346
<b>Expenditures</b>					
Current:					
General Government	-	-	-	132,276	-
Health and Public Safety	-	-	-	-	-
Public Services	-	-	74,782	-	-
Judicial	210,539	90,647	-	-	538,540
Highway	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	-	-	-	3,471
Total Expenditures	210,539	90,647	74,782	132,276	542,011
Excess (deficiency) of revenues over expenditures	( 191,803)	( 24,236)	405	( 128,125)	( 427,665)
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	19,983	-	150,000	431,968
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	19,983	-	150,000	431,968
Net Change in Fund Balances	( 191,803)	( 4,253)	405	21,875	4,303
<b>Fund Balances, Beginning of Year</b>	448,107	52,995	( 2,089)	11,328	216,937
<b>Fund Balances, End of Year</b>	\$ 256,304	\$ 48,742	(\$ 1,684)	\$ 33,203	\$ 221,240

Riverboat Fund	Stormwater Management Planning Fund	Community Development Block Grant Fund	Farmland Preservation Fund	Kane County Department of Employment and Education Fund	Kane Law Enforcement Fund	Tax Sale Purchase Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
237,084	46,196	-	65,504	12,638	1,468	3,311
-	-	-	-	-	-	-
-	280,700	-	-	-	-	-
-	11,650	-	-	-	-	-
-	540,035	1,725,448	188,300	5,993,951	-	-
-	39,071	7,115	-	-	144,360	-
-	-	-	-	-	-	-
8,641,538	30,415	-	-	9,806	-	-
<u>8,878,622</u>	<u>948,067</u>	<u>1,732,563</u>	<u>253,804</u>	<u>6,016,395</u>	<u>145,828</u>	<u>3,311</u>
512,323	-	1,732,194	600,982	-	114,900	-
-	-	-	-	-	-	-
-	1,668,229	-	-	6,016,395	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>512,323</u>	<u>1,668,229</u>	<u>1,732,194</u>	<u>600,982</u>	<u>6,016,395</u>	<u>114,900</u>	<u>-</u>
<u>8,366,299</u>	<u>( 720,162)</u>	<u>369</u>	<u>( 347,178)</u>	<u>-</u>	<u>30,928</u>	<u>3,311</u>
-	-	-	-	-	-	-
-	183,183	-	2,053,800	-	-	-
<u>( 5,292,426)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>( 5,292,426)</u>	<u>183,183</u>	<u>-</u>	<u>2,053,800</u>	<u>-</u>	<u>-</u>	<u>-</u>
3,073,873	( 536,979)	369	1,706,622	-	30,928	3,311
3,102,236	1,110,777	( 8,463)	399,807	-	18,817	69,613
<u>\$ 6,176,109</u>	<u>\$ 573,798</u>	<u>(\$ 8,094)</u>	<u>\$ 2,106,429</u>	<u>\$ -</u>	<u>\$ 49,745</u>	<u>\$ 72,924</u>

Continued

## KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2006

### Special Revenue Funds (Continued)

	Marriage Fees Fund	Forest Preserve District's General Fund (June 30, 2006)	Forest Preserve District's IMRF Fund (June 30, 2006)	Forest Preserve District's Insurance Fund (June 30, 2006)	Forest Preserve District's Social Security Fund (June 30, 2006)
<b>Revenues</b>					
Property Taxes	\$ -	\$ 2,561,983	\$ 209,908	\$ 124,840	\$ 193,336
Intergovernmental	-	161,072	1,930	-	1,780
Interest	132	151,767	8,731	24,326	6,944
Fines	-	-	-	-	-
Fees	12,540	-	-	-	-
Permits	-	22,366	-	-	-
Grants	-	-	-	-	-
Reimbursements	-	-	-	-	-
Charges for Services	-	936,712	-	-	-
Miscellaneous	-	19,202	-	23	-
<b>Total Revenues</b>	<u>12,672</u>	<u>3,853,102</u>	<u>220,569</u>	<u>149,189</u>	<u>202,060</u>
<b>Expenditures</b>					
Current:					
General Government	-	3,581,999	222,208	220,238	200,137
Health and Public Safety	-	-	-	-	-
Public Services	-	-	-	-	-
Judicial	23,268	-	-	-	-
Highway	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	68,903	-	-	-
<b>Total Expenditures</b>	<u>23,268</u>	<u>3,650,902</u>	<u>222,208</u>	<u>220,238</u>	<u>200,137</u>
Excess (deficiency) of revenues over expenditures	( 10,596)	202,200	( 1,639)	( 71,049)	1,923
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	332,871	-	-	-
Transfers Out	-	( 82,270)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>250,601</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	( 10,596)	452,801	( 1,639)	( 71,049)	1,923
<b>Fund Balances, Beginning of Year</b>	<u>28,261</u>	<u>2,467,527</u>	<u>122,288</u>	<u>630,082</u>	<u>92,969</u>
<b>Fund Balances, End of Year</b>	<u>\$ 17,665</u>	<u>\$ 2,920,328</u>	<u>\$ 120,649</u>	<u>\$ 559,033</u>	<u>\$ 94,892</u>

Debt Service Funds				Capital Projects Funds		
Total Nonmajor Special Revenue Funds	Motor Fuel Tax Debt Service Fund	Juvenile Bonds Pledge Revenues Fund	Public Building Commission Fund	Total Nonmajor Debt Service Funds	Capital Project Fund	Transportation Impact Fees Fund
\$ 18,989,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11,506,119	-	-	-	-	-	-
2,606,151	128,062	84,716	96,742	309,520	750,753	406,696
610,046	-	-	-	-	-	-
6,791,901	-	-	-	-	-	5,434,208
801,696	-	-	-	-	-	-
16,309,527	-	-	-	-	-	-
3,439,890	-	-	-	-	-	891,021
936,712	-	-	-	-	-	-
9,338,782	-	-	-	-	-	-
<u>71,330,300</u>	<u>128,062</u>	<u>84,716</u>	<u>96,742</u>	<u>309,520</u>	<u>750,753</u>	<u>6,731,925</u>
15,750,523	-	3,035	-	3,035	24,725	-
9,171,646	-	-	-	-	-	-
8,789,802	-	-	-	-	-	-
6,564,621	-	-	-	-	-	-
13,163,714	-	-	-	-	-	1,433,643
-	1,610,000	550,000	-	2,160,000	-	-
-	1,848,530	260,732	-	2,109,262	-	-
4,573,944	-	-	-	-	4,810,077	1,390,953
<u>58,014,250</u>	<u>3,458,530</u>	<u>813,767</u>	<u>-</u>	<u>4,272,297</u>	<u>4,834,802</u>	<u>2,824,596</u>
13,316,050	( 3,330,468)	( 729,051)	96,742	( 3,962,777)	( 4,084,049)	3,907,329
-	-	-	-	-	-	-
4,964,495	3,217,000	810,732	-	4,027,732	9,532,763	-
( 11,745,578)	-	-	-	-	-	( 262,895)
( 6,781,083)	3,217,000	810,732	-	4,027,732	9,532,763	( 262,895)
6,534,967	( 113,468)	81,681	96,742	64,955	5,448,714	3,644,434
54,410,744	2,862,310	1,579,761	1,980,575	6,422,646	13,521,618	6,846,162
<u>\$ 60,945,711</u>	<u>\$ 2,748,842</u>	<u>\$ 1,661,442</u>	<u>\$ 2,077,317</u>	<u>\$ 6,487,601</u>	<u>\$ 18,970,332</u>	<u>\$ 10,490,596</u>

Continued

**KANE COUNTY, ILLINOIS**

Nonmajor Governmental Funds  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended November 30, 2006

	<b>Capital Projects Funds (Continued)</b>				<b>Permanent Fund</b>
	<b>Transportation Capital Fund</b>	<b>Special Service Areas Fund</b>	<b>Forest Preserve District's Construction &amp; Devel. Fund (June 30, 2006)</b>	<b>Total Nonmajor Capital Projects Funds</b>	<b>Working Cash Fund</b>
<b>Revenues</b>					
Property Taxes	\$ -	\$ 858,927	\$ 1,405,279	\$ 2,264,206	\$ -
Intergovernmental	-	-	-	-	-
Interest	549,853	41,374	551,559	2,300,235	210,187
Fines	-	-	-	-	-
Fees	-	-	-	5,434,208	-
Permits	-	-	-	-	-
Grants	-	-	290,738	290,738	-
Reimbursements	10,156,232	481	-	11,047,734	-
Charges for Services	-	-	-	-	-
Miscellaneous	19,131	-	501,000	520,131	-
<b>Total Revenues</b>	<b>10,725,216</b>	<b>900,782</b>	<b>2,748,576</b>	<b>21,857,252</b>	<b>210,187</b>
<b>Expenditures</b>					
Current:					
General Government	-	-	853,427	878,152	-
Health and Public Safety	-	-	-	-	-
Public Services	-	467,140	-	467,140	-
Judicial	-	-	-	-	-
Highway	3,748,403	-	-	5,182,046	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	694,039	-	5,151,462	12,046,531	-
<b>Total Expenditures</b>	<b>4,442,442</b>	<b>467,140</b>	<b>6,004,889</b>	<b>18,573,869</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures	6,282,774	433,642	( 3,256,313)	3,283,383	210,187
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Capital Assets	-	-	80,000	80,000	-
Transfers In	-	-	-	9,532,763	-
Transfers Out	-	( 1,100)	( 183,183)	( 447,178)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>( 1,100)</b>	<b>( 103,183)</b>	<b>9,165,585</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>6,282,774</b>	<b>432,542</b>	<b>( 3,359,496)</b>	<b>12,448,968</b>	<b>210,187</b>
<b>Fund Balances, Beginning of Year</b>	<b>8,845,135</b>	<b>677,049</b>	<b>14,029,597</b>	<b>43,919,561</b>	<b>2,449,072</b>
<b>Fund Balances, End of Year</b>	<b>\$ 15,127,909</b>	<b>\$ 1,109,591</b>	<b>\$ 10,670,101</b>	<b>\$ 56,368,529</b>	<b>\$ 2,659,259</b>

**Total  
Nonmajor  
Governmental  
Funds**

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\$ 21,253,682  
11,506,119  
5,426,093  
610,046  
12,226,109  
801,696  
16,600,265  
14,487,624  
936,712  
9,858,913  
93,707,259

16,631,710  
9,171,646  
9,256,942  
6,564,621  
18,345,760

2,160,000  
2,109,262  
16,620,475  
80,860,416

12,846,843

80,000  
18,524,990  
( 12,192,756)

6,412,234

19,259,077

107,202,023

\$ 126,461,100

## 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, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 4,762,329	\$ 4,737,446	(\$ 24,883)
Interest	40,000	138,578	98,578
Reimbursements	-	4,930	4,930
	<u>4,802,329</u>	<u>4,880,954</u>	<u>78,625</u>
<b>Expenditures</b>			
General Government			
Personnel Services			
Contribution-SLEP	2,328,750	2,339,064	( 10,314)
Contribution-IMRF	2,492,707	2,239,755	252,952
Total Expenditures	<u>4,821,457</u>	<u>4,578,819</u>	<u>242,638</u>
Excess (deficiency) of revenues over expenditures	( 19,128)	302,135	283,007
<b>Other Financing Sources (Uses)</b>			
Transfers In	19,128	16,805	( 2,323)
Total Other Financing Sources (Uses)	<u>19,128</u>	<u>16,805</u>	<u>( 2,323)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>318,940</u>	<u>\$ 318,940</u>
<b>Fund Balance at Beginning of Year</b>		<u>2,598,129</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 2,917,069</u>	

## KANE COUNTY, ILLINOIS

Social Security Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 3,146,269	\$ 3,126,771	(\$ 19,498)
Interest	40,000	111,829	71,829
Reimbursements	-	8,113	8,113
	<u>3,186,269</u>	<u>3,246,713</u>	<u>60,444</u>
<b>Expenditures</b>			
General Government			
Personnel Services			
Contribution-Social Security	3,202,868	3,034,834	168,034
Total Expenditures	<u>3,202,868</u>	<u>3,034,834</u>	<u>168,034</u>
Excess (deficiency) of revenues over expenditures	( 16,599)	211,879	195,280
<b>Other Financing Sources (Uses)</b>			
Transfers In	16,599	15,597	( 1,002)
Total Other Financing Sources (Uses)	<u>16,599</u>	<u>15,597</u>	<u>( 1,002)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>227,476</u>	<u>\$ 227,476</u>
<b>Fund Balance at Beginning of Year</b>		<u>2,513,662</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 2,741,138</u>	



## KANE COUNTY, ILLINOIS

County Automation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$ -	\$ 18,651	\$ 18,651
Fees	-	47,713	47,713
Total Revenues	-	66,364	66,364
<b>Expenditures</b>			
General Government	-	-	-
Total Expenditures	-	-	-
Excess (deficiency) of revenues over expenditures	-	66,364	66,364
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	448,016	448,016
Transfers Out	( 400,000)	( 400,000)	-
Total Other Financing Sources (Uses)	( 400,000)	48,016	448,016
Net Change in Fund Balance	(\$ 400,000)	114,380	\$ 514,380
<b>Fund Balance at Beginning of Year</b>		-	
<b>Fund Balance at End of Year</b>		\$ 114,380	

## KANE COUNTY, ILLINOIS

County Highway Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$ 5,568,370	\$ 5,541,382	(\$ 26,988)
Interest	75,000	390,084	315,084
Fees	60,000	48,766	( 11,234)
Permits	450,000	663,772	213,772
Reimbursements	112,096	1,174,411	1,062,315
Miscellaneous	85,000	553,266	468,266
Total Revenues	6,350,466	8,371,681	2,021,215
<b>Expenditures</b>			
Highway			
Personnel Services			
Full-Time Salaries	1,834,434	1,687,692	146,742
Part-Time Salaries	147,697	158,062	( 10,365)
Overtime Salaries	61,919	58,160	3,759
Contribution-IMRF	177,832	161,711	16,121
Contribution-Social Security	156,370	141,102	15,268
Insurance-Health	298,895	231,907	66,988
Insurance-Dental	13,047	8,991	4,056
Total Personnel Services	2,690,194	2,447,625	242,569
Contractual Services			
Insurance-Liability	79,898	79,898	-
Worker's Compensation	58,144	58,144	-
Unemployment Claims	7,515	7,515	-
Engineering	196,000	55,411	140,589
Contracts & Consulting	816,116	459,905	356,211
Legal Services	100,000	93,991	6,009
Northeast IL Plan & Metro	9,163	19,520	( 10,357)
Special Studies	5,217	4,500	717
Medical/Dental/Hospital	5,245	3,440	1,805
Construction-County Highways	2,223,166	-	2,223,166
Maintenance-Roads	73,623	24,786	48,837
Janitorial Services	25,000	22,800	2,200
Security Services	6,365	2,203	4,162
Printing-Legal	7,725	4,909	2,816
Printing-General	15,750	8,344	7,406
Mapping	28,941	18,250	10,691
Maintenance-Computers	10,300	10,675	( 375)
Maintenance-Copiers	18,926	8,891	10,035
Maintenance-Communication Equipment	10,927	2,030	8,897
Conference & Meetings	24,901	34,175	( 9,274)
Employee Training	49,173	24,402	24,771
Mileage Expenditures	5,948	4,492	1,456
Association Dues	5,678	6,769	( 1,091)
Software License Cost	55,885	65,378	( 9,493)
Other Contractual Expenditures	60,000	-	60,000
Total Contractual Services	3,899,606	1,020,428	2,879,178
Commodities			
Utilities-Electric	73,205	36,295	36,910

*Continued*

## KANE COUNTY, ILLINOIS

County Highway Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Utilities-Gas & Electric	\$ 121,000	\$ 49,950	\$ 71,050
Utilities-Intersect Light	410,043	245,611	164,432
Disposal & Water Softener	13,113	15,712	( 2,599)
Telephone	59,740	39,088	20,652
Postage	13,112	11,328	1,784
Office Supplies	32,782	25,868	6,914
Books & Subscriptions	3,605	602	3,003
Computer Software-Non Capital	15,000	4,952	10,048
Computer Hardware-Non Capital	22,000	7,763	14,237
Operating Supplies	49,171	24,980	24,191
Operating Supplies-Clean	5,464	-	5,464
Uniforms & Accessories	27,319	22,090	5,229
Fuel-Vehicles	170,000	175,233	( 5,233)
Repairs & Maintenance-Vehicles	128,750	93,586	35,164
Repairs & Maintenance-Buildings/Grounds	91,225	54,196	37,029
Repairs & Maintenance-Equipment	77,250	62,027	15,223
Repairs & Maintenance-Office Equipment	2,186	768	1,418
Repairs & Maintenance-Roads	344,410	174,092	170,318
Total Commodities	1,659,375	1,044,141	615,234
Total Highway	8,249,175	4,512,194	3,736,981
Capital Outlay			
Computers	10,671	11,829	( 1,158)
Printers	46,750	16,189	30,561
Computer Software	25,000	4,730	20,270
Office Furniture & Equipment	15,914	1,377	14,537
Special Purpose Equipment	7,649	6,063	1,586
Communications Equipment	5,464	5,855	( 391)
Automotive Equipment	180,000	139,119	40,881
Machinery & Equipment	585,000	444,417	140,583
Building Improvements	995,000	68,921	926,079
Highway Right of Way	2,354,462	1,412,910	941,552
Total Capital Outlay	4,225,910	2,111,410	2,114,500
Total Expenditures	12,475,085	6,623,604	5,851,481
Excess (deficiency) of revenues over expenditures	( 6,124,619)	1,748,077	( 4,376,542)
<b>Other Financing Sources (Uses)</b>			
Transfers In	145,935	262,894	116,959
Transfers Out	-	( 22,500)	( 22,500)
Total Other Financing Sources (Uses)	145,935	240,394	94,459
Net Change in Fund Balance	(\$ 5,978,684)	1,988,471	\$ 7,967,155
<b>Fund Balance at Beginning of Year</b>		8,096,659	
<b>Fund Balance at End of Year</b>		\$ 10,085,130	

## KANE COUNTY, ILLINOIS

County Bridge Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$ 289,694	\$ 284,911	(\$ 4,783)
Interest	30,000	64,585	34,585
Reimbursements	540,000	169,419	( 370,581)
Total Revenues	859,694	518,915	( 340,779)
<b>Expenditures</b>			
Highway			
Contractual Services			
Engineering	883,500	129,608	753,892
Construction-Bridges	175,000	-	175,000
Maintenance-Bridges	1,363,557	1,682,930	( 319,373)
Bridge Inspection	157,500	127,969	29,531
Total Highway	2,579,557	1,940,507	639,050
Capital Outlay			
Highway Right of Way	150,000	-	150,000
Total Expenditures	2,729,557	1,940,507	789,050
Net Change in Fund Balance	(\$ 1,869,863)	( 1,421,592)	\$ 448,271
<b>Fund Balance at Beginning of Year</b>		1,884,709	
<b>Fund Balance at End of Year</b>		\$ 463,117	

## 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, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 6,496,032	\$ 6,873,451	\$ 377,419
Interest	60,000	325,373	265,373
Reimbursements	2,355,000	1,156,552	( 1,198,448)
Miscellaneous	-	74	74
	<u>8,911,032</u>	<u>8,355,450</u>	<u>( 555,582)</u>
<b>Expenditures</b>			
Highway			
Personnel Services			
Full-Time Salaries	1,596,748	1,602,397	( 5,649)
Part-Time Salaries	120,666	119,702	964
Overtime Salaries	208,944	102,352	106,592
Contribution-IMRF	167,593	143,368	24,225
Contribution-Social Security	147,366	134,052	13,314
Contribution-Teamsters	247,876	238,522	9,354
Insurance-Health	43,137	30,285	12,852
Insurance-Dental	1,746	1,431	315
Total Personnel Services	<u>2,534,076</u>	<u>2,372,109</u>	<u>161,967</u>
Commodities			
Repairs & Maintenance-Roads	535,000	354,833	180,167
Total Highway	<u>3,069,076</u>	<u>2,726,942</u>	<u>342,134</u>
Capital Outlay			
Highway Right of Way	<u>2,475,000</u>	<u>1,371,452</u>	<u>1,103,548</u>
Total Expenditures	<u>5,544,076</u>	<u>4,098,394</u>	<u>1,445,682</u>
Excess (deficiency) of revenues over expenditures	<u>3,366,956</u>	<u>4,257,056</u>	<u>7,624,012</u>
<b>Other Financing Sources (Uses)</b>			
Transfers Out	( 3,496,980)	( 3,217,000)	279,980
Total Other Financing Sources (Uses)	<u>( 3,496,980)</u>	<u>( 3,217,000)</u>	<u>279,980</u>
Net Change in Fund Balance	<u>(\$ 130,024)</u>	<u>1,040,056</u>	<u>\$ 1,170,080</u>
<b>Fund Balance at Beginning of Year</b>		<u>9,204,294</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 10,244,350</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, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 60,192	\$ 59,948	(\$ 244)
Interest	1,000	2,042	1,042
Total Revenues	61,192	61,990	798
<b>Expenditures</b>			
Highway			
Commodities			
Repairs & Maintenance-Roads	62,000	28,726	33,274
Total Expenditures	62,000	28,726	33,274
Net Change in Fund Balance	(\$ 808)	33,264	\$ 34,072
<b>Fund Balance at Beginning of Year</b>		48,605	
<b>Fund Balance at End of Year</b>		\$ 81,869	

## 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, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 4,420,837	\$ 4,467,886	\$ 47,049
Interest	100,000	420,538	320,538
Reimbursements	979,200	686,760	( 292,440)
Total Revenues	5,500,037	5,575,184	75,147
<b>Expenditures</b>			
Highway			
Contractual Services			
Engineering	1,469,696	990,278	479,418
Construction-Roads	2,325,602	552,478	1,773,124
Construction-Bridges	620,000	45,000	575,000
Maintenance-Roads	4,214,062	1,855,022	2,359,040
Maintenance-Bridges	4,370,000	512,567	3,857,433
Total Highway	12,999,360	3,955,345	9,044,015
Capital Outlay			
Highway Right of Way	110,000	36,992	73,008
Total Expenditures	13,109,360	3,992,337	9,117,023
Net Change in Fund Balance	(\$ 7,609,323)	1,582,847	\$ 9,192,170
<b>Fund Balance at Beginning of Year</b>		7,884,854	
<b>Fund Balance at End of Year</b>		\$ 9,467,701	

## KANE COUNTY, ILLINOIS

County Health Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 1,864,588	\$ 1,843,484	(\$ 21,104)
Interest	42,000	129,639	87,639
Fees	1,041,685	629,820	( 411,865)
Permits	129,150	103,908	( 25,242)
Grants	5,583,535	5,953,851	370,316
Reimbursements	17,000	28,533	11,533
Miscellaneous	5,500	84,446	78,946
	<u>8,683,458</u>	<u>8,773,681</u>	<u>90,223</u>
<b>Expenditures</b>			
Health and Public Safety			
Personnel Services			
Full-Time Salaries	4,658,284	4,262,428	395,856
Seasonal Salaries	169,967	184,145	( 14,178)
Part-Time Salaries	211,859	219,876	( 8,017)
Overtime Salaries	25,000	33,100	( 8,100)
Contribution-IMRF	432,702	382,970	49,732
Contribution-Social Security	393,488	347,850	45,638
Insurance-Health	905,313	878,458	26,855
Insurance-Dental	48,840	38,225	10,615
Total Personnel Services	<u>6,845,453</u>	<u>6,347,052</u>	<u>498,401</u>
Contractual Services			
Project Administration	-	15,802	( 15,802)
Insurance-Liability	103,917	103,807	110
Worker's Compensation	75,629	75,543	86
Unemployment Claims	9,772	9,763	9
Contracts & Consulting	717,579	689,743	27,836
Public Health Services	327,514	321,829	5,685
Building Space Rental	110,289	94,636	15,653
Advertising	53,150	209	52,941
Maintenance-Computers	460	5,990	( 5,530)
Conference & Meetings	25,048	39,923	( 14,875)
Employee Training	7,207	12,126	( 4,919)
Mileage Expenditures	67,141	51,656	15,485
Association Dues	9,317	7,460	1,857
Other Contractual Expenditures	18,500	-	18,500
Total Contractual Services	<u>1,525,523</u>	<u>1,428,487</u>	<u>97,036</u>
Commodities			
Utilities-Electric	7,498	7,788	( 290)
Utilities-Gas & Electric	5,270	5,648	( 378)
Disposal & Water Softener	2,018	2,059	( 41)

*Continued*



## KANE COUNTY, ILLINOIS

County Health Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Telephone	\$ 80,842	\$ 93,982	(\$ 13,140)
Postage	2,550	2,891	( 341)
Office Supplies	28,055	26,282	1,773
Data Processing Supplies	6,480	25,142	( 18,662)
Books & Subscriptions	4,996	3,565	1,431
Operating Supplies	221,158	286,971	( 65,813)
Operating Supplies-Clean	5,714	1,832	3,882
Medical Supplies & Drugs	124,109	163,054	( 38,945)
Lab Services	1,408	11,285	( 9,877)
Fuel-Vehicles	9,940	8,675	1,265
Repairs & Maintenance-Vehicles	6,465	5,290	1,175
Repairs & Maintenance-Buildings/Grounds	39,754	38,357	1,397
Repairs & Maintenance-Equipment	9,083	7,738	1,345
Repairs & Maintenance-Office Equipment	200	1,967	( 1,767)
Total Commodities	<u>555,540</u>	<u>692,526</u>	<u>( 136,986)</u>
Total Health and Public Safety	<u>8,926,516</u>	<u>8,468,065</u>	<u>458,451</u>
Capital Outlay			
Computers	35,300	39,376	( 4,076)
Printers	4,300	4,118	182
Computer Software	21,300	20,883	417
Computer Software - Other	110,000	77,968	32,032
Office Furniture & Equipment	16,000	28,285	( 12,285)
Special Purpose Equipment	3,900	5,302	( 1,402)
Communications Equipment	3,000	-	3,000
Building Improvements	7,478	-	7,478
Total Capital Outlay	<u>201,278</u>	<u>175,932</u>	<u>25,346</u>
 Total Expenditures	 <u>9,127,794</u>	 <u>8,643,997</u>	 <u>483,797</u>
 Excess (deficiency) of revenues over expenditures	 <u>( 444,336)</u>	 <u>129,684</u>	 <u>( 314,652)</u>
 <b>Other Financing Sources (Uses)</b>			
Transfers Out	<u>( 77,841)</u>	<u>-</u>	<u>77,841</u>
 Total Other Financing Sources (Uses)	 <u>( 77,841)</u>	 <u>-</u>	 <u>77,841</u>
 Net Change in Fund Balance	 <u>(\$ 522,177)</u>	 <u>129,684</u>	 <u>\$ 651,861</u>
 <b>Fund Balance at Beginning of Year</b>		 <u>2,700,039</u>	
 <b>Fund Balance at End of Year</b>		 <u>\$ 2,829,723</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, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Property Taxes	\$ 310,543	\$ 305,467	(\$ 5,076)
Interest	10,000	25,872	15,872
Total Revenues	<u>320,543</u>	<u>331,339</u>	<u>10,796</u>
<b>Expenditures</b>			
Public Services			
Personnel Services			
Full-Time Salaries	166,476	166,191	285
Overtime Salaries	1,700	1,964	( 264)
Contribution-IMRF	14,631	14,345	286
Contribution-Social Security	12,865	12,547	318
Insurance-Health	38,497	38,401	96
Insurance-Dental	1,164	954	210
Total Personnel Services	<u>235,333</u>	<u>234,402</u>	<u>931</u>
Contractual Services			
Insurance-Liability	3,397	3,397	-
Worker's Compensation	2,472	2,472	-
Unemployment Claims	320	320	-
Legal Services	300	-	300
Printing-General	100	-	100
Maintenance-Computers	400	-	400
Maintenance-Copiers	540	622	( 82)
Conference & Meetings	1,104	641	463
Employee Training	4,857	5,340	( 483)
Mileage Expenditures	900	154	746
Association Dues	470	610	( 140)
Other Contractual Expenditures	58,000	32,079	25,921
Total Contractual Services	<u>72,860</u>	<u>45,635</u>	<u>27,225</u>
Commodities			
Telephone	1,900	1,070	830
Office Supplies	515	904	( 389)
Books & Subscriptions	468	260	208
Operating Supplies	-	15	( 15)
Fuel-Vehicles	7,250	7,496	( 246)
Repairs & Maintenance-Vehicles	3,500	5,496	( 1,996)
Total Commodities	<u>13,633</u>	<u>15,241</u>	<u>( 1,608)</u>
Total Public Services	<u>321,826</u>	<u>295,278</u>	<u>26,548</u>
Capital Outlay			
Copiers	8,328	5,649	2,679
Total Capital Outlay	<u>8,328</u>	<u>5,649</u>	<u>2,679</u>

*Continued*

## KANE COUNTY, ILLINOIS

Veterans' Commission Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Total Expenditures	\$ 330,154	\$ 300,927	\$ 29,227
Excess (deficiency) of revenues over expenditures	( 9,611)	30,412	20,801
<b>Other Financing Sources (Uses)</b>			
Transfers In	3,000	3,000	-
Total Other Financing Sources (Uses)	3,000	3,000	-
Net Change in Fund Balance	(\$ 6,611)	33,412	\$ 40,023
<b>Fund Balance at Beginning of Year</b>		570,966	
<b>Fund Balance at End of Year</b>		\$ 604,378	

## KANE COUNTY, ILLINOIS

Justice Assistance Grant Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Interest	\$ -	\$ 1,572	\$ 1,572
Grants	<u>162,116</u>	<u>162,116</u>	<u>-</u>
Total Revenues	<u>162,116</u>	<u>163,688</u>	<u>1,572</u>
<b>Expenditures</b>			
Capital Outlay			
Machinery & Equipment	<u>162,116</u>	<u>150,000</u>	<u>12,116</u>
Total Expenditures	<u>162,116</u>	<u>150,000</u>	<u>12,116</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>13,688</u>	<u>\$ 13,688</u>
<b>Fund Balance at Beginning of Year</b>		<u>523</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 14,211</u>	

## KANE COUNTY, ILLINOIS

Animal Control Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$ 13,800	\$ 46,503	\$ 32,703
Fines	32,500	28,864	( 3,636)
Fees	664,320	706,378	42,058
Reimbursements	16,500	8,409	( 8,091)
Miscellaneous	1,000	12	( 988)
Total Revenues	728,120	790,166	62,046
<b>Expenditures</b>			
Health and Public Safety			
Personnel Services			
Full-Time Salaries	372,940	315,727	57,213
Part-Time Salaries	11,500	3,585	7,915
Overtime Salaries	22,390	26,431	( 4,041)
Contribution-IMRF	35,394	29,588	5,806
Contribution-Social Security	31,122	25,993	5,129
Insurance-Health	55,239	49,600	5,639
Insurance-Dental	2,630	2,342	
Other Medical Expenditures	735	-	735
Total Personnel Services	531,950	453,266	78,684
Contractual Services			
Insurance-Liability	8,218	8,218	-
Worker's Compensation	5,980	5,980	-
Unemployment Claims	773	773	-
Contracts & Consulting	20,000	28,910	( 8,910)
Veterinarian Services	20,000	31,517	( 11,517)
Printing-General	1,200	394	806
Maintenance-Computers	9,175	450	8,725
Maintenance-Copiers	840	842	( 2)
Conference & Meetings	1,417	1,773	( 356)
Employee Training	1,850	207	1,643
Mileage Expenditures	-	412	( 412)
Other Contractual Expenditures	24,000	23,965	35
Total Contractual Services	93,453	103,441	( 9,988)
Commodities			
Utilities-Electric	9,880	-	9,880
Utilities-Gas & Electric	3,430	-	3,430
Disposal & Water Softener	300	-	300
Telephone	5,510	4,062	1,448
Utilities-Water	1,470	-	1,470
Postage	100	111	( 11)

*Continued*

## KANE COUNTY, ILLINOIS

Animal Control Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Office Supplies	\$ 2,325	\$ 2,234	\$ 91
Operating Supplies	30,180	25,315	4,865
Uniforms & Accessories	815	53	762
Compensation-Destroyed Animals	100	-	100
Fuel-Vehicles	9,600	10,562	( 962)
Repairs & Maintenance-Vehicles	4,850	4,686	164
Repairs & Maintenance-Buildings/Grounds	9,870	-	9,870
Total Commodities	78,430	47,023	31,407
Total Health and Public Safety	703,833	603,730	100,103
Capital Outlay			
Computers	1,320	1,234	86
Printers	800	-	800
Copiers	10,000	-	10,000
Communications Equipment	3,775	3,145	630
Automotive Equipment	-	1,425	( 1,425)
Machinery & Equipment	4,500	15,635	( 11,135)
Total Capital Outlay	20,395	21,439	( 1,044)
 Total Expenditures	724,228	625,169	99,059
 Excess (deficiency) of revenues over expenditures	3,892	164,997	168,889
 <b>Other Financing Sources (Uses)</b>			
Transfers Out	( 2,282,730)	( 2,282,730)	-
 Total Other Financing Sources (Uses)	( 2,282,730)	( 2,282,730)	-
 Net Change in Fund Balance	(\$ 2,278,838)	( 2,117,733)	\$ 161,105
 <b>Fund Balance at Beginning of Year</b>		1,030,833	
 <b>Fund Balance at End of Year</b>		(\$ 1,086,900)	

## 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, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 7,000	\$ 13,595	\$ 6,595
Fees	62,000	59,525	( 2,475)
Total Revenues	69,000	73,120	4,120
<b>Expenditures</b>			
Public Services			
Personnel Services			
Full-Time Salaries	30,000	25,822	4,178
Contribution-IMRF	2,610	1,956	654
Contribution-Social Security	2,295	1,947	348
Insurance-Health	4,099	4,403	( 304)
Insurance-Dental	206	184	22
Total Personnel Services	39,210	34,312	4,898
Contractual Services			
Insurance-Liability	606	606	-
Worker's Compensation	441	441	-
Unemployment Claims	57	57	-
Contracts & Consulting	30,000	13,447	16,553
Maintenance-Computers	3,000	-	3,000
Maintenance-Copiers	2,250	-	2,250
Conference & Meetings	3,600	-	3,600
Mileage Expenditures	2,000	-	2,000
Total Contractual Services	41,954	14,551	27,403
Commodities			
Office Supplies	1,800	58	1,742
Repairs & Maintenance-Office Equipment	1,200	-	1,200
Total Commodities	3,000	58	2,942
Total Public Services	84,164	48,921	35,243
Capital Outlay			
Computers	25,000	4,407	20,593
Printers	5,000	2,524	2,476
Copiers	5,000	-	5,000
Office Furniture & Equipment	7,500	7,928	( 428)
Total Capital Outlay	42,500	14,859	27,641
Total Expenditures	126,664	63,780	62,884
Net Change in Fund Balance	(\$ 57,664)	9,340	\$ 67,004
<b>Fund Balance at Beginning of Year</b>		299,018	
<b>Fund Balance at End of Year</b>		\$ 308,358	

## 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, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Interest	\$ 40,000	\$ 89,374	\$ 49,374
Fees	1,126,552	573,658	( 552,894)
Total Revenues	<u>1,166,552</u>	<u>663,032</u>	<u>( 503,520)</u>
<b>Expenditures</b>			
Public Services			
Personnel Services			
Full-Time Salaries	307,000	125,990	181,010
Part-Time Salaries	61,200	65,830	( 4,630)
Overtime Salaries	30,000	86	29,914
Contribution-IMRF	34,643	15,160	19,483
Contribution-Social Security	30,463	14,073	16,390
Insurance-Health	146,952	20,302	126,650
Insurance-Dental	7,088	966	6,122
Total Personnel Services	<u>617,346</u>	<u>242,407</u>	<u>374,939</u>
Contractual Services			
Insurance-Liability	8,044	8,044	-
Worker's Compensation	5,854	5,854	-
Unemployment Claims	757	757	-
Contracts & Consulting	163,759	148,408	15,351
Film Conversion/Book Bind	150,000	24,964	125,036
Equipment Rental	14,256	-	14,256
Maintenance-Computers	75,000	213	74,787
Maintenance-Copiers	35,000	12,911	22,089
Conference & Meetings	8,000	96	7,904
Employee Training	30,000	-	30,000
Total Contractual Services	<u>490,670</u>	<u>201,247</u>	<u>289,423</u>
Commodities			
Telephone	30,000	2,600	27,400
Office Supplies	30,000	-	30,000
Data Processing Supplies	183,000	31,910	151,090
Books & Subscriptions	1,000	-	1,000
Operating Supplies	50,000	7,672	42,328
Total Commodities	<u>294,000</u>	<u>42,182</u>	<u>251,818</u>
Total Public Services	<u>1,402,016</u>	<u>485,836</u>	<u>916,180</u>
Capital Outlay			
Computers	425,389	-	425,389
Printers	15,000	-	15,000
Copiers	37,000	-	37,000
Computer Software	309,500	174,919	134,581
Office Furniture & Equipment	20,000	-	20,000

*Continued*



## 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, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Total Capital Outlay	\$ 806,889	\$ 174,919	\$ 631,970
Total Expenditures	<u>2,208,905</u>	<u>660,755</u>	<u>1,548,150</u>
Excess (deficiency) of revenues over expenditures	( 1,042,353)	<u>2,277</u>	( 1,040,076)
<b>Other Financing Sources (Uses)</b>			
Transfers Out	<u>-</u>	( 448,016)	( 448,016)
Total Other Financing Sources (Uses)	<u>-</u>	( 448,016)	( 448,016)
Net Change in Fund Balance	<u>(\$ 1,042,353)</u>	( 445,739)	<u>\$ 596,614</u>
<b>Fund Balance at Beginning of Year</b>		<u>2,361,162</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 1,915,423</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, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Interest	\$ 10,000	\$ 93,953	\$ 83,953
Fees	1,272,063	1,262,443	( 9,620)
Reimbursements	-	1	1
	<u>1,282,063</u>	<u>1,356,397</u>	<u>74,334</u>
<b>Expenditures</b>			
General Government			
Personnel Services			
Full-Time Salaries	307,870	309,443	( 1,573)
Part-Time Salaries	7,200	-	7,200
Overtime Salaries	5,000	3,634	1,366
Contribution-IMRF	27,846	26,358	1,488
Contribution-Social Security	24,485	23,178	1,307
Insurance-Health	77,763	53,069	24,694
Insurance-Dental	3,935	2,642	1,293
Total Personnel Services	<u>454,099</u>	<u>418,324</u>	<u>35,775</u>
Contractual Services			
Insurance-Liability	6,465	6,465	-
Worker's Compensation	4,705	4,705	-
Unemployment Claims	608	608	-
Contracts & Consulting	334,221	243,405	90,816
Mapping	50,000	37,249	12,751
Maintenance-Computers	80,650	76,971	3,679
Conference & Meetings	9,500	6,153	3,347
Employee Training	10,000	7,051	2,949
Mileage Expenditures	500	153	347
Association Dues	700	1,140	( 440)
Total Contractual Services	<u>497,349</u>	<u>383,900</u>	<u>113,449</u>
Commodities			
Telephone	2,000	1,236	764
Office Supplies	5,000	3,679	1,321
Data Processing Supplies	10,000	6,713	3,287
Books & Subscriptions	3,000	2,349	651
Computer Software-Non Capital	3,000	620	2,380
Computer Hardware-Non Capital	3,000	2,459	541
Operating Supplies	600	333	267
Total Commodities	<u>26,600</u>	<u>17,389</u>	<u>9,211</u>
Total General Government	<u>978,048</u>	<u>819,613</u>	<u>158,435</u>
Capital Outlay			
Computers	111,000	109,084	1,916
Printers	6,000	1,130	4,870

*Continued*

## 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, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Computer Software	\$ 172,032	\$ 15,742	\$ 156,290
Office Furniture & Equipment	3,000	2,193	807
Total Capital Outlay	<u>292,032</u>	<u>128,149</u>	<u>163,883</u>
Total Expenditures	<u>1,270,080</u>	<u>947,762</u>	<u>322,318</u>
Net Change in Fund Balance	<u>\$ 11,983</u>	408,635	<u>\$ 396,652</u>
<b>Fund Balance at Beginning of Year</b>		<u>1,735,896</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 2,144,531</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, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Interest	\$ 5,000	\$ 10,610	\$ 5,610
Fees	156,000	146,364	( 9,636)
Reimbursements	-	3,230	3,230
	<hr/>	<hr/>	
Total Revenues	161,000	160,204	( 796)
<b>Expenditures</b>			
Public Services			
Personnel Services			
Full-Time Salaries	22,696	79,721	( 57,025)
Part-Time Salaries	76,500	26,819	49,681
Overtime Salaries	3,165	1,214	1,951
Contribution-IMRF	8,905	8,840	65
Contribution-Social Security	7,831	8,180	( 349)
Insurance-Health	-	4,192	( 4,192)
Insurance-Dental	-	371	( 371)
Total Personnel Services	<hr/>	<hr/>	<hr/>
	119,097	129,337	( 10,240)
Contractual Services			
Insurance-Liability	2,068	2,068	-
Worker's Compensation	1,504	1,504	-
Unemployment Claims	195	195	-
Contracts & Consulting	139,441	15,772	123,669
Printing	-	2,141	( 2,141)
Film Conversion/Book Bind	6,000	949	5,051
Maintenance-Computers	31,000	20,383	10,617
Maintenance-Copiers	4,500	1,252	3,248
Conference & Meetings	4,500	6,930	( 2,430)
Employee Training	2,014	-	2,014
Mileage Expenditures	1,000	-	1,000
Association Dues	1,350	-	1,350
Other Contractual Expenditures	8,000	8,551	( 551)
Total Contractual Services	<hr/>	<hr/>	<hr/>
	201,572	59,745	141,827
Commodities			
Telephone	1,000	4,346	( 3,346)
Operating Supplies	10,500	6,933	3,567
Total Commodities	<hr/>	<hr/>	<hr/>
	11,500	11,279	221
Total Public Services	<hr/>	<hr/>	<hr/>
	332,169	200,361	131,808
Capital Outlay			
Computers	69,100	10,858	58,242
Copiers	12,132	11,881	251
Office Furniture & Equipment	2,500	5,576	( 3,076)
Special Purpose Equipment	-	4,795	( 4,795)
Total Capital Outlay	<hr/>	<hr/>	<hr/>
	83,732	33,110	50,622
Total Expenditures	<hr/>	<hr/>	<hr/>
	415,901	233,471	182,430
Net Change in Fund Balance	(\$ 254,901)	( 73,267)	\$ 181,634
<b>Fund Balance at Beginning of Year</b>		<hr/>	275,480
<b>Fund Balance at End of Year</b>		<hr/>	\$ 202,213

## 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, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$ -	\$ 77	\$ 77
Grants	305,000	243,985	( 61,015)
Reimbursements	-	800	800
	305,000	244,862	( 60,138)
<b>Total Revenues</b>			
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	63,357	67,036	( 3,679)
Bond Call	-	40	( 40)
Contribution-IMRF	5,512	5,758	( 246)
Contribution-Social Security	4,847	4,971	( 124)
Insurance-Health	20,131	14,774	5,357
Insurance-Dental	815	565	250
Total Personnel Services	94,662	93,144	1,518
Contractual Services			
Insurance-Liability	1,280	1,280	-
Worker's Compensation	931	931	-
Unemployment Claims	120	120	-
Contracts & Consulting	199,624	124,428	75,196
Conference & Meetings	7,500	6,707	793
Mileage Expenditures	-	1,089	( 1,089)
Total Contractual Services	209,455	134,555	74,900
Commodities			
Telephone	-	279	( 279)
Office Supplies	883	1,713	( 830)
Total Commodities	883	1,992	( 1,109)
	305,000	229,691	75,309
<b>Total Expenditures</b>			
Net Change in Fund Balance	\$ -	15,171	\$ 15,171
<b>Fund Balance at Beginning of Year</b>		36,672	
<b>Fund Balance at End of Year</b>		\$ 51,843	

## 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, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$ 1,000	\$ 2,722	\$ 1,722
Fees	85,000	94,130	9,130
Total Revenues	86,000	96,852	10,852
<b>Expenditures</b>			
Health and Public Safety			
Contractual Services			
Insurance-Liability	4,000	-	4,000
Contracts & Consulting	79,200	79,526	( 326)
Printing-General	500	-	500
Total Contractual Services	83,700	79,526	4,174
Commodities			
Office Supplies	1,500	-	1,500
Printers	100	-	100
Total Commodities	1,600	-	1,600
Total Health and Public Safety	85,300	79,526	5,774
Capital Outlay			
Office Furniture & Equipment	1,500	-	1,500
Total Expenditures	86,800	79,526	7,274
Net Change in Fund Balance	(\$ 800)	17,326	\$ 18,126
<b>Fund Balance at Beginning of Year</b>		54,529	
<b>Fund Balance at End of Year</b>		\$ 71,855	

## KANE COUNTY, ILLINOIS

Law Library Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Interest	\$ 900	\$ 4,870	\$ 3,970
Fees	222,600	289,003	66,403
<b>Total Revenues</b>	<u>223,500</u>	<u>293,873</u>	<u>70,373</u>
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	79,006	77,858	1,148
Contribution-IMRF	6,874	6,671	203
Contribution-Social Security	6,044	5,815	229
Insurance-Health	9,772	8,819	953
Insurance-Dental	442	367	75
<b>Total Personnel Services</b>	<u>102,138</u>	<u>99,530</u>	<u>2,608</u>
Contractual Services			
Insurance-Liability	1,596	1,596	-
Worker's Compensation	1,161	1,161	-
Unemployment Claims	150	150	-
Contracts & Consulting	-	656	( 656)
Maintenance-Copiers	1,830	1,310	520
Conference & Meetings	500	4,078	( 3,578)
Employee Training	250	-	250
Mileage Expenditures	500	752	( 252)
Association Dues	415	409	6
Other Contractual Expenditures	13,600	16,018	( 2,418)
<b>Total Contractual Services</b>	<u>20,002</u>	<u>26,130</u>	<u>( 6,128)</u>
Commodities			
Telephone	1,000	543	457
Postage	50	17	33
Office Supplies	800	3,485	( 2,685)
Data Processing Supplies	1,000	1,642	( 642)
Books & Subscriptions	79,320	107,871	( 28,551)
Operating Supplies	490	80	410
Supplies-Microfilm	200	-	200
<b>Total Commodities</b>	<u>82,860</u>	<u>113,638</u>	<u>( 30,778)</u>
<b>Total Judicial</b>	<u>205,000</u>	<u>239,298</u>	<u>( 34,298)</u>
Capital Outlay			
Computers	5,000	2,237	2,763
Printers	1,500	1,376	124
Copiers	5,000	12,505	( 7,505)
Computer Software	4,000	622	3,378
Office Furniture & Equipment	3,000	2,532	468
<b>Total Capital Outlay</b>	<u>18,500</u>	<u>19,272</u>	<u>( 772)</u>
<b>Total Expenditures</b>	<u>223,500</u>	<u>258,570</u>	<u>( 35,070)</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>35,303</u>	<u>\$ 35,303</u>
<b>Fund Balance at Beginning of Year</b>		<u>90,345</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 125,648</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, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Interest	\$ 15,000	\$ 19,289	\$ 4,289
Fees	525,000	563,147	38,147
<b>Total Revenues</b>	<u>540,000</u>	<u>582,436</u>	<u>42,436</u>
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	225,000	226,021	( 1,021)
Contribution-IMRF	19,575	19,163	412
Contribution-Social Security	17,213	16,638	575
Insurance-Health	30,000	30,162	( 162)
Insurance-Dental	1,000	1,183	( 183)
<b>Total Personnel Services</b>	<u>292,788</u>	<u>293,167</u>	<u>( 379)</u>
Contractual Services			
Insurance-Liability	4,545	4,545	-
Worker's Compensation	3,308	3,308	-
Unemployment Claims	427	427	-
Contracts & Consulting	73,000	1,192	71,808
Printing-General	41,000	6,814	34,186
Equipment Rental	1,139	1,737	( 598)
Maintenance-Computers	307,250	269,785	37,465
Maintenance-Copiers	3,200	4,673	( 1,473)
Conference & Meetings	9,000	1,044	7,956
Employee Training	13,782	2,338	11,444
Mileage Expenditures	5,200	882	4,318
Association Dues	1,800	20	1,780
<b>Total Contractual Services</b>	<u>463,651</u>	<u>296,765</u>	<u>166,886</u>
Commodities			
Telephone	32,579	17,671	14,908
Postage	500	-	500
Office Supplies	17,600	20,931	( 3,331)
Data Processing Supplies	16,180	25,898	( 9,718)
Books & Subscriptions	1,175	-	1,175
Fuel-Vehicles	250	-	250
Repairs & Maintenance-Vehicles	500	72	428
Repairs & Maintenance-Equipment	5,500	148	5,352
<b>Total Commodities</b>	<u>74,284</u>	<u>64,720</u>	<u>9,564</u>
<b>Total Judicial</b>	<u>830,723</u>	<u>654,652</u>	<u>176,071</u>
Capital Outlay			
Computers	355,750	94,115	261,635
Printers	36,250	18,420	17,830

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## KANE COUNTY, ILLINOIS

Court Automation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Computer Software	\$ 56,829	\$ -	\$ 56,829
Office Furniture & Equipment	29,957	16,899	13,058
Total Capital Outlay	478,786	129,434	349,352
 Total Expenditures	 1,309,509	 784,086	 525,423
 Net Change in Fund Balance	 (\$ 769,509)	 ( 201,650)	 \$ 567,859
 <b>Fund Balance at Beginning of Year</b>		 581,583	
 <b>Fund Balance at End of Year</b>		 \$ 379,933	

## KANE COUNTY, ILLINOIS

Court Security Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Interest	\$ -	\$ 26,465	\$ 26,465
Fees	1,120,000	1,174,647	54,647
Total Revenues	<u>1,120,000</u>	<u>1,201,112</u>	<u>81,112</u>
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	1,092,576	1,116,516	( 23,940)
Overtime Salaries	15,000	10,924	4,076
Contribution-IMRF	96,359	96,866	( 507)
Contribution-Social Security	84,730	84,898	( 168)
Insurance-Health	140,000	176,108	( 36,108)
Insurance-Dental	6,800	6,991	( 191)
Uniform Allowance	35,400	28,790	6,610
Total Personnel Services	<u>1,470,865</u>	<u>1,521,093</u>	<u>( 50,228)</u>
Contractual Services			
Insurance-Liability	22,373	22,373	-
Worker's Compensation	16,281	16,281	-
Unemployment Claims	2,104	2,104	-
Contracts & Consulting	2,264	1,949	315
Medical/Dental/Hospital	3,000	592	2,408
Maintenance-Communication Equipment	3,000	2,996	4
Employee Training	5,000	2,945	2,055
Mileage Expenditures	2,500	182	2,318
Association Dues	105	105	-
Total Contractual Services	<u>56,627</u>	<u>49,527</u>	<u>7,100</u>
Commodities			
Telephone	1,215	-	1,215
Office Supplies	1,350	1,355	( 5)
Operating Supplies	190	280	( 90)
Weapons & Ammunition	3,150	2,687	463
Medical Supplies & Drugs	700	627	73
Repairs & Maintenance-Equipment	2,810	3,241	( 431)
Total Commodities	<u>9,415</u>	<u>8,190</u>	<u>1,225</u>
Total Judicial	<u>1,536,907</u>	<u>1,578,810</u>	<u>( 41,903)</u>
Capital Outlay			
Office Furniture & Equipment	4,092	3,804	288
Special Purpose Equipment	2,600	2,593	7
Total Capital Outlay	<u>6,692</u>	<u>6,397</u>	<u>295</u>

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**KANE COUNTY, ILLINOIS**

Court Security Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<b>Variance With Final Budget Positive (Negative)</b>
Total Expenditures	\$ 1,543,599	\$ 1,585,207	(\$ 41,608)
Excess (deficiency) of revenues over expenditures	( 423,599)	( 384,095)	( 807,694)
<b>Other Financing Sources (Uses)</b>			
Transfers In	<u>416,907</u>	<u>200,000</u>	( 216,907)
Total Other Financing Sources (Uses)	<u>416,907</u>	<u>200,000</u>	( 216,907)
Net Change in Fund Balance	<u>(\$ 6,692)</u>	( 184,095)	<u>(\$ 177,403)</u>
<b>Fund Balance at Beginning of Year</b>		<u>631,175</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 447,080</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, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ -	\$ 192	\$ 192
Grants	361,656	276,900	( 84,756)
Reimbursements	-	300	300
Total Revenues	361,656	277,392	( 84,264)
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	28,500	28,467	33
Salaries Subsidized	-	37,050	( 37,050)
Salaries Non Subsidized	104,180	61,888	42,292
Part-Time Salaries	17,770	22,990	( 5,220)
Contribution-IMRF	13,090	9,775	3,315
Contribution-Social Security	11,510	8,562	2,948
Insurance-Health	11,980	17,805	( 5,825)
Insurance-Dental	47,250	591	46,659
Total Personnel Services	234,280	187,128	47,152
Contractual Services			
Insurance-Liability	3,039	3,039	-
Worker's Compensation	2,212	2,212	-
Unemployment Claims	285	285	-
Contracts & Consulting	75,000	68,071	6,929
Conference & Meetings	5,000	954	4,046
Employee Training	5,000	-	5,000
Total Contractual Services	90,536	74,561	15,975
Commodities			
Telephone	540	540	-
Office Supplies	4,000	1,118	2,882
Operating Supplies	3,000	1,766	1,234
Uniforms & Accessories	300	-	300
Weapons & Ammunition	1,000	516	484
Fuel-Vehicles	8,000	2,683	5,317
Repairs & Maintenance-Vehicles	2,000	232	1,768
Total Commodities	18,840	6,855	11,985
Total Judicial	343,656	268,544	75,112
Capital Outlay			
Automotive Equipment	18,000	-	18,000
Total Expenditures	361,656	268,544	93,112
Net Change in Fund Balance	\$ -	8,848	\$ 8,848
<b>Fund Balance at Beginning of Year</b>		( 99)	
<b>Fund Balance at End of Year</b>		\$ 8,749	

## 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, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$ 9,000	\$ 15,865	\$ 6,865
Fines	475,000	516,166	41,166
Total Revenues	484,000	532,031	48,031
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	245,000	230,258	14,742
Part-Time Salaries	8,000	6,393	1,607
Overtime Salaries	500	560	( 60)
Contribution-IMRF	22,055	19,374	2,681
Contribution-Social Security	19,393	17,476	1,917
Insurance-Health	45,000	43,515	1,485
Insurance-Dental	2,000	1,614	386
Total Personnel Services	341,948	319,190	22,758
Contractual Services			
Insurance-Liability	5,121	5,121	-
Worker's Compensation	3,726	3,726	-
Unemployment Claims	481	481	-
Contracts & Consulting	500	7,594	( 7,094)
Film Conversion/Book Bind	66,000	-	66,000
Maintenance-Copiers	98,640	98,071	569
Conference & Meetings	6,100	6,262	( 162)
Employee Training	4,500	3,629	871
Mileage Expenditures	1,000	228	772
Association Dues	1,135	1,010	125
Total Contractual Services	187,203	126,122	61,081
Commodities			
Telephone	2,400	1,396	1,004
Office Supplies	28,000	12,480	15,520
Data Processing Supplies	15,000	5,354	9,646
Repairs & Maintenance-Equipment	5,000	620	4,380
Destruction of Records	3,000	1,225	1,775
Total Commodities	53,400	21,075	32,325
Total Judicial	582,551	466,387	116,164
Capital Outlay			
Computers	77,875	-	77,875
Computer Software	39,500	2,559	36,941
Office Furniture & Equipment	185,000	49,264	135,736
Total Capital Outlay	302,375	51,823	250,552
Total Expenditures	\$ 884,926	\$ 518,210	\$ 366,716
Net Change in Fund Balance	(\$ 400,926)	13,821	\$ 414,747
<b>Fund Balance at Beginning of Year</b>		326,704	
<b>Fund Balance at End of Year</b>		\$ 340,525	

## KANE COUNTY, ILLINOIS

Child Support Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Interest	\$ 6,000	\$ 16,284	\$ 10,284
Fees	150,000	167,292	17,292
Total Revenues	<u>156,000</u>	<u>183,576</u>	<u>27,576</u>
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	75,000	70,066	4,934
Part-Time Salaries	8,000	8,009	( 9)
Overtime Salaries	100	717	( 617)
Contribution-IMRF	7,230	5,970	1,260
Contribution-Social Security	6,357	5,854	503
Insurance-Health	9,800	11,783	( 1,983)
Insurance-Dental	500	486	14
Total Personnel Services	<u>106,987</u>	<u>102,885</u>	<u>4,102</u>
Contractual Services			
Insurance-Liability	1,679	1,679	-
Worker's Compensation	1,222	1,222	-
Unemployment Claims	158	158	-
Contracts & Consulting	129,000	19,609	109,391
Special Studies	5,000	652	4,348
Printing-General	10,500	7,328	3,172
Maintenance-Computers	6,000	13,371	( 7,371)
Conference & Meetings	1,900	-	1,900
Mileage Expenditures	500	-	500
Association Dues	365	95	270
Total Contractual Services	<u>156,324</u>	<u>44,114</u>	<u>112,210</u>
Commodities			
Telephone	6,250	179	6,071
Postage	850	868	( 18)
Office Supplies	2,500	120	2,380
Repairs & Maintenance-Equipment	250	-	250
Total Commodities	<u>9,850</u>	<u>1,167</u>	<u>8,683</u>
Total Judicial	<u>273,161</u>	<u>148,166</u>	<u>124,995</u>
Capital Outlay			
Computers	30,000	1,958	28,042
Total Expenditures	<u>303,161</u>	<u>150,124</u>	<u>153,037</u>
Net Change in Fund Balance	(\$ 147,161)	33,452	\$ 180,613
<b>Fund Balance at Beginning of Year</b>		<u>331,661</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 365,113</u>	

## KANE COUNTY, ILLINOIS

Probation Services Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Interest	\$ -	\$ 717	\$ 717
Fees	551,063	630,574	79,511
Grants	61,519	9,788	( 51,731)
Reimbursements	3,121	7,325	4,204
Total Revenues	<u>615,703</u>	<u>648,404</u>	<u>32,701</u>
<b>Expenditures</b>			
Judicial			
Contractual Services			
Tests	20,000	7,200	12,800
Medical/Dental/Hospital	2,400	-	2,400
Security Services	32,000	41,301	( 9,301)
Printing-General	5,000	769	4,231
Equipment Rental	10,000	418	9,582
Maintenance-Computers	8,000	-	8,000
Conference & Meetings	30,000	477	29,523
Employee Training	30,000	3,257	26,743
Mileage Expenditures	10,000	1,395	8,605
Association Dues	2,000	40	1,960
Software License Cost	5,000	4,500	500
Other Contractual Expenditures	539,684	204,329	335,355
Total Contractual Services	<u>694,084</u>	<u>263,686</u>	<u>430,398</u>
Commodities			
Telephone	50,000	288	49,712
Data Processing Supplies	15,500	5,748	9,752
Books & Subscriptions	6,000	3,770	2,230
Computer Software-Non Capital	6,826	253	6,573
Computer Hardware-Non Capital	10,000	-	10,000
Operating Supplies	10,000	13,778	( 3,778)
Uniforms & Accessories	5,000	3,908	1,092
Weapons & Ammunition	7,000	-	7,000
Medical Supplies & Drugs	100,000	456	99,544
Lab Services	100,000	-	100,000
Fuel-Vehicles	25,500	4,535	20,965
Repairs & Maintenance-Vehicles	25,000	697	24,303
Total Commodities	<u>360,826</u>	<u>33,433</u>	<u>327,393</u>
Total Judicial	<u>1,054,910</u>	<u>297,119</u>	<u>757,791</u>
Capital Outlay			
Computers	5,000	6,789	( 1,789)
Printers	15,000	2,140	12,860
Computer Software	3,135	3,134	1

*Continued*

## KANE COUNTY, ILLINOIS

Probation Services Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Special Purpose Equipment	\$ 20,000	\$ 21,288	(\$ 1,288)
Communications Equipment	15,000	35,424	( 20,424)
Automotive Equipment	40,000	-	40,000
Total Capital Outlay	98,135	68,775	29,360
Total Expenditures	1,153,045	365,894	787,151
Excess (deficiency) of revenues over expenditures	( 537,342)	282,510	( 254,832)
<b>Other Financing Sources (Uses)</b>			
Transfers Out	( 2,573)	-	2,573
Total Other Financing Sources (Uses)	( 2,573)	-	2,573
Net Change in Fund Balance	(\$ 539,915)	282,510	\$ 822,425
<b>Fund Balance at Beginning of Year</b>		1,187,998	
<b>Fund Balance at End of Year</b>		\$ 1,470,508	



## 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, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Fees	\$ 80,000	\$ 103,051	\$ 23,051
Total Revenues	80,000	103,051	23,051
<b>Expenditures</b>			
Judicial			
Commodities			
Medical Supplies & Drugs	10,000	3,765	6,235
Lab Services	65,000	97,259	( 32,259)
Total Expenditures	75,000	101,024	( 26,024)
Net Change in Fund Balance	\$ 5,000	2,027	(\$ 2,973)
<b>Fund Balance at Beginning of Year</b>		1,272	
<b>Fund Balance at End of Year</b>		\$ 3,299	

## KANE COUNTY, ILLINOIS

Drug Court Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ -	\$ 17,758	\$ 17,758
Total Revenues	-	17,758	17,758
<b>Expenditures</b>			
Judicial			
Contractual Services			
Contracts & Consulting	252,400	136,760	115,640
Conference & Meetings	1,500	-	1,500
Mileage Expenditures	2,000	-	2,000
Total Contractual Services	255,900	136,760	119,140
Commodities			
Telephone	600	514	86
Operating Supplies	13,500	604	12,896
Total Commodities	14,100	1,118	12,982
Total Expenditures	270,000	137,878	132,122
Excess (deficiency) of revenues over expenditures	( 270,000)	( 120,120)	( 390,120)
<b>Other Financing Sources (Uses)</b>			
Transfers In	270,000	270,000	-
Total Other Financing Sources (Uses)	270,000	270,000	-
Net Change in Fund Balance	\$ -	149,880	\$ 149,880
<b>Fund Balance at Beginning of Year</b>		227,143	
<b>Fund Balance at End of Year</b>		\$ 377,023	

## 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, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ -	\$ 256	\$ 256
Grants	714,222	730,816	16,594
Total Revenues	714,222	731,072	16,850
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	365,252	361,851	3,401
Part-Time Salaries	117,933	114,538	3,395
Contribution-IMRF	42,037	39,945	2,092
Contribution-Social Security	36,964	34,250	2,714
Insurance-Health	117,934	114,879	3,055
Insurance-Dental	5,695	5,126	569
Total Personnel Services	685,815	670,589	15,226
Contractual Services			
Insurance-Liability	9,760	9,760	-
Worker's Compensation	7,103	7,103	-
Unemployment Claims	918	918	-
Contracts & Consulting	8,196	238	7,958
Trials & Cost of Hearings	-	50 (	50)
Conference & Meetings	2,000	1,204	796
Employee Training	-	8 (	8)
Association Dues	430	-	430
Total Contractual Services	28,407	19,281	9,126
Total Expenditures	714,222	689,870	24,352
Net Change in Fund Balance	\$ -	41,202	\$ 41,202
<b>Fund Balance at Beginning of Year</b>		199,926	
<b>Fund Balance at End of Year</b>		\$ 241,128	

## KANE COUNTY, ILLINOIS

Drug Prosecution Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ -	\$ 243	\$ 243
Fines	67,515	65,016	( 2,499)
Grants	179,959	136,997	( 42,962)
Total Revenues	247,474	202,256	( 45,218)
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	250,387	233,824	16,563
Bond Call	-	550	( 550)
Contribution-IMRF	21,784	19,965	1,819
Contribution-Social Security	19,155	17,224	1,931
Insurance-Health	33,689	32,767	922
Insurance-Dental	1,438	1,389	49
Total Personnel Services	326,453	305,719	20,734
Contractual Services			
Insurance-Liability	5,058	5,058	-
Worker's Compensation	3,681	3,681	-
Unemployment Claims	476	476	-
Conference & Meetings	-	109	( 109)
Total Contractual Services	9,215	9,324	( 109)
Total Expenditures	335,668	315,043	20,625
Excess (deficiency) of revenues over expenditures	( 88,194)	( 112,787)	( 200,981)
<b>Other Financing Sources (Uses)</b>			
Transfers In	88,194	88,194	-
Total Other Financing Sources (Uses)	88,194	88,194	-
Net Change in Fund Balance	\$ -	( 24,593)	(\$ 24,593)
<b>Fund Balance at Beginning of Year</b>		332,069	
<b>Fund Balance at End of Year</b>		\$ 307,476	

## 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, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$ -	\$ 612	\$ 612
Grants	107,380	107,461	81
Total Revenues	107,380	108,073	693
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	131,695	126,192	5,503
Bond Call	-	5,925 (	5,925)
Contribution-IMRF	11,475	11,386	89
Contribution-Social Security	10,075	9,912	163
Insurance-Health	32,404	16,652	15,752
Insurance-Dental	1,322	337	985
Total Personnel Services	186,971	170,404	16,567
Contractual Services			
Insurance-Liability	2,660	2,660	-
Worker's Compensation	1,936	1,936	-
Unemployment Claims	250	250	-
Contracts & Consulting	3,150	3,575 (	425)
Printing-General	275	554 (	279)
Conference & Meetings	-	42 (	42)
Total Contractual Services	8,271	9,017 (	746)
Total Expenditures	195,242	179,421	15,821
Excess (deficiency) of revenues over expenditures	( 87,862)	( 71,348)	( 159,210)
<b>Other Financing Sources (Uses)</b>			
Transfers In	87,862	87,862	-
Total Other Financing Sources (Uses)	87,862	87,862	-
Net Change in Fund Balance	\$ -	16,514	\$ 16,514
<b>Fund Balance at Beginning of Year</b>		46,746	
<b>Fund Balance at End of Year</b>		\$ 63,260	

## 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, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ -	\$ 18,352	\$ 18,352
Total Revenues	-	18,352	18,352
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	278,099	276,019	2,080
Bond Call	-	800	( 800)
Contribution-IMRF	24,195	23,477	718
Contribution-Social Security	21,275	20,580	695
Insurance-Health	52,926	52,066	860
Insurance-Dental	2,268	2,269	( 1)
Total Personnel Services	378,763	375,211	3,552
Contractual Services			
Insurance-Liability	5,618	5,618	-
Worker's Compensation	4,088	4,088	-
Unemployment Claims	528	528	-
Contracts & Consulting	900	-	900
Trials & Cost of Hearings	3,000	1,697	1,303
Investigations	2,500	-	2,500
Printing-General	1,000	577	423
Conference & Meetings	2,300	5,024	( 2,724)
Total Contractual Services	19,934	17,532	2,402
Commodities			
Telephone	735	252	483
Postage	750	236	514
Books & Subscriptions	140	-	140
Total Commodities	1,625	488	1,137
Total Expenditures	400,322	393,231	7,091
Excess (deficiency) of revenues over expenditures	( 400,322)	( 374,879)	( 775,201)
<b>Other Financing Sources (Uses)</b>			
Transfers In	400,322	400,322	-
Total Other Financing Sources (Uses)	400,322	400,322	-
Net Change in Fund Balance	\$ -	25,443	\$ 25,443
<b>Fund Balance at Beginning of Year</b>		266,107	
<b>Fund Balance at End of Year</b>		\$ 291,550	

## KANE COUNTY, ILLINOIS

SHOCAP Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$ -	\$ 5,307	\$ 5,307
Grants	43,000	-	( 43,000)
Total Revenues	43,000	5,307	( 37,693)
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	52,112	-	52,112
Part-Time Salaries	-	14,275	( 14,275)
Overtime Salaries	-	33	( 33)
Contribution-IMRF	4,534	1,241	3,293
Contribution-Social Security	3,987	1,094	2,893
Insurance-Health	12,842	-	12,842
Insurance-Dental	582	8	574
Total Personnel Services	74,057	16,651	57,406
Contractual Services			
Insurance-Liability	1,053	1,053	-
Worker's Compensation	766	766	-
Unemployment Claims	99	99	-
Conference & Meetings	275	343	( 68)
Mileage Expenditures	1,000	897	103
Association Dues	60	-	60
Total Contractual Services	3,253	3,158	95
Commodities			
Telephone	730	157	573
Office Supplies	100	71	29
Operating Supplies	850	288	562
Total Commodities	1,680	516	1,164
Total Expenditures	78,990	20,325	58,665
Excess (deficiency) of revenues over expenditures	( 35,990)	( 15,018)	( 51,008)
<b>Other Financing Sources (Uses)</b>			
Transfers In	35,990	-	( 35,990)
Total Other Financing Sources (Uses)	35,990	-	( 35,990)
Net Change in Fund Balance	\$ -	( 15,018)	(\$ 15,018)
<b>Fund Balance at Beginning of Year</b>		127,325	
<b>Fund Balance at End of Year</b>		\$ 112,307	

## KANE COUNTY, ILLINOIS

Environmental Prosecution Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$ 10,000	\$ 16,586	\$ 6,586
Fees	10,000	2,150	( 7,850)
Total Revenues	20,000	18,736	( 1,264)
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	152,700	156,206	( 3,506)
Contribution-IMRF	13,285	13,243	42
Contribution-Social Security	11,682	10,282	1,400
Insurance-Health	23,579	19,419	4,160
Insurance-Dental	971	741	230
Total Personnel Services	202,217	199,891	2,326
Contractual Services			
Insurance-Liability	3,085	3,085	-
Worker's Compensation	2,245	2,245	-
Unemployment Claims	290	290	-
Contracts & Consulting	3,000	-	3,000
Trials & Cost of Hearings	11,000	183	10,817
Conference & Meetings	250	386	( 136)
Employee Training	3,000	2,944	56
Mileage Expenditures	500	30	470
Total Contractual Services	23,370	9,163	14,207
Commodities			
Telephone	255	-	255
Postage	255	-	255
Office Supplies	1,000	777	223
Books & Subscriptions	636	164	472
Operating Supplies	1,000	544	456
Photography	1,000	-	1,000
Total Commodities	4,146	1,485	2,661
Total Expenditures	229,733	210,539	19,194
Excess (deficiency) of revenues over expenditures	( 209,733)	( 191,803)	( 401,536)
<b>Other Financing Sources (Uses)</b>			
Transfers In	209,733	-	( 209,733)
Total Other Financing Sources (Uses)	209,733	-	( 209,733)
Net Change in Fund Balance	\$ -	( 191,803)	(\$ 191,803)
<b>Fund Balance at Beginning of Year</b>		448,107	
<b>Fund Balance at End of Year</b>		\$ 256,304	



## 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, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$ -	\$ 1,719	\$ 1,719
Grants	70,573	64,692	( 5,881)
Total Revenues	70,573	66,411	( 4,162)
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	73,322	70,516	2,806
Bond Call	-	60	( 60)
Contribution-IMRF	6,379	6,050	329
Contribution-Social Security	5,609	5,318	291
Insurance-Health	2,443	5,713	( 3,270)
Insurance-Dental	105	292	( 187)
Total Personnel Services	87,858	87,949	( 91)
Contractual Services			
Insurance-Liability	1,481	1,481	-
Worker's Compensation	1,078	1,078	-
Unemployment Claims	139	139	-
Total Contractual Services	2,698	2,698	-
Total Expenditures	90,556	90,647	( 91)
Excess (deficiency) of revenues over expenditures	( 19,983)	( 24,236)	( 44,219)
<b>Other Financing Sources (Uses)</b>			
Transfers In	19,983	19,983	-
Total Other Financing Sources (Uses)	19,983	19,983	-
Net Change in Fund Balance	\$ -	( 4,253)	(\$ 4,253)
<b>Fund Balance at Beginning of Year</b>		52,995	
<b>Fund Balance at End of Year</b>		\$ 48,742	

## KANE COUNTY, ILLINOIS

Home Program Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Grants	\$ 843,122	\$ 75,187	(\$ 767,935)
Total Revenues	843,122	75,187	( 767,935)
<b>Expenditures</b>			
Public Services			
Personnel Services			
Full-Time Salaries	55,339	55,873	( 534)
Contribution-IMRF	4,814	4,833	( 19)
Contribution-Social Security	4,233	4,229	4
Insurance-Health	5,500	6,779	( 1,279)
Insurance-Dental	200	345	( 145)
Total Personnel Services	70,086	72,059	( 1,973)
Contractual Services			
Insurance-Liability	1,118	1,118	-
Worker's Compensation	813	813	-
Unemployment Claims	105	105	-
Conference & Meetings	250	644	( 394)
Employee Training	-	43	( 43)
Other Contractual Expenditures	770,000	-	770,000
Total Contractual Services	772,286	2,723	769,563
Commodities			
Books & Subscriptions	250	-	250
Computer Software-Non Capital	500	-	500
Total Commodities	750	-	750
Total Expenditures	843,122	74,782	768,340
Net Change in Fund Balance	\$ -	405	\$ 405
<b>Fund Balance at Beginning of Year</b>		( 2,089)	
<b>Fund Balance at End of Year</b>		(\$ 1,684)	

## KANE COUNTY, ILLINOIS

Economic Development Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$ 1,000	\$ 3,590	\$ 2,590
Reimbursements	-	561	561
Total Revenues	1,000	4,151	3,151
<b>Expenditures</b>			
General Government			
Personnel Services			
Full-Time Salaries	70,037	70,624	( 587)
Per Diem	50	-	50
Contribution-IMRF	6,097	5,941	156
Contribution-Social Security	5,362	5,232	130
Insurance-Health	13,080	12,382	698
Insurance-Dental	108	147	( 39)
Total Personnel Services	94,734	94,326	408
Contractual Services			
Insurance-Liability	1,415	1,415	-
Worker's Compensation	1,029	1,029	-
Unemployment Claims	133	133	-
Contracts & Consulting	11,000	2,721	8,279
Printing-General	2,000	75	1,925
Conference & Meetings	1,535	3,374	( 1,839)
Mileage Expenditures	250	472	( 222)
Association Dues	500	95	405
Other Contractual Expenditures	48,724	28,392	20,332
Total Contractual Services	66,586	37,706	28,880
Commodities			
Telephone	180	124	56
Operating Supplies	-	11	( 11)
Photography	500	109	391
Total Commodities	680	244	436
Total Expenditures	162,000	132,276	29,724
Excess (deficiency) of revenues over expenditures	( 161,000)	( 128,125)	( 289,125)
<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	(\$ 11,000)	21,875	\$ 32,875
Fund Balance at Beginning of Year		11,328	
Fund Balance at End of Year		\$ 33,203	

## KANE COUNTY, ILLINOIS

Kane Kares Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Interest	\$ 5,000	\$ 14,346	\$ 9,346
Grants	100,000	100,000	-
Total Revenues	<u>105,000</u>	<u>114,346</u>	<u>9,346</u>
<b>Expenditures</b>			
Judicial			
Personnel Services			
Full-Time Salaries	409,273	316,744	92,529
Part-Time Salaries	36,516	28,020	8,496
Contribution-IMRF	38,784	29,516	9,268
Contribution-Social Security	34,103	25,240	8,863
Insurance-Health	75,255	63,923	11,332
Insurance-Dental	4,016	2,696	1,320
Total Personnel Services	<u>597,947</u>	<u>466,139</u>	<u>131,808</u>
Contractual Services			
Insurance-Liability	9,005	9,005	-
Worker's Compensation	6,553	6,553	-
Unemployment Claims	847	847	-
Contracts & Consulting	960	2,603	( 1,643)
Public Health Services	8,921	-	8,921
Conference & Meetings	820	916	( 96)
Employee Training	4,640	31,579	( 26,939)
Mileage Expenditures	12,000	8,600	3,400
Total Contractual Services	<u>43,746</u>	<u>60,103</u>	<u>( 16,357)</u>
Commodities			
Telephone	7,248	2,307	4,941
Postage	-	51	( 51)
Office Supplies	1,635	1,114	521
Data Processing Supplies	-	454	( 454)
Operating Supplies	8,200	8,372	( 172)
Total Commodities	<u>17,083</u>	<u>12,298</u>	<u>4,785</u>
Total Judicial	<u>658,776</u>	<u>538,540</u>	<u>120,236</u>
Capital Outlay			
Computers	-	2,251	( 2,251)
Office Furniture & Equipment	-	1,220	( 1,220)
Total Capital Outlay	<u>-</u>	<u>3,471</u>	<u>( 3,471)</u>
Total Expenditures	<u>658,776</u>	<u>542,011</u>	<u>116,765</u>

*Continued*

## KANE COUNTY, ILLINOIS

Kane Kares Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Excess (deficiency) of revenues over expenditures	(\$ 553,776)	(\$ 427,665)	(\$ 981,441)
<b>Other Financing Sources (Uses)</b>			
Transfers In	<u>473,819</u>	<u>431,968</u>	( 41,851)
Total Other Financing Sources (Uses)	<u>473,819</u>	<u>431,968</u>	( 41,851)
Net Change in Fund Balance	<u>(\$ 79,957)</u>	4,303	<u>\$ 84,260</u>
<b>Fund Balance at Beginning of Year</b>		<u>216,937</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 221,240</u>	

## KANE COUNTY, ILLINOIS

Riverboat Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 30,000	\$ 237,084	\$ 207,084
Miscellaneous	5,400,000	8,641,538	3,241,538
Total Revenues	5,430,000	8,878,622	3,448,622
<b>Expenditures</b>			
General Government			
Contractual Services			
Riverboat Projects	125,000	357,645	( 232,645)
Tuition Reimbursement	150,000	55,678	94,322
Kane Co Op Extension Program	99,000	99,000	-
Total Expenditures	374,000	512,323	( 138,323)
Excess (deficiency) of revenues over expenditures	5,056,000	8,366,299	13,422,299
<b>Other Financing Sources (Uses)</b>			
Transfers Out	( 5,292,427)	( 5,292,426)	1
Total Other Financing Sources (Uses)	( 5,292,427)	( 5,292,426)	1
Net Change in Fund Balance	(\$ 236,427)	3,073,873	\$ 3,310,300
<b>Fund Balance at Beginning of Year</b>		3,102,236	
<b>Fund Balance at End of Year</b>		\$ 6,176,109	

## 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, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 2,000	\$ 46,196	\$ 44,196
Fees	250,000	280,700	30,700
Permits	20,000	11,650	( 8,350)
Grants	1,983,700	540,035	( 1,443,665)
Reimbursements	5,000	39,071	34,071
Miscellaneous	-	30,415	30,415
	<u>2,260,700</u>	<u>948,067</u>	<u>( 1,312,633)</u>
<b>Total Revenues</b>			
<b>Expenditures</b>			
Public Services			
Personnel Services			
Full-Time Salaries	168,456	165,160	3,296
Part-Time Salaries	13,728	4,110	9,618
Contribution-IMRF	15,850	14,204	1,646
Contribution-Social Security	13,937	12,285	1,652
Insurance-Health	35,820	33,278	2,542
Insurance-Dental	1,900	1,248	652
Total Personnel Services	<u>249,691</u>	<u>230,285</u>	<u>19,406</u>
Contractual Services			
Insurance-Liability	3,680	3,680	-
Worker's Compensation	2,678	2,678	-
Unemployment Claims	346	346	-
Contracts & Consulting	75,000	43,742	31,258
Legal Services	10,000	4,049	5,951
Printing-General	2,500	-	2,500
Maintenance-Computers	500	-	500
Conference & Meetings	4,000	1,722	2,278
Employee Training	3,000	3,515	( 515)
Mileage Expenditures	800	103	697
Association Dues	1,000	150	850
Other Contractual Expenditures	2,856,299	767,837	2,088,462
Grant Pass Through	-	609,028	( 609,028)
Total Contractual Services	<u>2,959,803</u>	<u>1,436,850</u>	<u>1,522,953</u>
Commodities			
Telephone	2,580	-	2,580
Postage	300	24	276
Office Supplies	2,500	119	2,381
Data Processing Supplies	1,800	797	1,003
Books & Subscriptions	500	-	500
Operating Supplies	1,000	103	897

*Continued*

## 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, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Photography	\$ 100	\$ -	\$ 100
Fuel-Vehicles	500	51	449
Total Commodities	9,280	1,094	8,186
 Total Expenditures	 3,218,774	 1,668,229	 1,550,545
 Excess (deficiency) of revenues over expenditures	 ( 958,074)	 ( 720,162)	 ( 1,678,236)
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	183,183	183,183
Total Other Financing Sources (Uses)	-	183,183	183,183
 Net Change in Fund Balance	 (\$ 958,074)	 ( 536,979)	 \$ 421,095
 <b>Fund Balance at Beginning of Year</b>		 1,110,777	
<b>Fund Balance at End of Year</b>		 \$ 573,798	



## 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, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Grants	\$ 1,369,728	\$ 1,725,448	\$ 355,720
Reimbursements	-	7,115	7,115
Total Revenues	1,369,728	1,732,563	362,835
<b>Expenditures</b>			
General Government			
Personnel Services			
Full-Time Salaries	151,000	160,161	( 9,161)
Contribution-IMRF	13,137	13,793	( 656)
Contribution-Social Security	11,551	11,926	( 375)
Insurance-Health	15,000	18,568	( 3,568)
Insurance-Dental	800	885	( 85)
Total Personnel Services	191,488	205,333	( 13,845)
Contractual Services			
Insurance-Liability	3,050	3,050	-
Worker's Compensation	2,220	2,220	-
Unemployment Claims	287	287	-
Printing-Legal	1,200	253	947
Printing-General	400	146	254
Conference & Meetings	1,500	516	984
Employee Training	300	692	( 392)
Mileage Expenditures	100	42	58
Association Dues	100	-	100
Other Contractual Expenditures	1,166,015	1,518,569	( 352,554)
Total Contractual Services	1,175,172	1,525,775	( 350,603)
Commodities			
Postage	100	-	100
Office Supplies	300	86	214
Books & Subscriptions	300	-	300
Supplies-Printing	-	49	( 49)
Fuel-Vehicles	500	248	252
Repairs & Maintenance-Vehicles	1,068	703	365
Total Commodities	2,268	1,086	1,182
Total General Government	1,368,928	1,732,194	( 363,266)
Capital Outlay			
Office Furniture & Equipment	800	-	800
Total Expenditures	1,369,728	1,732,194	( 362,466)
Net Change in Fund Balance	\$ -	369	\$ 369
<b>Fund Balance at Beginning of Year</b>		( 8,463)	
<b>Fund Balance at End of Year</b>		(\$ 8,094)	

## KANE COUNTY, ILLINOIS

Farmland Preservation Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ -	\$ 65,504	\$ 65,504
Grants	-	188,300	188,300
	-	253,804	253,804
<b>Total Revenues</b>			
<b>Expenditures</b>			
General Government			
Contractual Services			
Contracts & Consulting	200	-	200
Legal Services	64,000	1,215	62,785
Appraisal Services	66,800	14,169	52,631
Total Contractual Services	131,000	15,384	115,616
Other Expenditures			
Farmland Preservation Rights	2,114,800	585,598	1,529,202
	2,245,800	600,982	1,644,818
<b>Total Expenditures</b>			
Excess (deficiency) of revenues over expenditures	( 2,245,800)	( 347,178)	( 2,592,978)
<b>Other Financing Sources (Uses)</b>			
Transfers In	2,053,800	2,053,800	-
	2,053,800	2,053,800	-
<b>Total Other Financing Sources (Uses)</b>			
Net Change in Fund Balance	(\$ 192,000)	1,706,622	\$ 1,898,622
<b>Fund Balance at Beginning of Year</b>		399,807	
<b>Fund Balance at End of Year</b>		\$ 2,106,429	

## KANE COUNTY, ILLINOIS

Kane County Department of Employment and Education Fund  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended November 30, 2006

	<b>Actual</b>
<b>Revenues</b>	
Interest	\$ 12,638
Grants	
Workforce Investment Act Title I-B Incentive 2003	70,804
Workforce Investment Act TAA Planning 2004	15,000
Workforce Investment Act Title I-B Incentive 2004	20,460
Trade Adjustment Assistance Program 2005	387,918
High Speed Internet Grant 2005	4,396
Workforce Investment Act Title I-B Grant 2005	5,170,319
TANF State Grant	8,404
Workforce Investment Act Title I-B Grant 2006	316,650
Total Grants	5,993,951
Program Income	9,806
	6,016,395
<b>Expenditures</b>	
Current:	
Public Services	
Administration	674,112
Youth Activities	1,806,098
Adult Activities	1,505,423
Dislocated Worker Activities	1,646,416
High Speed Internet	4,396
Incentive Funds	88,023
Training	273,204
Transportation and Other	18,723
	6,016,395
Total Expenditures	6,016,395
Net Change in Fund Balance	-
<b>Fund Balance at Beginning of Year</b>	-
<b>Fund Balance at End of Year</b>	\$ -

**Note:**

This schedule has been presented to provide additional details of the revenues and expenditures of the Kane County Department of Employment and Education Fund. A budget for this Fund for the fiscal year ended November 30, 2006 has not been adopted by the County. A budget for each grant has been approved by the Illinois Department of Commerce and Economic Opportunity. Each grant budget is a project-length budget, generally extending for two grant years, ending on June 30. The budgets overlap three County fiscal years, and if presented on an aggregated basis, would not provide meaningful data, therefore, the budgets are not reported in this schedule.

## KANE COUNTY, ILLINOIS

Forest Preserve District's General Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended June 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 2,572,000	\$ 2,561,983	(\$ 10,017)
Intergovernmental	80,000	161,072	81,072
Interest	60,000	151,767	91,767
Permits	30,000	22,366	( 7,634)
Charges for Services	905,500	936,712	31,212
Miscellaneous	47,500	19,202	( 28,298)
Total Revenues	3,695,000	3,853,102	158,102
<b>Expenditures</b>			
General Government	4,051,695	3,581,999	469,696
Capital Outlay	56,350	68,903	( 12,553)
Total Expenditures	4,108,045	3,650,902	457,143
Excess (deficiency) of revenues over expenditures	( 413,045)	202,200	( 210,845)
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	332,871	332,871
Transfers Out	-	( 82,270)	( 82,270)
Total Other Financing Sources (Uses)	-	250,601	250,601
Net Change in Fund Balance	(\$ 413,045)	452,801	\$ 865,846
<b>Fund Balance at Beginning of Year</b>		2,467,527	
<b>Fund Balance at End of Year</b>		\$ 2,920,328	

## 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, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 210,000	\$ 209,908	(\$ 92)
Intergovernmental	1,640	1,930	290
Interest	1,200	8,731	7,531
Total Revenues	212,840	220,569	7,729
<b>Expenditures</b>			
General Government	251,828	222,208	29,620
Total Expenditures	251,828	222,208	29,620
Net Change in Fund Balance	(\$ 38,988)	( 1,639)	\$ 37,349
<b>Fund Balance at Beginning of Year</b>		122,288	
<b>Fund Balance at End of Year</b>		\$ 120,649	

## 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, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 125,000	\$ 124,840	(\$ 160)
Interest	9,500	24,326	14,826
Miscellaneous	1,000	23	( 977)
Total Revenues	135,500	149,189	13,689
<b>Expenditures</b>			
General Government	305,000	220,238	84,762
Total Expenditures	305,000	220,238	84,762
Net Change in Fund Balance	(\$ 169,500)	( 71,049)	\$ 98,451
<b>Fund Balance at Beginning of Year</b>		630,082	
<b>Fund Balance at End of Year</b>		\$ 559,033	

## 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, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 193,000	\$ 193,336	\$ 336
Intergovernmental	1,800	1,780	( 20)
Interest	1,200	6,944	5,744
Total Revenues	196,000	202,060	6,060
<b>Expenditures</b>			
General Government	223,625	200,137	23,488
Total Expenditures	223,625	200,137	23,488
Net Change in Fund Balance	(\$ 27,625)	1,923	\$ 29,548
<b>Fund Balance at Beginning of Year</b>		92,969	
<b>Fund Balance at End of Year</b>		\$ 94,892	

## 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, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ -	\$ 128,062	\$ 128,062
Total Revenues	-	128,062	128,062
<b>Expenditures</b>			
Debt Service - Principal	1,610,000	1,610,000	-
Debt Service - Interest	1,847,830	1,847,830	-
Debt Service - Reserve Requirement	39,150	-	39,150
Debt Service - Fiscal Agent Fees	-	700	( 700)
Total Expenditures	3,496,980	3,458,530	38,450
Excess (deficiency) of revenues over expenditures	( 3,496,980)	( 3,330,468)	( 6,827,448)
<b>Other Financing Sources (Uses)</b>			
Transfers In	3,496,980	3,217,000	( 279,980)
Total Other Financing Sources (Uses)	3,496,980	3,217,000	( 279,980)
Net Change in Fund Balance	\$ -	( 113,468)	(\$ 113,468)
<b>Fund Balance at Beginning of Year</b>		2,862,310	
<b>Fund Balance at End of Year</b>		\$ 2,748,842	



**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, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Interest	\$ 15,000	\$ 84,716	\$ 69,716
Total Revenues	<u>15,000</u>	<u>84,716</u>	<u>69,716</u>
<b>Expenditures</b>			
Debt Service - Principal	550,000	550,000	-
Debt Service - Interest	260,733	260,732	1
Debt Service - Fiscal Agent Fees	<u>5,000</u>	<u>3,035</u>	<u>1,965</u>
Total Expenditures	<u>815,733</u>	<u>813,767</u>	<u>1,966</u>
Excess (deficiency) of revenues over expenditures	<u>( 800,733)</u>	<u>( 729,051)</u>	<u>( 1,529,784)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	<u>810,733</u>	<u>810,732</u>	<u>( 1)</u>
Total Other Financing Sources (Uses)	<u>810,733</u>	<u>810,732</u>	<u>( 1)</u>
Net Change in Fund Balance	<u>\$ 10,000</u>	81,681	<u>\$ 71,681</u>
<b>Fund Balance at Beginning of Year</b>		<u>1,579,761</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 1,661,442</u>	

## KANE COUNTY, ILLINOIS

Capital Project Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 225,000	\$ 750,753	\$ 525,753
Total Revenues	225,000	750,753	525,753
<b>Expenditures</b>			
General Government			
Contractual Services			
Contracts & Consulting	148,350	24,725	123,625
Capital Outlay			
Office Furniture & Equipment	53,000	25,008	27,992
Special Purpose Equipment	3,146,513	3,145,884	629
Buildings	11,200,000	83,899	11,116,101
Buildings - Animal Control	2,282,730	1,483,366	799,364
Child Advocacy Center	77,643	71,920	5,723
Buildings - Sheriff	172,649	-	172,649
Total Capital Outlay	16,932,535	4,810,077	12,122,458
Total Expenditures	17,080,885	4,834,802	12,246,083
Excess (deficiency) of revenues over expenditures	( 16,855,885)	( 4,084,049)	( 20,939,934)
<b>Other Financing Sources (Uses)</b>			
Transfers In	9,539,276	9,532,763	( 6,513)
Total Other Financing Sources (Uses)	9,539,276	9,532,763	( 6,513)
Net Change in Fund Balance	(\$ 7,316,609)	5,448,714	\$ 12,765,323
<b>Fund Balance at Beginning of Year</b>		13,521,618	
<b>Fund Balance at End of Year</b>		\$ 18,970,332	

## 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, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 138,693	\$ 406,696	\$ 268,003
Fees	2,780,000	5,434,208	2,654,208
Reimbursements	-	891,021	891,021
	<u>2,918,693</u>	<u>6,731,925</u>	<u>3,813,232</u>
<b>Expenditures</b>			
Highway			
Contractual Services			
Construction-Roads-Aurora Area	700,000	68,700	631,300
Engineering-Campton Hills	380,000	9,507	370,493
Construction-Roads-Campton Hills	500,000	-	500,000
Engineering-Greater Elgin	-	15,815	( 15,815)
Construction-Roads-Greater Elgin	1,000,000	-	1,000,000
Construction-Bridges-Greater Elgin	-	48,800	( 48,800)
Engineering-Southwest	125,000	-	125,000
Engineering-Tri-Cities	145,000	137,225	7,775
Construction-Roads-Tri-Cities	-	1,123,596	( 1,123,596)
Construction-Bridges-Tri-Cities	1,225,100	-	1,225,100
Engineering-Upper Fox	80,000	-	80,000
Engineering-West Central	30,000	30,000	-
Total Highway	<u>4,185,100</u>	<u>1,433,643</u>	<u>2,751,457</u>
Capital Outlay			
Highway Right of Way-Campton Hills	50,000	2,250	47,750
Highway Right of Way-Greater Elgin	-	349,736	( 349,736)
Highway Right of Way-Northwest	5,000	-	5,000
Highway Right of Way-Southwest	168,570	-	168,570
Highway Right of Way-Tri-Cities	1,148,692	692,751	455,941
Highway Right of Way-Upper Fox	670,000	346,216	323,784
Highway Right of Way-West Central	155,000	-	155,000
Total Capital Outlay	<u>2,197,262</u>	<u>1,390,953</u>	<u>806,309</u>
Total Expenditures	<u>6,382,362</u>	<u>2,824,596</u>	<u>3,557,766</u>
Excess (deficiency) of revenues over expenditures	<u>( 3,463,669)</u>	<u>3,907,329</u>	<u>443,660</u>
<b>Other Financing Sources (Uses)</b>			
Transfers Out	( 145,935)	( 262,895)	( 116,960)
Total Other Financing Sources (Uses)	<u>( 145,935)</u>	<u>( 262,895)</u>	<u>( 116,960)</u>
Net Change in Fund Balance	<u>(\$ 3,609,604)</u>	<u>3,644,434</u>	<u>\$ 7,254,038</u>
<b>Fund Balance at Beginning of Year</b>		<u>6,846,162</u>	
<b>Fund Balance at End of Year</b>		<u>\$ 10,490,596</u>	

## KANE COUNTY, ILLINOIS

Transportation Capital Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 121,278	\$ 549,853	\$ 428,575
Reimbursements	25,984,066	10,156,232	( 15,827,834)
Miscellaneous	-	19,131	19,131
	<u>26,105,344</u>	<u>10,725,216</u>	<u>( 15,380,128)</u>
<b>Expenditures</b>			
Highway			
Contractual Services			
Engineering	12,018,103	2,010,284	10,007,819
Construction-Roads	11,020,076	1,528,783	9,491,293
Construction-Bridges	59,440	209,336	( 149,896)
Total Highway	<u>23,097,619</u>	<u>3,748,403</u>	<u>19,349,216</u>
Capital Outlay			
Highway Right of Way	11,074,108	694,039	10,380,069
	<u>34,171,727</u>	<u>4,442,442</u>	<u>29,729,285</u>
Net Change in Fund Balance	(\$ 8,066,383)	6,282,774	\$ 14,349,157
<b>Fund Balance, Beginning of Year</b>		<u>8,845,135</u>	
<b>Fund Balance, End of Year</b>		<u>\$ 15,127,909</u>	

## 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, 2006

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$ 755,684	\$ 858,927	\$ 103,243
Interest	5,000	41,374	36,374
Reimbursements	-	481	481
	760,684	900,782	140,098
<b>Expenditures</b>			
Public Services			
Personnel Services			
Full-Time Salaries	-	13,020 (	13,020)
Part-Time Salaries	35,000	19,032	15,968
Contribution-IMRF	3,000	2,757	243
Contribution-Social Security	2,678	2,188	490
Insurance-Health	4,200	2,226	1,974
Insurance-Dental	300	109	191
Total Personnel Services	45,178	39,332	5,846
Contractual Services			
Insurance-Liability	648	648	-
Worker's Compensation	368	368	-
Unemployment Claims	46	46	-
Contracts & Consulting	75,020	37,540	37,480
Legal Services	510	-	510
Special Studies	2,510	-	2,510
Maintenance-Roads	17,010	3,640	13,370
Intersection Lighting	36,010	17,958	18,052
Printing-Legal	510	1,396 (	886)
Printing-General	2,010	48	1,962
Conference & Meetings	1,010	7	1,003
Employee Training	1,000	6	994
Mileage Expenditures	760	962 (	202)
Association Dues	750	-	750
Other Contractual Expenditures	170,010	86,282	83,728
Total Contractual Services	308,172	148,901	159,271
Commodities			
Utilities-Intersect Light	7,000	6,319	681
Telephone	800	193	607
Postage	1,000	73	927
Office Supplies	410	82	328
Computer Software-Non Capital	500	-	500
Operating Supplies	2,010	1,946	64
Repairs & Maintenance-Buildings/Grounds	225,000	227,103 (	2,103)

*Continued*

## 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, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Repairs & Maintenance-Roads	\$ 30,000	\$ 27,045	\$ 2,955
Miscellaneous	35,025	16,146	18,879
Total Commodities	301,745	278,907	22,838
Total Public Services	655,095	467,140	187,955
Capital Outlay			
Computer Software	1,000	-	1,000
Total Expenditures	656,095	467,140	188,955
Excess (deficiency) of revenues over expenditures	104,589	433,642	538,231
<b>Other Financing Sources (Uses)</b>			
Transfers Out	( 24,400)	( 1,100)	23,300
Total Other Financing Sources (Uses)	( 24,400)	( 1,100)	23,300
Net Change in Fund Balance	\$ 80,189	432,542	\$ 352,353
<b>Fund Balance at Beginning of Year</b>		677,049	
<b>Fund Balance at End of Year</b>		\$ 1,109,591	

## 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, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$ 1,400,000	\$ 1,405,279	\$ 5,279
Interest	200,000	551,559	351,559
Grants	1,131,800	290,738	( 841,062)
Miscellaneous	510,000	501,000	( 9,000)
Total Revenues	3,241,800	2,748,576	( 493,224)
<b>Expenditures</b>			
General Government	1,228,792	853,427	375,365
Capital Outlay	5,010,195	5,151,462	( 141,267)
Total Expenditures	6,238,987	6,004,889	234,098
Excess (deficiency) of revenues over expenditures	( 2,997,187)	( 3,256,313)	( 6,253,500)
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Capital Assets	-	80,000	80,000
Transfers Out	-	( 183,183)	( 183,183)
Total Other Financing Sources (Uses)	-	( 103,183)	( 103,183)
Net Change in Fund Balance	(\$ 2,997,187)	( 3,359,496)	(\$ 362,309)
<b>Fund Balance at Beginning of Year</b>		14,029,597	
<b>Fund Balance at End of Year</b>		\$ 10,670,101	

## KANE COUNTY, ILLINOIS

Working Cash Fund  
 Schedule of Revenues and Changes in Fund Balance  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Interest	\$ 80,000	\$ 210,187	\$ 130,187
Total Revenues	80,000	210,187	130,187
<b>Expenditures</b>			
Total Expenditures	-	-	-
Net Change in Fund Balance	\$ 80,000	210,187	\$ 130,187
<b>Fund Balance at Beginning of Year</b>		2,449,072	
<b>Fund Balance at End of Year</b>		\$ 2,659,259	



# KANE COUNTY, ILLINOIS

November 30, 2006

## MAJOR PROPRIETARY FUND

**Enterprise Surcharge Fund** - To account for solid waste disposal fees which are restricted pursuant to State Statute. The fees collected are to be utilized for solid waste management purposes.

## KANE COUNTY, ILLINOIS

Enterprise Surcharge Fund  
 Schedule of Operating Expenses  
 Budget and Actual  
 For the Year Ended November 30, 2006

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Operating Expenses</b>			
Personnel Services			
Full-Time Salaries	\$ 182,928	\$ 176,523	\$ 6,405
Part-Time Salaries	21,468	4,111	17,357
Contribution-IMRF	17,782	15,081	2,701
Contribution-Social Security	15,636	13,155	2,481
Insurance-Health	38,656	29,142	9,514
Insurance-Dental	1,965	1,137	828
Total Personnel Services	<u>278,435</u>	<u>239,149</u>	<u>39,286</u>
Contractual Services			
Insurance-Liability	4,129	4,129	-
Worker's Compensation	3,004	3,004	-
Unemployment Claims	388	388	-
Engineering	40,000	10,665	29,335
Contracts & Consulting	223,500	237,263	( 13,763)
Legal Services	5,000	9,876	( 4,876)
Northeast IL Plan & Metro	8,500	9,522	( 1,022)
Special Studies	15,000	4,233	10,767
JC Roof Special Study	2,562,926	2,676,451	( 113,525)
Printing-General	25,000	7,306	17,694
Mapping	300	-	300
Maintenance-Computers	500	-	500
Conference & Meetings	4,000	4,440	( 440)
Employee Training	2,000	490	1,510
Mileage Expenditures	400	64	336
Association Dues	1,000	934	66
Other Contractual Expenses	-	4,550	( 4,550)
Total Contractual Services	<u>2,895,647</u>	<u>2,973,315</u>	<u>( 77,668)</u>
Commodities			
Telephone	5,700	1,441	4,259
Postage	1,000	221	779
Office Supplies	3,500	1,330	2,170
Data Processing Supplies	1,000	-	1,000
Books & Subscriptions	800	111	689
Operating Supplies	5,500	1,989	3,511
Fuel-Vehicles	1,000	2,649	( 1,649)
Repairs & Maintenance-Vehicles	1,000	2,147	( 1,147)
Total Commodities	<u>19,500</u>	<u>9,888</u>	<u>9,612</u>
Depreciation	<u>9,762</u>	<u>4,192</u>	<u>5,570</u>
Total Operating Expenses	<u>\$ 3,203,344</u>	<u>\$ 3,226,544</u>	<u>(\$ 23,200)</u>

## KANE COUNTY, ILLINOIS

November 30, 2006

### 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, 2006

Fund	Assets		Liabilities	
	Cash & Investments	Total	Accounts Payable	Total
Health Care Services	\$ 1,168	\$ 1,168	\$ 1,168	\$ 1,168
Payroll Savings Bonds	1,312	1,312	1,312	1,312
Land/Cash Ordinance	628,625	628,625	628,625	628,625
Payroll Clearing	28,272	28,272	28,272	28,272
Elderly Fatality	852	852	852	852
Sheriff's Detail Escrow	110,534	110,534	110,534	110,534
Special Trust	372,313	372,313	372,313	372,313
Tax Clearing Fund	10	10	10	10
911 Emergency Services	5,118,644	5,118,644	5,118,644	5,118,644
Flexible Spending Account	38,918	38,918	38,918	38,918
Township Bridge Fund	159,433	159,433	159,433	159,433
Township Motor Fuel Tax	1,553,263	1,553,263	1,553,263	1,553,263
Wireless 911 Fund	122,427	122,427	122,427	122,427
Special Deposit - Unlocated Owners	187,693	187,693	187,693	187,693
Inheritance Tax	833,758	833,758	833,758	833,758
Powers Road Special Service Area	5,479	5,479	5,479	5,479
Drug Asset Forfeiture	16,009	16,009	16,009	16,009
Emergency Planning	13,108	13,108	13,108	13,108
Coroners Escrow	3,545	3,545	3,545	3,545
EMA Volunteers	11,154	11,154	11,154	11,154
Sheriff's Camera Fund	1,713	1,713	1,713	1,713
Dental Care Services	-	-	-	-
Sale In Error Fees	1,282,202	1,282,202	1,282,202	1,282,202
Health Department - Special Fund	6,090	6,090	6,090	6,090
Sheriffs Bomb Squad	2,645	2,645	2,645	2,645
Juvenile Justice Donation	10,033	10,033	10,033	10,033
CDBG Pass-Thru	-	-	-	-
School Office Reserve	501,785	501,785	501,785	501,785
Circuit Clerk	14,370,855	14,370,855	14,370,855	14,370,855
County Clerk's Vital Record	3,459	3,459	3,459	3,459
Child Abuse Prevention	1,330	1,330	1,330	1,330
Juvenile Female Program	102	102	102	102
Performance Bond Trust	30,822	30,822	30,822	30,822
Bad Check Restitution	86,380	86,380	86,380	86,380
Rental Housing Support	13	13	13	13
Tax Redemption Fund	1,891,625	1,891,625	1,891,625	1,891,625
Vital Records Fund	111,863	111,863	111,863	111,863
Employee Events Fund	25,273	25,273	25,273	25,273
Restitution	48,987	48,987	48,987	48,987
Juvenile Court Restitution	12,691	12,691	12,691	12,691
Employee Education	10,210	10,210	10,210	10,210
Substance Abuse	3,068	3,068	3,068	3,068
Juvenile Court Services	1,004	1,004	1,004	1,004
Too Good For Drugs	1,478	1,478	1,478	1,478
K-9 Unit	2,629	2,629	2,629	2,629
DUI Fund	15,314	15,314	15,314	15,314
County Sheriff DEF Fed	3,815	3,815	3,815	3,815
County Sheriff DEF	17,915	17,915	17,915	17,915
Canteen Commission	194,699	194,699	194,699	194,699
Inmate Commissary	157,286	157,286	157,286	157,286
Chancery	981,595	981,595	981,595	981,595
FATS	14,430	14,430	14,430	14,430
Range	4,160	4,160	4,160	4,160
School Road Substation	151	151	151	151
Northwest Substation	1,086	1,086	1,086	1,086
Southwest Operational	21	21	21	21
Escrow Account	288,580	288,580	288,580	288,580
SWAT	441	441	441	441
Computer Crimes	983	983	983	983
Juvenile Justice	290	290	290	290
Environmental Management	347	347	347	347
County Collector	3,068,286	3,068,286	3,068,286	3,068,286
DUI Fund (Victim Impact)	25,608	25,608	25,608	25,608
<b>Total Agency Funds</b>	<b>\$ 32,387,781</b>	<b>\$ 32,387,781</b>	<b>\$ 32,387,781</b>	<b>\$ 32,387,781</b>

**KANE COUNTY, ILLINOIS**

Agency Funds

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2006

Fund	Assets and	Additions	Reductions	Assets and
	Liabilities at Beginning of Year			Liabilities at End of Year
Health Care Services	\$ 3,486	\$ 2,302,221	\$ 2,304,539	\$ 1,168
Payroll Savings Bonds	997	20,215	19,900	1,312
Land/Cash Ordinance	2,041,720	310,504	1,723,599	628,625
Payroll Clearing	35,462	66,789,932	66,797,122	28,272
Elderly Fatality	-	5,703	4,851	852
Sheriff's Detail Escrow	99,906	131,729	121,101	110,534
Special Trust	1,029,099	3,750,507	4,407,293	372,313
Tax Clearing Fund	10	41,050,997	41,050,997	10
911 Emergency Services	5,120,403	1,547,151	1,548,910	5,118,644
Flexible Spending Account	-	251,359	212,441	38,918
Township Bridge Fund	146,662	136,329	123,558	159,433
Township Motor Fuel Tax	1,860,512	1,123,383	1,430,632	1,553,263
Wireless 911 Fund	121,173	1,264,022	1,262,768	122,427
Special Deposit - Unlocated Owners	139,423	48,270	-	187,693
Inheritance Tax	554,755	8,217,550	7,938,547	833,758
Powers Road Special Service Area	5,240	239	-	5,479
Drug Asset Forfeiture	27,751	35,134	46,876	16,009
Emergency Planning	9,182	4,000	74	13,108
Coroners Escrow	360	4,120	935	3,545
EMA Volunteers	9,839	4,461	3,146	11,154
Sheriff's Camera Fund	1,665	48	-	1,713
Dental Care Services	725	193,470	194,195	-
Sale In Error Fees	912,171	370,031	-	1,282,202
Health Department - Special Fund	11,144	6,946	12,000	6,090
Sheriffs Bomb Squad	2,549	96	-	2,645
Juvenile Justice Donation	10,305	250	522	10,033
CDBG Pass-Thru	2,672	1,712,593	1,715,265	-
School Office Reserve	563,682	120,845	182,742	501,785
Circuit Clerk	13,353,570	66,641,079	65,623,794	14,370,855
County Clerk's Vital Record	124	4,735	1,400	3,459
Child Abuse Prevention	1,107	5,052	4,829	1,330
Juvenile Female Program	102	-	-	102
Performance Bond Trust	223,257	17,565	210,000	30,822
Bad Check Restitution	52,656	34,635	911	86,380
Rental Housing Support	19	1,321,627	1,321,633	13
Tax Redemption Fund	1,196,621	10,642,209	9,947,205	1,891,625
Vital Records Fund	92,438	984,023	964,598	111,863
Employee Events Fund	6,235	19,310	272	25,273
Restitution	48,712	275	-	48,987
Juvenile Court Restitution	12,459	12,203	11,971	12,691
Employee Education	10,988	59	837	10,210
Substance Abuse	1,796	24,558	23,286	3,068
Juvenile Court Services	605	1,100	701	1,004
Too Good For Drugs	2,460	3,214	4,196	1,478
K-9 Unit	434	2,834	639	2,629
DUI Fund	12,233	22,784	19,703	15,314
County Sheriff DEF Fed	20,283	3,134	19,602	3,815
County Sheriff DEF	2,325	95,165	79,575	17,915
Canteen Commission	144,536	163,222	113,059	194,699
Inmate Commissary	142,843	895,001	880,558	157,286
Chancery	452,036	14,436,383	13,906,824	981,595
FATS	8,729	7,201	1,500	14,430
Range	6,690	11,100	13,630	4,160
School Road Substation	333	275	457	151
Northwest Substation	1,121	3,438	3,473	1,086
Southwest Operational	455	485	919	21
Escrow Account	346,624	1,771,592	1,829,636	288,580
SWAT	169	26,678	26,406	441
Computer Crimes	-	983	-	983
Juvenile Justice	340	1,217	1,267	290
Environmental Management	427	117	197	347
County Collector	1,906,189	1,539,985,295	1,538,823,198	3,068,286
DUI Fund (Victim Impact)	8,497	30,150	13,039	25,608
<b>Total Assets and Liabilities</b>	<b>\$ 30,768,306</b>	<b>\$ 1,766,570,803</b>	<b>\$ 1,764,951,328</b>	<b>\$ 32,387,781</b>

## KANE COUNTY, ILLINOIS

### Schedule of Expenditures for Tort Immunity Purposes For the Year Ended November 30, 2006

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

Salaries	\$	548,760
Legal Fees		322,338
Other Contractual		298,935
Commodities		7,407
Liability Insurance		1,038,202
Workers' Compensation		643,230
Unemployment Claims		101,030
		<hr/>
Subtotal General Fund - Insurance Liability Account		2,959,902

#### Tort Immunity Expenditures Incurred by Other Funds

Liability Insurance		317,551
Workers' Compensation		231,396
Unemployment Claims		29,463
		<hr/>
Subtotal Other Funds		347,014

Total Tort Immunity Purposes Expenditures \$ 3,306,916

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 2005 as levied by Kane County was \$3,363,986. 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, 2006

## STATISTICAL SECTION (UNAUDITED)

This part of the County's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

### ***Financial Trends***

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

### ***Revenue Capacity***

These schedules contain information to help the reader assess the County's most significant local revenue source, property tax.

### ***Debt Capacity***

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

### ***Demographic and Economic Information***

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

### ***Operating Information***

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

#### *Sources:*

Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The County implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

## KANE COUNTY, ILLINOIS

### Net Assets by Component Last Five Fiscal Years

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
<b>Governmental Activities</b>					
Invested in Capital Assets, Net of Related Debt	\$ 289,099,968	\$ 269,895,537	\$ 234,444,428	\$ 170,560,489	\$ 174,643,688
Restricted	46,264,342	32,667,031	33,009,211	18,596,299	42,215,440
Unrestricted	<u>137,992,206</u>	<u>131,293,643</u>	<u>132,825,335</u>	<u>175,393,510</u>	<u>126,614,619</u>
Total Governmental Activities Net Assets	<u>\$ 473,356,516</u>	<u>\$ 433,856,211</u>	<u>\$ 400,278,974</u>	<u>\$ 364,550,298</u>	<u>\$ 343,473,747</u>
<b>Business-type Activities</b>					
Invested in Capital Assets, Net of Related Debt	\$ 12,363,588	\$ 12,516,055	\$ 12,771,771	\$ 10,565,398	\$ 10,636,677
Restricted	9,284,769	10,855,627	13,740,625	15,892,700	15,591,265
Unrestricted	<u>16,392,859</u>	<u>11,298,001</u>	<u>11,104,678</u>	<u>10,884,337</u>	<u>6,620,679</u>
Total Business-type Activities Net Assets	<u>\$ 38,041,216</u>	<u>\$ 34,669,683</u>	<u>\$ 37,617,074</u>	<u>\$ 37,342,435</u>	<u>\$ 32,848,621</u>
<b>Primary Government</b>					
Invested in Capital Assets, Net of Related Debt	\$ 301,463,556	\$ 282,411,592	\$ 247,216,199	\$ 181,125,887	\$ 185,280,365
Restricted	55,549,111	43,522,658	46,749,836	34,488,999	57,806,705
Unrestricted	<u>154,385,065</u>	<u>142,591,644</u>	<u>143,930,013</u>	<u>186,277,847</u>	<u>133,235,298</u>
Total Primary Government Net Assets	<u>\$ 511,397,732</u>	<u>\$ 468,525,894</u>	<u>\$ 437,896,048</u>	<u>\$ 401,892,733</u>	<u>\$ 376,322,368</u>

Note: The County adopted the provisions of GASB Statement No. 34 in 2002.

Prior to 2005, the Kane County Department of Employment and Education Fund was reported as a discretely presented component unit.



## KANE COUNTY, ILLINOIS

### Changes in Net Assets Last Five Fiscal Years

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
<b>Expenses</b>					
Governmental Activities:					
General Government	\$ 36,564,775	\$ 37,376,879	\$ 33,922,048	\$ 39,598,015	\$ 39,467,842
Health and Public Safety	38,811,755	34,992,939	32,558,192	28,903,368	27,974,134
Public Services	16,960,444	14,157,547	10,352,357	9,687,092	8,379,686
Judicial	30,592,940	27,199,987	28,163,914	24,929,046	26,233,518
Highway	17,110,390	20,302,917	14,795,548	14,275,472	13,578,640
Interest on Long-Term Debt	10,577,486	6,455,185	6,554,422	7,434,704	8,084,252
Total Governmental Activities Expenses	<u>150,617,790</u>	<u>140,485,454</u>	<u>126,346,481</u>	<u>124,827,697</u>	<u>123,718,072</u>
Business-type Activities:					
Solid Waste	3,226,544	3,500,423	2,785,864	928,624	1,233,432
Events Center	410,240	679,795	653,031	656,534	754,011
Total Business-type Activities Expenses	<u>3,636,784</u>	<u>4,180,218</u>	<u>3,438,895</u>	<u>1,585,158</u>	<u>1,987,443</u>
Total Primary Government Expenses	<u>\$154,254,574</u>	<u>\$144,665,672</u>	<u>\$129,785,376</u>	<u>\$126,412,855</u>	<u>\$125,705,515</u>
<b>Program Revenues</b>					
Governmental Activities:					
Charges for Services					
General Government	\$ 4,211,118	\$ 4,950,667	\$ 3,442,314	\$ 3,739,348	\$ 2,966,642
Health and Public Safety	3,182,684	2,932,974	3,136,936	2,699,834	2,749,653
Public Services	7,249,140	8,803,303	8,993,964	8,831,018	6,643,002
Judicial	12,753,219	12,277,952	11,961,193	11,015,640	10,487,661
Highway	7,030,246	5,668,056	2,853,512	478,259	418,150
Operating Grants and Contributions	43,322,653	38,365,301	33,509,908	38,037,472	39,324,536
Capital Grants and Contributions	16,686,130	22,999,246	22,042,955	6,560,227	9,926,967
Total Governmental Activities Program Revenues	<u>94,435,190</u>	<u>95,997,499</u>	<u>85,940,782</u>	<u>71,361,798</u>	<u>72,516,611</u>
Business-type Activities:					
Charges for Services					
Solid Waste	6,719,394	4,153,840	4,082,210	6,299,575	5,827,096
Events Center	852,219	798,081	712,048	715,148	836,886
Total Business-type Activities Program Revenues	<u>7,571,613</u>	<u>4,951,921</u>	<u>4,794,258</u>	<u>7,014,723</u>	<u>6,663,982</u>
Total Primary Government	<u>\$102,006,803</u>	<u>\$100,949,420</u>	<u>\$ 90,735,040</u>	<u>\$ 78,376,521</u>	<u>\$ 79,180,593</u>
<b>Net (Expense)/Revenue</b>					
Governmental Activities	(\$ 56,182,600)	(\$ 44,487,955)	(\$ 40,405,699)	(\$ 53,465,899)	(\$ 51,201,461)
Business-type Activities	3,934,829	771,703	1,355,363	5,429,565	4,676,539
Total Primary Government Net Expense	<u>(\$ 52,247,771)</u>	<u>(\$ 43,716,252)</u>	<u>(\$ 39,050,336)</u>	<u>(\$ 48,036,334)</u>	<u>(\$ 46,524,922)</u>

## KANE COUNTY, ILLINOIS

### Changes in Net Assets Last Five Fiscal Years

	2006	2005	2004	2003	2002
<b>General Revenues and Other Changes in Net Assets</b>					
Governmental Activities:					
Taxes:					
Property Taxes	\$ 57,625,248	\$ 51,117,170	\$ 49,269,941	\$ 51,185,971	\$ 48,691,684
Income Tax	5,150,608	4,697,001	4,015,419	4,001,925	4,246,039
Sales Tax	15,447,397	14,905,920	13,362,125	12,339,103	11,874,611
Other Taxes	4,480,121	4,218,423	3,461,530	3,178,836	3,091,770
Investment earnings	10,891,433	4,436,327	2,780,959	2,853,670	4,859,345
Other general revenues	415,995	490,985	1,211,493	1,022,440	1,018,648
Transfers	1,672,103	4,367,815	1,645,032	3,516,275	1,226,538
Total Governmental Activities					
General Revenues and Other	95,682,905	84,233,641	75,746,499	78,098,220	75,008,635
Business-type Activities:					
Investment earnings	1,108,807	648,721	564,308	445,872	977,886
Transfers	( 1,672,103)	( 4,367,815)	( 1,645,032)	( 1,381,623)	( 1,226,538)
Total Business-type Activities					
General Revenues and Other	( 563,296)	( 3,719,094)	( 1,080,724)	( 935,751)	( 248,652)
Total Primary Government	\$ 95,119,609	\$ 80,514,547	\$ 74,665,775	\$ 77,162,469	\$ 74,759,983
<b>Change in Net Assets</b>					
Governmental Activities	\$ 39,500,305	\$ 39,745,686	\$ 35,340,800	\$ 24,632,321	\$ 23,807,174
Business-type Activities	3,371,533	( 2,947,391)	274,639	4,493,814	4,427,887
Total Primary Government Net Expense	\$ 42,871,838	\$ 36,798,295	\$ 35,615,439	\$ 29,126,135	\$ 28,235,061
Restatement of prior year net assets					
Governmental Activities	\$ -	(\$ 6,168,449)	\$ 387,876	(\$ 3,555,770)	\$ -

Note: The County adopted the provisions of GASB Statement No. 34 in 2002.

The cumulative effect of net assets adjustments was reported as a restatement of the beginning net assets of a given year, as restating all prior periods was not practicable.

Prior to 2005, the Kane County Department of Employment and Education Fund was reported as a discretely presented component unit.

## KANE COUNTY, ILLINOIS

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

	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>
<b>General Fund</b>				
Reserved	\$ 4,507,367	\$ 3,321,072	\$ 3,422,658	\$ 3,605,294
Unreserved	45,008,222	47,527,668	41,373,544	35,170,397
Total General Fund	\$ 49,515,589	\$ 50,848,740	\$ 44,796,202	\$ 38,775,691
 <b>All Other Governmental Funds</b>				
Reserved	\$ 110,428,980	\$ 114,438,123	\$ 34,138,483	\$ 59,375,631
Unreserved, Reported in:				
Special Revenue Funds	60,852,022	54,320,432	50,386,685	45,313,527
Debt Service Funds	( 1,173,599)	-	-	-
Capital Projects Funds	19,145,343	23,043,802	31,416,824	49,551,124
Total All Other Governmental Funds	\$ 189,252,746	\$ 191,802,357	\$ 115,941,992	\$ 154,240,282
 Total All Governmental Funds	\$ 238,768,335	\$ 242,651,097	\$ 160,738,194	\$ 193,015,973

<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
\$ 4,232,367	\$ 3,679,422	\$ 227,250	\$ 226,514	\$ 134,850	\$ 135,850
<u>30,062,005</u>	<u>28,823,896</u>	<u>27,985,462</u>	<u>26,664,105</u>	<u>20,579,045</u>	<u>14,273,949</u>
<u>\$ 34,294,372</u>	<u>\$ 32,503,318</u>	<u>\$ 28,212,712</u>	<u>\$ 26,890,619</u>	<u>\$ 20,713,895</u>	<u>\$ 14,409,799</u>
\$ 15,872,468	\$ 13,067,571	\$ 11,238,795	\$ 10,016,066	\$ 8,942,864	\$ 7,819,682
45,573,180	48,338,395	39,269,283	45,433,965	44,240,554	34,545,870
-	-	-	-	-	-
<u>72,405,584</u>	<u>92,561,012</u>	<u>66,847,398</u>	<u>10,040,499</u>	<u>9,332,685</u>	<u>13,445,970</u>
<u>\$ 133,851,232</u>	<u>\$ 153,966,978</u>	<u>\$ 117,355,476</u>	<u>\$ 65,490,530</u>	<u>\$ 62,516,103</u>	<u>\$ 55,811,522</u>
<u>\$ 168,145,604</u>	<u>\$ 186,470,296</u>	<u>\$ 145,568,188</u>	<u>\$ 92,381,149</u>	<u>\$ 83,229,998</u>	<u>\$ 70,221,321</u>

## KANE COUNTY, ILLINOIS

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

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
<b>Revenues</b>				
Property Taxes	\$ 57,625,248	\$ 51,117,170	\$ 49,269,941	\$ 51,185,971
Intergovernmental	39,544,981	37,824,663	37,020,554	33,142,668
Interest	10,891,433	4,436,327	2,828,714	2,898,642
Fines	610,046	572,487	564,652	578,860
Fees	12,705,718	13,488,424	10,574,978	7,532,733
Services - Fees & Permits	18,413,426	19,017,247	17,865,106	17,653,471
Permits	801,696	764,058	830,698	503,688
Grants	19,435,660	16,666,500	10,975,941	8,924,466
Reimbursements	18,808,355	18,097,125	10,300,613	5,632,301
Charges for Services	936,712	910,706	904,189	933,520
Miscellaneous	9,988,636	6,946,066	8,033,057	11,156,488
Total Revenues	<u>189,761,911</u>	<u>169,840,773</u>	<u>149,168,443</u>	<u>140,142,808</u>
<b>Expenditures</b>				
General Government	31,867,500	32,342,096	32,240,890	31,036,632
Health and Public Safety	37,893,632	33,809,307	31,096,570	27,019,735
Public Services	16,265,188	13,667,989	9,264,534	9,308,552
Judicial	28,902,093	27,789,191	26,576,555	25,071,620
Highway	18,345,760	19,589,149	22,632,207	15,524,340
Debt Service:				
Principal	8,635,000	6,510,000	6,455,000	19,815,000
Interest and Fees	10,591,124	7,059,757	6,574,855	7,344,480
Capital Outlay	78,050,495	32,651,840	46,557,134	29,116,067
Total Expenditures	<u>230,550,792</u>	<u>173,419,329</u>	<u>181,397,745</u>	<u>164,236,426</u>
Excess (Deficiency) of Revenues Over Expenditures	( 40,788,881)	( 3,578,556)	( 32,229,302)	( 24,093,618)
<b>Other Financing Sources (Uses)</b>				
Issuance of Debt	34,990,000	75,000,000	72,645,000	47,510,000
Premium on Debt Issued	114,016	6,877,129	8,786,046	80,590
Proceeds from Sale of Capital Assets	130,000	38,900	-	-
Transfer to Escrow Paying Agent	-	-	( 80,980,340)	-
Transfers In	22,034,414	12,728,156	14,290,946	20,456,809
Transfers Out	( 20,362,311)	( 8,360,341)	( 12,865,914)	( 19,075,186)
Total Other Financing Sources (Uses)	36,906,119	86,283,844	1,875,738	48,972,213
<b>Net Change in Fund Balances</b>	<u>(\$ 3,882,762)</u>	<u>\$ 82,705,288</u>	<u>(\$ 30,353,564)</u>	<u>\$ 24,878,595</u>
Adjustment to prior period fund balances	-	( 792,385)	( 1,924,215)	( 8,226)
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	13.0%	9.7%	10.3%	20.3%
<b>Expenditures Capitalized as Assets</b>	<u>\$ 82,107,473</u>	<u>\$ 33,966,123</u>	<u>\$ 54,905,953</u>	<u>\$ 30,770,193</u>

The cumulative effect of fund balance adjustments was reported as a restatement of the beginning fund balance of a given year, as restating all prior periods was not practicable.

Prior to 2005, the Kane County Department of Employment and Education Fund was reported as a discretely presented component unit.

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
\$	48,691,684	\$ 45,728,209	\$ 42,889,028	\$ 38,220,766	\$ 36,346,817	\$ 34,145,457
	33,665,961	28,624,416	27,633,551	25,073,621	23,389,556	23,582,058
	4,933,866	8,186,205	7,349,275	4,277,578	4,088,999	4,038,096
	541,257	483,912	537,367	530,206	481,902	466,160
	5,879,384	5,243,676	4,290,437	7,804,566	3,920,963	3,726,972
	16,498,217	15,758,767	14,187,633	13,549,033	12,518,107	10,846,664
	404,045	417,635	394,746	247,149	156,681	138,348
	7,077,991	7,446,128	5,689,487	4,276,693	2,641,555	2,514,866
	10,348,165	8,829,697	6,359,914	8,793,164	6,282,803	4,989,897
	658,245	444,844	399,975	382,092	423,959	368,101
	13,661,422	13,307,135	10,422,392	8,898,177	10,585,854	5,742,963
	<u>142,360,237</u>	<u>134,470,624</u>	<u>120,153,805</u>	<u>112,053,045</u>	<u>100,837,196</u>	<u>90,559,582</u>
	32,396,960	24,570,705	22,512,732	18,756,851	15,804,215	14,653,508
	26,038,316	23,020,131	21,598,833	18,692,429	17,439,975	16,649,907
	7,944,435	6,909,180	6,796,930	6,536,107	6,220,263	5,454,346
	24,372,051	22,863,776	21,701,341	20,056,881	18,250,042	16,376,163
	24,835,474	16,637,724	20,716,712	19,379,873	13,379,916	15,137,301
	8,295,000	9,848,934	3,850,000	3,450,000	3,050,000	2,730,000
	7,807,798	6,809,385	10,583,117	7,790,823	7,820,685	7,762,970
	41,490,544	27,010,201	30,066,831	10,262,603	8,361,560	22,686,134
	<u>173,180,578</u>	<u>137,670,036</u>	<u>137,826,496</u>	<u>104,925,567</u>	<u>90,326,656</u>	<u>101,450,329</u>
(	30,820,341)	( 3,199,412)	( 17,672,691)	7,127,478	10,510,540	( 10,890,747)
	7,000,000	41,895,000	70,000,000	-	-	-
	-	1,381,962	721,064	-	-	-
	-	-	-	-	-	-
(	7,321,950)	( 4,568,507)	-	-	-	-
	31,282,665	20,391,821	10,268,024	6,744,253	8,707,755	8,352,952
(	19,056,127)	( 15,694,366)	( 10,129,358)	( 4,720,580)	( 6,158,441)	( 4,259,236)
	11,904,588	43,405,910	70,859,730	2,023,673	2,549,314	4,093,716
(\$	18,915,753)	\$ 40,206,498	\$ 53,187,039	\$ 9,151,151	\$ 13,059,854	(\$ 6,797,031)
	591,061	695,610	-	-	( 51,177)	808,024
	13.1%	14.2%	12.8%	11.1%	12.8%	12.5%
\$	<u>50,217,272</u>	<u>20,511,765</u>	<u>24,747,172</u>	<u>3,844,954</u>	<u>5,618,603</u>	<u>17,317,037</u>

## KANE COUNTY, ILLINOIS

### Equalized Assessed Valuation and Estimated Actual Valuation Last Ten Tax Years

Tax Year	Real Property	Railroad Property	Commercial & Industrial Property	Rural Property	Total Equalized Assessed Value	County Direct Tax Rate	Forest Preserve Direct Tax Rate	Total Estimated Actual Taxable Value	Equalized Assessed Value as a Percentage of Estimated Actual Taxable Value
2005	\$9,679,526,289	\$ 6,174,423	\$ 2,480,871,443	\$ 223,518,439	\$12,390,090,594	0.3367	0.1905	\$ 37,170,271,782	33.33%
2004	8,715,786,796	6,552,422	2,157,528,106	212,064,144	11,091,931,468	0.3467	0.1432	33,275,794,404	33.33%
2003	7,955,660,090	6,283,671	1,959,266,714	207,467,426	10,128,677,901	0.3578	0.1270	30,386,033,703	33.33%
2002	6,998,995,694	7,022,315	1,803,470,806	200,485,317	9,009,974,132	0.4292	0.1395	27,029,922,396	33.33%
2001	6,227,653,073	6,524,447	1,663,549,501	196,831,238	8,094,558,259	0.4529	0.1532	24,283,674,777	33.33%
2000	5,578,180,979	6,284,862	1,508,284,662	197,809,371	7,290,559,874	0.4677	0.1633	21,871,679,622	33.33%
1999	5,157,005,076	6,185,852	1,380,362,030	194,236,218	6,737,789,176	0.4772	0.1983	20,213,367,528	33.33%
1998	4,879,386,772	5,558,575	1,293,618,974	183,738,153	6,362,302,474	0.4912	0.1179	19,086,907,422	33.33%
1997	4,597,320,615	4,923,558	1,209,231,522	177,055,404	5,988,531,099	0.4972	0.1182	17,965,593,297	33.33%
1996	4,287,089,149	4,454,852	1,143,216,715	181,652,365	5,616,413,081	0.4975	0.1191	16,849,239,243	33.33%

Source of Information: Office of Kane County Clerk

## KANE COUNTY, ILLINOIS

### Schedule of Property Tax Levies and Tax Rates as Extended All Direct and Overlapping Governments

Last Ten Tax Levy Years  
(Amounts Expressed in Thousands)

#### Tax Levies

Year	County	Townships and Roads	Cities and Villages	Unit Districts	Community Colleges	Fire Districts	Park Districts
2005	\$ 41,095	\$ 24,246	\$ 113,067	\$ 532,969	\$ 48,301	\$ 26,740	\$ 34,724
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

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

2005	0.3367	0.1987	0.9265	4.3671	0.3958	0.2191	0.2845
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	0.4772	0.2387	0.8891	4.4965	0.4094	0.1598	0.2884
1998	0.4912	0.2523	0.9278	4.4809	0.4120	0.1367	0.2933
1997	0.4972	0.2578	0.9524	4.4365	0.4269	0.1280	0.2938
1996	0.4975	0.2668	0.9529	4.4575	0.4274	0.1212	0.2858

Source: Kane County Clerk - Levy, Rate And Extension Reports for 1996 to 2005.

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



Forest Preserve	Library Districts	Airport Authority	Water Resources	Other Special Districts	Total
\$ 23,246	\$ 28,293	\$ -	\$ 688	\$ 94	\$ 873,463
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
0.1905	0.2318	-	0.0056	0.0008	7.1570
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	7.4068
0.1179	0.2288	-	0.0079	0.0117	7.3605
0.1182	0.1852	-	0.0083	0.0117	7.3160
0.1191	0.1846	-	0.0086	0.0073	7.3287

## KANE COUNTY, ILLINOIS

### Principal Taxpayers in the County Current Year and Nine Years Ago

Taxpayer	Type of Business, Property	2005 Equalized Assessed Valuation	Percentage of Total 2005 Equalized Assessed Valuation	2005 Rank
V V2/Geneva Commons, LP	Retail	\$ 29,414,249	0.24%	1
Springhill Mall LLC	Retail	29,205,426	0.24%	2
Simon/Chelsea Development, LLC	Retail	27,967,864	0.23%	3
Algonquin Phase I Assoc., Ltd.	Real Estate	17,279,902	0.14%	4
Toyota Motor Sales USA, Inc.	Industrial	15,000,971	0.12%	5
Arthur Andersen & Co.	Real Estate	12,578,391	0.10%	6
Tradition at Canterfield Ltd. Partnershi	Real Estate	11,651,151	0.09%	7
KIR Batavia 051 LLC	Real Estate	9,799,713	0.08%	8
In Retail Fund Randall Square, LLC	Commercial	9,435,324	0.08%	9
USAA Real Estate Ltd. Partnership	Industrial	9,099,128	0.07%	10
		<u>\$ 171,432,119</u>	<u>1.38%</u>	

Total 2005 County assessed valuation \$ 12,390,090,594

Taxpayer	Type of Business, Property	1996 Equalized Assessed Valuation	Percentage of Total 1996 Equalized Assessed Valuation	1996 Rank
American National Bank and Trust	Financial	\$ 36,522,529	0.65%	1
Charwill Associates	Commercial	18,294,224	0.33%	2
Arthur Andersen LLP	Business Services	15,732,910	0.28%	3
LaSalle National Bank and Trust	Financial	12,727,174	0.23%	4
Toyota Motor Sales-USA Inc.	Commercial	11,659,349	0.21%	5
Springhill Mall Partnership	Retail	10,700,128	0.19%	6
Huntley Factory Stores	Retail	7,806,828	0.14%	7
City of Elgin	Municipality	7,765,001	0.14%	8
OTR	Retail	6,035,519	0.11%	9
Safety Kleen	Retail	5,921,129	0.11%	10
		<u>\$ 133,164,791</u>	<u>2.37%</u>	

Total 1996 County assessed valuation \$ 5,616,413,081

Source of Information: Office of Kane County Clerk

**KANE COUNTY, ILLINOIS**

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

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
<b>Rates Extended</b>				
General	0.1784	0.1865	0.2093	0.2147
Health	0.0151	0.0160	0.0168	0.0162
Illinois Municipal Retirement	0.0390	0.0382	0.0310	0.0252
County Highway	0.0456	0.0478	0.0499	0.0532
County Bridge	0.0023	0.0025	0.0026	0.0028
County Highway Matching	0.0005	0.0005	0.0006	0.0006
Insurance Liability	0.0276	0.0253	0.0208	0.0246
Public Building Commission	-	-	-	0.0588
Social Security	0.0257	0.0272	0.0239	0.0300
Veterans' Commission	0.0025	0.0027	0.0029	0.0031
Total rates extended	<u>0.3367</u>	<u>0.3467</u>	<u>0.3578</u>	<u>0.4292</u>
<b>Levies Extended</b>				
General	\$ 21,774,010	\$ 20,686,452	\$ 21,199,323	\$ 19,344,415
Health	1,850,168	1,775,818	1,701,618	1,459,616
Illinois Municipal Retirement	4,755,029	4,239,336	3,139,890	2,270,513
County Highway	5,561,487	5,305,271	5,054,210	4,793,306
County Bridge	285,946	275,080	263,346	252,279
County Highway Matching	60,167	58,787	60,772	54,060
Insurance Liability	3,363,986	2,804,040	2,106,765	2,216,454
Public Building Commission	-	-	-	5,297,865
Social Security	3,138,085	3,013,678	2,420,754	2,702,992
Veterans' Commission	306,571	295,046	293,732	279,309
Total levies extended	<u>\$ 41,095,449</u>	<u>\$ 38,453,508</u>	<u>\$ 36,240,410</u>	<u>\$ 38,670,809</u>
Current Year Collections	\$ 40,945,882	\$ 38,362,478	\$ 36,087,886	\$ 38,586,590
Subsequent Collections	-	-	-	-
Total Collections	<u>\$ 40,945,882</u>	<u>\$ 38,362,478</u>	<u>\$ 36,087,886</u>	<u>\$ 38,586,590</u>
Percentage of extensions collected	<u>99.64%</u>	<u>99.76%</u>	<u>99.58%</u>	<u>99.78%</u>

Source of Information: Office of Kane County Clerk

Note: Tax Rates are expressed in dollars per \$100 of Assessed Valuation.

<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
0.2240	0.2309	0.2060	0.2483	0.2060	0.1938
0.0174	0.0186	0.0195	0.0200	0.0203	0.0201
0.0278	0.0102	0.0342	0.0100	0.0418	0.0583
0.0571	0.0607	0.0437	0.0450	0.0464	0.0477
0.0030	0.0169	0.0177	0.0031	0.0032	0.0033
0.0007	0.0011	0.0210	0.0215	0.0223	0.0229
0.0234	0.0220	0.0210	0.0157	0.0260	0.0298
0.0633	0.0680	0.0755	0.0871	0.0900	0.0922
0.0328	0.0357	0.0348	0.0362	0.0368	0.0248
0.0034	0.0036	0.0038	0.0043	0.0044	0.0046
<u>0.4529</u>	<u>0.4677</u>	<u>0.4772</u>	<u>0.4912</u>	<u>0.4972</u>	<u>0.4975</u>
\$ 18,131,810	\$ 16,833,903	\$ 13,879,845	\$ 15,797,597	\$ 12,336,375	\$ 10,884,608
1,408,453	1,356,044	1,313,869	1,272,460	1,215,672	1,128,899
2,250,287	743,637	2,304,324	636,230	2,503,207	3,274,369
4,621,993	4,425,370	2,944,414	2,863,036	2,778,678	2,679,029
242,837	1,232,105	1,192,589	197,231	191,633	185,342
56,662	80,196	1,414,936	1,367,895	1,335,442	1,286,159
1,894,127	1,603,923	1,414,936	998,882	1,557,018	1,673,691
5,123,855	4,957,581	5,087,030	5,541,566	5,389,678	5,178,333
2,655,015	2,602,730	2,344,751	2,303,154	2,203,779	1,392,870
275,215	262,460	256,036	273,579	263,495	258,355
<u>\$ 36,660,254</u>	<u>\$ 34,097,949</u>	<u>\$ 32,152,730</u>	<u>\$ 31,251,630</u>	<u>\$ 29,774,977</u>	<u>\$ 27,941,655</u>
\$ 36,518,192	\$ 33,967,351	\$ 31,949,599	\$ 31,125,178	\$ 29,679,633	\$ 27,831,146
-	-	-	-	-	-
<u>\$ 36,518,192</u>	<u>\$ 33,967,351</u>	<u>\$ 31,949,599</u>	<u>\$ 31,125,178</u>	<u>\$ 29,679,633</u>	<u>\$ 27,831,146</u>
99.61%	99.62%	99.37%	99.60%	99.68%	99.60%

**KANE COUNTY, ILLINOIS**

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

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
<b>Rates Extended</b>				
General	0.0223	0.0230	0.0240	0.0260
Municipal Retirement	0.0019	0.0020	0.0020	0.0020
Insurance liability	0.0012	0.0010	0.0010	0.0010
Debt service	0.1510	0.1020	0.0850	0.0950
Construction and Development	0.0125	0.0130	0.0130	0.0140
Social Security	<u>0.0016</u>	<u>0.0020</u>	<u>0.0020</u>	<u>0.0020</u>
Total rates extended	<u>0.1905</u>	<u>0.1430</u>	<u>0.1270</u>	<u>0.1400</u>
<b>Levies Extended</b>				
General	\$ 2,724,970	\$ 2,572,219	\$ 2,451,140	\$ 2,333,583
Municipal Retirement	225,047	210,747	182,316	180,199
Insurance liability	150,113	125,339	81,029	63,070
Debt service	18,422,838	11,370,339	8,609,376	8,577,495
Construction and Development	1,522,971	1,410,894	1,336,986	1,225,356
Social Security	<u>200,028</u>	<u>194,109</u>	<u>202,574</u>	<u>189,209</u>
Total levies extended	<u>\$ 23,245,967</u>	<u>\$ 15,883,647</u>	<u>\$ 12,863,421</u>	<u>\$ 12,568,912</u>
Current Year Collections	\$ 13,494,394	\$ 8,837,053	\$ 6,657,458	\$ 6,448,009
Subsequent Collections	<u>9,653,085</u>	<u>6,983,387</u>	<u>6,150,068</u>	<u>6,097,833</u>
Total Collections	<u>\$ 23,147,479</u>	<u>\$ 15,820,440</u>	<u>\$ 12,807,526</u>	<u>\$ 12,545,842</u>
Percentage of extensions collected	<u>99.58%</u>	<u>99.60%</u>	<u>99.57%</u>	<u>99.82%</u>

Source of Information: Office of Kane County Clerk

Note: Tax Rates are expressed in dollars per \$100 of Assessed Valuation.

Rates prior to 2005 were rounded to thousandths

N/A - Collection information breakout was not available for 1996-1998

<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
0.0270	0.0290	0.0280	0.0280	0.0280	0.0290
0.0020	0.0020	0.0020	0.0020	0.0020	0.0020
0.0010	0.0020	0.0020	0.0020	0.0020	0.0020
0.1050	0.1140	0.1480	0.0660	0.0670	0.0670
0.0140	0.0140	0.0170	0.0170	0.0170	0.0170
0.0020	0.0020	0.0020	0.0020	0.0020	0.0020
<u>0.1510</u>	<u>0.1630</u>	<u>0.1990</u>	<u>0.1170</u>	<u>0.1180</u>	<u>0.1190</u>
\$ 2,217,909	\$ 2,106,972	\$ 1,866,368	\$ 1,775,082	\$ 1,694,754	\$ 1,611,911
169,986	160,392	128,018	127,246	125,759	117,945
56,662	109,358	154,969	152,695	131,748	123,561
8,515,475	8,325,819	9,971,928	4,199,120	3,988,362	3,757,380
1,165,616	1,042,550	1,125,210	1,075,229	1,024,039	971,639
178,081	167,683	128,018	120,884	119,771	112,328
<u>\$ 12,303,729</u>	<u>\$ 11,912,774</u>	<u>\$ 13,374,511</u>	<u>\$ 7,450,256</u>	<u>\$ 7,084,433</u>	<u>\$ 6,694,764</u>
\$ 6,773,166	\$ 6,638,829	\$ 7,055,985	N/A	N/A	N/A
5,498,333	5,238,534	6,248,556	N/A	N/A	N/A
<u>\$ 12,271,499</u>	<u>\$ 11,877,363</u>	<u>\$ 13,304,541</u>	<u>\$ 7,420,080</u>	<u>\$ 7,064,150</u>	<u>\$ 6,672,965</u>
<u>99.74%</u>	<u>99.70%</u>	<u>99.48%</u>	<u>99.59%</u>	<u>99.71%</u>	<u>99.67%</u>

## KANE COUNTY, ILLINOIS

### Ratio of Outstanding Debt by Type Last Ten Fiscal Years

Fiscal Year Ended November 30,	General Obligation Bonds	Capital Leases	Total	Accumulated Restricted Resources	Net General Bonded Debt
2006	\$ 253,700,000	\$ -	\$ 253,700,000	\$ 6,487,601	\$ 247,212,399
2005	227,345,000	-	227,345,000	8,314,416	219,030,584
2004	158,855,000	-	158,855,000	8,560,231	150,294,769
2003	165,995,000	-	165,995,000	13,694,980	152,300,020
2002	133,985,000	4,315,000	138,300,000	11,120,782	127,179,218
2001	137,985,000	8,275,000	146,260,000	5,081,813	141,178,187
2000	106,695,000	11,890,000	118,585,000	6,833,120	111,751,880
1999	40,545,000	15,480,000	56,025,000	5,906,186	50,118,814
1998	43,995,000	19,220,000	63,215,000	5,412,460	57,802,540
1997	47,045,000	22,575,000	69,620,000	4,915,659	64,704,341

Fiscal Year Ended November 30,	Estimated Actual Valuation	Percentage of Net General Bonded Debt to Estimated Actual Valuation	Population	Net General Bonded Debt Per Capita	Percentage of Net General Bonded Debt to Personal Income
2006	\$ 37,170,271,782	0.67%	482,113	\$ 512.77	1.69%
2005	33,275,794,404	0.66%	482,113	454.31	1.49%
2004	30,386,033,703	0.49%	457,122	328.78	1.08%
2003	27,029,922,396	0.56%	457,122	333.17	1.10%
2002	24,283,674,777	0.52%	443,041	287.06	0.94%
2001	21,871,679,622	0.65%	425,545	331.76	1.09%
2000	20,213,367,528	0.55%	404,119	276.53	0.91%
1999	19,086,907,422	0.26%	391,249	128.10	0.46%
1998	17,965,593,297	0.32%	380,800	151.79	0.55%
1997	16,849,239,243	0.38%	370,361	174.71	0.63%

Source of Information: Office of Kane County Clerk

## KANE COUNTY, ILLINOIS

### Computation of Direct and Overlapping Bonded Debt November 30, 2006

<u>Governmental Unit</u>	<u>Total Debt Outstanding</u>	<u>Percentage Applicable To County (1)</u>	<u>Debt Applicable To County</u>
<b>Direct Debt</b>			
County	\$ 77,665,000	100.00%	\$ 77,665,000
<b>Overlapping Debt</b>			
Forest Preserve	176,035,000	100.00%	176,035,000
Cities and Villages	589,711,637	65.20%	384,507,753
Parks	147,563,624	61.29%	90,434,425
Library	116,125,000	83.92%	97,456,428
Special Service Areas & TIF Districts	229,140,151	100.00%	229,140,151
School Districts (incl. Community Colleges)	2,114,794,333	49.44%	1,045,531,083
Miscellaneous Districts	<u>39,318,000</u>	100.00%	<u>39,318,000</u>
<b>Total Overlapping Debt</b>	<u>3,412,687,745</u>		<u>2,062,422,840</u>
<b>Total Direct Debt and Overlapping Debt</b>	<u>\$ 3,490,352,745</u>		<u>\$ 2,140,087,840</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

### Legal Debt Margin Information Last Ten Fiscal Years

	2006	2005	2004	2003
Debt Limit*	\$ 356,215,105	\$ 318,893,030	\$ 291,199,490	\$ 259,036,756
Total Net Debt Applicable to Limit	<u>77,665,000</u>	<u>44,835,000</u>	<u>46,170,000</u>	<u>48,650,000</u>
Legal Debt Margin	<u>\$ 278,550,105</u>	<u>\$ 274,058,030</u>	<u>\$ 245,029,490</u>	<u>\$ 210,386,756</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	22%	14%	16%	19%

#### Legal Debt Margin Calculation for Fiscal Year 2006

Assessed Valuation (2005 tax year)	\$ 12,390,090,594
Debt Limit (2.875%) of Assessed Value	356,215,105
Debt Outstanding Applicable to the Limit	
2001 Motor Fuel Tax Bonds	9,020,000
2002 General Obligation Refunding Bonds	6,810,000
2004 General Obligation Refunding Bonds	26,845,000
2005 Debt Certificates	9,995,000
2006 Debt Certificates	<u>24,995,000</u>
Total Net Debt Applicable to the Limit	<u>77,665,000</u>
Total Legal Debt Margin	<u>\$ 278,550,105</u>

Source of Information: Office of Kane County Clerk

\* This schedule shows the County only, the Forest Preserve District is subject to its own debt limitation.

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.

<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
\$ 232,718,550	\$ 209,603,596	\$ 193,711,439	\$ 182,916,196	\$ 172,170,269	\$ 161,471,876
<u>54,785,000</u>	<u>59,045,000</u>	<u>28,075,000</u>	<u>32,630,000</u>	<u>37,295,000</u>	<u>41,535,000</u>
<u>\$ 177,933,550</u>	<u>\$ 150,558,596</u>	<u>\$ 165,636,439</u>	<u>\$ 150,286,196</u>	<u>\$ 134,875,269</u>	<u>\$ 119,936,876</u>
24%	28%	14%	18%	22%	26%

## KANE COUNTY, ILLINOIS

### Schedule of Pledged Revenue Coverage Last Ten Fiscal Years

#### Juvenile Justice Facility Bonds - Series 1995 and 2002 Refunding Bonds

Fiscal Year	Gross Income Tax Revenues	Less: Operating Expenditures	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2006	\$ 5,150,608	\$ -	\$ 5,150,608	\$ 550,000	\$ 260,732	6.35
2005	4,697,001	-	4,697,001	530,000	286,084	5.76
2004	4,015,419	-	4,015,419	500,000	309,685	4.96
2003	4,001,925	-	4,001,925	420,000	268,874	5.81
2002	4,236,184	-	4,236,184	400,000	478,138	4.82
2001	3,503,621	-	3,503,621	385,000	495,804	3.98
2000	2,666,660	-	2,666,660	370,000	512,418	3.02
1999	2,486,475	-	2,486,475	355,000	528,009	2.82
1998	2,721,631	-	2,721,631	340,000	542,523	3.08
1997	2,772,969	-	2,772,969	325,000	555,911	3.15

Payments began in fiscal year 1996 from Income Tax revenues received from the state of Illinois.

At November 30, 2006, only the 2002 bond issue remained payable from Income Tax revenues. The 1995 issued was fully retired in fiscal year 2006.

The Income Tax revenues are recorded in the County's General Fund and a portion required for debt service is transferred to the County's Juvenile Bonds Pledge Revenues Fund.

#### Motor Fuel Tax Revenue Bonds - Series 1994 and 2001 & 2004 Refunding Bonds

Fiscal Year	Gross MFT Revenues	Less: Operating Expenditures	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2006	\$ 6,873,451	\$ 4,098,394	\$ 2,775,057	\$ 1,610,000	\$ 1,847,830	0.80
2005	6,855,726	4,755,121	2,100,605	805,000	1,901,792	0.78
2004	6,831,438	2,439,115	4,392,323	1,455,000	1,664,570	1.41
2003	6,708,116	2,312,210	4,395,906	1,400,000	2,069,575	1.27
2002	6,558,420	2,420,684	4,137,736	235,000	1,750,525	2.08
2001	6,129,759	4,023,131	2,106,628	2,533,934	353,320	0.73
2000	6,251,305	6,898,842	( 647,537)	595,000	398,300	( 0.65)
1999	5,098,893	3,956,072	1,142,821	570,000	409,708	1.17
1998	4,356,917	3,377,270	979,647	563,750	428,813	0.99
1997	4,518,378	3,173,948	1,344,430	521,000	462,000	1.37

Payments began in fiscal year 1995 from Motor Fuel Tax (MFT) revenues received from the state of Illinois. At November 30, 2006, there were two bond issues payable from MFT revenues. The MFT revenues are recorded in the County's Motor Fuel Tax Fund and a portion required for debt service is transferred to the County's Motor Fuel Tax Debt Service Fund.

Coverage in certain years may be less than 1.00 due to the use of surpluses from prior years.

Details about the County's outstanding debt can be found in the notes to the financial statements. Operating expenses do not include interest or depreciation expenses.

## KANE COUNTY, ILLINOIS

### Demographic and Economic Statistics Last Ten Years

Year	(a) Population	(b) Per Capita Income	(a) x (b) Personal Income	School Enrollment	Unemployment Rate
2006	482,113	\$ 30,394	\$ 14,653,342,522	116,515	3.4
2005	482,113	30,394	14,653,342,522	112,420	5.7
2004	457,122	30,394	13,893,766,068	110,373	5.9
2003	457,122	30,394	13,893,766,068	109,243	7.0
2002	443,041	30,394	13,465,788,154	104,917	6.7
2001	425,545	30,394	12,934,014,730	101,137	5.2
2000	404,119	30,394	12,282,792,886	97,518	3.9
1999	391,249	27,736	10,851,682,264	94,136	3.8
1998	380,800	27,736	10,561,868,800	90,566	3.9
1997	370,361	27,736	10,272,332,696	88,417	4.2

Sources of Information: Office of DuPage County Clerk, U.S. Census Bureau,  
Illinois Dept. of Employment Security

Note: Per Capital Income is Based on Census information

## KANE COUNTY, ILLINOIS

### Principal Employers in the County Current Year and Nine Years Ago

Employer	Type of Business or Property	2006 Number of Employees	2006 Rank
School District U-46	Public School District	4,820	1
Caterpillar Inc.	Construction Machinery	3,000	2
Fermi National Accelerator	High Energy Physics Research Laboratory	2,200	3
Sherman Hospital	General Hospital	1,702	4
Harper-Wyman Co.	Thermostatic Controls & Gas Combustion Products	1,400	5
Delnor Community Hospital	General Hospital	1,022	6
Dreyer Medical Clinic	Medica Services	1,000	7
Provena St. Joseph Hospital	General Hospital	950	8
Provena Mercy Center	Medical & Psychiatric Hospital	945	9
Rush Copley Medical Center	Hospital & Medical Center	925	10

Employer	Type of Business or Property	1997 Number of Employees	1997 Rank
School District U-46	Public School District	3,200	1
First Chicago Credit Card	Credit Card Processing	2,500	2
Fermi National Accelerator	High Energy Physics Research Laboratory	2,150	3
Sherman Hospital	General Hospital	1,700	4
Elgin Mental Health Center	State Hospital	1,300	5
Elgin Riverboat Resort	Gambling	1,200	6
Nalco Chemical Company	Specialty Chemicals	1,200	7
St. Joseph Hospital	General Hospital	1,000	8
Waubensee Community College	Education	750	9
Elgin Community College	Education	700	10

Source of Information: Office of Kane County Clerk

## KANE COUNTY, ILLINOIS

### County Employment Statistics Last Ten Fiscal Years

<u>Function/Department</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
<b>General Government</b>										
County Board/Liquor	27	33	31	30	29	29	27	30	30	30
Finance Administration	6	7	4	5	5	5	5	4	3	3
County Auditor	4	2	2	2	1	1	2	2	2	2
Data Processing	37	35	33	28	29	29	30	30	28	28
Central Services	21	20	22	25	25	27	27	28	29	30
Development Water Resources	4	5	5	5	5	3	3	2	2	2
Human Resources	7	6	6	7	7	7	7	6	7	6
County Treasury	11	10	10	10	9	11	11	10	11	11
Geographic Information Systems	8	8	6	7	7	7	7	8	7	7
<b>Health and Public Safety</b>										
County Sheriff	299	303	290	286	287	278	266	269	277	276
County Coroner	13	12	11	10	11	14	9	10	9	9
Emergency Management	4	4	4	4	4	4	4	4	4	4
Animal Control	9	8	8	10	7	7	6	4	5	5
County Health	149	139	126	122	107	102	80	76	66	70
<b>Public Services</b>										
Merit Commission	4	4	4	4	4	4	4	4	4	4
County Development	32	33	31	34	33	32	30	33	33	31
Employment and Education	34	36	36	40	40	26	21	41	37	28
County Assessor	37	37	36	37	37	39	34	41	36	21
County Clerk	36	36	36	31	32	32	31	31	31	31
Recorder of Deeds	28	32	29	33	31	28	21	24	24	21
Regional Office of Education	36	37	38	34	35	34	36	34	31	30
Veterans Commission	4	4	4	4	4	4	4	4	4	4
<b>Judicial</b>										
Court Services	159	152	148	146	146	146	129	133	131	126
Judicial Services	194	193	180	171	169	188	187	187	182	179
States Attorney	136	138	138	138	138	140	111	117	104	91
<b>Highway</b>										
Highway	60	61	59	61	58	66	55	60	58	50
<b>Enterprise/Landfill</b>										
Enterprise/Landfill	5	4	5	5	5	5	5	3	3	3
<b>Total</b>	<u>1,364</u>	<u>1,359</u>	<u>1,302</u>	<u>1,289</u>	<u>1,265</u>	<u>1,268</u>	<u>1,152</u>	<u>1,195</u>	<u>1,158</u>	<u>1,102</u>

Source of Information: County Human Resources Department

## KANE COUNTY, ILLINOIS

### Operating Indicators by Function

November 30, 2006

<b>Function</b>	<b>2006</b>
General Government	
Fiscal	
Payroll checks issued	8,115
Accounts Payable checks issued	16,153
Purchase Orders processed	9,398
Maintenance	
District square footage maintained by staff	614,220
Information Technology Services	
Work orders completed	8,599
Health and Public Safety	
Health	
Clients Serviced	27,062
Immunizations administered	5,759
Influenza shots provided	2,435
Tuberculosis tests given	9,195
Sheriff	
Physical arrests made	270
Traffic violations	3,159
Year end inmate population	620
Public Services	
Tax bills collected	169,060
Election ballots counted	139,304
Judicial	
Felony cases authorized	3,370
Child Advocacy investigations	451
Diversion program completions	205
Domestic violence cases	1,414
Felony DUI cases filed	117
Highway	
Lane miles of road resurfaced	8,176
New signs installed	673
Signs repaired	770
Trees cut down and removed from right-of-way	118

Source of Information: Various County Offices

Fiscal year 2006 was the initial year of presenting this information.  
Ten years of data has not yet been compiled.

## KANE COUNTY, ILLINOIS

### Capital Asset Statistics by Function

November 30, 2006

	<u>2006</u>
General Government	
Land acreage	770
County buildings	21
Maintenance vehicles	7
Health and Public Safety	
Sheriff	
Main Stations	1
Substations	6
Sheriff vehicles	137
Correction facilities	2
Judicial	
Court houses	2
Highway	
Miles of streets	
Rural	252
Urban	56
Bridges	49
Street Lights	580
Traffic signals	91
Warning flashers	18
Forest Preserve	
Land acreage	16,652
Bicycle path miles	120

Source of Information: Various County Offices

Fiscal year 2006 was the initial year of presenting this information.  
Ten years of data has not yet been compiled.



## KANE COUNTY, ILLINOIS

### Land Use in Acres by Category and Township (Unincorporated)

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
<b>Total acres</b>	<b>25,858</b>	<b>1,194</b>	<b>642</b>	<b>180,576</b>

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
<b>Total acres</b>	<b>4,358</b>	<b>3,356</b>	<b>13,391</b>	<b>4,606</b>

Source: 2001 Land Use Survey, Kane County Development Department

## KANE COUNTY, ILLINOIS

### Miscellaneous Statistics

November 30, 2006

Date of Organization:	January 16, 1836
Form of Government:	Township
Governing Body:	County Board
Land Area:	Approximately 522 square miles
Population:	482,113 - 2006 estimate
Number of Housing Units:	159,302 - 2004 estimate
Number of Registered Voters:	206,759 - As of March 24, 2007
Number of Townships:	16
Number of Municipalities:	27
Number of Unit School Districts:	9
Number of Community College Districts:	2

Source: Various County Offices