

KANE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE YEAR ENDED
NOVEMBER 30, 2007**

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

FINANCE DEPARTMENT



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April 29, 2008

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, 2007 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.

This letter is designed to complement the Management's Discussion and Analysis (MD&A) and should be read in conjunction with it. The County's MD&A can be found on pages 3-18 of this report.

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

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

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

KANE COUNTY GOVERNMENT STRUCTURE AND BACKGROUND

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

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

Information Useful in Assessing the Government's Economic Condition

ECONOMIC CONDITION AND OUTLOOK

Kane County's population and tax base continues to grow and diversify due to residential and commercial development throughout the County. According to a 2007 estimate, the County's population of 505,000 makes it the fifth largest county in Illinois. The 2030 population is projected at over 750,000.

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.

In 2007, Kane County collected \$76.5 million from sources other than property taxes and direct charges. Most of this revenue (other taxes, 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 2007. 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 2007. The County received

approximately \$7.7 million in 2007 and is expected to receive approximately \$8.5 million in 2008. 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 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 \$3 million in Riverboat funding during 2007, along with a \$2 million commitment for 2008. The \$2 million commitment approved brings total program funding from Federal grants and the Riverboat to \$21.5 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 2007 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 2007 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.

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.

Five major capital improvement projects were funded in 2007 including computer replacement, voice and data infrastructure maintenance, additional voting equipment, a new Financial and Human Resource Management system, and a new jail 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 and additional equipment was purchased in 2007. 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 went live in summer 2007 and the payroll and human resource management modules will go live in summer 2008. The County received \$997,000 in Federal Funds for a new jail management system that will be utilized when the new jail opens in 2008. Total cost of the system is \$1,324,050 and the County will fund the remaining amount with General Fund revenues.

The County Board finished, with the assistance of all of the County offices and departments, a strategic plan initiative in 2006 and continued its implementation in 2007. 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 2007 included the Randall Road at IL Route 64 intersection improvements, the

Orchard Road at Jericho Road intersection improvements, the Kirk Road at IL Route 38 improvements, beginning construction of the Kirk Road at IL Route 56 project as well as the McLean Boulevard widening project, and constructing the IL Route 31 bridge over the Stearns Road Bridge Corridor. Kane County continued engineering and land acquisition for the Stearns Corridor project. Other transportation projects included engineering and construction of various federally funded bridge rehabilitation/replacement projects and continued land acquisition efforts for widening Orchard Road to four lanes from Jericho Road to US 30. In order to finance much of the Orchard Road widening project north of Jericho Road, 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. To address funding needs, Kane County increased the Local Option Motor Fuel Tax by 2 cents and revised its Road Improvement Impact Fee Program.

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 finalize Phase II Engineering and land acquisition in an effort to begin the primary construction of the Stearns Road Bridge Corridor in FY2009. Studies are in process to determine the feasibility of constructing the Longmeadow Parkway Bridge as a toll bridge. Major transportation initiatives in 2008 will include completing the Kirk Road at IL Route 56 intersection project and the McLean Boulevard widening project. The Division of Transportation will continue efforts to engineer and construct various federally funded bridge rehabilitation/replacement projects and continued land acquisition efforts for widening Orchard Road to four lanes from Jericho Road to US 30.

The County will complete construction on a new Adult Justice Facility and Sheriff's Office at the Judicial Center Campus in 2008. Related to the new jail and Sheriff's Office, the County will also implement jail management and public safety software in 2008. 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 2008. 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.

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, Public Service and Records, Judicial, Public Safety, Highways and Streets, Health and Welfare, Environment and Conservation, and Development, Housing and Economic Development 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, 2007, the General Fund unreserved Fund Balance, excluding the Insurance Liability Fund, was \$40,779,532. 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 was closed in 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.

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.

The County issued \$11,345,000 in General Obligation Limited Tax Bonds in 2007. Repayment of these bonds comes from property tax revenue available under the County's limited bond capacity formerly used for the Public Building Commission bonds. The new General Obligation Limited 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.

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 Treasurer also maintains funds in the Certificate of Deposit Account Registry Service®. This enables the county to earn a high rate of return while maintaining 100% FDIC insurance on these types of deposits. 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, 2007 are 4.5% for IMRF with the County paying 8.52% and a member contribution of 7.5% for SLEP with the County paying 17.64%.

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 \$3,228,174 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, 2006.

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 10 consecutive years (fiscal years ended 1997-2006). 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

Paul Kuehnert, Executive Director
Don Bryant, Emergency Management Agency
Mary Lawrie, Animal Control

RECORDER

Sandy Wegman

SHERIFF

Pat Perez

STATE'S ATTORNEY

John Barsanti

REGIONAL OFFICE OF EDUCATION

Douglas E. Johnson

SUPERVISOR OF ASSESSMENTS

Mark Armstrong

TREASURER

David Rickert

KANE COUNTY, ILLINOIS

ORGANIZATION CHART

COMMITTEES (COMMITTEE CHAIRPERSON)	DEPARTMENTS AND APPOINTED BOARDS & ADVISORY BODIES				
ADMINISTRATION <i>(Paul L. Greviskes)</i>	Buildings and Grounds Services	Microfilm, Printing and Mailroom	Information Technology	Geographic Info Systems (GIS)	
COUNTY DEVELOPMENT <i>(Catherine S. Hurlbut)</i>	Development	Regional Planning Committee	Zoning Board of Appeals	Water Resources	Environmental Management
EXECUTIVE <i>(Karen McConnaughay)</i>	*County Board	*Auditor			
FINANCE/BUDGET <i>(John A. Noverini)</i>	Finance	Purchasing			
HUMAN SERVICES <i>(Robert J. McConnaughay)</i>	Human Resources	KCDEE	KCDEE Policy Committee	Veteran's Assistance	Private Industry Council
JUDICIARY AND PUBLIC SAFETY <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		
PUBLIC HEALTH <i>(Gerald A. Jones)</i>	Health	Board of Health Advisory Committee	Animal Control	Emergency Mgmt Agency	
PUBLIC SERVICE <i>(Michael Kenyon)</i>	*Regional Office of Education	Supervisor of Assessments	Board of Tax Review	*Recorder	*Treasurer
	*County Clerk, Tax Extension, Voter Registration				
TRANSPORTATION <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, 2006

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Oliver S. Cox

President

Jeffrey R. Emer

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, 2007, 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 opinions on these financial statements based on our audit. We did not audit the component unit financial statements of the Forest Preserve District of Kane County (the "District"), which represent 44% and 13%, respectively, of the assets and revenues of the governmental activities, and 30% and 37%, 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, 2007, 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, 2007 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 29, 2008, 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.

Wentworth, Rogers, Doran + Ruggieri, LLC

April 29, 2008

KANE COUNTY, ILLINOIS

November 30, 2007

REQUIRED SUPPLEMENTARY INFORMATION

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2007 (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, 2007. 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 2007 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended November 30, 2007, by \$581.7 million (net assets). Of this amount, \$143.1 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors, \$102.6 million (restricted net assets) is restricted for specific purposes and \$336.0 million is invested in capital assets, net of related debt.
- The County's total net assets this fiscal year increased \$70.3 million over the previous year, which represents a 13.7% increase in net assets from 2006. Total net assets for governmental activities increased \$72.4 million while total net assets for business-type activities decreased \$2.1 million.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$277.7 million. Of this amount, \$128.1 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 \$44.0 million, or 55.8% of total General Fund expenditures.
- The County's long-term debt increased by \$98.6 million or 36.8% in comparison with the prior year. The increase resulted primarily from the issuance of three new bond issues totaling just over \$105.8 million.
- Interest rates fell over the last fiscal year, however, interest earnings for the County increased over 2006 due to higher invested balances. The County's weighted average interest earnings rate went from 5.3% at the end of fiscal year 2006 to 4.5% at the end of fiscal year 2007.

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, 2007 (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, public service and records, judicial, public safety, highways and streets, health and welfare, environment and conservation, and development, housing and economic development 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 County-wide financial statements can be found on pages 19-21 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 seventy-seven 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 Capital Projects 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 22-25 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, 2007
(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 26-29 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 30 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 31-63 of this report.

Required Supplementary Information is presented concerning the County's General Fund budgetary schedule, 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 64-69 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 70-220 of this report.

COUNTY-WIDE FINANCIAL ANALYSIS

Statement of Net Assets - The County's overall financial position improved during fiscal year 2007. 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 \$581.7 million, an increase of \$70.3 million over the previous year. The growth is due to several factors, a 23% increase in property tax revenues as compared to 2006, most of which is due to the increase required to make debt service payments, \$28.9 million of developer contributions received resulting in new infrastructure assets, a \$6.8 million one-time receipt from the Kane County Public Building Commission. Restricted net assets nearly doubled due to the increased balances in restricted funds such as debt service and capital projects. Net assets invested in capital assets net of related debt rose over \$34.5 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, 2007 (Unaudited)

Current and other assets consist mainly of cash & investments, intergovernmental receivables (sales tax, income tax, grant revenue, etc.), property tax receivables and prepaid items. Current and other assets for Governmental Activities increased significantly due to the cash received from the County's and District's bond issues, despite the spending on the adult correction construction project. Current and other assets for Business-type Activities were down by \$2.0 million; the decrease was due mainly to transfers out.

Capital assets include land and land improvements, buildings and improvements, fixtures and equipment and highway infrastructure such as roads, bridges and street lights. Changes in capital assets will be discussed later 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.

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 \$8.0 million over last year because of an increase in accounts payable at year end related to construction. The deferred property taxes represents the Forest Preserve District's portion of deferred property taxes in 2007. 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, 2007.

Condensed Statement of Net Assets, as of November 30, 2007 and 2006 (In Millions - Rounded)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Primary Government</u>		
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>Change %</u>
Assets							
Current and							
Other Assets	\$ 331.2	\$ 284.0	\$ 24.1	\$ 26.1	\$ 355.3	\$ 310.1	15%
Capital Assets	<u>629.8</u>	<u>498.0</u>	<u>12.3</u>	<u>12.4</u>	<u>642.1</u>	<u>510.4</u>	26%
Total Assets	<u>961.0</u>	<u>782.0</u>	<u>36.4</u>	<u>38.5</u>	<u>997.4</u>	<u>820.5</u>	22%
Liabilities							
Current and							
Other Liabilities	48.7	40.7	0.5	0.5	49.2	41.2	19%
Long-Term							
Liabilities	<u>366.5</u>	<u>267.9</u>	<u>-</u>	<u>-</u>	<u>366.5</u>	<u>267.9</u>	37%
Total Liabilities	<u>415.2</u>	<u>308.6</u>	<u>0.5</u>	<u>0.5</u>	<u>415.7</u>	<u>309.1</u>	34%
Net Assets							
Invested in Capital							
Assets, Net of							
Related Debt	323.7	289.1	12.3	12.4	336.0	301.5	11%
Restricted	93.6	46.3	9.0	9.2	102.6	55.5	85%
Unrestricted	<u>128.5</u>	<u>138.0</u>	<u>14.6</u>	<u>16.4</u>	<u>143.1</u>	<u>154.4</u>	-7%
Total Net Assets	<u>\$ 545.8</u>	<u>\$ 473.4</u>	<u>\$ 35.9</u>	<u>\$ 38.0</u>	<u>\$ 581.7</u>	<u>\$ 511.4</u>	14%

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

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2007 (Unaudited)

Condensed Statement of Activities for the Years ended November 30, 2007 and 2006 (In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2007	2006	2007	2006	2007	2006	Change %
Revenues							
Program Revenues							
Charges for Services	\$ 36.2	\$ 34.4	\$ 1.2	\$ 7.5	\$ 37.4	\$ 41.9	-11%
Operating Grants and Contributions	48.4	43.3	-	-	48.4	43.3	12%
Capital Grants and Contributions	34.6	16.7	-	-	34.6	16.7	107%
General Revenues							
Property Taxes	70.6	57.6	-	-	70.6	57.6	23%
Income Tax	5.1	5.2	-	-	5.1	5.2	-2%
Sales Tax	15.1	15.4	-	-	15.1	15.4	-2%
Other Taxes	3.1	4.5	-	-	3.1	4.5	-31%
Investment Earnings	11.7	10.9	1.2	1.1	12.9	12.0	7%
Other General Revenues	0.4	0.4	-	-	0.4	0.4	0%
Total Revenues	225.2	188.4	2.4	8.6	227.6	197.0	16%
Expenses							
General Government	41.3	32.1	-	-	41.3	32.1	29%
Public Service and Records	12.5	13.5	-	-	12.5	13.5	-7%
Judicial	17.7	19.1	-	-	17.7	19.1	-7%
Public Safety	44.3	41.9	-	-	44.3	41.9	6%
Highways and Streets	16.3	17.1	-	-	16.3	17.1	-5%
Health and Welfare	10.3	9.5	-	-	10.3	9.5	8%
Environment and Conservation	0.9	1.6	-	-	0.9	1.6	-44%
Development	5.4	5.0	-	-	5.4	5.0	8%
Interest on Long-Term Debt	11.5	10.8	-	-	11.5	10.8	6%
Solid Waste	-	-	0.9	3.2	0.9	3.2	-72%
Events Center	-	-	0.4	0.4	0.4	0.4	0%
Total Expenses	160.2	150.6	1.3	3.6	161.5	154.2	5%
Excess before Special Items and Transfers	65.0	37.8	1.1	5.0	66.1	42.8	54%
Special Items							
Receipt from PBC	6.8	-	-	-	6.8	-	n/a
Loss on Prepaid Rent	(2.6)	-	-	-	(2.6)	-	n/a
Transfers	3.2	1.7	(3.2)	(1.7)	-	-	n/a
Increase (Decrease) in Net Assets	72.4	39.5	(2.1)	3.3	70.3	42.8	64%
Net Assets Beginning of Year	473.4	433.9	38.0	34.7	511.4	468.6	9%
Net Assets End of Year	\$ 545.8	\$ 473.4	\$ 35.9	\$ 38.0	\$ 581.7	\$ 511.4	14%

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

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2007 (Unaudited)

The County created new expense functional categories for financial reporting purposes in 2007, these include, Health and Welfare, Environment and Conservation, and Development, Housing and Economic Development. The County also realigned several departments between functions. Amounts reported for 2006 were re-categorized for comparative purposes.

Change in Net assets - The table on the previous page 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 16% with expenses up 5%. The \$4.5 million decrease in charges for services relates mainly to the closing of the landfill early in fiscal year 2007. The \$17.9 million increase in capital grants and contributions is the result \$28.9 million in developer contributions received in the form of new infrastructure – mainly roads. Property taxes were higher by \$13 million due mostly to a \$7 million rise in the levy for the Forest Preserve District's Debt Service Fund in 2007. General Government expenses increased \$9.2 million from 2006, \$5 million of the increase was attributable to the purchase of farmland rights. Additional analyses regarding revenues and expenditures/expenses will be discussed in the sections below. Transfers from business-type to governmental activities were up \$1.5 million in 2007.

Governmental Funds - The revenues and expenditures of the County's General Fund and the Nonmajor Funds are analyzed below. Amounts for 2006 have been updated to reflect changes in expenditure categories and changes in nonmajor funds. The activities of the District's Debt Service Fund, Capital Projects 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 2007 continue to be property taxes and intergovernmental sources. Annual increases in tax levies and the continued growth of the County (although it has slowed from the pace of previous years) has caused property taxes to rise. Funding from sales tax had been increasing as a result of the new retail development in the County, however 2007 experienced a slight drop off due to the overall decline in the economy. Funding from income tax was down slightly due to a decreased workforce. Other intergovernmental revenues were also lower in 2007 due to fewer payments received for construction projects. Grant funding was down \$2 million in 2007 due the receipt of a one-time Help America Vote Grant during fiscal year 2006, 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 higher in 2007 due mainly to a raise in various fees collected by the County. 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 steady 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 decline in 2007 and the previously mentioned receipt of a one-time grant during fiscal year 2006 were the main contributors to the fall in other taxes, grants and reimbursements revenue. Interest revenue decreased slightly because interest rates earned were lower in 2007. Fines, Services, Fees and Permits were up 2% due to a raise in various fees charged by County departments.

Property taxes for the Nonmajor Governmental Funds grew \$3.6 million in 2007. Although County Local Option Taxes increased \$2.2 million, Other taxes, Grants and Reimbursements revenue decreased 13% in Nonmajor Governmental Funds mainly because of fewer Federal reimbursements for transportation projects. Fines, Services, Fees & Permits were up 6% because of a general increase in fees charged. The decrease in miscellaneous revenue is the result of lower Riverboat proceeds collected from the Elgin Riverboat. Riverboat proceeds were \$7.7 million in 2007, down from \$8.6 million in 2006 due to changes in casino taxing by the State and casino attendance.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2007 (Unaudited)

Comparative Summary of Revenues General Fund

	2007 General Fund	2006 General Fund	Increase (Decrease) 2006 to 2007	% Change
Revenues				
Property Taxes	\$ 27,391,079	\$ 25,046,473	\$ 2,344,606	9%
Other Taxes, Grants & Reimbursements	29,118,571	30,489,898	(1,371,327)	-4%
Interest	2,078,395	2,201,274	(122,879)	-6%
Fines, Services, Fees & Permits	20,648,484	20,343,307	305,177	2%
Miscellaneous	<u>158,177</u>	<u>125,279</u>	<u>32,898</u>	26%
 Total Revenues	 <u>\$ 79,394,706</u>	 <u>\$ 78,206,231</u>	 <u>\$ 1,188,475</u>	 2%

Comparative Summary of Revenues for the Total Nonmajor Governmental Funds

	2007 Nonmajor Governmental Funds	2006 Nonmajor Governmental Funds	Increase (Decrease) 2006 to 2007	% Change
Revenues				
Property Taxes	\$ 24,809,835	\$ 21,253,682	\$ 3,556,153	17%
Other Taxes, Grants & Reimbursements	37,234,063	42,603,814	(5,369,751)	-13%
Interest	7,242,874	5,565,167	1,677,707	30%
Fines, Services, Fees & Permits	15,379,184	14,574,563	804,621	6%
Miscellaneous	<u>9,101,177</u>	<u>9,849,107</u>	<u>(747,930)</u>	-8%
 Total Revenues	 <u>\$ 93,767,133</u>	 <u>\$ 93,846,333</u>	 <u>\$ (79,200)</u>	 0%

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 \$3.1 million from 2006 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. All departments are utilizing 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.

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Expenditures in the General Fund increased in total by 5% in 2007. General government expenditures increased by \$2.2 million, \$1.5 million was due to centralizing postage, telephone services and certain utilities from other functions to general government, another \$400 thousand was due to higher personnel and benefits costs. Debt service expenditures increased the greatest in the General Fund, due to the timing of payments on the 2005 and 2006 series debt certificates.

Public Service and Records expenditures decreased 12% due mainly to a \$430 thousand decrease in election supplies expenditures. Although personnel and benefits costs were up \$1 million, Public Safety expenditures were down slightly as board and care of prisoners expenditures were down \$757 thousand in 2007 and over \$500 thousand of utilities costs incurred in 2006 were centralized into general government in 2007. Capital costs were reduced because of higher prior year computer projects and automotive equipment purchases.

Comparative Summary of Expenditures General Fund

	2007 General Fund	2006 General Fund	Increase (Decrease) 2006 To 2007	% Change
Expenditures				
General Government	\$ 14,508,894	\$ 12,271,542	\$ 2,237,352	18%
Public Service and Records	5,433,575	6,151,696	(718,121)	-12%
Judicial	15,196,990	13,876,073	1,320,917	10%
Public Safety	37,482,294	37,739,083	(256,789)	-1%
Development, Housing and Economic Development	2,500,047	2,570,682	(70,635)	-3%
Debt Service	2,574,074	173,521	2,400,553	1383%
Capital Outlay	1,088,875	2,269,978	(1,181,103)	-52%
 Total Expenditures	 <u>\$ 78,784,749</u>	 <u>\$ 75,052,575</u>	 <u>\$ 3,732,174</u>	 5%

Expenditures in the Nonmajor Governmental Funds increased in total by 26% in 2007. The greatest increase by far was in the area of capital outlay. The County spent a total \$40.6 million on capital items in 2007, which included \$25.4 million paid from the Adult Correction Construction Fund on the construction of the new adult corrections facility; that fund ended the year with a zero fund balance. 2006 costs included over \$10 million spent on the corrections facility, over \$3 million in new voting equipment, and the purchase of right-of-way for future road and bridge construction.

The increase in General Government expenditures was due mainly to the \$5.5 million spent on farmland preservation rights compared to \$586 thousand in 2006, additionally, personnel and benefit costs were up \$2.1 million.

The decrease in Public Services and Records expenditures is due mainly to fewer KCDEE grant expenditures by approximately \$1.1 million. The increase in Highway costs was caused by spending more on road and bridge improvements in 2007 than in 2006. Judicial, Public Safety, and Health and Welfare expenditures increased slightly because of higher personnel costs. Environment and Conservation expenditures were down due to decreased grant funding in this area. Debt Service expenditures remained at \$4.3 million due to the timing of bond payments.

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Comparative Summary of Expenditures
for the Total Nonmajor Government Funds

	2007 Nonmajor Governmental Funds	2006 Nonmajor Governmental Funds	Increase (Decrease) 2006 To 2007	% Change
Expenditures				
General Government	\$ 21,157,547	\$ 15,098,033	\$ 6,059,514	40%
Public Service and Records	5,810,192	6,751,513	(941,321)	-14%
Judicial	3,989,492	3,722,232	267,260	7%
Public Safety	3,400,558	3,102,005	298,553	10%
Highways and Streets	16,424,217	14,769,067	1,655,150	11%
Health and Welfare	10,162,877	9,400,176	762,701	8%
Environment and Conservation	864,272	1,668,229	(803,957)	-48%
Development, Housing and Economic Development	2,837,316	2,406,392	430,924	18%
Debt Service	4,284,997	4,272,297	12,700	0%
Capital Outlay	40,618,133	26,067,521	14,550,612	56%
Total Expenditures	\$ 109,549,601	\$ 87,257,465	\$ 22,292,136	26%

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 2007 with total revenue of \$19.0 million in 2007 compared to \$11.7 million in 2006, due to property taxes needed to retire debt. Expenditures totaled nearly \$16.0 million, up from \$14.8 million the prior year, because of the timing of debt payments.

The Capital Projects Fund earned over \$1.5 million in interest and spent \$13.9 million towards the adult correction facility construction. The Fund also received a one-time \$6.8 million payment from the Kane County Public Building Commission. The fund ended the year with a \$17.3 million fund balance.

The District's Land Acquisition Fund is used for expenditures made from the proceeds of current and prior year's general obligation bond issuances associated with the open space referendum. Revenues for the fund were \$1.0 million, a \$4.2 million decrease from the prior year due to decreased grant funding from the Illinois Department of Natural Resources. Expenditures for the fund were \$53.1 million (99% of which was the purchases of land), up significantly from last year's expenditures of \$48.6 million.

Business-type Activities - Combined operating revenues for the Enterprise Surcharge, Enterprise General and District's Enterprise Fund decreased to \$1.2 million, down from \$7.5 million in 2006. The main source of revenue was derived from waste dumped at Settler's Hill Landfill. 2007 saw a decrease in revenues as the landfill closed on December 29, 2006. The landfill experienced record high revenues in 2006 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 in 2006.

Below is an analysis of expenses for the past two years for the Proprietary Funds. Personnel services, benefits and commodities expenses remained constant. Contractual services fell because of \$2.6 million spent on building repairs in 2006. Depreciation fell slightly due to certain assets being fully depreciated in 2006.

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Comparative Summary of Expenses for the Total Proprietary Funds

Expenses	2007 Proprietary Funds	2006 Proprietary Funds	Increase (Decrease) 2006 To 2007	% Change
Personnel Services	\$ 197,185	\$ 191,252	\$ 5,933	3%
Benefits	53,894	58,515	(4,621)	-8%
Contractual Services	666,645	3,032,762	(2,366,117)	-78%
Commodities	18,759	18,266	493	3%
Depreciation	325,704	335,989	(10,285)	-3%
Total Expenses	\$ 1,262,187	\$ 3,636,784	\$ (2,374,597)	-65%

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, 2007, the County's governmental funds reported combined ending fund balances of \$277.7 million, an increase of \$38.9 million in comparison with the prior year. A significant increase was seen in the District's Land Acquisition Fund, which experienced an increase in fund balance of \$27.3 million mainly because of the \$75.5 million in bond proceeds which exceeded the \$52.6 million in open space land purchases throughout the County. County's Adult Correction Construction Fund spent its entire \$25.4 million balance on construction costs for the new adult corrections facility.

The Forest Preserve District's Debt Service Fund took in \$4.6 million more than it spent due to property tax collections, bond proceeds and the timing of scheduled debt payments. The decrease in the General Fund will be discussed below.

Approximately 46% (\$128.1 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 (\$1.3 million), long-term interfund loans (\$1.8 million), debt service (\$12.4 million), future projects (\$131.2 million), and the County's permanent fund (\$2.9 million).

The General Fund is the chief operating fund of the County. At November 30, 2007, unreserved fund balance of the General Fund was \$44.0 million, while total fund balance reached \$45.8 million. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 55.8% of total fund expenditures, while total fund balance represents 58.1% of that same amount. While revenues exceeded expenditures by \$610 thousand, the General Fund's fund balance decreased by \$3.7 million during the current fiscal year. The decrease in fund balance relates to excess transfers out over transfers in and the \$2.6 million special item loss on prepaid rent.

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Total General Fund revenues were \$940 thousand more than the final budgeted amount; greater than anticipated revenues from property tax, charges for services, fines, and reimbursements led to the majority of this excess. Total expenditures were \$2.9 million 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 \$14.5 million at November 30, 2007. Of that amount, \$13.1 million and \$1.4 million relate to the Enterprise General Fund and District's Enterprise Funds, respectively. The total unrestricted net assets for these funds were lower than in 2006 because of the prior year pre-closure landfill fee revenues and transfers out to other funds. 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 for the General Fund are provided later in this comprehensive annual financial report. Budget columns are provided for both the original budget adopted for fiscal year 2007 as well as the final budget. A column for actual expenditures and a column for differences between final budget and actual expenditures are also reported.

Operating a government the size of Kane County is a dynamic business and budget amendments are sometimes required; these amendments are approved throughout the year. A comparison of original budget to final budget for the general fund revenues shows a \$388 thousand increase in grant revenues. Several miscellaneous grants, not originally budgeted, were received during the year and were subsequently budgeted for. Significant expenditure increases/decreases in budget include the following:

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<u>General Fund Department</u>	<u>Budget</u> <u>Increase/(Decrease)</u>	<u>Reason For Increase/Decrease</u>
Information Technologies	\$ 616,268	IT resources from other departments (e.g. Sheriff) were combined with the County-wide IT department.
Communication/Technology	\$ 327,050	Additional County-wide computer projects were budgeted.
Other - Contingency	(\$ 1,283,664)	Money was taken from the contingency and added to individual department line items.
Insurance Liability - Judicial	\$ 428,602	Money was reallocated for legal services.
Sheriff	\$ 1,466,299	Salary increases and amounts allocated from E-911.
E-911	(\$ 909,259)	Money was allocated to Sheriff.
Adult Corrections	\$ 416,645	Amount represents increase in budget related to salaries for corrections officers.
County Development	\$ 203,069	Represents increase in contracts and consulting budget, related to a Homeless Management Information System grant.

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

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<u>Revenue</u>	<u>Variance With Final Budget Positive (Negative)</u>	<u>Reason for Variance</u>
Property Tax	\$ 458,177	The final tax levy was greater than anticipated.
Licenses and Permits	(\$ 224,778)	Building and inspection permits were under budget due to fewer home building developments.
Grants	(\$ 682,604)	Miscellaneous grants budgeted for were not all received during the fiscal year.
Charges for Services	\$ 398,998	Charges were underestimated in some offices and overestimated in others. Fewer than expected number of home refinancing caused recording fees to be nearly \$400 thousand under estimates. Chancery fees were \$370 thousand over budget due to the high number of foreclosures filed.
Fines	\$ 385,864	Poor economic conditions over the last few years led to the the rise in back tax penalties.
Reimbursements	\$ 446,702	The County received \$787 thousand in insurance reimbursements
Interest	\$ 206,719	Although interest rates were lower than in 2006, they were higher than originally expected.

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<u>Expenditure</u>	<u>Variance With Final Budget Positive (Negative)</u>	<u>Reason for Variance</u>
County Board/Liquor	\$ 346,648	A budgeted building project was not started.
Adult Justice Facility Transition	\$ 383,944	Budgeted contractual/consulting services were not needed due to the timing of projects.
Finance Administration	\$ 261,613	Salaries expenditures were under budget because of staff vacancies throughout the year.
Information Technologies	\$ 274,133	Budgeted computer and communications equipment purchases were deferred.
Internal Services	\$ 257,121	Telephone and postage were less than expected.
Communications/Technology	\$ 1,535,706	Budgeted special purpose equipment was not purchased.
Other - Contingency	\$ 799,858	Not all of the amount set aside as contingency was used in 2007.
Insurance Liability	(\$ 466,634)	Liability insurance claims were greater than anticipated.
Judiciary and Courts	(\$ 296,597)	A higher than expected volume of cases led to budget overruns in several line items.
Sheriff	(\$ 361,153)	Several factors including higher than expected salaries, increased computer costs and higher fuel prices, led to the variance.
Adult Corrections	(\$ 314,136)	Higher than expected overtime to run the jail, and increased prisoner care costs caused the department to exceed budget.
Corrections, Board and Care	(\$ 1,350,343)	Overcrowding of the County jail facility caused the need to send prisoners to other local jails.
Juvenile Custody	(\$ 553,375)	The department underestimated the costs for board and care of juvenile offenders.
Juvenile Justice Center	\$ 296,074	The department was able to keep salaries expenditures near 2006 levels because of staff vacancies throughout the year.
County Development	\$ 353,994	Several factors including less than expected contractual services led to the variance.
Water Resources	\$ 882,675	Contractual services expenditures were under budget due to the timing of projects.
Transfers Out	\$ 556,451	Transfers were made in excess of the original budgeted amount, however the final budget overestimated the need for further transfers.

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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, 2007, totals \$642.2 million, compared to \$510.4 million at November 30, 2006. 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 \$498.0 million in 2006 to \$629.8 million in 2007, a 26.5% or \$131.8 million increase. The increase can be attributed to major purchases of land acquired by the District of over \$53.8 million and new construction in progress for the adult corrections facility, which totaled \$39.4 million. Another nearly \$14.4 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. The County also received capital contributions in the form of infrastructure in the amount of \$28.9 million. Current commitments for which the County has entered into contracts for future construction total approximately \$22.8 million; (\$12.6 million for the adult corrections facility and \$10.2 for roads) the work is expected to be completed over the next two years.

Capital assets in proprietary funds were down slightly as depreciation expense was greater than new construction in progress additions during the year.

Additional information on the County's capital assets can be found in Note 4 on pages 44-46 of this report.

Long-Term Debt – On the following page is a comparative summary of long-term debt. At November 30, 2007, the County had total long-term debt outstanding of \$366.5 million. Of this, 97.9% (\$358.8 million) was comprised of General Obligation Bonds and Debt Certificates along with related premiums and deferred amounts. The total debt increased \$98.6 million (36.8%) during the current fiscal year. The increase in General Obligation Bonds and Debt Certificates related mainly to the issuance of the District's 2006 and 2007 series bonds and the County's Series 2007 bonds; the three issues totaled \$105.8 million, along with a related premium of \$4.0 million. The bonds were issued to provide funds for future land purchases and to make capital improvements. The liability relating to probable claims and judgments for general liability and worker's compensation was up approximately \$735 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; the slight decrease relates to the timing of absences used during 2007.

KANE COUNTY, ILLINOIS

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Comparative Summary of Long-Term Debt

	<u>2007</u>	<u>2006</u>	<u>Increase (Decrease)</u>
General Obligation Bonds and Debt Certificates	\$ 358,767,280	\$ 260,651,380	\$ 98,115,900
Accrued Claims and Judgments	3,228,174	2,492,918	735,256
Compensated Absences	<u>4,533,306</u>	<u>4,739,130</u>	<u>(205,824)</u>
Totals	<u>\$ 366,528,760</u>	<u>\$ 267,883,428</u>	<u>\$ 98,645,332</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 49-57 of this report.

ECONOMIC FACTORS AND FISCAL YEAR 2008 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 estimated at 505,000 in 2007 and is anticipated to climb to over 750,000 by 2030.

The unemployment rate for Kane County in February 2008 was 6.4%, a considerable jump over the previous year rate of 3.4%. Given the current economic indicators for this region, sales tax revenue is anticipated to slightly increase in 2008. 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 fallen 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 2008 budget. In conjunction with current economic factors, the County slightly increased its anticipated spending for 2008. 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.

In January 2008, the Illinois General Assembly approved a new Mass Transit Sales Tax to be collected beginning April 1, 2008. The County will revise its 2008 budget and establish three new Funds to account for the sales tax which is estimated to be \$12 million annually. The tax must be used to fund operating and capital costs of public safety and public transportation services.

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.

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November 30, 2007

BASIC FINANCIAL STATEMENTS

KANE COUNTY, ILLINOIS

Statement of Net Assets November 30, 2007

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Assets			
Cash & Investments	\$ 296,589,974	\$ 23,623,553	\$ 320,213,527
Cash Held by Paying Agent	715,116	-	715,116
Interest Receivable	255,617	47,427	303,044
Property Tax Receivable	11,989,117	-	11,989,117
Accounts Receivable	231,321	398,306	629,627
Intergovernmental Receivable	16,314,034	-	16,314,034
Other receivables	1,844,678	-	1,844,678
Prepaid Items	1,318,287	-	1,318,287
Deposits	20,000	-	20,000
Deferred Bond Issuance Costs	1,840,537	-	1,840,537
Capital assets not being depreciated	416,575,694	6,302,920	422,878,614
Capital assets being depreciated, net	213,264,155	6,036,163	219,300,318
Total Assets	<u>\$ 960,958,530</u>	<u>\$ 36,408,369</u>	<u>\$ 997,366,899</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	\$ 19,598,677	\$ 225,225	\$ 19,823,902
Accrued Payroll	3,400,122	9,497	3,409,619
Internal Balances	(230,869)	230,869	-
Interest Payable	2,165,867	-	2,165,867
Deferred Revenue	158,751	-	158,751
Deferred Property Taxes	23,604,698	-	23,604,698
Long-term obligations, due within one year:			
Bonds/Debt Certificates Payable	15,730,000	-	15,730,000
Accrued Claims and Judgments	2,728,174	-	2,728,174
Compensated Absences	3,427,706	-	3,427,706
Long-term obligations, due in more than one year:			
Bonds/Debt Certificates Payable	332,812,692	-	332,812,692
Deferred Amount on Refunding	(5,695,496)	-	(5,695,496)
Deferred Premium on Debt	15,920,084	-	15,920,084
Accrued Claims and Judgments	500,000	-	500,000
Compensated Absences	1,105,600	-	1,105,600
Total Liabilities	<u>415,226,006</u>	<u>465,591</u>	<u>415,691,597</u>
Net Assets			
Invested in capital assets, net of related debt	323,701,618	12,339,083	336,040,701
Restricted for:			
Debt Service	10,587,838	-	10,587,838
Capital Projects	78,446,392	9,035,136	87,481,528
Fox River Trust	1,597,368	-	1,597,368
Permanent Fund - Nonexpendable	2,873,220	-	2,873,220
Unrestricted Net Assets	<u>128,526,088</u>	<u>14,568,559</u>	<u>143,094,647</u>
Total Net Assets	<u>545,732,524</u>	<u>35,942,778</u>	<u>581,675,302</u>
Total Liabilities and Net Assets	<u>\$ 960,958,530</u>	<u>\$ 36,408,369</u>	<u>\$ 997,366,899</u>

See Accompanying Notes To The Basic Financial Statements.

KANE COUNTY, ILLINOIS

Statement of Activities
For the Year Ended November 30, 2007

<u>Functions / Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Fines, Fees & Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental Activities:				
General Government	\$ 41,329,379	\$ 4,390,667	\$ 11,172,241	\$ 3,102,156
Public Services	12,527,679	6,295,964	4,935,732	38,320
Judicial	17,763,518	12,029,886	1,635,389	-
Public Safety	44,332,538	5,741,463	4,262,684	-
Highways and Streets	16,280,832	4,387,955	16,537,834	31,491,733
Health and Welfare	10,330,682	1,300,478	6,351,084	-
Environment and Conservation	857,723	342,800	490,811	-
Development	5,375,695	1,696,598	3,034,619	-
Interest on Long-Term Debt	11,477,471	-	-	-
Total Governmental Activities	<u>160,275,517</u>	<u>36,185,811</u>	<u>48,420,394</u>	<u>34,632,209</u>
Business-Type Activities:				
Solid Waste	866,585	369,386	-	-
Events Center	395,602	819,136	-	-
Total Business-Type Activities	<u>1,262,187</u>	<u>1,188,522</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 161,537,704</u>	<u>\$ 37,374,333</u>	<u>\$ 48,420,394</u>	<u>\$ 34,632,209</u>

General Revenues
Taxes:
Property Taxes
Income Tax
Sales Tax
Other Taxes
Investment earnings
Other general revenues
Special Items
Receipt from Public Building
Commission
Expense of Prepaid Rent
Transfers
Total General Revenues
and Transfers

Change In Net Assets

Net Assets - Beginning

Net Assets - Ending

See Accompanying Notes To The Basic Financial Statements.

Net (Expense) Revenue and Changes in Net Assets

<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
(\$ 22,664,315)	\$ -	(\$ 22,664,315)
(1,257,663)	-	(1,257,663)
(4,098,243)	-	(4,098,243)
(34,328,391)	-	(34,328,391)
36,136,690	-	36,136,690
(2,679,120)	-	(2,679,120)
(24,112)	-	(24,112)
(644,478)	-	(644,478)
(11,477,471)	-	(11,477,471)
<u>(41,037,103)</u>	<u>-</u>	<u>(41,037,103)</u>
-	(497,199)	(497,199)
<u>-</u>	<u>423,534</u>	<u>423,534</u>
-	(73,665)	(73,665)
<u>(41,037,103)</u>	<u>(73,665)</u>	<u>(41,110,768)</u>
70,575,540	-	70,575,540
5,089,268	-	5,089,268
15,145,262	-	15,145,262
3,115,820	-	3,115,820
11,682,323	1,208,098	12,890,421
379,477	-	379,477
6,750,000	-	6,750,000
(2,557,450)	-	(2,557,450)
<u>3,232,871</u>	<u>(3,232,871)</u>	<u>-</u>
<u>113,413,111</u>	<u>(2,024,773)</u>	<u>111,388,338</u>
72,376,008	(2,098,438)	70,277,570
<u>473,356,516</u>	<u>38,041,216</u>	<u>511,397,732</u>
<u>\$ 545,732,524</u>	<u>\$ 35,942,778</u>	<u>\$ 581,675,302</u>

KANE COUNTY, ILLINOIS

Governmental Funds
Balance Sheet
November 30, 2007

Major Funds

	General Fund	Forest Preserve District's Debt Service Fund (June 30, 2007)	Capital Projects Fund	Forest Preserve District's Land Acquisition Fund (June 30, 2007)	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash & Investments	\$ 43,602,136	\$ 12,577,595	\$ 25,729,508	\$ 64,131,529	\$ 150,549,206	\$ 296,589,974
Cash Held by Paying Agent	-	-	-	-	715,116	715,116
Interest Receivable	83,138	-	54,460	-	118,019	255,617
Property Tax Receivable	-	9,360,858	-	-	2,628,259	11,989,117
Accounts Receivable	219,505	-	-	-	11,816	231,321
Intergovernmental Receivable	5,937,794	-	-	2,515,500	7,860,740	16,314,034
Other Receivables	1,110,031	-	-	31,112	703,535	1,844,678
Due From Other Funds	598,150	-	950,228	230,869	-	1,779,247
Prepaid Items	1,227,392	-	-	-	90,895	1,318,287
Deposits	20,000	-	-	-	-	20,000
Total Assets	<u>\$ 52,798,146</u>	<u>\$ 21,938,453</u>	<u>\$ 26,734,196</u>	<u>\$ 66,909,010</u>	<u>\$ 162,677,586</u>	<u>\$ 331,057,391</u>
Liabilities And Fund Balances						
Liabilities						
Accounts Payable	\$ 3,351,962	\$ -	\$ 9,470,495	\$ 151,423	\$ 6,624,797	\$ 19,598,677
Accrued Payroll	2,337,884	-	-	-	1,062,238	3,400,122
Due to Other Funds	15,648	-	-	-	1,532,730	1,548,378
Interest Payable	-	129,758	-	-	35,453	165,211
Deferred Revenue	1,279,644	-	-	31,112	3,767,888	5,078,644
Deferred Property Taxes	-	18,430,065	-	-	5,174,633	23,604,698
Total Liabilities	<u>6,985,138</u>	<u>18,559,823</u>	<u>9,470,495</u>	<u>182,535</u>	<u>18,197,739</u>	<u>53,395,730</u>
Fund Balances						
Reserved for:						
Prepaid Items	1,227,392	-	-	-	90,895	1,318,287
Long-term Interfund Loans	598,150	-	934,580	230,869	-	1,763,599
Debt Service	-	3,378,630	-	-	9,002,639	12,381,269
Capital Projects	-	-	-	66,495,606	64,690,646	131,186,252
Permanent Funds	-	-	-	-	2,873,220	2,873,220
Unreserved, reported in:						
General Fund	43,987,466	-	-	-	-	43,987,466
Special Revenue Funds	-	-	-	-	67,822,447	67,822,447
Capital Projects Funds	-	-	16,329,121	-	-	16,329,121
Total Fund Balances	<u>45,813,008</u>	<u>3,378,630</u>	<u>17,263,701</u>	<u>66,726,475</u>	<u>144,479,847</u>	<u>277,661,661</u>
Total Liabilities and Fund Balances	<u>\$ 52,798,146</u>	<u>\$ 21,938,453</u>	<u>\$ 26,734,196</u>	<u>\$ 66,909,010</u>	<u>\$ 162,677,586</u>	<u>\$ 331,057,391</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, 2007

Total fund balances - governmental funds	\$ 277,661,661
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets net of accumulated depreciation of \$119,106,969 used in governmental activities are not current financial resources and therefore are not reported in the governmental funds.	629,839,849
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.	1,840,537
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	4,919,893
General obligation bonds and Debt certificates	(348,542,692)
Deferred amount on refunding of bonds	5,695,496
Deferred premium on bonds	(15,920,084)
Interest payable on debt	(2,000,656)
Accrued claims and judgments	(3,228,174)
Compensated absences	(4,533,306)
Net assets of governmental activities	<u>\$ 545,732,524</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, 2007

	Major Funds					Total Governmental Funds
	General Fund	Forest Preserve District's Debt Service Fund (June 30, 2007)	Capital Projects Fund	Forest Preserve District's Land Acquisition Fund (June 30, 2007)	Nonmajor Governmental Funds	
Revenues						
Property tax	\$ 27,391,079	\$ 18,344,784	\$ -	\$ -	\$ 24,809,835	\$ 70,545,698
Other Taxes	23,095,449	169,313	-	-	13,861,132	37,125,894
Licenses and Permits	988,552	-	-	-	633,702	1,622,254
Grants	2,092,458	-	-	704,599	17,570,995	20,368,052
Charges for Services	16,192,533	-	-	-	13,613,834	29,806,367
Fines	3,467,399	-	-	-	1,131,648	4,599,047
Reimbursements	3,930,664	-	-	-	5,801,936	9,732,600
Interest	2,078,395	490,325	1,558,305	312,420	7,242,874	11,682,319
Miscellaneous	158,177	-	-	4,444	9,101,177	9,263,798
Total Revenues	<u>79,394,706</u>	<u>19,004,422</u>	<u>1,558,305</u>	<u>1,021,463</u>	<u>93,767,133</u>	<u>194,746,029</u>
Expenditures						
Current:						
General Government	14,508,894	-	83,974	745,134	21,157,547	36,495,549
Public Service and Records	5,433,575	-	-	-	5,810,192	11,243,767
Judicial	15,196,990	-	-	-	3,989,492	19,186,482
Public Safety	37,482,294	-	-	-	3,400,558	40,882,852
Highways and Streets	-	-	-	-	16,424,217	16,424,217
Health and Welfare	-	-	-	-	10,162,877	10,162,877
Environment and Conservation	-	-	-	-	864,272	864,272
Development, Housing and Economic Development	2,500,047	-	-	-	2,837,316	5,337,363
Debt Service:						
Principal	1,190,000	7,940,000	-	-	2,265,000	11,395,000
Interest and Fees	1,384,074	8,012,193	-	-	2,019,997	11,416,264
Capital Outlay	1,088,875	-	15,648,365	52,355,881	40,618,133	109,711,254
Total Expenditures	<u>78,784,749</u>	<u>15,952,193</u>	<u>15,732,339</u>	<u>53,101,015</u>	<u>109,549,601</u>	<u>273,119,897</u>
Excess (deficiency) of revenues over expenditures	<u>609,957</u>	<u>3,052,229</u>	<u>(14,174,034)</u>	<u>(52,079,552)</u>	<u>(15,782,468)</u>	<u>(78,373,868)</u>
Other Financing Sources (Uses)						
Issuance of Bonds	-	1,500,000	-	75,467,202	28,873,664	105,840,866
Premium on Bonds Sold	-	-	-	3,962,248	38,659	4,000,907
Transfers In	3,208,610	-	6,384,396	-	11,357,224	20,950,230
Transfers Out	(4,963,698)	-	(666,993)	-	(12,086,668)	(17,717,359)
Total Other Financing Sources (Uses)	<u>(1,755,088)</u>	<u>1,500,000</u>	<u>5,717,403</u>	<u>79,429,450</u>	<u>28,182,879</u>	<u>113,074,644</u>
Special Items						
Receipt from Public Building Commission	-	-	6,750,000	-	-	6,750,000
Loss on Prepaid Rent	(2,557,450)	-	-	-	-	(2,557,450)
Net Change in Fund Balances	<u>(3,702,581)</u>	<u>4,552,229</u>	<u>(1,706,631)</u>	<u>27,349,898</u>	<u>12,400,411</u>	<u>38,893,326</u>
Fund Balances, Beginning of Year	<u>49,515,589</u>	<u>(1,173,599)</u>	<u>18,970,332</u>	<u>39,376,577</u>	<u>132,079,436</u>	<u>238,768,335</u>
Fund Balances, End of Year	<u>\$ 45,813,008</u>	<u>\$ 3,378,630</u>	<u>\$ 17,263,701</u>	<u>\$ 66,726,475</u>	<u>\$ 144,479,847</u>	<u>\$ 277,661,661</u>

See Accompanying Notes To The Basic Financial Statements.

KANE COUNTY, ILLINOIS

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to Statement of Activities For the Year Ended November 30, 2007

Net change in total fund balances		\$ 38,893,326
<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 2006 to 2007 consists of:</p>		
Sales and Use Taxes received from the State of Illinois	(44,433)	
MFT Local Option received from the State of Illinois	395,281	
Amounts due from other governmental agencies for Road construction and miscellaneous projects	(238,804)	
Total change in deferred revenues		112,044
<p>The depreciated value of assets disposed of had a net value greater than the salvage value. The difference has been recorded in the statement of activities.</p>		
	(1,306,550)	
<p>Contributions/donations of capital assets are not a current financial resource in governmental funds.</p>		
		28,887,587
<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 bonds (\$105,840,866) and a premium on issuance (\$4,000,907)</p>		
	(109,841,773)	
<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>		
		666,920
<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	205,824	
Increase in accrued claims and judgments	(735,256)	
Increase in accrued interest payable on debt	(319,563)	
Total expenses of noncurrent resources		(848,995)
<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		113,907,369
Depreciation expense	(9,673,442)	
<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>		
		11,395,000
<p>The accretion of interest on long-term debt is not reported in the governmental funds, however, it results in an increase in debt principal payable in the Statement of Net Assets.</p>		
	(396,826)	
<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	(146,351)	
Amortization of deferred amount on refunding	(570,679)	
Amortization of premium on debt	1,298,378	
Total deferred costs		581,348
Change in net assets of governmental activities		<u>\$ 72,376,008</u>

See Accompanying Notes To The Basic Financial Statements.

KANE COUNTY, ILLINOIS

Statement of Net Assets
Proprietary Funds
November 30, 2007

	Enterprise Funds			Total
	Enterprise Surcharge Fund	Enterprise General Fund	Nonmajor Enterprise Fund Forest Preserve District's Enterprise Fund (June 30, 2007)	
Assets				
Current Assets:				
Cash & Investments	\$ 9,230,537	\$ 13,121,503	\$ 1,271,513	\$ 23,623,553
Interest Receivable	19,586	27,841	-	47,427
Accounts Receivable	-	-	398,306	398,306
Total Current Assets	9,250,123	13,149,344	1,669,819	24,069,286
Noncurrent Assets:				
Capital assets not being depreciated	-	2,883,454	3,419,466	6,302,920
Capital assets being depreciated, net	-	-	6,036,163	6,036,163
Total Noncurrent Assets	-	2,883,454	9,455,629	12,339,083
Total Assets	\$ 9,250,123	\$ 16,032,798	\$ 11,125,448	\$ 36,408,369
Liabilities and Net Assets				
Liabilities				
Current Liabilities:				
Accounts Payable	\$ 205,490	\$ -	\$ 19,735	\$ 225,225
Accrued Payroll	9,497	-	-	9,497
Due to Other Funds	-	-	25,652	25,652
Total Current Liabilities	214,987	-	45,387	260,374
Noncurrent Liabilities:				
Due to Other Funds	-	-	205,217	205,217
Total Noncurrent Liabilities	-	-	205,217	205,217
Total Liabilities	214,987	-	250,604	465,591
Net Assets				
Invested in Capital Assets	-	2,883,454	9,455,629	12,339,083
Restricted - Expendable for				
Capital Projects	9,035,136	-	-	9,035,136
Unrestricted Net Assets	-	13,149,344	1,419,215	14,568,559
Total Net Assets	9,035,136	16,032,798	10,874,844	35,942,778
Total Liabilities and Net Assets	\$ 9,250,123	\$ 16,032,798	\$ 11,125,448	\$ 36,408,369

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, 2007

	Enterprise Funds			Total
	Enterprise Surcharge Fund	Enterprise General Fund	Nonmajor Enterprise Fund Forest Preserve District's Enterprise Fund (June 30, 2007)	
Operating Revenues				
Waste Disposal Fee	\$ 50,819	\$ 225,932	\$ -	\$ 276,751
Charges for services	-	-	819,118	819,118
Miscellaneous	<u>92,635</u>	<u>-</u>	<u>18</u>	<u>92,653</u>
Total Operating Revenues	<u>143,454</u>	<u>225,932</u>	<u>819,136</u>	<u>1,188,522</u>
Operating Expenses				
Personnel	194,024	-	3,161	197,185
Benefits	53,894	-	-	53,894
Contractual	605,028	-	61,617	666,645
Commodities	11,541	-	7,218	18,759
Depreciation	<u>2,098</u>	<u>-</u>	<u>323,606</u>	<u>325,704</u>
Total Operating Expenses	<u>866,585</u>	<u>-</u>	<u>395,602</u>	<u>1,262,187</u>
Operating Income (Loss)	(723,131)	<u>225,932</u>	<u>423,534</u>	(73,665)
Nonoperating Revenues				
Investment earnings	<u>471,400</u>	<u>657,620</u>	<u>79,078</u>	<u>1,208,098</u>
Income (loss) before transfers	(251,731)	<u>883,552</u>	<u>502,612</u>	<u>1,134,433</u>
Transfers				
Transfers Out	-	(2,900,000)	(332,871)	(3,232,871)
Total Transfers	<u>-</u>	<u>(2,900,000)</u>	<u>(332,871)</u>	<u>(3,232,871)</u>
Change in Net Assets	(251,731)	(2,016,448)	169,741	(2,098,438)
Net Assets at Beginning of Year	<u>9,286,867</u>	<u>18,049,246</u>	<u>10,705,103</u>	<u>38,041,216</u>
Net Assets at End of Year	<u>\$ 9,035,136</u>	<u>\$ 16,032,798</u>	<u>\$ 10,874,844</u>	<u>\$ 35,942,778</u>

See Accompanying Notes To The Basic Financial Statements.

KANE COUNTY, ILLINOIS

Statement of Cash Flows
Proprietary Funds
For the Year Ended November 30, 2007

	<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, 2007)</u>	
Cash Flows From Operating Activities				
Cash received from customers	\$ 389,115	\$ 525,895	\$ 801,568	\$ 1,716,578
Cash payments for goods and services	(686,942)	-	(77,249)	(764,191)
Cash payments to employees	(194,927)	-	(3,161)	(198,088)
Net cash provided by (used in) operating activities	(492,754)	525,895	721,158	754,299
Cash Flows From Noncapital Financing Activities				
Interfund borrowing	-	-	(25,652)	(25,652)
Transfers out	-	(2,900,000)	(332,871)	(3,232,871)
Net cash (used in) noncapital financing activities	-	(2,900,000)	(358,523)	(3,258,523)
Cash Flows From Capital and Related Financing Activities				
Purchases of capital assets	-	-	(301,199)	(301,199)
Net cash (used in) capital and related financing activities	-	-	(301,199)	(301,199)
Cash Flows From Investing Activities				
Investment sales or maturities	4,436,526	3,943,579	-	8,380,105
Income received on investments	501,162	673,644	79,078	1,253,884
Net cash provided by investing activities	4,937,688	4,617,223	79,078	9,633,989
Net increase in cash	4,444,934	2,243,118	140,514	6,828,566
Cash and Cash Equivalents, Beginning of Year	<u>4,785,603</u>	<u>10,878,385</u>	<u>1,130,999</u>	<u>16,794,987</u>
Cash and Cash Equivalents, End of Year	<u>\$ 9,230,537</u>	<u>\$ 13,121,503</u>	<u>\$ 1,271,513</u>	<u>\$ 23,623,553</u>

See Accompanying Notes To The Basic Financial Statements.

	<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, 2007)</u>	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:				
Operating Income (Loss)	(\$ 723,131)	\$ 225,932	\$ 423,534	(\$ 73,665)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	2,098	-	323,606	325,704
(Increase)/Decrease in accounts receivable	245,661	299,963	(17,568)	528,056
Decrease in accounts payable	(16,479)	-	(7,932)	(24,411)
Decrease in accrued payroll	(903)	-	(482)	(1,385)
Total Adjustments	<u>230,377</u>	<u>299,963</u>	<u>297,624</u>	<u>827,964</u>
Net cash provided by (used in) operating activities	<u>(\$ 492,754)</u>	<u>\$ 525,895</u>	<u>\$ 721,158</u>	<u>\$ 754,299</u>

Schedule of Noncash Transactions

During the fiscal year, the fair value of investments of the Enterprise Surcharge Fund and Enterprise General Fund increased by \$61,348 and \$53,398, respectively.

KANE COUNTY, ILLINOIS

Statement of Fiduciary Assets and Liabilities Agency Funds November 30, 2007

	<u>Agency Funds</u>
Assets	
Cash & Investments	\$ 34,043,842
 Total Assets	 <u>\$ 34,043,842</u>
 Liabilities	
Accounts Payable	\$ 34,043,842
 Total Liabilities	 <u>\$ 34,043,842</u>

See Accompanying Notes To The Basic Financial Statements.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

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 2007 population of approximately 505,000. 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, 2007, 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.

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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

1. Summary of Significant Accounting Policies

County-wide Financial Statements

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

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

Eliminations have been made in the statement of net assets to remove the "grossing-up" effect on assets and liabilities within the governmental activities column for amounts reported in the individual funds as interfund receivables and payables. 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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

1. Summary of Significant Accounting Policies

Measurement Focus and Basis of Accounting:

County-wide Financial Statements

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

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the County considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period.

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

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

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

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

1. Summary of Significant Accounting Policies

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, petty cash funds and investments in U.S. Government-Sponsored Agencies, with initial maturities of less than three months.

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

County Funds

The County reports the following major governmental funds:

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

Forest Preserve District'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.

Capital Projects Fund: This capital projects fund accounts for payments made for various County projects, including the new County adult corrections facility.

Forest Preserve District's Land Acquisition Fund: This capital projects 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, both of which derived revenues from the operations of the landfill (the landfill ceased accepting solid waste in December 2006):

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

1. Summary of Significant Accounting Policies

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:

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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

1. Summary of Significant Accounting Policies

- 4) Transfers of budgeted amounts between departments or among funds, or any budget increases by means of an emergency or supplemental appropriation, require approval of the County Board members. The legal level of budgetary control on which expenditures may not exceed appropriations is at the total department level for the General Fund and the total fund level for the other funds.

Budgets were adopted for all governmental funds except the following: Justice Assistance Grant Fund, Arrestees' Medical Costs Fund, Specialized Probation Fund, Youth Services Fund, Kane Law Enforcement Fund, Tax Sale Purchase Fund, Kane County Department of Employment and Education Fund, and Marriage Fees Fund. Additionally, the County budgets the activity of the Enterprise Surcharge Fund.

- 5) Formal budgets are employed as a management control device during the year for the General, Special Revenue, Debt Service, Capital Projects and Permanent Funds (except for the individual funds listed in part (4)) and the Surcharge (enterprise) Fund through an internal reporting basis. Unexpended appropriations lapse at the end of each fiscal year. Encumbrance accounting is not in use.
- 6) Budgets for the General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds are adopted on a basis consistent with GAAP. Although certain projects in the County Highway and County Bridge Special Revenue Funds and the Capital Projects Funds are budgeted on a project length basis, for internal reporting purposes, the amounts reported as actual under GAAP and the budgetary basis reflect actual expenditures incurred during the year.
- 7) The fiscal year 2007 budget was passed by resolution on November 14, 2006. 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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

1. Summary of Significant Accounting Policies

Investments

The County's investments are U.S. Government-Sponsored Agency securities, all of which are stated at fair value. Some of the securities have original maturities of more than three months. The County's Treasurer pools certain cash and investments of the County, excluding those funds accounted for by separate officials and those funds requiring or benefiting by separate investment. This gives the County the ability to maximize its yield on the short-term investment of cash. Interest earned on pooled investments is allocated monthly to the participating funds based on a pro rata share of units owned by that fund to the total units outstanding.

Accumulated Vacation, Sick Leave and Compensatory Time

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

For governmental fund financial statements, the portion of the liability which is currently due and payable is recorded as a liability in the appropriate fund. The county-wide financial statements record unused vacation, and sick leave and compensation as expenses and liabilities when earned by employees. The long-term portion of compensated absences will be paid from the fund from which the employee is paid.

For the County, the total amount includes amounts pertaining to sick leave accumulated prior to December 1, 1989 for all County employees, up to 20 days accumulated through November 30, 2007 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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

1. Summary of Significant Accounting Policies

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".

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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

1. Summary of Significant Accounting Policies

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, long-term loans receivable from other funds, 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.

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.

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"). Restricted net assets for governmental activities include: amounts restricted for debt service - resources accumulated, usually through property taxes, to make future payments on debt; restricted for capital projects - proceeds from debt issuances and impact fees restricted for future projects; restricted for Fox River Trust – amounts collected by the District per its agreement with the Elgin Riverboat Resort; and restricted for permanent fund – the nonexpendable balance held in the Working Cash Fund.

Use of Estimates

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

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

2. Cash and Investments

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

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

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

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

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

2. Cash and Investments

County Deposits

The carrying amount of the County's deposits was \$214,780,281 at November 30, 2007, and the bank balances were \$220,969,375.

Custodial Credit Risk - this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. Collateralization of deposits is at the discretion of the County Treasurer. The County's investment policy requires that all County deposits that exceed 25% of the capital and surplus of a financial institution be covered by Federal Depository Insurance or by collateral held by the County's agent in the name of the County. As of year end, \$4,091,652 of the County's bank balances was uninsured and uncollateralized, of that amount, \$1,999,879 relates to balances of County tax collection accounts and \$2,091,773 relates to balances of other County departments.

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". The Treasurer follows a policy for diversifying deposit and investment accounts by using government agencies and nine major banks. Further, the County verifies statutory compliance of the banks it utilizes on a quarterly basis. At year-end, the County held investments in U.S. Government-Sponsored Agencies (each of which represent 5 percent or more of total investments as depicted in the schedule below), and the Illinois Funds.

Interest Rate Risk - The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The County Treasurer actively manages interest rate risk by maintaining laddered maturities of its investment portfolio. Maturity adjustments are made based on changes in the market interest rate in an attempt to maximize yields.

Credit Risk - The County's investment policy does not further limit its investment choices beyond those mentioned in the Public Funds Investment Act. As of November 30, 2007, the County's investments, maturities, fair values, and credit ratings as described by Standard & Poor's rating agency were as follows:

Investment Description	Total Fair Value	Investment Maturities		% of Total Investments	Credit Rating
		Less than One Year	One to Five Years		
Federal Home Loan Bank	\$ 20,950,527	\$ 10,975,319	\$ 9,975,208	80.56%	AAA
Federal National Mortgage Association	5,016,573	-	5,016,573	19.29%	AAA/A-1+
Illinois Funds	38,172	38,172	-	0.15%	AAAm
Total Investments	\$ 26,005,272	\$ 11,013,491	\$ 14,991,781		

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

2. Cash and Investments

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, 2007, the Forest Preserve District maintained checking and money market accounts at various local banks. The carrying amount of these bank deposits as of June 30, 2007, was \$15,372,912 and the bank balance was \$22,614,909, of which \$6,891,059 were uninsured and uncollateralized. This is not in accordance with the District's investment policy.

District Investments

At year end, the District had \$98,786,035 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, 2007, 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 \$27,985 of cash on hand at November 30, 2007.

Reconciliation of Notes to Basic Financial Statements:

Cash - Book Value of County Deposits - Per Note Above	\$ 214,780,281
Investments - County - Per Note Above	26,005,272
Cash - Book Value of District Deposits - Per Note Above	15,372,912
Investments - District - Per Note Above	98,786,035
Cash on Hand - County - Per Note Above	<u>27,985</u>
Total	<u>\$ 354,972,485</u>
Cash & Investments Per Statement of Net Assets	\$ 320,213,527
Cash Held by Paying Agent Per Statement of Net Assets	715,116
Cash & Investments Per Statement of Fiduciary Assets and Liabilities	<u>34,043,842</u>
Total	<u>\$ 354,972,485</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

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 2006 tax levy was intended to finance the fiscal year 2007 budget. Therefore, the 2006 property tax levy was recorded as revenue in fiscal year 2007 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, 2006
Levy Date (Prior to)	December 31, 2006
First Installment (One-Half of the Total Bill) Due	June 1, 2007
Second Installment (Balance of the Total Bill) Due	September 1, 2007
Tax Sale of Delinquent Accounts Will be Held	October 31, 2007

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.

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 2006 tax levy was based on the appropriations ordinance for the year ended June 30, 2007, and thus has been recorded as revenue. Collections on the 2006 levy received prior to June 30, 2007 have been deferred until the subsequent year.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

4. Capital Assets

A summary of changes in the County's capital assets for the period December 1, 2006 through November 30, 2007 follows:

	Balance at Dec. 1, 2006	Additions	Deletions	Balance at Nov. 30, 2007
County Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 53,837,479	\$ 4,313,528	\$ 901,720	\$ 57,249,287
Construction In Progress	32,653,959	53,813,990	1,672,967	84,794,982
Total Capital Assets not being Depreciated, Net	86,491,438	58,127,518	2,574,687	142,044,269
Capital Assets Being Depreciated:				
Infrastructure	186,788,890	27,056,850	788,200	213,057,540
Building and Improvements	64,463,282	2,453,136	-	66,916,418
Fixtures and Equipment	26,164,142	1,505,943	816,373	26,853,712
Subtotal	277,416,314	31,015,929	1,604,573	306,827,670
Accumulated Depreciation				
Infrastructure	65,800,794	4,566,719	442,320	69,925,193
Building and Improvements	20,062,181	1,362,595	-	21,424,776
Fixtures and Equipment	16,631,537	2,863,006	765,450	18,729,093
Subtotal	102,494,512	8,792,320	1,207,770	110,079,062
Total Capital Assets Being Depreciated, Net	174,921,802	22,223,609	396,803	196,748,608
County Governmental Activities Capital Assets, Net	\$ 261,413,240	\$ 80,351,127	\$ 2,971,490	\$ 338,792,877
 County Business-Type Activities:				
Capital assets not being depreciated:				
Land	\$ 2,883,454	\$ -	\$ -	\$ 2,883,454
Capital Assets Being Depreciated:				
Fixtures and Equipment	20,962	-	-	20,962
Accumulated Depreciation				
Fixtures and Equipment	18,864	2,098	-	20,962
Total Capital Assets Being Depreciated, Net	2,098	(2,098)	-	-
County Business-Type Activities Capital Assets, Net	\$ 2,885,552	(\$ 2,098)	\$ -	\$ 2,883,454

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

4. Capital Assets

Depreciation expense of \$2,098 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	\$ 1,336,072
Public Service and Records	399,899
Judicial	908,713
Public Safety	938,559
Highways and Streets	5,124,274
Health and Welfare	63,677
Development, Housing, and Economic Development	<u>21,126</u>
 Total Depreciation Expense	 <u>\$ 8,792,320</u>

A summary of the changes in the District's capital assets for the period July 1, 2006 through June 30, 2007 is as follows:

<i>District Governmental Activities:</i>	Balance at July 1, 2006	Additions	Deletions	Balance at June 30, 2007
Capital assets not being depreciated:				
Land	\$ 220,276,544	\$ 53,831,881	\$ -	\$ 274,108,425
Construction in Progress	-	423,000	-	423,000
Total Capital assets not being depreciated:	<u>220,276,544</u>	<u>54,254,881</u>	<u>-</u>	<u>274,531,425</u>
Capital Assets Being Depreciated:				
Infrastructure	17,959,522	498,905	-	18,458,427
Building and Improvements	4,366,842	187,599	-	4,554,441
Machinery and Equipment	2,326,255	383,091	178,760	2,530,586
Subtotal	<u>24,652,619</u>	<u>1,069,595</u>	<u>178,760</u>	<u>25,543,454</u>
Less Accumulated Depreciation				
Infrastructure	6,135,935	519,188	-	6,655,123
Building and Improvements	986,919	159,417	-	1,146,336
Machinery and Equipment	1,194,664	202,517	170,733	1,226,448
Subtotal	<u>8,317,518</u>	<u>881,122</u>	<u>170,733</u>	<u>9,027,907</u>
Total Capital Assets Being Depreciated, Net	<u>16,335,101</u>	<u>188,473</u>	<u>8,027</u>	<u>16,515,547</u>
District Governmental Activities Capital Assets, Net	<u>\$ 236,611,645</u>	<u>\$ 54,443,354</u>	<u>\$ 8,027</u>	<u>\$ 291,046,972</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

4. Capital Assets

<i>District Business-Type Activities:</i>	<u>Balance at July 1, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2007</u>
Capital assets not being depreciated:				
Land	\$ 3,118,267	\$ -	\$ -	\$ 3,118,267
Construction in Progress	<u>-</u>	<u>301,199</u>	<u>-</u>	<u>301,199</u>
Total Capital assets not being depreciated:	<u>3,118,267</u>	<u>301,199</u>	<u>-</u>	<u>3,419,466</u>
Capital Assets Being Depreciated:				
Building and Improvements	7,554,219	-	-	7,554,219
Land Improvements	2,141,027	-	-	2,141,027
Machinery and Equipment	<u>213,198</u>	<u>-</u>	<u>-</u>	<u>213,198</u>
Subtotal	<u>9,908,444</u>	<u>-</u>	<u>-</u>	<u>9,908,444</u>
Less Accumulated Depreciation				
Building and Improvements	2,345,759	226,622	-	2,572,381
Land Improvements	1,019,624	85,537	-	1,105,161
Machinery and Equipment	<u>183,292</u>	<u>11,447</u>	<u>-</u>	<u>194,739</u>
Subtotal	<u>3,548,675</u>	<u>323,606</u>	<u>-</u>	<u>3,872,281</u>
Total Capital Assets Being Depreciated, Net	<u>6,359,769</u>	<u>(323,606)</u>	<u>-</u>	<u>6,036,163</u>
District Business-Type Activities Capital Assets, Net	<u>\$ 9,478,036</u>	<u>(\$ 22,407)</u>	<u>\$ -</u>	<u>\$ 9,455,629</u>

Depreciation expense of \$881,122 for the District's Governmental Activities was charged to the General Government function. The District also recognized depreciation expense of \$323,606 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:

	<u>County</u>	<u>District</u>	<u>Total</u>
Governmental Activities			
Capital Assets Not Being Depreciated	\$ 142,044,269	\$ 274,531,425	\$ 416,575,694
Capital Assets Being Depreciated, Net	<u>196,748,608</u>	<u>16,515,547</u>	<u>213,264,155</u>
Total Governmental Capital Assets, Net	<u>\$ 338,792,877</u>	<u>\$ 291,046,972</u>	<u>\$ 629,839,849</u>
Business-Type Activities			
Capital Assets Not Being Depreciated	\$ 2,883,454	\$ 3,419,466	\$ 6,302,920
Capital Assets Being Depreciated, Net	<u>-</u>	<u>6,036,163</u>	<u>6,036,163</u>
Total Business-Type Capital Assets, Net	<u>\$ 2,883,454</u>	<u>\$ 9,455,629</u>	<u>\$ 12,339,083</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

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 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 7.50 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 2006 was 8.70, 9.34 and 17.72 percent of payroll, for the County, District and SLEP, respectively. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2006 was 26 years, 26 years and 26 years for the County, District and SLEP, respectively.

For December 31, 2006, the County's annual pension cost was \$3,655,748, the District's annual pension cost was \$238,245 and the County's SLEP annual pension cost was \$2,325,308. These annual pension costs were equal to the required and actual contributions. The required contributions were determined as part of the December 31, 2004 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 2006 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
12/31/06	\$ 3,655,748	100%	\$ -	\$ 238,245	100%	\$ -	\$ 2,325,308	100%	\$ -
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%	-

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

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>
Accounts Receivables	
Health and Dental Payments	\$ 219,505
Other Accounts Receivable	<u>11,816</u>
Total Accounts Receivables	<u>\$ 231,321</u>
Intergovernmental Receivable	
Sales and Use Taxes	\$ 3,969,950
Income Tax	924,102
Estate Tax	49,487
Personal Property Replacement Tax	116,163
Probation Salaries	878,092
Motor Fuel Tax	1,000,547
Motor Fuel Tax Local Option	2,300,051
Grants and Reimbursements	<u>7,075,642</u>
Total Intergovernmental Receivable	<u>\$ 16,314,034</u>
Other Receivables	
IMRF Payments	\$ 203,014
Due From Outside Agencies	1,450,819
Forest Preserve Receivables	<u>190,845</u>
Total Other Receivables	<u>\$ 1,844,678</u>
Accounts Payable	
Accounts Payable	\$ 17,389,297
Contract Retainage Payable	<u>2,209,380</u>
Total Accounts Payable	<u>\$ 19,598,677</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

7. Long-Term Debt

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

Governmental Activities	County				
	Balance December 1, 2006	Additions	Retirements	Balance November 30, 2007	Principal Due Within One Year
General Obligation Bonds and Debt Certificates Payable					
Series 2001 - MFT Alt. Revenue Bonds	\$ 9,020,000	\$ -	\$ 1,655,000	\$ 7,365,000	\$ 1,715,000
Series 2002 - G.O. Refunding Bonds	6,810,000	-	580,000	6,230,000	600,000
Series 2004 - G.O. Refunding Bonds	26,845,000	-	30,000	26,815,000	30,000
Series 2005 - Debt Certificates	9,995,000	-	525,000	9,470,000	525,000
Series 2006 - Debt Certificates	24,995,000	-	665,000	24,330,000	220,000
Series 2007 - G.O. Bonds	-	11,345,000	-	11,345,000	2,165,000
Subtotal G. O. Bonds/Debt Certificates Payable	77,665,000	11,345,000	3,455,000	85,555,000	5,255,000
Unamortized Premium on Debt	3,607,774	38,659	256,314	3,390,119	-
Deferred Amount on Refunding	(3,151,526)	-	(259,214)	(2,892,312)	-
Total G. O. Bonds/Debt Certificates Payable	78,121,248	11,383,659	3,452,100	86,052,807	5,255,000
Accrued Claims and Judgments	2,492,918	2,203,314	1,468,058	3,228,174	2,728,174
Compensated Absences	4,580,721	3,223,178	3,435,541	4,368,358	3,402,964
Totals	<u>\$ 85,194,887</u>	<u>\$ 16,810,151</u>	<u>\$ 8,355,699</u>	<u>\$ 93,649,339</u>	<u>\$ 11,386,138</u>
	Forest Preserve District				
	Balance July 1, 2006	Additions	Retirements	Balance June 30, 2007	Principal Due Within One Year
General Obligation Bonds Payable					
Series 1999 - G.O. Bonds	\$ 19,735,000	\$ -	\$ 4,560,000	\$ 15,175,000	\$ 4,800,000
Series 2003 - G.O. Limited Tax Bonds	35,860,000	-	2,180,000	33,680,000	2,225,000
Series 2004 - G.O. Refunding Bonds	45,440,000	-	-	45,440,000	-
Series 2005 - G.O. Bonds	75,000,000	-	1,200,000	73,800,000	3,450,000
Series 2006 - G.O. Limited Tax Capital Appreciation Bonds *	-	9,892,692	-	9,892,692	-
Series 2007 - G.O. Bonds	-	85,000,000	-	85,000,000	-
Subtotal G. O. Bonds Payable	176,035,000	94,892,692	7,940,000	262,987,692	10,475,000
Unamortized Premium on Bonds	9,609,781	3,962,248	1,042,064	12,529,965	-
Deferred Amount on Refunding	(3,114,649)	-	(311,465)	(2,803,184)	-
Total G.O. Bonds Payable	182,530,132	98,854,940	8,670,599	272,714,473	10,475,000
Compensated Absences	158,409	164,948	158,409	164,948	24,742
Totals	<u>\$ 182,688,541</u>	<u>\$ 99,019,888</u>	<u>\$ 8,829,008</u>	<u>\$ 272,879,421</u>	<u>\$ 10,499,742</u>
Total Governmental Activities	<u>\$ 267,883,428</u>	<u>\$ 115,830,039</u>	<u>\$ 17,184,707</u>	<u>\$ 366,528,760</u>	<u>\$ 21,885,880</u>

* - Additions for the Forest Preserve District's Series 2006 - G.O. Limited Tax Capital Appreciation Bonds include \$9,495,866 of debt issuance proceeds and \$396,826 of current year accretion of interest.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

7. Long-Term Debt

Reconciliation to Statement of Net Assets

	Governmental Activities		
	County	Forest Preserve	Total
Long-Term Obligations, Due Within One Year			
Bonds/Debt Certificates Payable	\$ 5,255,000	\$ 10,475,000	\$ 15,730,000
Accrued Claims and Judgments	2,728,174	-	2,728,174
Compensated Absences	3,402,964	24,742	3,427,706
Long-Term Obligations, Due in More Than One Year			
Bonds/Debt Certificates Payable	80,300,000	252,512,692	332,812,692
Deferred Amount on Refunding	(2,892,312)	(2,803,184)	(5,695,496)
Unamortized Premium on Debt Issuances	3,390,119	12,529,965	15,920,084
Accrued Claims and Judgments	500,000	-	500,000
Compensated Absences	965,394	140,206	1,105,600
Total Debt	<u>\$ 93,649,339</u>	<u>\$ 272,879,421</u>	<u>\$ 366,528,760</u>

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, 2007, is \$3,228,174. 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, 2007, of \$4,368,358 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 \$164,948 of vested or accumulated vacation and sick leave owed to retirees or terminated employees as of June 30, 2007 for a total county-wide liability of \$4,533,306.

General Obligation Bonds and Debt Certificates Payable

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

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

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

7. Long-Term Debt

The interest on the MFT Bonds, as initially issued, is due semiannually on January 1 and July 1 of each year, commencing January 1, 2002. The principal payments are due annually on January 1 of each year, commencing January 1, 2002, and ending on January 1, 2021. The remaining maximum annual debt service on the MFT Bonds is \$2,043,200. 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, 2007, after the advanced refunding described later in Note 7, are as follows:

Motor Fuel Tax Alternative Revenue Bonds Series 2001

<u>Year Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$ 7,365,000</u>	<u>\$ 764,775</u>	<u>\$ 8,129,775</u>

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 annually 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, 2007 are as follows:

General Obligation Refunding Bonds Series 2002

<u>Year Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	685,000	134,199	819,199
2013-2016	<u>3,030,000</u>	<u>252,698</u>	<u>3,282,698</u>
Total	<u>\$ 6,230,000</u>	<u>\$ 1,150,964</u>	<u>\$ 7,380,964</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

7. Long-Term Debt

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 net proceeds of the bonds, were used to purchase U.S. Government securities, which 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, 2007, \$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 annually on January 1 of each year, commencing January 1, 2006, and ending on January 1, 2021. Principal and interest payments are made from the MFT Debt Service Fund.

The annual principal and interest requirements on the County's refunding bonds payable to maturity as of November 30, 2007 are as follows:

General Obligation Refunding Bonds Series 2004

Year Ending November 30,	Principal	Interest	Total
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	2,110,000	1,332,113	3,442,113
2013-2017	12,265,000	4,896,869	17,161,869
2018-2021	12,320,000	1,334,813	13,654,813
Total	\$ 26,815,000	\$ 13,109,091	\$ 39,924,091

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 corrections facility.

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 annually 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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements November 30, 2007

7. Long-Term Debt

The annual principal and interest requirements on the County's debt certificates payable to maturity as of November 30, 2007 are as follows:

Debt Certificates - Series 2005

Year Ending November 30,	Principal	Interest	Total
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	525,000	271,639	796,639
2013-2017	2,625,000	1,071,942	3,696,942
2018-2022	2,630,000	578,801	3,208,801
2023-2025	1,590,000	96,725	1,686,725
Total	<u>\$ 9,470,000</u>	<u>\$ 3,295,977</u>	<u>\$ 12,765,977</u>

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 corrections facility.

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 annually 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, 2007 are as follows:

Debt Certificates - Series 2006

Year Ending November 30,	Principal	Interest	Total
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	630,000	993,839	1,623,839
2013-2017	5,065,000	4,426,608	9,491,608
2018-2022	9,145,000	2,913,884	12,058,884
2023-2025	8,030,000	563,401	8,593,401
Total	<u>\$ 24,330,000</u>	<u>\$ 13,065,725</u>	<u>\$ 37,395,725</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

7. Long-Term Debt

County's General Obligation Bonds - Series 2007

On February 15, 2007, the County issued \$11,345,000 of General Obligation Limited Tax Bonds, Series 2007 to fund improvements including all mechanical, electrical and other facilities and services necessary to properties of the County, including, but not limited to, the Sheriff's facilities, the North Campus, the Judicial Center and the Government Center.

The interest on the Bonds is due semiannually on June 15 and December 15 of each year, commencing December 15, 2007 a rate of 3.75%. The principal payments are due annually on December 15 of each year, commencing December 15, 2007, and ending on December 15, 2011 in amounts ranging from \$2,165,000 to \$2,425,000. Principal and interest payments are expected to be made by the Capital Improvement Debt Service Fund.

The annual principal and interest requirements on the County's general obligation bonds payable to maturity as of November 30, 2007 are as follows:

General Obligation Bonds - Series 2007

<u>Year Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$ 2,165,000	\$ 526,656	\$ 2,691,656
2009	2,170,000	303,563	2,473,563
2010	2,250,000	220,688	2,470,688
2011	2,335,000	134,719	2,469,719
2012	<u>2,425,000</u>	<u>45,469</u>	<u>2,470,469</u>
Total	<u>\$ 11,345,000</u>	<u>\$ 1,231,095</u>	<u>\$ 12,576,095</u>

District's Bonds Payable

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

1999 General Obligation Bonds, principal payments are due annually on December 30 and interest is 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, 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, principal payments are due annually on December 30 and interest is due semi-annually at rates from 3.0% to 5.0%. The final payment is due December 30, 2016.

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

2006 General Obligation Limited Tax Capital Appreciation Bonds, principal payments are due annually on December 15, beginning in 2019. Interest accretes to principal semi-annually at rates from 4.5% to 4.8%. The final payment is due December 15, 2025.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

7. Long-Term Debt

2007 General Obligation Bonds, principal payments are due annually on December 15, beginning in 2009 and interest is due semi-annually at rates from 4.25% to 5.75%. The final payment is due December 15, 2026.

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

Forest Preserve District General Obligation Bonds, Series 1999

Year Ending <u>June 30,</u>	Principal	Interest	Total
2008	\$ 4,800,000	\$ 664,713	\$ 5,464,713
2009	5,055,000	412,657	5,467,657
2010	5,320,000	146,300	5,466,300
Total	\$ 15,175,000	\$ 1,223,670	\$ 16,398,670

Forest Preserve District General Obligation Limited Tax Bonds, Series 2003

Year Ending <u>June 30,</u>	Principal	Interest	Total
2008	\$ 2,225,000	\$ 1,115,031	\$ 3,340,031
2009	2,270,000	1,064,406	3,334,406
2010	2,325,000	1,006,968	3,331,968
2011	2,385,000	942,131	3,327,131
2012	2,455,000	869,531	3,324,531
2013-2017	13,520,000	3,042,759	16,562,759
2018-2020	8,500,000	482,600	8,982,600
Total	\$ 33,680,000	\$ 8,523,426	\$ 42,203,426

Forest Preserve District General Obligation Refunding Bonds, Series 2004

Year Ending <u>June 30,</u>	Principal	Interest	Total
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	5,840,000	1,848,500	7,688,500
2013-2017	34,050,000	4,424,500	38,474,500
Total	\$ 45,440,000	\$ 15,222,250	\$ 60,662,250

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

7. Long-Term Debt

Forest Preserve District General Obligation Bonds, Series 2005

Year Ending June 30,	Principal	Interest	Total
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	5,935,000	2,675,625	8,610,625
2013-2017	40,355,000	7,947,875	48,302,875
2018	10,190,000	254,750	10,444,750
Total	<u>\$ 73,800,000</u>	<u>\$ 24,011,325</u>	<u>\$ 97,811,325</u>

Forest Preserve District General Obligation Limited Tax Capital Appreciation Bonds, Series 2006

Year Ending June 30,	Principal	Interest Accretion	Total
2008	\$ -	\$ 465,763	\$ 465,763
2009	-	487,690	487,690
2010	-	510,670	510,670
2011	-	534,723	534,723
2012	-	559,909	559,909
2013-2017	-	3,220,890	3,220,890
2018-2022	7,665,000	3,631,735	11,296,735
2023-2026	12,715,000	1,075,916	13,790,916
Total	<u>\$ 20,380,000</u>	<u>\$ 10,487,296</u>	<u>\$ 30,867,296</u>

Accreted value at June 30, 2007 \$ 9,892,692

Forest Preserve District General Obligation Bonds, Series 2007

Year Ending June 30,	Principal	Interest	Total
2008	\$ -	\$ 6,369,938	\$ 6,369,938
2009	-	4,246,625	4,246,625
2010	800,000	4,229,625	5,029,625
2011	1,200,000	4,187,125	5,387,125
2012	1,800,000	4,123,375	5,923,375
2013-2017	14,675,000	18,748,687	33,423,687
2018-2022	25,600,000	13,703,750	39,303,750
2023-2027	40,925,000	5,396,875	46,321,875
Total	<u>\$ 85,000,000</u>	<u>\$ 61,006,000</u>	<u>\$ 146,006,000</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

7. Long-Term Debt

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	

* The bonds are scheduled to be called on December 30, 2009.

Other Financing

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

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

On May 18, 1993, the County issued its Adjustable Demand Revenue Bonds, Series 1993 (Glenwood School for Boys), in the aggregate amount of \$14,000,000 to (1) finance, refinance or reimburse itself for a portion of the costs of the acquisition, construction, renovation, improvement and furnishing of the Phase I development of a new second campus, (2) pay a portion of the interest of the bonds during construction and (3) pay certain costs incurred in connection with the issuance of the bonds. Phase I development of such a campus will include, among other things, an academic school, a student service center, five residence halls, a water tower and related equipment and a waste water treatment facility. From the date of original issuance, the bonds have been and will continue to be secured by an irrevocable direct pay letter of credit. Repayment of the bonds is the responsibility of the Glenwood School for Boys.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

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 \$36,957 were recognized for post retirement health care. Under the second plan mandated by the State of Illinois, the retired employees pay the full cost of the premium with the County being responsible for filing claims. This places a maximum 10 year liability upon the County.

The County maintains a \$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 \$3,228,174 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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

9. Risk Management

A reconciliation of claims payable for the fiscal years ended November 30, 2007 and 2006 is as follows:

	2007	2006
Claims Payable, Beginning of Year	\$ 2,492,918	\$ 2,311,244
Claims Incurred	2,597,223	1,649,732
Claims Paid/Dismissed	<u>(1,861,967)</u>	<u>(1,468,058)</u>
Claims Payable, End of Year	<u>\$ 3,228,174</u>	<u>\$ 2,492,918</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 December 29, 2006, the landfill reached capacity and closure and post-closure care and maintenance of the landfill began in accordance with requirements of certain federal and state governmental agencies. Waste Management, under its agreement with the County, is required to complete and pay all closure and post-closure care and maintenance costs which are currently estimated to be \$6,190,053. 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 had the following agreements as of November 30, 2007:

Computer Maintenance - The County has entered into computer maintenance agreements with contractors. For fiscal year 2008, these agreements total approximately \$1,026,000.

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 \$12.6 million, which is expected to be expended during the next year.

Road Construction - The County has ongoing contracts for road construction projects. Current remaining commitments for these contracts total approximately \$10.2 million, which is expected to be expended over the next two years.

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, 2007, the County had recorded a receivable in excess of \$3.0 million relating to expected reimbursements.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

11. Agreements

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 \$7,658,918 in fiscal year 2007 and expects to receive approximately \$8.52 million in fiscal year 2008.

12. Individual Fund Disclosures

Expenditures Exceeding Operating Budgets

During fiscal year 2007, the following total individual department or fund expenditures exceeded budgeted expenditures in governmental funds:

<u>Fund</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>
General Fund		
General Account		
Building Management - Juvenile Justice Center	\$ 234,896	\$ 241,738
Building Management - St. Charles North	603,867	619,023
Building Management - Old Courthouse	-	29,777
Building Management - Sheriff Facility	-	4,496
Operational Support	250,895	298,298
Judiciary and Courts	1,969,601	2,266,198
Circuit Clerk - Administration	4,314,897	4,318,792
States Attorney	4,272,402	4,278,646
Public Defender	2,538,027	2,557,203
Sheriff	9,911,979	10,273,132
Adult Corrections	11,712,946	12,027,082
Corrections, Board and Care	2,300,000	3,650,343
Merit Commission	100,916	112,924
Juvenile Custody	997,947	1,551,322
County Coroner	805,676	833,863
Emergency Services	155,643	158,345
Insurance Liability Account	3,268,564	3,581,994
Special Revenue Funds		
Vital Records Automation Fund	304,513	357,634
Victim Coordinator Services Fund	185,438	188,554
Law Library Fund	248,762	265,916
Substance Abuse Screening Fund	80,000	80,141
Home Program Fund	781,682	1,155,423
Farmland Preservation Fund	5,000,000	5,560,423

Fund Deficits

As of November 30, 2007, the following funds had deficit fund balances; Animal Control Fund - \$928,451, and Home Program Fund - \$2,705. 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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

12. Individual Fund Disclosures

Restricted Net Assets

The Enterprise Surcharge Fund has restricted net assets of \$9,035,136. 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. Governmental restricted net assets include

Interfund Assets/Liabilities

As of November 30, 2007, the following amounts represent interfund assets/liabilities:

	Due From Other Funds	Due To Other Funds
Major Governmental Funds:		
General Fund	\$ 598,150	\$ 15,648
Capital Projects Fund	950,228	-
Forest Preserve District Land Acquisition Fund	230,869	-
Nonmajor Governmental Funds	-	1,532,730
Nonmajor Enterprise Fund	-	230,869
Total Interfund Balances	\$ 1,779,247	\$ 1,779,247

Except for the two items discussed below, interfund balances are short-term, resulting 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 \$598,150 and the Capital Project Fund, \$934,580 for the construction of the new animal control facility. The interfund balances are expected to be repaid over the next nine 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 \$230,869.

Transfers

The following transfers were made during the fiscal year:

	Transfer From Other Funds	Transfer To Other Funds
Major Governmental Funds:		
General Fund	\$ 3,208,610	\$ 4,963,698
Capital Projects Fund	6,384,396	666,993
Nonmajor Governmental Funds	11,357,224	12,086,668
Major Enterprise Fund:		
Enterprise General Fund	-	2,900,000
Nonmajor Enterprise Fund	-	332,871
Total Transfers	\$ 20,950,230	\$ 20,950,230

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2007

12. Individual Fund Disclosures

The transfers represent routine budgeted items. Generally, 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 \$7,917,513, made to provide resources for the operations of those funds. Additionally, budgeted transfers were made from the General Fund to the Capital Projects Fund to fund capital expenditures related to the adult corrections facility.

13. Special Items

The County recorded two "special items" during the fiscal year ended November 30, 2007. The first was the receipt of \$6,750,000 from the Kane County Public Building Commission (PBC). The amount represents monies remaining after the construction of the County Justice Center. The PBC issued debt to fund the construction project, which was retired by payments from the County to the PBC. The County deposited the \$6.75 million in the Capital Projects Fund and plans to use it to fund future capital projects.

The second special item relates to the \$2,557,450 decrease in the value of the remaining prepaid rent existing from the County's lease of the building which houses the operations of the County Circuit Clerk's office. The County had capitalized a long-term prepaid asset in the General Fund to amortize upfront lease costs over the life of the lease which was scheduled to continue into fiscal year 2022. The County has exercised its option to purchase the building, thereby terminating the lease.

14. 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 \$737,883 for the year ended June 30, 2007. The license expires September 30, 2010.

15. 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:

<u>Year Ended March 31,</u>	<u>Percentage of Gross Revenue</u>	<u>Minimum Rental</u>
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, 2007

15. Golf Course

Rental revenues of \$400,180 were received during the year ended June 30, 2007. 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>

16. Fox River Trust Agreement

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

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

17. Subsequent Event – New Revenue/Revising 2008 Budget

In January 2008, the Illinois General Assembly approved a new Mass Transit Sales Tax to be collected beginning April 1, 2008. The tax will be distributed to the County monthly beginning in July, 2008. The County plans to revise its 2008 budget and establish three new Funds to account for the sales tax which is estimated to be \$12 million annually. The tax must be used to fund operating and capital costs of public safety and public transportation services or facilities or to fund operating, capital, right-of-way, construction, and maintenance costs of other transportation purposes, including road, bridge, public safety, and transit purposes intended to improve mobility or reduce congestion in the County.

KANE COUNTY, ILLINOIS

November 30, 2007

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, 2007

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)
12/31/2006	\$ 91,489,263	\$ 90,647,802	(\$ 841,461)	100.93%	\$ 42,020,096	(2.00%)
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%)

On a market value basis, the actuarial value of assets as of December 31, 2006 is \$98,086,377. On a market value basis, the funded ratio would be 108.21%

***Digest of Changes**

The actuarial assumptions used to determine the accrued liability for 2006 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, 2007

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)
12/31/2006	\$ 33,483,602	\$ 46,362,772	\$ 12,879,170	72.22%	\$ 13,122,505	98.15%
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%

On a market value basis, the actuarial value of assets as of December 31, 2006 is \$36,573,730. On a market value basis, the funded ratio would be 78.89%

***Digest of Changes**

The actuarial assumptions used to determine the accrued liability for 2006 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.

SLEP Member contribution rate changed from 6.50% to 7.50% effective June 1, 2006.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Schedule of Funding Progress
Illinois Municipal Retirement Fund
Forest Preserve District Employees
June 30, 2007

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)
12/31/2006	\$ 4,250,355	\$ 4,848,725	\$ 598,370	87.66%	\$ 2,550,801	23.46%
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%

***Digest of Changes**

The actuarial assumptions used to determine the accrued liability for 2006 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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Property tax	\$ 26,932,902	\$ 26,932,902	\$ 27,391,079	\$ 458,177
Other Taxes	23,175,000	23,175,000	23,095,449	(79,551)
Licenses and Permits	1,213,330	1,213,330	988,552	(224,778)
Grants	2,386,632	2,775,062	2,092,458	(682,604)
Charges for Services	15,793,535	15,793,535	16,192,533	398,998
Fines	3,081,535	3,081,535	3,467,399	385,864
Reimbursements	3,483,962	3,483,962	3,930,664	446,702
Interest	1,871,676	1,871,676	2,078,395	206,719
Miscellaneous	127,939	127,939	158,177	30,238
Total Revenues	<u>78,066,511</u>	<u>78,454,941</u>	<u>79,394,706</u>	<u>939,765</u>
Expenditures				
General Government				
County Board/Liquor	1,633,203	1,633,203	1,286,555	346,648
Adult Justice Facility Transition	561,469	561,469	177,525	383,944
Finance Administration	829,843	829,843	568,230	261,613
Information Technologies	3,599,319	4,215,587	3,941,454	274,133
Building Management:				
Government Center	2,436,711	2,436,711	2,417,161	19,550
Judicial Center	934,766	934,766	926,321	8,445
Juvenile Justice Center	234,896	234,896	241,738	(6,842)
St. Charles North	603,867	603,867	619,023	(15,156)
Aurora Health Department	128,554	128,554	118,509	10,045
Old Courthouse	-	-	29,777	(29,777)
Sheriff Facility	-	-	4,496	(4,496)
Human Resources	453,408	453,408	433,161	20,247
County Auditor	197,444	197,444	197,348	96
Internal Services	1,259,530	1,259,530	1,002,409	257,121
Communication/Technology	1,867,529	2,194,579	658,873	1,535,706
Operational Support	106,000	250,895	298,298	(47,403)
Other - Contingency	2,133,022	849,358	49,500	799,858
Insurance Liability	2,094,462	2,094,462	2,561,096	(466,634)
Total General Government	<u>19,074,023</u>	<u>18,878,572</u>	<u>15,531,474</u>	<u>3,347,098</u>
Public Service and Records				
Treasurer/Collector	596,481	596,481	541,378	55,103
Supervisor of Assessments	1,208,884	1,208,884	1,120,062	88,822
Board of Review	124,472	124,472	104,467	20,005
County Clerk	785,259	785,259	779,047	6,212
Election Expense	1,086,608	1,121,061	1,105,348	15,713
Recorder of Deeds	967,150	967,150	887,127	80,023
Regional Office of Education	318,004	318,004	318,004	-
Aurora Election Expense	615,466	615,466	578,142	37,324
Total Public Service and Records	<u>5,702,324</u>	<u>5,736,777</u>	<u>5,433,575</u>	<u>303,202</u>

Continued

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - General Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2007

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Judicial				
Judiciary and Courts	\$ 1,969,601	\$ 1,969,601	\$ 2,266,198	(\$ 296,597)
Circuit Clerk - Administration	4,314,897	4,314,897	4,318,792	(3,895)
Circuit Clerk - Intake	7,569	7,569	5,742	1,827
Circuit Clerk - Records	56,086	56,086	47,036	9,050
Circuit Clerk - Family	3,876	3,876	2,400	1,476
Circuit Clerk - Civil	5,919	5,919	5,198	721
Circuit Clerk - Criminal	20,580	20,580	19,339	1,241
States Attorney	4,272,832	4,272,402	4,278,646	(6,244)
Child Advocacy Center	700,875	734,901	730,862	4,039
Public Defender	2,538,027	2,538,027	2,557,203	(19,176)
Insurance Liability	745,500	1,174,102	1,020,898	153,204
Total Judicial	<u>14,635,762</u>	<u>15,097,960</u>	<u>15,252,314</u>	<u>(154,354)</u>
Public Safety				
Sheriff	8,445,680	9,911,979	10,273,132	(361,153)
E-911	2,056,493	1,147,234	1,010,672	136,562
Adult Corrections	11,296,301	11,712,946	12,027,082	(314,136)
Corrections, Board and Care	2,300,000	2,300,000	3,650,343	(1,350,343)
Merit Commission	105,416	100,916	112,924	(12,008)
Court Services Administration	562,234	562,234	550,131	12,103
Adult Court Services	2,161,139	2,161,139	2,023,439	137,700
Treatment Alternative Court	130,904	130,904	110,064	20,840
Electronic Monitoring	391,266	391,266	353,416	37,850
Juvenile Court Services	1,599,197	1,639,502	1,494,015	145,487
Juvenile Custody	997,947	997,947	1,551,322	(553,375)
Juvenile Justice Center	3,139,956	3,139,956	2,843,882	296,074
Kids Education Program	81,348	81,348	57,139	24,209
Diagnostic Center	437,221	437,221	432,525	4,696
County Coroner	805,676	805,676	833,863	(28,187)
Emergency Services	155,643	155,643	158,345	(2,702)
Total Public Safety	<u>34,666,421</u>	<u>35,675,911</u>	<u>37,482,294</u>	<u>(1,806,383)</u>
Development, Housing and Economic Development				
County Development	1,603,743	1,806,812	1,452,818	353,994
Administrative Adjudication Program	10,400	10,400	2,400	8,000
Water Resources	1,938,475	1,938,475	1,055,800	882,675
Total Development, Housing and Economic Development	<u>3,552,618</u>	<u>3,755,687</u>	<u>2,511,018</u>	<u>1,244,669</u>
Debt Service - Principal	1,190,000	1,190,000	1,190,000	-
Debt Service - Interest and Fees	<u>1,383,725</u>	<u>1,386,225</u>	<u>1,384,074</u>	<u>2,151</u>
 Total Expenditures	 <u>80,204,873</u>	 <u>81,721,132</u>	 <u>78,784,749</u>	 <u>2,936,383</u>

Continued

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - General Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2007

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Excess (deficiency) of revenue over expenditures	(\$ 2,138,362)	(\$ 3,266,191)	\$ 609,957	\$ 3,876,148
Other Financing Sources (Uses)				
Transfers In	2,316,856	3,107,292	3,208,610	101,318
Transfers Out	(4,226,094)	(5,520,149)	(4,963,698)	556,451
Total Other Financing Sources (Uses)	(1,909,238)	(2,412,857)	(1,755,088)	657,769
Special Item				
Loss on Prepaid Rent	-	-	(2,557,450)	(2,557,450)
Net Change in Fund Balance	(\$ 4,047,600)	(\$ 5,679,048)	(3,702,581)	\$ 1,976,467
Fund Balance, Beginning of Year			49,515,589	
Fund Balance, End of Year			\$ 45,813,008	

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. Departments for which expenditures exceeded budgeted expenditures are indicated by the negative variances above.

KANE COUNTY, ILLINOIS

November 30, 2007

OTHER SUPPLEMENTARY INFORMATION

KANE COUNTY, ILLINOIS

November 30, 2007

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

Capital Projects Fund - To account for and to make payments for various County projects, including the new County adult corrections 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, 2007

	General Account	Insurance Account	Total
Assets			
Cash & Investments	\$ 40,224,577	\$ 3,377,559	\$ 43,602,136
Interest Receivable	83,138	-	83,138
Accounts Receivable	219,505	-	219,505
Intergovernmental Receivable	5,937,794	-	5,937,794
Other Receivables	1,110,031	-	1,110,031
Due From Other Funds	598,150	-	598,150
Prepaid Items	1,197,392	30,000	1,227,392
Deposits	20,000	-	20,000
	<u>\$ 49,390,587</u>	<u>\$ 3,407,559</u>	<u>\$ 52,798,146</u>
Total Assets			
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$ 3,234,202	\$ 117,760	\$ 3,351,962
Accrued Payroll	2,286,019	51,865	2,337,884
Due to Other Funds	15,648	-	15,648
Deferred Revenue	1,279,644	-	1,279,644
	<u>6,815,513</u>	<u>169,625</u>	<u>6,985,138</u>
Total Liabilities			
Fund Balances			
Reserved for Prepaid Items	1,197,392	30,000	1,227,392
Long-term Interfund Loans	598,150	-	598,150
Unreserved	40,779,532	3,207,934	43,987,466
	<u>42,575,074</u>	<u>3,237,934</u>	<u>45,813,008</u>
Total Fund Balances			
Total Liabilities and Fund Balances	<u>\$ 49,390,587</u>	<u>\$ 3,407,559</u>	<u>\$ 52,798,146</u>

KANE COUNTY, ILLINOIS

General Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balances By Account
 For the Year Ended November 30, 2007

	General Account	Insurance Account	Total
Revenues			
Property tax	\$ 24,449,558	\$ 2,941,521	\$ 27,391,079
Other Taxes	23,095,449	-	23,095,449
Licenses and Permits	988,552	-	988,552
Grants	2,092,458	-	2,092,458
Charges for Services	16,192,217	316	16,192,533
Fines	3,467,399	-	3,467,399
Reimbursements	3,143,463	787,201	3,930,664
Interest	1,942,216	136,179	2,078,395
Miscellaneous	119,315	38,862	158,177
	<u>75,490,627</u>	<u>3,904,079</u>	<u>79,394,706</u>
Expenditures			
Current:			
General Government	11,947,798	2,561,096	14,508,894
Public Service and Records	5,433,575	-	5,433,575
Judicial	14,176,092	1,020,898	15,196,990
Public Safety	37,482,294	-	37,482,294
Development, Housing and Economic Development	2,500,047	-	2,500,047
Debt Service:			
Principal	1,190,000	-	1,190,000
Interest and Fees	1,384,074	-	1,384,074
Capital Outlay	1,088,875	-	1,088,875
	<u>75,202,755</u>	<u>3,581,994</u>	<u>78,784,749</u>
Excess (deficiency) of revenues over expenditures	<u>287,872</u>	<u>322,085</u>	<u>609,957</u>
Other Financing Sources (Uses)			
Transfers In	3,135,167	73,443	3,208,610
Transfers Out	(4,963,698)	-	(4,963,698)
	<u>(1,828,531)</u>	<u>73,443</u>	<u>(1,755,088)</u>
Special Item			
Loss on Prepaid Rent	(2,557,450)	-	(2,557,450)
Net Change in Fund Balances	(4,098,109)	395,528	(3,702,581)
Fund Balances, Beginning of Year	<u>46,673,183</u>	<u>2,842,406</u>	<u>49,515,589</u>
Fund Balances, End of Year	<u>\$ 42,575,074</u>	<u>\$ 3,237,934</u>	<u>\$ 45,813,008</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Property Taxes	\$ 24,133,816	\$ 24,449,558	\$ 315,742
Other Taxes			
Sales Tax	16,000,000	15,185,000	(815,000)
Income Tax	4,900,000	5,089,268	189,268
Local Use Tax	675,000	722,643	47,643
Inheritance Tax	500,000	316,507	(183,493)
Personal Property Replacement Tax	1,100,000	1,782,031	682,031
Total Other Taxes	<u>23,175,000</u>	<u>23,095,449</u>	<u>(79,551)</u>
Licenses and Permits			
Liquor Licenses	96,300	99,475	3,175
Gathering Permit	-	450	450
Marriage Licenses	63,000	60,588	(2,412)
Building and Inspection Permits	948,780	784,332	(164,448)
Residential Grading Plan Permits	69,250	30,950	(38,300)
Stormwater Permits	36,000	12,350	(23,650)
Publication Permits	-	407	407
Total Licenses and Permits	<u>1,213,330</u>	<u>988,552</u>	<u>(224,778)</u>
Grants			
Miscellaneous Grants	109,853	76,923	(32,930)
HAVA Grant	34,453	38,320	3,867
Attorney General CAC Grant	17,000	19,100	2,100
DCFS- Child Advocacy Cntr Grant	48,875	40,729	(8,146)
DCEO Grant	20,000	20,000	-
Justice Management Grant	997,000	1,727	(995,273)
State Alien Assistance Grant	147,395	748,768	601,373
Justice Assistance Grant	86,424	-	(86,424)
Miscellaneous Grants - Sheriff	80,000	90,490	10,490
Juvenile Accountability Grant	55,305	31,391	(23,914)
Treatment Alt Court Grant	130,904	94,813	(36,091)
ISWS/ISGS Grant	938,000	924,200	(13,800)
HUD Grant	109,853	5,997	(103,856)
Total Grants	<u>2,775,062</u>	<u>2,092,458</u>	<u>(682,604)</u>
Charges for Services			
Off Track Wagering Fees	130,000	131,019	1,019
COBRA Administration Fees	-	2,140	2,140
Indemnity Fees	-	87,020	87,020
Computer Services Fees	18,000	16,560	(1,440)
Treasurer/Collector Fees	-	79,310	79,310
Mapping Royalties Fees	30,300	24,392	(5,908)
Assessor Fees	30,619	47,697	17,078
Notary Fees	123,600	169,834	46,234
Business Fees	-	1,145	1,145
Passport Fees	-	34,100	34,100

Continued

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues - Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Certified Copy Fees	\$ 313,900	\$ 429,135	\$ 115,235
Tax Redemption Fees	194,250	246,509	52,259
Voter Registration Fees	44,000	31,684	(12,316)
Tax Extension Fees	36,000	60,841	24,841
Miscellaneous Fees - County Clerk	31,500	40,607	9,107
Financing Statement Fees	8,000	9,895	1,895
Recording Fees	2,350,472	1,952,862	(397,610)
Certified Record Copy Fees	209,930	147,063	(62,867)
Revenue Tax Stamp Fees	2,760,468	2,098,385	(662,083)
Surcharge Fees	137,500	117,202	(20,298)
General Circuit Division Fees	6,000,000	6,077,505	77,505
10% Bond Fees	650,000	873,640	223,640
Mailing Fees	8,000	8,540	540
County Court System Fees	230,000	212,820	(17,180)
Miscellaneous Fees - Circuit Clerk	5,000	-	(5,000)
State's Atty Prosecution Fees	337,197	383,270	46,073
Miscellaneous Fees - State's Attorney	10,000	4,323	(5,677)
Public Defender Fees	15,000	88,430	73,430
Detail Fees	-	151,993	151,993
Net Civil Processing Fees	265,000	367,361	102,361
Chancery Foreclosure Fees	227,000	600,610	373,610
Body Writ Fees	28,000	41,707	13,707
Accident Copy Fees	9,200	8,259	(941)
Weekend Prisoner Fees	37,000	43,273	6,273
Burglar Alarm Fees	2,000	1,620	(380)
Radio Communication Fees	105,324	141,032	35,708
Inmate Telephone Fees- AJF	240,000	233,282	(6,718)
Fingerprinting Fees	2,000	2,000	-
Bond Fees	200,000	208,476	8,476
Miscellaneous Fees - Sheriff	1,950	1,227	(723)
KIDS Program Fees	67,000	49,986	(17,014)
Electronic Monitoring Fees	88,430	81,308	(7,122)
JCS Custody Parental Sup Fees	4,105	32,987	28,882
Inmate Phone Fees- JJC	7,500	22,634	15,134
Mental Health Court Fees	-	31,044	31,044
Interstate Compact Fees	-	1,770	1,770
County Coroner Fees	18,540	19,191	651
Body Bag Fees	-	750	750
Cable Franchise Fees	305,500	429,941	124,441
Zoning Fees	82,750	168,277	85,527
Subdivision Approval Fees	398,000	39,630	(358,370)
Development/Planning Service Fees	8,500	3,636	(4,864)
Adjudication Hearing Fees	5,000	-	(5,000)
Water Resource Cost Share Fees	5,000	134,295	129,295

Continued

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
In Lieu of Site Runoff Fees	\$ 12,000	\$ -	(\$ 12,000)
Total Charges for Services	<u>15,793,535</u>	<u>16,192,217</u>	<u>398,682</u>
Fines			
Back Taxes- Interest and Penalty	1,250,000	1,627,933	377,933
DUI Fines	125,000	47,999	(77,001)
State's Attorney Fines	319,430	362,422	42,992
Bond Forfeiture Fines	738,360	875,205	136,845
Collection Fines	100,000	45	(99,955)
Second Chance Fines	147,345	259,179	111,834
Traffic Violation Fines	330,000	223,522	(106,478)
Execution Fines	1,400	1,797	397
Eviction Fines	62,000	65,897	3,897
Adjudication Fines	8,000	3,400	(4,600)
Total Charges for Services	<u>3,081,535</u>	<u>3,467,399</u>	<u>385,864</u>
Reimbursements			
Miscellaneous Reimbursement	10,905	5,114	(5,791)
Supervisor of Assessor Salary Reimbursement	41,750	60,354	18,604
States Attorney Salary Reimbursement	128,853	129,820	967
CAC Invest Salary Reimbursement	35,000	61,323	26,323
Public Def Salary Reimbursement	94,762	122,658	27,896
Prisoner Transfer Reimbursement	10,000	9,638	(362)
Cellular 911 Surcharge Reimbursement	240,000	284,764	44,764
Sheriff Training Reimbursement	-	28,970	28,970
Miscellaneous Reimbursement - Sheriff	5,000	19,208	14,208
Probation Salary Reimbursement	2,309,192	1,823,561	(485,631)
Youth Home Reimbursement	532,000	445,818	(86,182)
Medicaid Reimbursement	11,500	65,007	53,507
Juv Placement Supp Reimbursement	10,000	16,991	6,991
Emergency Mgmt Reimbursement	55,000	70,237	15,237
Total Reimbursements	<u>3,483,962</u>	<u>3,143,463</u>	<u>(340,499)</u>
Interest	<u>1,830,800</u>	<u>1,942,216</u>	<u>111,416</u>
Miscellaneous			
Rental Income	97,939	100,487	2,548
Refunds	-	1,029	1,029
Miscellaneous Other	-	454	454
Auction Sales	2,000	2,945	945
General Donations	28,000	14,400	(13,600)
Total Miscellaneous	<u>127,939</u>	<u>119,315</u>	<u>(8,624)</u>
Total Revenues	<u>\$ 75,614,979</u>	<u>\$ 75,490,627</u>	<u>(\$ 124,352)</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Expenditures			
County Board/Liquor			
Personnel Services			
Full-Time Salaries	\$ 756,700	\$ 710,258	\$ 46,442
Part-Time Salaries	12,000	-	12,000
Overtime Salaries	-	1,157	(1,157)
Employee Per Diem	55,000	49,830	5,170
Total Personnel Services	<u>823,700</u>	<u>761,245</u>	<u>62,455</u>
Benefits			
Healthcare Contribution	168,485	187,935	(19,450)
Dental Contribution	8,078	7,873	205
Total Benefits	<u>176,563</u>	<u>195,808</u>	<u>(19,245)</u>
Contractual Services			
Special Studies	10,000	1,590	8,410
Contractual/Consulting Services	316,440	235,583	80,857
Repairs and Maintenance- Computers	800	834	(34)
Repairs and Maintenance- Copiers	5,000	6,345	(1,345)
Repairs and Maintenance- Office Equipment	700	220	480
General Printing	1,000	1,111	(111)
Conferences and Meetings	26,500	13,842	12,658
Employee Training	800	-	800
Employee Mileage Expenditures	15,000	15,262	(262)
General Association Dues	23,000	17,486	5,514
Miscellaneous Contractual Expenditures	5,000	3,184	1,816
Total Contractual Services	<u>404,240</u>	<u>295,457</u>	<u>108,783</u>
Commodities			
Office Supplies	3,000	2,869	131
Operating Supplies	3,000	2,409	591
Computer Related Supplies	800	-	800
Books and Subscriptions	900	985	(85)
Liquor Commission Supplies	1,500	-	1,500
Telephone	-	540	(540)
Total Commodities	<u>9,200</u>	<u>6,803</u>	<u>2,397</u>
Capital Outlay			
Computers	-	4,366	(4,366)
Automotive Equipment	-	22,421	(22,421)
Office Furniture	-	455	(455)
Building Construction	219,500	-	219,500
Total Capital Outlay	<u>219,500</u>	<u>27,242</u>	<u>192,258</u>
Total County Board/Liquor	<u>1,633,203</u>	<u>1,286,555</u>	<u>346,648</u>
Adult Justice Facility Transition			
Personnel Services			
Full-Time Salaries	59,425	168	59,257
Merit Employee Salaries	180,208	83,073	97,135

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Overtime Salaries	\$ -	\$ 1,235	(\$ 1,235)
Merit Employee Longevity	-	2,142	(2,142)
Total Personnel Services	<u>239,633</u>	<u>86,618</u>	<u>153,015</u>
Benefits			
Healthcare Contribution	21,963	13,114	8,849
Dental Contribution	3,963	512	3,451
Total Benefits	<u>25,926</u>	<u>13,626</u>	<u>12,300</u>
Contractual Services			
Contractual/Consulting Services	260,798	55,136	205,662
Conferences and Meetings	3,000	-	3,000
Employee Mileage Expenditures	3,000	-	3,000
Total Contractual Services	<u>266,798</u>	<u>55,136</u>	<u>211,662</u>
Commodities			
Office Supplies	1,000	3,428	(2,428)
Operating Supplies	28,112	18,717	9,395
Total Commodities	<u>29,112</u>	<u>22,145</u>	<u>6,967</u>
Total Adult Justice Facility Transition	<u>561,469</u>	<u>177,525</u>	<u>383,944</u>
Finance Administration			
Personnel Services			
Full-Time Salaries	<u>557,121</u>	<u>346,552</u>	<u>210,569</u>
Benefits			
Healthcare Contribution	82,441	47,257	35,184
Dental Contribution	3,055	1,819	1,236
Total Benefits	<u>85,496</u>	<u>49,076</u>	<u>36,420</u>
Contractual Services			
Project Administration Services	500	5,210	(4,710)
Certified Audit Contract	115,000	91,340	23,660
Contractual/Consulting Services	10,000	21,045	(11,045)
Repairs and Maintenance- Computers	5,000	2,661	2,339
Repairs and Maintenance- Copiers	3,500	3,047	453
Employment Advertising	-	360	(360)
General Printing	3,500	3,064	436
Legal Printing	4,240	3,260	980
Conferences and Meetings	8,284	1,668	6,616
Employee Training	2,500	439	2,061
Employee Mileage Expenditures	689	-	689
General Association Dues	2,000	1,675	325
Total Contractual Services	<u>155,213</u>	<u>133,769</u>	<u>21,444</u>
Commodities			
Office Supplies	3,463	6,119	(2,656)
Computer Related Supplies	8,400	8,140	260
Books and Subscriptions	2,000	127	1,873
Computer Software- Non Capital	3,000	13,050	(10,050)
Computer Hardware- Non Capital	3,000	1,848	1,152

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Court Reporting Supplies	\$ 3,150	\$ 718	\$ 2,432
Storeroom Supplies	9,000	8,831	169
Total Commodities	32,013	38,833	(6,820)
Total Finance Administration	829,843	568,230	261,613
Information Technologies			
Personnel Services			
Full-Time Salaries	1,936,427	1,920,739	15,688
Part-Time Salaries	76,224	61,837	14,387
Overtime Salaries	155	545	(390)
Total Personnel Services	2,012,806	1,983,121	29,685
Benefits			
Healthcare Contribution	267,291	254,998	12,293
Dental Contribution	10,211	10,317	(106)
Total Benefits	277,502	265,315	12,187
Contractual Services			
Contractual/Consulting Services	105,933	112,682	(6,749)
Software Licensing Cost	605,374	640,734	(35,360)
Repairs and Maintenance- Computers	88,535	59,880	28,655
Repairs and Maintenance- Copiers	23,700	23,847	(147)
Repairs and Maintenance- Communications Equip.	167,000	151,126	15,874
Repairs and Maintenance- Vehicles	-	755	(755)
Repairs and Maintenance- Office Equipment	-	3,977	(3,977)
Conferences and Meetings	7,500	29,801	(22,301)
Employee Training	50,000	23,872	26,128
Employee Mileage Expenditures	6,000	9,443	(3,443)
General Association Dues	1,850	1,904	(54)
Total Contractual Services	1,055,892	1,058,021	(2,129)
Commodities			
Office Supplies	5,200	7,832	(2,632)
Computer Related Supplies	23,250	25,971	(2,721)
Books and Subscriptions	2,549	697	1,852
Computer Software- Non Capital	8,450	4,006	4,444
Computer Hardware- Non Capital	12,650	18,097	(5,447)
Printing Supplies	30,000	24,732	5,268
Microfilm Supplies	22,500	20,789	1,711
Fuel- Vehicles	3,000	1,807	1,193
Total Commodities	107,599	103,931	3,668
Capital Outlay			
Computers	315,000	120,170	194,830
Computer Software License Cost	-	10,838	(10,838)
Printers	15,000	16,955	(1,955)
Communications Equipment	431,788	331,361	100,427
Automotive Equipment	-	25,883	(25,883)
Office Furniture	-	15,798	(15,798)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Office Equipment	\$ -	\$ 1,066	(\$ 1,066)
Copiers	-	8,995	(8,995)
Total Capital Outlay	<u>761,788</u>	<u>531,066</u>	<u>230,722</u>
Total Information Technologies	<u>4,215,587</u>	<u>3,941,454</u>	<u>274,133</u>
Building Management - Government Center			
Personnel Services			
Full-Time Salaries	514,139	480,974	33,165
Part-Time Salaries	2,122	-	2,122
Overtime Salaries	5,305	4,367	938
Total Personnel Services	<u>521,566</u>	<u>485,341</u>	<u>36,225</u>
Benefits			
Healthcare Contribution	103,634	98,566	5,068
Dental Contribution	3,902	3,927	(25)
Total Benefits	<u>107,536</u>	<u>102,493</u>	<u>5,043</u>
Contractual Services			
Special Studies	10,000	2,400	7,600
Contractual/Consulting Services	-	73	(73)
Disposal and Water Softener Services	10,000	3,028	6,972
Janitorial Services	145,000	138,924	6,076
Repairs and Maintenance- Roads	26,177	30,344	(4,167)
Repairs and Maintenance- Buildings	32,500	226,673	(194,173)
Repairs and Maintenance- Grounds	331,200	155,592	175,608
Repairs and Maintenance- Computers	1,213	396	817
Repairs and Maintenance- Equipment	21,700	24,626	(2,926)
Equipment Rental	145	-	145
Repairs and Maintenance- Vehicles	3,744	6,440	(2,696)
General Printing	60,086	66,975	(6,889)
Employee Training	450	238	212
Employee Mileage Expenditures	500	-	500
Total Contractual Services	<u>642,715</u>	<u>655,709</u>	<u>(12,994)</u>
Commodities			
Operating Supplies	8,500	15,483	(6,983)
Computer Related Supplies	135	-	135
Postage	-	986	(986)
Utilities- Water	-	117	(117)
Printing Supplies	82,800	90,440	(7,640)
Cleaning Supplies	20,000	18,017	1,983
Uniform Supplies	1,300	796	504
Medical Supplies and Drugs	135	18	117
Utilities- Natural Gas	453,875	455,201	(1,326)
Utilities- Electric	596,061	589,970	6,091
Fuel- Vehicles	2,088	2,512	(424)
Telephone	-	78	(78)
Total Commodities	<u>1,164,894</u>	<u>1,173,618</u>	<u>(8,724)</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Total Building Management - Government Center	\$ 2,436,711	\$ 2,417,161	\$ 19,550
Building Management - Judicial Center			
Personnel Services			
Full-Time Salaries	175,482	174,448	1,034
Overtime Salaries	2,652	2,045	607
Total Personnel Services	<u>178,134</u>	<u>176,493</u>	<u>1,641</u>
Benefits			
Healthcare Contribution	42,877	43,280	(403)
Dental Contribution	1,804	1,868	(64)
Total Benefits	<u>44,681</u>	<u>45,148</u>	<u>(467)</u>
Contractual Services			
Disposal and Water Softener Services	4,642	3,310	1,332
Janitorial Services	130,000	129,760	240
Repairs and Maintenance- Roads	16,000	28,496	(12,496)
Repairs and Maintenance- Buildings	69,660	58,462	11,198
Repairs and Maintenance- Grounds	13,500	29,842	(16,342)
Repairs and Maintenance- Copiers	-	127	(127)
Repairs and Maintenance- Communications Equip.	450	-	450
Repairs and Maintenance- Equipment	3,745	8,712	(4,967)
Building Lease	-	139	(139)
Equipment Lease	-	2,864	(2,864)
Conferences and Meetings	269	9	260
Employee Mileage Expenditures	200	-	200
Total Contractual Services	<u>238,466</u>	<u>261,721</u>	<u>(23,255)</u>
Commodities			
Office Supplies	-	16	(16)
Operating Supplies	7,965	14,631	(6,666)
Utilities- Sewer	-	2,270	(2,270)
Utilities- Water	-	4,596	(4,596)
Cleaning Supplies	9,000	8,555	445
Uniform Supplies	330	1,756	(1,426)
Utilities- Natural Gas	115,920	112,273	3,647
Utilities- Electric	340,000	297,372	42,628
Fuel- Vehicles	270	1,060	(790)
Total Commodities	<u>473,485</u>	<u>442,529</u>	<u>30,956</u>
Capital Outlay			
Automotive Equipment	-	190	(190)
Machinery and Equipment	-	240	(240)
Total Capital Outlay	<u>-</u>	<u>430</u>	<u>(430)</u>
Total Building Management - Judicial Center	<u>934,766</u>	<u>926,321</u>	<u>8,445</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Building Management - Juvenile Justice Center			
Personnel Services			
Full-Time Salaries	\$ 106,577	\$ 105,009	\$ 1,568
Overtime Salaries	2,122	907	1,215
Total Personnel Services	108,699	105,916	2,783
Benefits			
Healthcare Contribution	9,298	14,228	(4,930)
Dental Contribution	369	559	(190)
Total Benefits	9,667	14,787	(5,120)
Contractual Services			
Disposal and Water Softener Services	-	801	(801)
Janitorial Services	36,100	36,000	100
Repairs and Maintenance- Roads	15,000	10,986	4,014
Repairs and Maintenance- Buildings	11,340	14,790	(3,450)
Repairs and Maintenance- Grounds	25,000	23,625	1,375
Repairs and Maintenance- Equipment	10,000	7,691	2,309
Employee Mileage Expenditures	200	-	200
Total Contractual Services	97,640	93,893	3,747
Commodities			
Office Supplies	270	-	270
Operating Supplies	8,300	7,578	722
Cleaning Supplies	9,000	6,720	2,280
Uniform Supplies	560	434	126
Utilities- Natural Gas	-	2,122	(2,122)
Utilities- Electric	-	9,884	(9,884)
Fuel- Vehicles	760	404	356
Total Commodities	18,890	27,142	(8,252)
Total Building Management - Juvenile Justice Center	234,896	241,738	(6,842)
Building Management - St. Charles North			
Contractual Services			
Contractual/Consulting Services	-	759	(759)
Disposal and Water Softener Services	1,620	593	1,027
Janitorial Services	33,840	31,800	2,040
Repairs and Maintenance- Roads	15,000	21,804	(6,804)
Repairs and Maintenance- Buildings	5,340	27,961	(22,621)
Repairs and Maintenance- Grounds	14,281	14,646	(365)
Repairs and Maintenance- Equipment	3,000	7,718	(4,718)
Building Space Rental	201,186	201,186	-
Real Estate Taxes	190,000	184,070	5,930
Total Contractual Services	464,267	490,537	(26,270)
Commodities			
Operating Supplies	7,000	6,968	32
Utilities- Water	-	2,275	(2,275)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Cleaning Supplies	\$ 7,300	\$ 6,466	\$ 834
Utilities- Natural Gas	41,500	46,350	(4,850)
Utilities- Electric	83,500	66,427	17,073
Fuel- Vehicles	300	-	300
Total Commodities	139,600	128,486	11,114
Total Building Management - St. Charles North	603,867	619,023	(15,156)
 Building Management - Aurora Health Department			
Contractual Services			
Disposal and Water Softener Services	3,000	2,249	751
Janitorial Services	33,432	26,076	7,356
Repairs and Maintenance- Roads	13,652	11,884	1,768
Repairs and Maintenance- Buildings	9,470	8,013	1,457
Repairs and Maintenance- Grounds	13,000	12,704	296
Repairs and Maintenance- Equipment	10,000	7,552	2,448
Total Contractual Services	82,554	68,478	14,076
Commodities			
Operating Supplies	6,000	5,099	901
Utilities- Water	-	307	(307)
Cleaning Supplies	2,500	1,640	860
Utilities- Natural Gas	5,500	5,075	425
Utilities- Electric	32,000	37,880	(5,880)
Total Commodities	46,000	50,001	(4,001)
Capital Outlay			
Machinery and Equipment	-	30	(30)
Total Building Management - Aurora Health Department	128,554	118,509	10,045
 Building Management - Old Courthouse			
Contractual Services			
Janitorial Services	-	11,200	(11,200)
Repairs and Maintenance- Buildings	-	7,362	(7,362)
Repairs and Maintenance- Grounds	-	1,399	(1,399)
Repairs and Maintenance- Equipment	-	1,507	(1,507)
Total Contractual Services	-	21,468	(21,468)
Commodities			
Operating Supplies	-	2,045	(2,045)
Cleaning Supplies	-	536	(536)
Utilities- Electric	-	5,728	(5,728)
Total Commodities	-	8,309	(8,309)
Total Building Management - Old Courthouse	-	29,777	(29,777)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Building Management - Sheriff Facility			
Contractual Services			
Repairs and Maintenance- Buildings	\$ -	\$ 739	(\$ 739)
Repairs and Maintenance- Equipment	-	963	(963)
Total Contractual Services	-	1,702	(1,702)
Commodities			
Operating Supplies	-	1,170	(1,170)
Cleaning Supplies	-	707	(707)
Utilities- Electric	-	917	(917)
Total Commodities	-	2,794	(2,794)
Total Building Management - Sheriff Facility	-	4,496	(4,496)
Human Resources			
Personnel Services			
Full-Time Salaries	294,000	294,486	(486)
Overtime Salaries	-	757	(757)
Total Personnel Services	294,000	295,243	(1,243)
Benefits			
Healthcare Contribution	56,553	40,599	15,954
Dental Contribution	1,805	1,467	338
Total Benefits	58,358	42,066	16,292
Contractual Services			
Project Administration Services	20,000	20,000	-
Repairs and Maintenance- Computers	2,650	2,618	32
Repairs and Maintenance- Copiers	1,000	1,348	(348)
General Advertising	20,000	21,990	(1,990)
Conferences and Meetings	5,000	3,747	1,253
Employee Training	30,000	25,575	4,425
Employee Mileage Expenditures	200	74	126
General Association Dues	900	641	259
Miscellaneous Contractual Expenditures	10,000	8,853	1,147
Total Contractual Services	89,750	84,846	4,904
Commodities			
Office Supplies	700	685	15
Operating Supplies	600	149	451
Computer Related Supplies	500	527	(27)
Books and Subscriptions	1,500	1,603	(103)
Employee Recognition Supplies	8,000	8,042	(42)
Total Commodities	11,300	11,006	294
Total Human Resources	453,408	433,161	20,247
County Auditor			
Personnel Services			
Full-Time Salaries	162,576	166,482	(3,906)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Overtime Salaries	\$ -	\$ 12	(\$ 12)
Total Personnel Services	162,576	166,494	(3,918)
Benefits			
Healthcare Contribution	22,515	22,132	383
Dental Contribution	663	839	(176)
Total Benefits	23,178	22,971	207
Contractual Services			
Repairs and Maintenance- Copiers	170	256	(86)
Conferences and Meetings	5,000	2,839	2,161
Employee Training	1,000	215	785
Employee Mileage Expenditures	1,000	433	567
General Association Dues	2,000	2,717	(717)
Total Contractual Services	9,170	6,460	2,710
Commodities			
Office Supplies	800	402	398
Operating Supplies	800	369	431
Computer Related Supplies	200	171	29
Books and Subscriptions	720	481	239
Total Commodities	2,520	1,423	1,097
Total County Auditor	197,444	197,348	96
 Internal Services			
Commodities			
Self-Mailer	23,000	2,479	20,521
Postage	549,567	485,091	64,476
Telephone	686,963	514,839	172,124
Total Internal Services	1,259,530	1,002,409	257,121
 Communication/Technology			
Contractual Services			
Repairs and Maintenance- Computers	172,000	195,061	(23,061)
Capital Outlay			
Computer Software- Capital	698,529	450,722	247,807
Special Purpose Equipment	1,324,050	13,090	1,310,960
Total Capital Outlay	2,022,579	463,812	1,558,767
Total Communication/Technology	2,194,579	658,873	1,535,706
 Operational Support			
Benefits			
Retiree Health/Dental	-	36,756	(36,756)
Contractual Services			
Contractual/Consulting Services	147,395	147,394	1
Healthcare Administration Services	103,500	114,148	(10,648)
Total Contractual Services	250,895	261,542	(10,647)
Total Operational Support	250,895	298,298	(47,403)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Other - Contingency			
Other Expenditures			
Allowance for Budget Expenditures	\$ 709,402	\$ 49,500	\$ 659,902
Allowance for Healthcare Expenditures	139,956	-	139,956
Total Other - Contingency	<u>849,358</u>	<u>49,500</u>	<u>799,858</u>
Treasurer/Collector			
Personnel Services			
Full-Time Salaries	435,115	420,791	14,324
Part-Time Salaries	39,352	10,528	28,824
Total Personnel Services	<u>474,467</u>	<u>431,319</u>	<u>43,148</u>
Benefits			
Healthcare Contribution	65,262	62,882	2,380
Dental Contribution	2,282	2,282	-
Total Benefits	<u>67,544</u>	<u>65,164</u>	<u>2,380</u>
Contractual Services			
Contractual/Consulting Services	15,500	4,663	10,837
Repairs and Maintenance- Computers	1,350	-	1,350
Repairs and Maintenance- Copiers	2,000	691	1,309
Repairs and Maintenance- Office Equipment	1,000	892	108
General Printing	13,500	26,974 (	13,474)
Legal Printing	8,200	6,418	1,782
Conferences and Meetings	2,000	150	1,850
Employee Training	2,500	709	1,791
Employee Mileage Expenditures	1,600	642	958
General Association Dues	1,500	762	738
Miscellaneous Contractual Expenditures	1,000	-	1,000
Total Contractual Services	<u>50,150</u>	<u>41,901</u>	<u>8,249</u>
Commodities			
Office Supplies	1,550	1,282	268
Operating Supplies	525	463	62
Computer Related Supplies	1,525	1,074	451
Books and Subscriptions	720	175	545
Total Commodities	<u>4,320</u>	<u>2,994</u>	<u>1,326</u>
Total Treasurer/Collector	<u>596,481</u>	<u>541,378</u>	<u>55,103</u>
Supervisor of Assessments			
Personnel Services			
Full-Time Salaries	717,182	718,960 (	1,778)
Part-Time Salaries	26,000	15,395	10,605
Overtime Salaries	20,000	207	19,793
Total Personnel Services	<u>763,182</u>	<u>734,562</u>	<u>28,620</u>
Benefits			
Healthcare Contribution	160,960	150,162	10,798

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Dental Contribution	\$ 6,442	\$ 5,292	\$ 1,150
Total Benefits	167,402	155,454	11,948
Contractual Services			
Appraisal Services	20,000	150	19,850
Repairs and Maintenance- Computers	14,000	6,938	7,062
Repairs and Maintenance- Copiers	7,000	8,728	(1,728)
Legal Printing	177,800	174,043	3,757
Mapping	3,000	-	3,000
Conferences and Meetings	10,000	5,426	4,574
Employee Training	20,000	12,812	7,188
Employee Mileage Expenditures	1,000	675	325
General Association Dues	1,500	2,894	(1,394)
Total Contractual Services	254,300	211,666	42,634
Commodities			
Office Supplies	10,000	6,722	3,278
Operating Supplies	3,500	3,910	(410)
Computer Related Supplies	7,000	6,212	788
Books and Subscriptions	3,500	1,536	1,964
Total Commodities	24,000	18,380	5,620
Total Supervisor of Assessments	1,208,884	1,120,062	88,822
 Board of Review			
Personnel Services			
Full-Time Salaries	66,843	61,998	4,845
Employee Per Diem	6,200	4,640	1,560
Total Personnel Services	73,043	66,638	6,405
Benefits			
Healthcare Contribution	14,109	19,823	(5,714)
Dental Contribution	320	736	(416)
Total Benefits	14,429	20,559	(6,130)
Contractual Services			
Appraisal Services	20,000	6,150	13,850
Legal Printing	15,000	8,836	6,164
Employee Mileage Expenditures	1,000	436	564
Total Contractual Services	36,000	15,422	20,578
Commodities			
Office Supplies	1,000	1,848	(848)
Total Board of Review	124,472	104,467	20,005
 County Clerk			
Personnel Services			
Full-Time Salaries	589,650	607,928	(18,278)
Part-Time Salaries	18,652	-	18,652
Overtime Salaries	6,463	3,348	3,115
Total Personnel Services	614,765	611,276	3,489

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Benefits			
Healthcare Contribution	\$ 105,979	\$ 99,179	\$ 6,800
Dental Contribution	4,547	4,107	440
Total Benefits	<u>110,526</u>	<u>103,286</u>	<u>7,240</u>
Contractual Services			
Contractual/Consulting Services	1,500	3,178	(1,678)
Notary Services	120	88	32
Repairs and Maintenance- Copiers	2,600	120	2,480
Repairs and Maintenance- Office Equipment	1,100	16	1,084
General Printing	2,200	3,447	(1,247)
Legal Printing	2,500	1,657	843
Conferences and Meetings	1,903	10,292	(8,389)
Employee Training	1,050	391	659
Employee Mileage Expenditures	1,000	2,343	(1,343)
General Association Dues	2,465	165	2,300
Miscellaneous Contractual Expenditures	36,000	34,384	1,616
Total Contractual Services	<u>52,438</u>	<u>56,081</u>	<u>(3,643)</u>
Commodities			
Office Supplies	690	933	(243)
Operating Supplies	3,800	3,617	183
Computer Related Supplies	2,400	2,254	146
Books and Subscriptions	640	1,600	(960)
Total Commodities	<u>7,530</u>	<u>8,404</u>	<u>(874)</u>
Total County Clerk	<u>785,259</u>	<u>779,047</u>	<u>6,212</u>
Election Expense			
Personnel Services			
Full-Time Salaries	340,484	322,516	17,968
Part-Time Salaries	82,733	57,877	24,856
Overtime Salaries	20,144	10,773	9,371
Total Personnel Services	<u>443,361</u>	<u>391,166</u>	<u>52,195</u>
Benefits			
Healthcare Contribution	48,584	35,892	12,692
Dental Contribution	2,423	1,788	635
Total Benefits	<u>51,007</u>	<u>37,680</u>	<u>13,327</u>
Contractual Services			
Election Judges' Training	28,990	3,557	25,433
Election Judges and Workers	244,596	289,650	(45,054)
Election Services	23,836	87,732	(63,896)
Contractual/Consulting Services	42,357	22,062	20,295
Legal Services	1,500	788	712
EDP Services	5,746	-	5,746
Software Licensing Cost	66,600	66,581	19
Repairs and Maintenance- Computers	10,075	3,375	6,700
Repairs and Maintenance- Copiers	8,000	4,785	3,215

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Polling Place Rental	\$ 13,026	\$ 11,040	\$ 1,986
Equipment Rental	13,950	17,698	(3,748)
Repairs and Maintenance- Vehicles	5,000	17,346	(12,346)
General Advertising	5,100	2,095	3,005
General Printing	37,397	30,519	6,878
Legal Printing	81,283	29,635	51,648
Conferences and Meetings	11,318	14,001	(2,683)
Employee Training	3,964	2,507	1,457
Employee Mileage Expenditures	4,000	9,503	(5,503)
General Association Dues	1,605	485	1,120
Miscellaneous Contractual Expenditures	300	135	165
Total Contractual Services	<u>608,643</u>	<u>613,494</u>	<u>(4,851)</u>
Commodities			
Office Supplies	4,000	2,700	1,300
Operating Supplies	8,550	58,459	(49,909)
Computer Related Supplies	3,000	861	2,139
Books and Subscriptions	500	957	(457)
Computer Software- Non Capital	2,000	31	1,969
Total Commodities	<u>18,050</u>	<u>63,008</u>	<u>(44,958)</u>
Total Election Expense	<u>1,121,061</u>	<u>1,105,348</u>	<u>15,713</u>
Recorder of Deeds			
Personnel Services			
Full-Time Salaries	773,667	730,660	43,007
Overtime Salaries	3,084	-	3,084
Total Personnel Services	<u>776,751</u>	<u>730,660</u>	<u>46,091</u>
Benefits			
Healthcare Contribution	147,074	128,671	18,403
Dental Contribution	5,780	5,316	464
Total Benefits	<u>152,854</u>	<u>133,987</u>	<u>18,867</u>
Contractual Services			
Contractual/Consulting Services	101	-	101
Repairs and Maintenance- Copiers	7,000	4,121	2,879
Repairs and Maintenance- Office Equipment	750	1,345	(595)
General Printing	500	56	444
Film Conversion/Book Binding	5,000	-	5,000
Conferences and Meetings	2,000	1,536	464
Employee Training	600	15	585
Employee Mileage Expenditures	1,094	1,034	60
General Association Dues	500	1,155	(655)
Total Contractual Services	<u>17,545</u>	<u>9,262</u>	<u>8,283</u>
Commodities			
Office Supplies	2,000	3,228	(1,228)
Operating Supplies	15,000	8,637	6,363
Books and Subscriptions	3,000	1,353	1,647

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Commodities	\$ 20,000	\$ 13,218	\$ 6,782
Total Recorder of Deeds	967,150	887,127	80,023
Regional Office of Education			
Personnel Services			
Full-Time Salaries	237,876	245,354	(7,478)
Part-Time Salaries	-	15,255	(15,255)
Total Personnel Services	237,876	260,609	(22,733)
Benefits			
Healthcare Contribution	58,961	50,116	8,845
Dental Contribution	2,282	2,023	259
Total Benefits	61,243	52,139	9,104
Contractual Services			
Trials and Costs of Hearing	100	-	100
Repairs and Maintenance- Computers	300	296	4
Repairs and Maintenance- Copiers	300	125	175
Public Official Bonding	500	-	500
General Printing	1,000	118	882
Legal Printing	150	-	150
Conferences and Meetings	4,500	828	3,672
Employee Mileage Expenditures	4,500	810	3,690
General Association Dues	1,475	625	850
Total Contractual Services	12,825	2,802	10,023
Commodities			
Office Supplies	3,600	1,667	1,933
Operating Supplies	660	590	70
Computer Related Supplies	1,200	197	1,003
Books and Subscriptions	600	-	600
Total Commodities	6,060	2,454	3,606
Total Regional Office of Education	318,004	318,004	-
Aurora Election Expense			
Personnel Services			
Full-Time Salaries	102,771	95,646	7,125
Benefits			
Healthcare Contribution	42,891	27,120	15,771
Dental Contribution	1,804	1,500	304
Total Benefits	44,695	28,620	16,075
Contractual Services			
Aurora Election Commission	468,000	453,876	14,124
Total Aurora Election Expense	615,466	578,142	37,324
Judiciary and Courts			
Personnel Services			
Full-Time Salaries	659,338	647,596	11,742

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Overtime Salaries	\$ -	\$ 180	(\$ 180)
Employee Per Diem	385,095	405,008	(19,913)
Total Personnel Services	1,044,433	1,052,784	(8,351)
Benefits			
Healthcare Contribution	138,004	127,966	10,038
Dental Contribution	5,964	5,976	(12)
Uniform Allowance	1,000	2,433	(1,433)
Total Benefits	144,968	136,375	8,593
Contractual Services			
State of Illinois Salaries	12,000	11,989	11
Jurors- Circuit Court	165,000	187,838	(22,838)
Jurors- Grand Jury	10,000	-	10,000
Jurors' Expenditure	115,000	146,758	(31,758)
Per Diem Expenditures	135,000	85,203	49,797
Contractual/Consulting Services	147,000	368,470	(221,470)
Court Appointed Counsel	65,000	113,214	(48,214)
Psychological/Psychiatric Services	55,000	55,200	(200)
Repairs and Maintenance- Equipment	17,000	11,316	5,684
Equipment Rental	10,000	7,290	2,710
Liability Insurance	2,800	2,732	68
Public Official Bonding	100	-	100
General Printing	4,500	813	3,687
Conferences and Meetings	4,000	5,087	(1,087)
Employee Training	500	-	500
Employee Mileage Expenditures	3,500	3,702	(202)
General Association Dues	100	40	60
Employee Medical Expenditures	100	-	100
Miscellaneous Contractual Expenditures	500	2,592	(2,092)
Total Contractual Services	747,100	1,002,244	(255,144)
Commodities			
Office Supplies	17,450	31,019	(13,569)
Operating Supplies	2,000	4,698	(2,698)
Computer Related Supplies	500	414	86
Postage	-	5,262	(5,262)
Books and Subscriptions	13,150	32,974	(19,824)
Total Commodities	33,100	74,367	(41,267)
Capital Outlay			
Office Equipment	-	428	(428)
Total Judiciary and Courts	1,969,601	2,266,198	(296,597)
Circuit Clerk - Administration			
Personnel Services			
Full-Time Salaries	3,407,126	3,393,752	13,374
Part-Time Salaries	44,400	30,382	14,018
Overtime Salaries	52,060	86,029	(33,969)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee Per Diem	\$ 5,200	\$ -	\$ 5,200
Total Personnel Services	3,508,786	3,510,163	(1,377)
Benefits			
Healthcare Contribution	730,465	737,922	(7,457)
Dental Contribution	28,530	29,581	(1,051)
Total Benefits	758,995	767,503	(8,508)
Contractual Services			
Repairs and Maintenance- Copiers	505	486	19
Repairs and Maintenance- Equipment	2,100	3,382	(1,282)
Equipment Rental	4,000	4,008	(8)
General Printing	6,500	3,986	2,514
Legal Printing	500	42	458
Conferences and Meetings	9,212	4,921	4,291
Employee Training	902	240	662
Employee Mileage Expenditures	8,216	10,646	(2,430)
General Association Dues	1,625	2,069	(444)
Employee Medical Expenditures	400	-	400
Total Contractual Services	33,960	29,780	4,180
Commodities			
Office Supplies	11,306	9,518	1,788
Books and Subscriptions	1,850	1,828	22
Total Commodities	13,156	11,346	1,810
Total Circuit Clerk - Administration	4,314,897	4,318,792	(3,895)
Circuit Clerk - Intake			
Contractual Services			
Repairs and Maintenance- Equipment	450	-	450
Equipment Rental	2,700	1,522	1,178
Employee Training	199	-	199
Employee Mileage Expenditures	1,020	980	40
Total Contractual Services	4,369	2,502	1,867
Commodities			
Office Supplies	3,200	3,240	(40)
Total Circuit Clerk - Intake	7,569	5,742	1,827
Circuit Clerk - Records			
Contractual Services			
Repairs and Maintenance- Copiers	12,870	13,400	(530)
Repairs and Maintenance- Equipment	400	9,019	(8,619)
Repairs and Maintenance- Vehicles	250	113	137
General Printing	34,000	19,271	14,729
Employee Training	400	-	400
Employee Mileage Expenditures	1,300	80	1,220
Total Contractual Services	49,220	41,883	7,337
Commodities			

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Office Supplies	\$ 6,116	\$ 4,002	\$ 2,114
Fuel- Vehicles	750	1,151	(401)
Total Commodities	6,866	5,153	1,713
Total Circuit Clerk - Records	56,086	47,036	9,050
Circuit Clerk - Family			
Contractual Services			
Repairs and Maintenance- Equipment	600	48	552
Employee Training	400	-	400
Employee Mileage Expenditures	1,411	1,390	21
Total Contractual Services	2,411	1,438	973
Commodities			
Office Supplies	1,465	962	503
Total Circuit Clerk - Family	3,876	2,400	1,476
Circuit Clerk - Civil			
Contractual Services			
Repairs and Maintenance- Equipment	330	-	330
Employee Training	199	-	199
Employee Mileage Expenditures	3,960	4,267	(307)
Total Contractual Services	4,489	4,267	222
Commodities			
Office Supplies	1,430	931	499
Total Circuit Clerk - Civil	5,919	5,198	721
Circuit Clerk - Criminal			
Contractual Services			
Repairs and Maintenance- Copiers	-	30	(30)
Repairs and Maintenance- Equipment	900	116	784
Employee Training	600	452	148
Employee Mileage Expenditures	15,080	14,472	608
Total Contractual Services	16,580	15,070	1,510
Commodities			
Office Supplies	4,000	4,269	(269)
Total Circuit Clerk - Criminal	20,580	19,339	1,241
States Attorney			
Personnel Services			
Full-Time Salaries	3,095,970	3,079,502	16,468
Part-Time Salaries	36,062	75,244	(39,182)
Seasonal/Temporary Salaries	36,000	-	36,000
Overtime Salaries	8,000	5,760	2,240
Bond Call	28,500	20,099	8,401
Total Personnel Services	3,204,532	3,180,605	23,927
Benefits			

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Healthcare Contribution	\$ 599,465	\$ 590,775	\$ 8,690
Dental Contribution	23,778	24,499	(721)
Total Benefits	623,243	615,274	7,969
Contractual Services			
Contractual/Consulting Services	74,800	89,877	(15,077)
Legal Services	60,000	21,600	38,400
Trials and Costs of Hearing	150,959	226,301	(75,342)
Investigations	6,761	-	6,761
Repairs and Maintenance- Computers	4,000	420	3,580
Repairs and Maintenance- Copiers	13,500	15,513	(2,013)
Repairs and Maintenance- Communications Equip.	1,000	-	1,000
Repairs and Maintenance- Equipment	1,000	771	229
Repairs and Maintenance- Vehicles	5,000	6,560	(1,560)
General Printing	6,292	1,763	4,529
Conferences and Meetings	4,554	4,789	(235)
Employee Training	12,345	10,876	1,469
Employee Mileage Expenditures	10,000	13,100	(3,100)
General Association Dues	16,327	18,598	(2,271)
Total Contractual Services	366,538	410,168	(43,630)
Commodities			
Office Supplies	17,500	10,169	7,331
Operating Supplies	5,400	8,987	(3,587)
Books and Subscriptions	20,000	15,594	4,406
Computer Software- Non Capital	30,089	35,800	(5,711)
Computer Hardware- Non Capital	5,100	2,049	3,051
Total Commodities	78,089	72,599	5,490
Total States Attorney	4,272,402	4,278,646	(6,244)
 Child Advocacy Center			
Personnel Services			
Full-Time Salaries	483,539	488,286	(4,747)
Part-Time Salaries	26,807	29,355	(2,548)
Bond Call	-	650	(650)
Total Personnel Services	510,346	518,291	(7,945)
Benefits			
Healthcare Contribution	75,284	58,199	17,085
Dental Contribution	2,839	2,275	564
Total Benefits	78,123	60,474	17,649
Contractual Services			
Contractual/Consulting Services	48,875	68,924	(20,049)
Trials and Costs of Hearing	14,919	3,606	11,313
Investigations	2,000	-	2,000
Repairs and Maintenance- Copiers	2,500	1,209	1,291
General Printing	1,500	321	1,179
Conferences and Meetings	4,375	1,788	2,587

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee Training	\$ 3,775	\$ 4,369	(\$ 594)
Employee Mileage Expenditures	2,000	6,065	(4,065)
General Association Dues	1,737	2,032	(295)
Total Contractual Services	81,681	88,314	(6,633)
Commodities			
Office Supplies	3,000	3,288	(288)
Operating Supplies	705	946	(241)
Computer Related Supplies	750	542	208
Postage	1,020	-	1,020
Books and Subscriptions	1,000	520	480
Photography Supplies	2,250	2,251	(1)
Telephone	500	710	(210)
Total Commodities	9,225	8,257	968
Capital Outlay			
Automotive Equipment	20,000	20,000	-
Office Furniture	1,500	870	630
Office Equipment	-	630	(630)
Building Improvements	34,026	34,026	-
Total Capital Outlay	55,526	55,526	-
Total Child Advocacy Center	734,901	730,862	4,039
Public Defender			
Personnel Services			
Full-Time Salaries	1,948,230	2,089,811	(141,581)
Part-Time Salaries	100,786	5,831	94,955
Total Personnel Services	2,049,016	2,095,642	(46,626)
Benefits			
Healthcare Contribution	361,172	341,104	20,068
Dental Contribution	14,539	14,377	162
Total Benefits	375,711	355,481	20,230
Contractual Services			
Psychological/Psychiatric Services	7,600	275	7,325
Trials and Costs of Hearing	35,000	42,409	(7,409)
Repairs and Maintenance- Computers	-	108	(108)
Repairs and Maintenance- Copiers	5,000	4,214	786
Conferences and Meetings	-	450	(450)
Employee Training	13,500	13,759	(259)
Employee Mileage Expenditures	19,000	6,831	12,169
Attorney Association Dues	-	120	(120)
Miscellaneous Contractual Expenditures	3,000	8,851	(5,851)
Total Contractual Services	83,100	77,017	6,083
Commodities			
Office Supplies	7,250	9,187	(1,937)
Computer Related Supplies	6,000	3,231	2,769
Books and Subscriptions	16,950	16,360	590

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Telephone	\$ -	\$ 183	(\$ 183)
Total Commodities	30,200	28,961	1,239
Capital Outlay			
Communications Equipment	-	102	(102)
Total Public Defender	2,538,027	2,557,203	(19,176)
Sheriff			
Personnel Services			
Full-Time Salaries	806,125	1,120,852	(314,727)
Merit Employee Salaries	6,422,256	6,396,401	25,855
Overtime Salaries	233,415	317,200	(83,785)
Merit Employee Longevity	189,252	148,482	40,770
Total Personnel Services	7,651,048	7,982,935	(331,887)
Benefits			
Healthcare Contribution	1,313,301	1,247,792	65,509
Dental Contribution	45,787	44,679	1,108
Uniform Allowance	115,700	95,700	20,000
Total Benefits	1,474,788	1,388,171	86,617
Contractual Services			
Medical/Dental/Hospital Services	4,750	3,178	1,572
Investigations	15,000	11,208	3,792
Extradition Costs	75,000	83,657	(8,657)
Repairs and Maintenance- Computers	25,000	151,448	(126,448)
Repairs and Maintenance- Copiers	6,610	6,456	154
Repairs and Maintenance- Equipment	5,000	5,162	(162)
Equipment Rental	17,266	18,276	(1,010)
Repairs and Maintenance- Vehicles	113,000	115,697	(2,697)
General Printing	634	1,829	(1,195)
Conferences and Meetings	12,600	7,451	5,149
Employee Training	32,400	31,314	1,086
General Association Dues	2,300	2,138	162
Total Contractual Services	309,560	437,814	(128,254)
Commodities			
Office Supplies	5,000	4,782	218
Operating Supplies	29,034	36,855	(7,821)
Computer Related Supplies	1,000	781	219
Books and Subscriptions	3,125	1,429	1,696
Too Good for Drugs Supplies	2,000	1,999	1
S.W.A.T. Supplies	5,000	2,226	2,774
Bomb Squad Supplies	10,000	8,410	1,590
Uniform Supplies	5,000	13,092	(8,092)
Weapons and Ammunition	5,000	431	4,569
Photography Supplies	5,000	184	4,816
Fuel- Vehicles	300,000	384,023	(84,023)
Investigative Buy	20,000	10,000	10,000

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Commodities	\$ 390,159	\$ 464,212	(\$ 74,053)
Capital Outlay			
Special Purpose Equipment	86,424	-	86,424
Total Sheriff	9,911,979	10,273,132	(361,153)
E-911			
Personnel Services			
Full-Time Salaries	872,355	725,354	147,001
Part-Time Salaries	2,156	56,060	(53,904)
Overtime Salaries	96,297	73,295	23,002
Total Personnel Services	970,808	854,709	116,099
Benefits			
Healthcare Contribution	81,813	83,407	(1,594)
Dental Contribution	4,973	3,316	1,657
Total Benefits	86,786	86,723	63
Contractual Services			
Repairs and Maintenance- Computers	25,000	26,705	(1,705)
Repairs and Maintenance- Copiers	890	795	95
Repairs and Maintenance- Communications Equip.	19,100	16,849	2,251
Repairs and Maintenance- Equipment	5,000	4,428	572
Equipment Rental	20,000	12,878	7,122
General Printing	500	-	500
Conferences and Meetings	3,400	92	3,308
Employee Training	12,600	4,888	7,712
General Association Dues	200	44	156
Total Contractual Services	86,690	66,679	20,011
Commodities			
Operating Supplies	2,850	2,561	289
Books and Subscriptions	100	-	100
Total Commodities	2,950	2,561	389
Total E-911	1,147,234	1,010,672	136,562
Adult Corrections			
Personnel Services			
Full-Time Salaries	576,087	509,966	66,121
Merit Employee Salaries	6,278,737	6,355,999	(77,262)
Overtime Salaries	412,104	749,214	(337,110)
Merit Employee Longevity	101,303	109,638	(8,335)
Total Personnel Services	7,368,231	7,724,817	(356,586)
Benefits			
Healthcare Contribution	1,249,004	1,168,174	80,830
Dental Contribution	44,015	43,425	590
Uniform Allowance	91,800	104,805	(13,005)
Total Benefits	1,384,819	1,316,404	68,415

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services			
Medical/Dental/Hospital Services	\$ 2,033,200	\$ 2,109,211	(\$ 76,011)
Disposal and Water Softener Services	20,540	20,877	(337)
Repairs and Maintenance- Grounds	-	198	(198)
Repairs and Maintenance- Computers	700	1,886	(1,186)
Repairs and Maintenance- Copiers	1,400	1,361	39
Repairs and Maintenance- Communications Equip.	9,108	5,987	3,121
Repairs and Maintenance- Equipment	19,000	20,828	(1,828)
Equipment Rental	1,000	-	1,000
Conferences and Meetings	400	250	150
Employee Training	52,250	35,103	17,147
Employee Mileage Expenditures	400	-	400
General Association Dues	270	341	(71)
Miscellaneous Contractual Expenditures	20,000	22,985	(2,985)
Total Contractual Services	2,158,268	2,219,027	(60,759)
Commodities			
Office Supplies	2,500	2,522	(22)
Operating Supplies	150,000	194,651	(44,651)
Computer Related Supplies	500	203	297
Books and Subscriptions	1,040	414	626
S.W.A.T. Supplies	3,000	2,095	905
Uniform Supplies	25,000	10,529	14,471
Weapons and Ammunition	5,000	-	5,000
Food	579,207	528,145	51,062
Clothing Supplies	30,000	27,765	2,235
Medical Supplies and Drugs	5,381	404	4,977
Photography Supplies	-	106	(106)
Total Commodities	801,628	766,834	34,794
Total Adult Corrections	11,712,946	12,027,082	(314,136)
Corrections, Board and Care			
Contractual Services			
Adult Prisoner Board and Care	2,300,000	3,650,343	(1,350,343)
Total Corrections, Board and Care	2,300,000	3,650,343	(1,350,343)
Merit Commission			
Personnel Services			
Full-Time Salaries	25,068	30,100	(5,032)
Overtime Salaries	-	1,193	(1,193)
Employee Per Diem	49,440	49,385	55
Total Personnel Services	74,508	80,678	(6,170)
Benefits			
Healthcare Contribution	4,818	4,739	79
Contractual Services			
Legal Services	500	-	500

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Psychological/Psychiatric Services	\$ 500	\$ -	\$ 500
Trials and Costs of Hearing	1,000	6,774	(5,774)
Investigations	100	-	100
General Advertising	3,000	5,043	(2,043)
Legal Printing	100	-	100
Conferences and Meetings	100	-	100
Employee Training	100	1,400	(1,300)
Employee Mileage Expenditures	7,000	8,047	(1,047)
General Association Dues	300	300	-
Physical Agility Testing	3,000	3,960	(960)
Total Contractual Services	15,700	25,524	(9,824)
Commodities			
Office Supplies	1,000	808	192
Operating Supplies	4,890	1,175	3,715
Total Commodities	5,890	1,983	3,907
Total Merit Commission	100,916	112,924	(12,008)
Court Services Administration			
Personnel Services			
Full-Time Salaries	88,696	86,995	1,701
Subsidized Salaries	393,495	396,283	(2,788)
Total Personnel Services	482,191	483,278	(1,087)
Benefits			
Healthcare Contribution	68,923	62,358	6,565
Dental Contribution	1,804	1,980	(176)
Total Benefits	70,727	64,338	6,389
Contractual Services			
Repairs and Maintenance- Copiers	2,000	-	2,000
Repairs and Maintenance- Office Equipment	200	115	85
General Printing	75	-	75
Conferences and Meetings	2,200	318	1,882
Employee Training	1,530	9	1,521
Employee Mileage Expenditures	205	254	(49)
General Association Dues	500	46	454
Miscellaneous Contractual Expenditures	200	-	200
Total Contractual Services	6,910	742	6,168
Commodities			
Office Supplies	1,611	1,658	(47)
Computer Related Supplies	250	115	135
Books and Subscriptions	545	-	545
Total Commodities	2,406	1,773	633
Total Court Services Administration	562,234	550,131	12,103

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Adult Court Services			
Personnel Services			
Full-Time Salaries	\$ 211,764	\$ 196,350	\$ 15,414
Subsidized Salaries	1,378,641	1,369,694	8,947
Non-Subsidized Salaries	94,500	4,975	89,525
Total Personnel Services	<u>1,684,905</u>	<u>1,571,019</u>	<u>113,886</u>
Benefits			
Healthcare Contribution	342,250	333,756	8,494
Dental Contribution	12,850	12,033	817
Total Benefits	<u>355,100</u>	<u>345,789</u>	<u>9,311</u>
Contractual Services			
Software Licensing Cost	500	-	500
Lab Services	27,362	19,264	8,098
Testing Services	2,636	1,323	1,313
Janitorial Services	5,352	5,040	312
Repairs and Maintenance- Computers	500	-	500
Repairs and Maintenance- Copiers	5,800	4,155	1,645
Building Space Rental	38,499	38,594 (	95)
Equipment Rental	705	1,006 (	301)
Repairs and Maintenance- Vehicles	5,500	4,452	1,048
Repairs and Maintenance- Office Equipment	2,200	1,510	690
General Advertising	200	-	200
General Printing	500	317	183
Conferences and Meetings	500	1,738 (	1,238)
Employee Training	2,000	2,004 (	4)
Employee Mileage Expenditures	4,872	4,869	3
General Association Dues	200	159	41
Miscellaneous Contractual Expenditures	-	15 (	15)
Total Contractual Services	<u>97,326</u>	<u>84,446</u>	<u>12,880</u>
Commodities			
Office Supplies	3,000	3,381 (	381)
Operating Supplies	6,988	8,522 (	1,534)
Computer Related Supplies	1,000	2,382 (	1,382)
Books and Subscriptions	570	175	395
Cleaning Supplies	750	532	218
Weapons and Ammunition	400	538 (	138)
Medical Supplies and Drugs	4,000	-	4,000
Photography Supplies	1,100	379	721
Fuel- Vehicles	6,000	6,276 (	276)
Total Commodities	<u>23,808</u>	<u>22,185</u>	<u>1,623</u>
Total Adult Court Services	<u>2,161,139</u>	<u>2,023,439</u>	<u>137,700</u>
Treatment Alternative Court			
Contractual Services			
Contractual/Consulting Services	94,734	95,638 (	904)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Lab Services	\$ 3,000	\$ 1,482	\$ 1,518
General Printing	200	-	200
Conferences and Meetings	15,000	8,648	6,352
Total Contractual Services	112,934	105,768	7,166
Commodities			
Operating Supplies	7,950	3,376	4,574
Medical Supplies and Drugs	10,020	920	9,100
Total Commodities	17,970	4,296	13,674
Total Treatment Alternative Court	130,904	110,064	20,840
 Electronic Monitoring			
Personnel Services			
Subsidized Salaries	171,083	172,186	(1,103)
Non-Subsidized Salaries	69,598	33,162	36,436
Total Personnel Services	240,681	205,348	35,333
Benefits			
Healthcare Contribution	37,585	35,530	2,055
Dental Contribution	1,400	1,520	(120)
Total Benefits	38,985	37,050	1,935
Contractual Services			
Repairs and Maintenance- Buildings	-	2,900	(2,900)
Equipment Rental	99,500	92,461	7,039
Repairs and Maintenance- Vehicles	2,500	2,515	(15)
Conferences and Meetings	750	543	207
Employee Training	1,000	1,748	(748)
Employee Mileage Expenditures	1,500	3,077	(1,577)
General Association Dues	200	11	189
Total Contractual Services	105,450	103,255	2,195
Commodities			
Office Supplies	900	1,396	(496)
Operating Supplies	750	1,807	(1,057)
Uniform Supplies	500	387	113
Medical Supplies and Drugs	500	-	500
Photography Supplies	500	-	500
Fuel- Vehicles	3,000	4,173	(1,173)
Total Commodities	6,150	7,763	(1,613)
Total Electronic Monitoring	391,266	353,416	37,850
 Juvenile Court Services			
Personnel Services			
Full-Time Salaries	99,756	98,920	836
Subsidized Salaries	992,217	1,005,071	(12,854)
Non-Subsidized Salaries	98,149	8,179	89,970
Total Personnel Services	1,190,122	1,112,170	77,952

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Benefits			
Healthcare Contribution	\$ 227,013	\$ 197,910	\$ 29,103
Dental Contribution	8,540	7,604	936
Total Benefits	<u>235,553</u>	<u>205,514</u>	<u>30,039</u>
Contractual Services			
Contractual/Consulting Services	45,401	63,072 (	17,671)
Lab Services	27,320	10,930	16,390
Janitorial Services	5,356	5,040	316
Repairs and Maintenance- Buildings	-	3,100 (	3,100)
Repairs and Maintenance- Computers	1,000	550	450
Repairs and Maintenance- Copiers	4,100	2,012	2,088
Building Space Rental	32,429	28,800	3,629
Equipment Rental	615	651 (	36)
Repairs and Maintenance- Vehicles	2,500	1,480	1,020
Repairs and Maintenance- Office Equipment	2,000	1,675	325
General Advertising	200	-	200
General Printing	500	353	147
Conferences and Meetings	1,050	1,108 (	58)
Employee Training	3,000	2,995	5
Employee Mileage Expenditures	5,150	6,132 (	982)
General Association Dues	200	33	167
Miscellaneous Contractual Expenditures	68,606	34,232	34,374
Total Contractual Services	<u>199,427</u>	<u>162,163</u>	<u>37,264</u>
Commodities			
Office Supplies	2,100	2,842 (	742)
Operating Supplies	4,900	5,678 (	778)
Computer Related Supplies	1,000	-	1,000
Books and Subscriptions	500	-	500
Cleaning Supplies	400	200	200
Medical Supplies and Drugs	3,000	-	3,000
Photography Supplies	500	215	285
Fuel- Vehicles	2,000	5,233 (	3,233)
Total Commodities	<u>14,400</u>	<u>14,168</u>	<u>232</u>
Total Juvenile Court Services	<u>1,639,502</u>	<u>1,494,015</u>	<u>145,487</u>
Juvenile Custody			
Personnel Services			
Subsidized Salaries	<u>33,704</u>	<u>32,222</u>	<u>1,482</u>
Benefits			
Healthcare Contribution	9,664	9,513	151
Dental Contribution	479	478	1
Total Benefits	<u>10,143</u>	<u>9,991</u>	<u>152</u>
Contractual Services			
Psychological/Psychiatric Services	1,350	300	1,050
Medical/Dental/Hospital Services	1,500	2,622 (	1,122)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Juvenile Board and Care	\$ 950,000	\$ 1,505,987	(\$ 555,987)
Employee Training	500	112	388
Employee Mileage Expenditures	500	88	412
Total Contractual Services	953,850	1,509,109	(555,259)
Commodities			
Clothing Supplies	250	-	250
Total Juvenile Custody	997,947	1,551,322	(553,375)
Juvenile Justice Center			
Personnel Services			
Full-Time Salaries	158,601	159,278	(677)
Subsidized Salaries	2,172,518	1,943,730	228,788
Non-Subsidized Salaries	32,222	-	32,222
Overtime Salaries	12,240	5,750	6,490
Total Personnel Services	2,375,581	2,108,758	266,823
Benefits			
Healthcare Contribution	383,786	377,241	6,545
Dental Contribution	14,618	14,337	281
Total Benefits	398,404	391,578	6,826
Contractual Services			
Contractual/Consulting Services	140,000	136,373	3,627
Repairs and Maintenance- Copiers	3,721	3,343	378
Repairs and Maintenance- Communications Equip.	16,000	15,167	833
Repairs and Maintenance- Equipment	2,000	2,961	(961)
Equipment Rental	250	-	250
Repairs and Maintenance- Vehicles	1,500	488	1,012
Repairs and Maintenance- Office Equipment	5,500	5,324	176
General Advertising	1,500	-	1,500
General Printing	300	132	168
Conferences and Meetings	2,500	1,920	580
Employee Training	4,000	2,796	1,204
Employee Mileage Expenditures	750	513	237
General Association Dues	400	81	319
Employee Medical Expenditures	5,000	84	4,916
Miscellaneous Contractual Expenditures	1,000	954	46
Total Contractual Services	184,421	170,136	14,285
Commodities			
Office Supplies	3,500	3,747	(247)
Operating Supplies	25,000	24,941	59
Computer Related Supplies	2,000	1,785	215
Books and Subscriptions	250	210	40
Utilities- Water	7,000	5,914	1,086
Uniform Supplies	5,750	5,722	28
Food	125,000	119,404	5,596
Clothing Supplies	7,500	6,092	1,408

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Medical Supplies and Drugs	\$ 3,500	\$ 3,969	(\$ 469)
Occupational Therapy Supplies	550	143	407
Fuel- Vehicles	1,500	1,483	17
Total Commodities	<u>181,550</u>	<u>173,410</u>	<u>8,140</u>
Total Juvenile Justice Center	<u>3,139,956</u>	<u>2,843,882</u>	<u>296,074</u>
Kids Education Program			
Personnel Services			
Full-Time Salaries	<u>23,704</u>	<u>20,260</u>	<u>3,444</u>
Benefits			
Healthcare Contribution	13,930	3,762	10,168
Dental Contribution	<u>479</u>	<u>146</u>	<u>333</u>
Total Benefits	<u>14,409</u>	<u>3,908</u>	<u>10,501</u>
Contractual Services			
Contractual/Consulting Services	39,600	32,350	7,250
Repairs and Maintenance- Computers	150	-	150
Repairs and Maintenance- Copiers	500	189	311
General Printing	500	-	500
General Association Dues	<u>150</u>	<u>-</u>	<u>150</u>
Total Contractual Services	<u>40,900</u>	<u>32,539</u>	<u>8,361</u>
Commodities			
Office Supplies	1,835	222	1,613
Books and Subscriptions	<u>500</u>	<u>210</u>	<u>290</u>
Total Commodities	<u>2,335</u>	<u>432</u>	<u>1,903</u>
Total Kids Education Program	<u>81,348</u>	<u>57,139</u>	<u>24,209</u>
Diagnostic Center			
Personnel Services			
Full-Time Salaries	112,548	112,400	148
Subsidized Salaries	175,907	6,186	169,721
Non-Subsidized Salaries	-	173,861	(173,861)
Part-Time Salaries-Non Subsidize	<u>23,821</u>	<u>23,803</u>	<u>18</u>
Total Personnel Services	<u>312,276</u>	<u>316,250</u>	<u>(3,974)</u>
Benefits			
Healthcare Contribution	66,845	59,141	7,704
Dental Contribution	<u>2,835</u>	<u>2,402</u>	<u>433</u>
Total Benefits	<u>69,680</u>	<u>61,543</u>	<u>8,137</u>
Contractual Services			
Contractual/Consulting Services	31,515	33,981	(2,466)
Repairs and Maintenance- Computers	750	-	750
Repairs and Maintenance- Copiers	750	536	214
Repairs and Maintenance- Equipment	500	115	385
General Printing	50	-	50
Conferences and Meetings	-	339	(339)
Employee Training	<u>4,000</u>	<u>573</u>	<u>3,427</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee Mileage Expenditures	\$ 3,000	\$ 3,523	(\$ 523)
General Association Dues	1,000	846	154
Miscellaneous Contractual Expenditures	650	677	(27)
Total Contractual Services	42,215	40,590	1,625
Commodities			
Office Supplies	2,500	3,574	(1,074)
Operating Supplies	8,000	7,645	355
Computer Related Supplies	-	208	(208)
Books and Subscriptions	2,500	2,715	(215)
Medical Supplies and Drugs	50	-	50
Total Commodities	13,050	14,142	(1,092)
Total Diagnostic Center	437,221	432,525	4,696
 County Coroner			
Personnel Services			
Full-Time Salaries	430,000	453,593	(23,593)
Overtime Salaries	2,122	111	2,011
Employee Per Diem	68,000	70,740	(2,740)
Total Personnel Services	500,122	524,444	(24,322)
Benefits			
Healthcare Contribution	43,075	52,160	(9,085)
Dental Contribution	3,314	3,071	243
Total Benefits	46,389	55,231	(8,842)
Contractual Services			
Contractual/Consulting Services	120,000	84,302	35,698
Autopsies	41,330	40,000	1,330
Forensic Expenditures	17,500	28,182	(10,682)
Toxicology Expenditures	36,170	43,775	(7,605)
Inquests	100	-	100
X-Rays	5,000	3,558	1,442
Repairs and Maintenance- Computers	300	-	300
Repairs and Maintenance- Copiers	2,550	2,276	274
Repairs and Maintenance- Communications Equip.	500	293	207
Repairs and Maintenance- Vehicles	5,500	4,471	1,029
Conferences and Meetings	1,000	2,424	(1,424)
Employee Training	3,850	3,771	79
Employee Mileage Expenditures	900	35	865
General Association Dues	900	453	447
Employee Medical Expenditures	100	-	100
Miscellaneous Contractual Expenditures	5,000	17,491	(12,491)
Total Contractual Services	240,700	231,031	9,669
Commodities			
Office Supplies	4,500	6,993	(2,493)
Operating Supplies	500	502	(2)
Computer Related Supplies	400	447	(47)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Books and Subscriptions	\$ 400	\$ 319	\$ 81
Computer Software- Non Capital	500	464	36
Computer Hardware- Non Capital	465	237	228
Court Reporting Supplies	1,000	1,263	(263)
Uniform Supplies	2,000	1,393	607
Medical Supplies and Drugs	200	1,642	(1,442)
Photography Supplies	2,500	4,509	(2,009)
Fuel- Vehicles	6,000	5,388	612
Total Commodities	18,465	23,157	(4,692)
Total County Coroner	805,676	833,863	(28,187)
 Emergency Services			
Personnel Services			
Full-Time Salaries	89,803	89,804	(1)
Part-Time Salaries	22,654	23,261	(607)
Total Personnel Services	112,457	113,065	(608)
Benefits			
Healthcare Contribution	9,635	9,477	158
Dental Contribution	663	663	-
Total Benefits	10,298	10,140	158
Contractual Services			
Community Action Program	850	891	(41)
Repairs and Maintenance- Computers	500	730	(230)
Repairs and Maintenance- Communications Equip.	5,000	4,789	211
Repairs and Maintenance- Equipment	3,000	4,113	(1,113)
Equipment Rental	4,837	5,273	(436)
Repairs and Maintenance- Vehicles	3,000	2,998	2
Conferences and Meetings	500	522	(22)
Employee Training	500	555	(55)
General Association Dues	275	105	170
Miscellaneous Contractual Expenditures	4,466	4,161	305
Total Contractual Services	22,928	24,137	(1,209)
Commodities			
Office Supplies	1,500	1,217	283
Operating Supplies	3,710	3,372	338
Computer Related Supplies	500	497	3
Books and Subscriptions	250	105	145
Fuel- Vehicles	4,000	5,812	(1,812)
Total Commodities	9,960	11,003	(1,043)
Total Emergency Services	155,643	158,345	(2,702)
 County Development			
Personnel Services			
Full-Time Salaries	1,015,424	973,420	42,004
Overtime Salaries	15,236	13,771	1,465

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Employee Per Diem	\$ 15,000	\$ 8,160	\$ 6,840
Total Personnel Services	<u>1,045,660</u>	<u>995,351</u>	<u>50,309</u>
Benefits			
Healthcare Contribution	180,239	151,548	28,691
Dental Contribution	6,775	6,453	322
Total Benefits	<u>187,014</u>	<u>158,001</u>	<u>29,013</u>
Contractual Services			
Project Administration Services	28,000	9,095	18,905
Contractual/Consulting Services	350,474	164,327	186,147
Zoning Board of Appeals	1,350	-	1,350
Repairs and Maintenance- Computers	12,500	5,351	7,149
Repairs and Maintenance- Copiers	5,000	4,691	309
Repairs and Maintenance- Communications Equip.	1,000	436	564
Repairs and Maintenance- Vehicles	5,000	4,745	255
Repairs and Maintenance- Office Equipment	1,000	268	732
General Printing	29,500	7,146	22,354
Legal Printing	6,960	10,318 (	3,358)
Conferences and Meetings	11,000	9,465	1,535
Employee Training	3,000	654	2,346
Employee Mileage Expenditures	7,500	3,178	4,322
General Association Dues	5,000	3,731	1,269
Miscellaneous Contractual Expenditures	4,500	26,042 (	21,542)
Total Contractual Services	<u>471,784</u>	<u>249,447</u>	<u>222,337</u>
Commodities			
Office Supplies	5,000	6,646 (	1,646)
Operating Supplies	9,000	9,805 (	805)
Computer Related Supplies	2,500	3,567 (	1,067)
Books and Subscriptions	3,000	7,470 (	4,470)
Computer Software- Non Capital	2,000	-	2,000
Computer Hardware- Non Capital	2,800	1,012	1,788
Photography Supplies	500	207	293
Fuel- Vehicles	8,000	10,341 (	2,341)
Total Commodities	<u>32,800</u>	<u>39,048 (</u>	<u>6,248)</u>
Capital Outlay			
Computers	56,554	10,971	45,583
Computer Software- Capital	13,000	-	13,000
Total Capital Outlay	<u>69,554</u>	<u>10,971</u>	<u>58,583</u>
Total County Development	<u>1,806,812</u>	<u>1,452,818</u>	<u>353,994</u>
Administrative Adjudication Program			
Contractual Services			
Contractual/Consulting Services	6,300	2,400	3,900
General Printing	500	-	500
Employee Training	1,000	-	1,000
Total Contractual Services	<u>7,800</u>	<u>2,400</u>	<u>5,400</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities			
Office Supplies	\$ 2,000	\$ -	\$ 2,000
Books and Subscriptions	600	-	600
Total Commodities	2,600	-	2,600
Total Administrative Adjudication Program	10,400	2,400	8,000
Water Resources			
Personnel Services			
Full-Time Salaries	297,342	307,162	(9,820)
Benefits			
Healthcare Contribution	37,250	36,615	635
Dental Contribution	1,510	1,494	16
Total Benefits	38,760	38,109	651
Contractual Services			
Contractual/Consulting Services	985,610	488,825	496,785
Repairs and Maintenance- Copiers	600	399	201
Repairs and Maintenance- Vehicles	1,400	208	1,192
Repairs and Maintenance- Office Equipment	80	-	80
General Printing	500	218	282
Legal Printing	3,500	1,977	1,523
Conferences and Meetings	3,200	2,106	1,094
Employee Training	3,000	801	2,199
Employee Mileage Expenditures	750	665	85
General Association Dues	1,400	769	631
Miscellaneous Contractual Expenditures	595,000	207,003	387,997
Total Contractual Services	1,595,040	702,971	892,069
Commodities			
Office Supplies	1,600	1,747	(147)
Operating Supplies	200	1,863	(1,663)
Computer Related Supplies	1,533	1,498	35
Books and Subscriptions	150	-	150
Computer Software- Non Capital	2,050	1,592	458
Computer Hardware- Non Capital	900	-	900
Photography Supplies	100	-	100
Fuel- Vehicles	800	858	(58)
Total Commodities	7,333	7,558	(225)
Total Water Resources	1,938,475	1,055,800	882,675
Debt Service - Principal	1,190,000	1,190,000	-
Debt Service - Interest and Fees	1,386,225	1,384,074	2,151
 Total Expenditures	 \$ 78,452,568	 \$ 75,202,755	 \$ 3,249,813

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, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Property Taxes	\$ 2,799,086	\$ 2,941,521	\$ 142,435
Charges for Services	-	316	316
Reimbursements	-	787,201	787,201
Interest	40,876	136,179	95,303
Miscellaneous	-	38,862	38,862
Total Revenues	<u>2,839,962</u>	<u>3,904,079</u>	<u>1,064,117</u>
Expenditures			
General Government			
Personnel Services			
Full-Time Salaries	99,126	76,419	22,707
Total Personnel Services	<u>99,126</u>	<u>76,419</u>	<u>22,707</u>
Benefits			
Healthcare Contribution	11,096	6,671	4,425
Dental Contribution	629	325	304
FICA/SS Contribution	7,583	5,201	2,382
IMRF Contribution	8,446	6,412	2,034
Total Benefits	<u>27,754</u>	<u>18,609</u>	<u>9,145</u>
Contractual Services			
Project Administration Services	101,750	119,740	(17,990)
Contractual/Consulting Services	150,000	88,655	61,345
Liability Insurance	692,947	1,371,455	(678,508)
Workers Compensation	897,456	823,686	73,770
Unemployment Claims	120,479	61,389	59,090
Conferences and Meetings	1,200	-	1,200
Employee Training	800	149	651
Employee Mileage Expenditures	200	44	156
General Association Dues	1,300	-	1,300
Total Contractual Services	<u>1,966,132</u>	<u>2,465,118</u>	<u>(498,986)</u>
Commodities			
Office Supplies	450	450	-
Operating Supplies	200	200	-
Computer Related Supplies	200	-	200
Postage	300	300	-
Books and Subscriptions	300	-	300
Total Commodities	<u>1,450</u>	<u>950</u>	<u>500</u>
Total General Government	<u>2,094,462</u>	<u>2,561,096</u>	<u>(466,634)</u>
Judicial			
Personnel Services			
Full-Time Salaries	329,801	336,491	(6,690)
Part-Time Salaries	95,269	85,008	10,261
Bond Call	-	57	(57)

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Personnel Services	\$ 425,070	\$ 421,556	\$ 3,514
Benefits			
Healthcare Contribution	75,899	62,327	13,572
Dental Contribution	2,767	2,167	600
FICA/SS Contribution	32,518	30,389	2,129
IMRF Contribution	36,256	34,119	2,137
Total Benefits	147,440	129,002	18,438
Contractual Services			
Legal Services	495,159	404,517	90,642
Trials and Costs of Hearing	60,000	29,571	30,429
Investigations	2,000	-	2,000
Repairs and Maintenance- Copiers	1,000	1,155	(155)
Liability Insurance	9,989	8,814	1,175
Workers Compensation	7,821	6,901	920
Unemployment Claims	807	712	95
General Printing	2,000	431	1,569
Legal Printing	5,364	453	4,911
Conferences and Meetings	500	706	(206)
Employee Training	7,004	8,221	(1,217)
Employee Mileage Expenditures	1,000	803	197
General Association Dues	1,636	1,850	(214)
Total Contractual Services	594,280	464,134	130,146
Commodities			
Office Supplies	1,000	1,265	(265)
Postage	802	194	608
Books and Subscriptions	5,510	4,747	763
Total Commodities	7,312	6,206	1,106
Total Judicial	1,174,102	1,020,898	153,204
 Total Expenditures	 3,268,564	 3,581,994	 (313,430)
 Excess (deficiency) of revenues over expenditures	 (428,602)	 322,085	 (106,517)
 Other Financing Sources (Uses)			
Transfers In	73,443	73,443	-
Total Other Financing Sources (Uses)	73,443	73,443	-
 Net Change in Fund Balance	 (\$ 355,159)	 395,528	 \$ 750,687
 Fund Balance at Beginning of Year		 2,842,406	
 Fund Balance at End of Year		 \$ 3,237,934	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Taxes	\$ 18,240,394	\$ 18,344,784	\$ 104,390
Other Taxes	168,000	169,313	1,313
Interest	200,000	490,325	290,325
Total Revenues	18,608,394	19,004,422	396,028
Expenditures			
Debt Service			
Debt Service - Principal	7,940,000	7,940,000	-
Debt Service - Interest and Fees	8,092,194	8,012,193	80,001
Total Expenditures	16,032,194	15,952,193	80,001
Excess (deficiency) of revenues over expenditures	2,576,200	3,052,229	5,628,429
Other Financing Sources (Uses)			
Issuance of Bonds	-	1,500,000	1,500,000
Total Other Financing Sources (Uses)	-	1,500,000	1,500,000
Net Change in Fund Balance	\$ 2,576,200	4,552,229	\$ 1,976,029
Fund Balance at Beginning of Year		(1,173,599)	
Fund Balance at End of Year		\$ 3,378,630	

KANE COUNTY, ILLINOIS

Capital Projects Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ -	\$ 1,558,305	\$ 1,558,305
Total Revenues	-	1,558,305	1,558,305
Expenditures			
General Government			
Contractual Services			
Contractual/Consulting Services	148,350	83,974	64,376
Capital Outlay			
Communications Equipment	186,965	186,965	-
Office Furniture	53,000	5,107	47,893
Special Purpose Equipment	737,081	738,080	(999)
Building Construction	-	8,670	(8,670)
Buildings- Adult Justice	21,444,212	9,034,716	12,409,496
Buildings- Animal Control	797,629	780,169	17,460
Buildings- Sheriff	4,700,000	4,894,658	(194,658)
Total Capital Outlay	27,918,887	15,648,365	12,270,522
Total Expenditures	28,067,237	15,732,339	12,334,898
Excess (deficiency) of revenues over expenditures	(28,067,237)	(14,174,034)	(42,241,271)
Other Financing Sources (Uses)			
Transfers In	6,384,396	6,384,396	-
Transfers Out	(666,993)	(666,993)	-
Total Other Financing Sources (Uses)	5,717,403	5,717,403	-
Special Item			
Receipt from Public Building Commission	4,700,000	6,750,000	2,050,000
Net Change in Fund Balance	(\$ 17,649,834)	(1,706,631)	\$ 15,943,203
Fund Balance at Beginning of Year		18,970,332	
Fund Balance at End of Year		\$ 17,263,701	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 2,000,000	\$ 704,599	(\$ 1,295,401)
Interest	1,000,000	312,420	(687,580)
Miscellaneous	10,000	4,444	(5,556)
	<u>3,010,000</u>	<u>1,021,463</u>	<u>(1,988,537)</u>
Expenditures			
General Government	372,200	745,134	(372,934)
Capital Outlay	60,000,000	52,355,881	7,644,119
	<u>60,372,200</u>	<u>53,101,015</u>	<u>7,271,185</u>
Excess (deficiency) of revenues over expenditures	(57,362,200)	(52,079,552)	(109,441,752)
Other Financing Sources (Uses)			
Issuance of Bonds	9,347,454	75,467,202	66,119,748
Premium on Bonds Sold	-	3,962,248	3,962,248
	<u>9,347,454</u>	<u>79,429,450</u>	<u>70,081,996</u>
Net Change in Fund Balance	<u>(\$ 48,014,746)</u>	<u>27,349,898</u>	<u>\$ 75,364,644</u>
Fund Balance at Beginning of Year		<u>39,376,577</u>	
Fund Balance at End of Year		<u>\$ 66,726,475</u>	

KANE COUNTY, ILLINOIS

November 30, 2007

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

Illinois Municipal Retirement Fund - To account for 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.

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.

Tax Sale Automation Fund - To account for fees collected on purchases of property pursuant to State Statutes. The fees are to be used for the automation of property tax collections.

Vital Records Automation Fund - To account for fees collected for certified copies of vital records pursuant to Public Act 85-1252. The fees are to be used to implement and maintain a computerized or micrographic document storage system.

Recorder's Automation Fund - To account for fees collected by the County Recorder pursuant to State Statutes. These fees are to be used for the automation of Recorder's Office records.

Children's Waiting Room Fund - To account for fees collected by the Circuit Clerk to be used for operating a waiting room at the Judicial Center for children whose parents are in court.

Court Automation Fund - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used for the automation of County Court records.

Court Document Storage Fund - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used to establish and maintain a document storage system.

Child Support Fund - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used to administer the collection and disbursement of maintenance and child support payments.

Circuit Clerk Administrative Services Fund - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used to offset administrative services costs of collecting and disbursing monies to state and local governments.

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.

KANE COUNTY, ILLINOIS

November 30, 2007

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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.

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.

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.

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 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.

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.

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

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

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

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

Specialized Probation Fund - To account for a one-year grant fund run by the Court Services Department.

KANE COUNTY, ILLINOIS

November 30, 2007

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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.

Kane Kares Fund - To account for revenues received from Riverboat proceeds and grants to provide a public health nurse home visitation program for first time mothers who have high risk factors such as medical, substance abuse, criminal records, etc..

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

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.

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.

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

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

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

KANE COUNTY, ILLINOIS

November 30, 2007

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.

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

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

Tax Sale Purchase Fund - To account for revenues and expenditures associated with Trust property purchased at Tax Sales.

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.

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, 2007

NONMAJOR GOVERNMENTAL FUNDS

Debt Service Funds

Juvenile Bonds Pledge Revenues Fund - To account for all payments of principal and interest due on the County's General Obligation Refunding Bonds, Series 2002 and the accumulation of debt service reserve transfers from the State Income Tax Allotment (General Fund).

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

Capital Improvement Debt Service Fund - To account for revenues derived from a separate property tax levy which are subsequently used for debt service principal and interest due on the County's General Obligation Limited Tax Bonds, Series 2007.

Motor Fuel Tax Debt Service Fund - To account for all payments of principal and interest due on the County's General Obligation Bonds Series 2001 and 2004 and the accumulation of debt service reserves.

Capital Projects Funds

Capital Improvement Bond Construction Fund - To account for projects funded by the General Obligation Limited Tax Bonds, Series 2007 as part of the County's five-year Capital Improvement Program.

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

Mill Creek 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.

Bowes Creek 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 Bowes Creek Special Service Area, including the cost of administration, legal and management. The funding for these services shall be paid from revenues collected from taxes levied or imposed upon property within that area.

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

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

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.

KANE COUNTY, ILLINOIS

November 30, 2007

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, 2007

Special Revenue Funds

	County Automation Fund	Geographic Information Systems Fund	Illinois Municipal Retirement Fund	Social Security Fund	Riverboat Fund
Assets					
Cash & Investments	\$ 8,918	\$ 2,203,118	\$ 4,190,771	\$ 3,223,525	\$ 4,881,336
Cash Held by Paying Agent	-	-	-	-	715,116
Interest Receivable	-	-	-	-	-
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Other Receivables	-	71,644	203,014	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 8,918</u>	<u>\$ 2,274,762</u>	<u>\$ 4,393,785</u>	<u>\$ 3,223,525</u>	<u>\$ 5,596,452</u>
Liabilities And Fund Balances					
Liabilities					
Accounts Payable	\$ -	\$ 2,497	\$ 1,045,984	\$ 168,064	\$ 7,933
Accrued Payroll	-	18,493	-	-	2,693
Due to Other Funds	-	-	-	-	-
Interest Payable	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>20,990</u>	<u>1,045,984</u>	<u>168,064</u>	<u>10,626</u>
Fund Balances					
Reserved for:					
Prepaid Items	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	<u>8,918</u>	<u>2,253,772</u>	<u>3,347,801</u>	<u>3,055,461</u>	<u>5,585,826</u>
Total Fund Balances	<u>8,918</u>	<u>2,253,772</u>	<u>3,347,801</u>	<u>3,055,461</u>	<u>5,585,826</u>
Total Liabilities and Fund Balances	<u>\$ 8,918</u>	<u>\$ 2,274,762</u>	<u>\$ 4,393,785</u>	<u>\$ 3,223,525</u>	<u>\$ 5,596,452</u>

Tax Sale Automation Fund	Vital Records Automation Fund	Recorder's Automation Fund	Children's Waiting Room Fund	Court Automation Fund	Court Document Storage Fund	Child Support Fund
\$ 335,592	\$ 20,712	\$ 1,904,181	\$ 95,627	\$ 716,597	\$ 752,092	\$ 407,754
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	10,540	32,508	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 335,592</u>	<u>\$ 31,252</u>	<u>\$ 1,936,689</u>	<u>\$ 95,627</u>	<u>\$ 716,597</u>	<u>\$ 752,092</u>	<u>\$ 407,754</u>
\$ 2,000	\$ 1,022	\$ 16,657	\$ -	\$ -	\$ -	\$ -
787	9,192	4,886	-	17,987	17,942	3,820
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,787</u>	<u>10,214</u>	<u>21,543</u>	<u>-</u>	<u>17,987</u>	<u>17,942</u>	<u>3,820</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>332,805</u>	<u>21,038</u>	<u>1,915,146</u>	<u>95,627</u>	<u>698,610</u>	<u>734,150</u>	<u>403,934</u>
<u>332,805</u>	<u>21,038</u>	<u>1,915,146</u>	<u>95,627</u>	<u>698,610</u>	<u>734,150</u>	<u>403,934</u>
<u>\$ 335,592</u>	<u>\$ 31,252</u>	<u>\$ 1,936,689</u>	<u>\$ 95,627</u>	<u>\$ 716,597</u>	<u>\$ 752,092</u>	<u>\$ 407,754</u>

Continued

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2007

Special Revenue Funds (Continued)

	Circuit Clerk Administrative Services Fund	Title IV-D Child Support Fund	Drug Prosecution Fund	Victim Coordinator Services Fund	SAO Domestic Violence Fund
Assets					
Cash & Investments	\$ 50,992	\$ 155,757	\$ 358,009	\$ 75,518	\$ 339,268
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	-	-	-	-	-
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Other Receivables	-	118,370	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 50,992	\$ 274,127	\$ 358,009	\$ 75,518	\$ 339,268
Liabilities And Fund Balances					
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ 510	\$ 1,597
Accrued Payroll	-	29,085	20,966	7,468	29,935
Due to Other Funds	-	-	-	-	-
Interest Payable	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Liabilities	-	29,085	20,966	7,978	31,532
Fund Balances					
Reserved for:					
Prepaid Items	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	50,992	245,042	337,043	67,540	307,736
Total Fund Balances	50,992	245,042	337,043	67,540	307,736
Total Liabilities and Fund Balances	\$ 50,992	\$ 274,127	\$ 358,009	\$ 75,518	\$ 339,268

Environmental Prosecution Fund	Auto Theft Task Force Fund	Weed and Seed Fund	Law Library Fund	Court Security Fund	Justice Assistance Grant Fund	Arrestees' Medical Costs Fund
\$ 65,060	\$ 43,303	\$ 22,370	\$ 211,837	\$ 619,420	\$ 14,930	\$ 381
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	75	-	-
-	-	-	-	14,250	-	-
<u>\$ 65,060</u>	<u>\$ 43,303</u>	<u>\$ 22,370</u>	<u>\$ 211,837</u>	<u>\$ 633,745</u>	<u>\$ 14,930</u>	<u>\$ 381</u>
\$ 766	\$ -	\$ -	\$ 37,825	\$ 3,073	\$ -	\$ -
14,395	4,201	4,299	5,126	65,107	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>15,161</u>	<u>4,201</u>	<u>4,299</u>	<u>42,951</u>	<u>68,180</u>	<u>-</u>	<u>-</u>
-	-	-	-	14,250	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>49,899</u>	<u>39,102</u>	<u>18,071</u>	<u>168,886</u>	<u>551,315</u>	<u>14,930</u>	<u>381</u>
<u>49,899</u>	<u>39,102</u>	<u>18,071</u>	<u>168,886</u>	<u>565,565</u>	<u>14,930</u>	<u>381</u>
<u>\$ 65,060</u>	<u>\$ 43,303</u>	<u>\$ 22,370</u>	<u>\$ 211,837</u>	<u>\$ 633,745</u>	<u>\$ 14,930</u>	<u>\$ 381</u>

Continued

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2007

Special Revenue Funds (Continued)

	Probation Services Fund	Substance Abuse Screening Fund	Drug Court Fund	Drug Court Special Resources Fund	Specialized Probation Fund
Assets					
Cash & Investments	\$ 1,872,733	\$ 12,489	\$ 375,570	\$ 70,583	\$ 47
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	-	-	-	-	-
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	18	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Other Receivables	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 1,872,733	\$ 12,507	\$ 375,570	\$ 70,583	\$ 47
Liabilities And Fund Balances					
Liabilities					
Accounts Payable	\$ 37,123	\$ 5,895	\$ 10,800	\$ 4,274	\$ -
Accrued Payroll	-	-	-	7,816	-
Due to Other Funds	-	-	-	-	-
Interest Payable	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Liabilities	37,123	5,895	10,800	12,090	-
Fund Balances					
Reserved for:					
Prepaid Items	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	1,835,610	6,612	364,770	58,493	47
Total Fund Balances	1,835,610	6,612	364,770	58,493	47
Total Liabilities and Fund Balances	\$ 1,872,733	\$ 12,507	\$ 375,570	\$ 70,583	\$ 47

Juvenile Drug Court Fund	Animal Control Fund	County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	County Highway Matching Fund	Motor Fuel Local Option Fund
\$ 96,069	\$ 563,814	\$ 12,246,821	\$ 609,405	\$ 10,763,357	\$ 44,628	\$ 9,848,057
-	-	-	-	-	-	-
-	-	25,983	-	22,839	-	20,896
-	-	-	-	-	-	-
-	-	73,755	32,508	1,000,547	-	2,300,051
-	77,651	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 96,069</u>	<u>\$ 641,465</u>	<u>\$ 12,346,559</u>	<u>\$ 641,913</u>	<u>\$ 11,786,743</u>	<u>\$ 44,628</u>	<u>\$ 12,169,004</u>

\$ 11,519	\$ 13,166	\$ 762,525	\$ 21,112	\$ -	\$ -	\$ 1,378,950
-	24,020	115,584	-	82,519	-	-
-	1,532,730	-	-	-	-	-
-	-	-	-	-	-	-
-	-	51,729	7,750	-	-	762,220
-	-	-	-	-	-	-
<u>11,519</u>	<u>1,569,916</u>	<u>929,838</u>	<u>28,862</u>	<u>82,519</u>	<u>-</u>	<u>2,141,170</u>

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
84,550	(928,451)	11,416,721	613,051	11,704,224	44,628	10,027,834
<u>84,550</u>	<u>(928,451)</u>	<u>11,416,721</u>	<u>613,051</u>	<u>11,704,224</u>	<u>44,628</u>	<u>10,027,834</u>

<u>\$ 96,069</u>	<u>\$ 641,465</u>	<u>\$ 12,346,559</u>	<u>\$ 641,913</u>	<u>\$ 11,786,743</u>	<u>\$ 44,628</u>	<u>\$ 12,169,004</u>
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Continued

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2007

Special Revenue Funds (Continued)

	County Health Fund	Kane Kares Fund	Youth Services Fund	Veterans' Commission Fund	Economic Development Fund
Assets					
Cash & Investments	\$ 2,901,247	\$ 157,337	\$ 118,026	\$ 655,501	\$ 76,794
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	-	-	-	-	-
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Intergovernmental Receivable	488,610	-	-	-	-
Other Receivables	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 3,389,857	\$ 157,337	\$ 118,026	\$ 655,501	\$ 76,794
Liabilities And Fund Balances					
Liabilities					
Accounts Payable	\$ 52,253	\$ 1,590	\$ -	\$ 1,185	\$ 6,098
Accrued Payroll	305,752	22,447	-	9,996	6,490
Due to Other Funds	-	-	-	-	-
Interest Payable	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Liabilities	358,005	24,037	-	11,181	12,588
Fund Balances					
Reserved for:					
Prepaid Items	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	3,031,852	133,300	118,026	644,320	64,206
Total Fund Balances	3,031,852	133,300	118,026	644,320	64,206
Total Liabilities and Fund Balances	\$ 3,389,857	\$ 157,337	\$ 118,026	\$ 655,501	\$ 76,794

Community Development Block Grant Fund	Home Program Fund	Unincorporated Stormwater Management Fund	Stormwater Management Planning Fund	Farmland Preservation Fund	Kane Law Enforcement Fund	Tax Sale Purchase Fund
\$ 5,862	\$ 574	\$ 140,946	\$ 596,322	\$ 3,597,117	\$ 52,069	\$ 76,597
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
11,798	-	-	-	-	-	-
-	-	-	-	706,750	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 17,660</u>	<u>\$ 574</u>	<u>\$ 140,946</u>	<u>\$ 596,322</u>	<u>\$ 4,303,867</u>	<u>\$ 52,069</u>	<u>\$ 76,597</u>

\$ 275	\$ -	\$ -	\$ 12,915	\$ -	\$ -	\$ -
8,317	3,279	-	9,308	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	706,750	-	-
-	-	-	-	-	-	-
<u>8,592</u>	<u>3,279</u>	<u>-</u>	<u>22,223</u>	<u>706,750</u>	<u>-</u>	<u>-</u>

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,068	(2,705)	140,946	574,099	3,597,117	52,069	76,597
<u>9,068</u>	<u>(2,705)</u>	<u>140,946</u>	<u>574,099</u>	<u>3,597,117</u>	<u>52,069</u>	<u>76,597</u>

<u>\$ 17,660</u>	<u>\$ 574</u>	<u>\$ 140,946</u>	<u>\$ 596,322</u>	<u>\$ 4,303,867</u>	<u>\$ 52,069</u>	<u>\$ 76,597</u>
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Continued

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2007

Special Revenue Funds (Continued)

	Kane County Department of Employment and Education Fund	Marriage Fees Fund	Forest Preserve District's General Fund (June 30, 2007)	Forest Preserve District's IMRF Fund (June 30, 2007)	Forest Preserve District's Insurance Fund (June 30, 2007)
Assets					
Cash & Investments	\$ 149,901	\$ 12,937	\$ 4,911,382	\$ 235,315	\$ 433,383
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	-	-	-	-	-
Property Tax Receivable	-	-	1,567,897	121,943	80,014
Accounts Receivable	-	-	-	-	-
Intergovernmental Receivable	289,934	-	-	-	-
Other Receivables	-	-	159,733	-	-
Prepaid Items	-	-	35,450	-	41,195
Total Assets	<u>\$ 439,835</u>	<u>\$ 12,937</u>	<u>\$ 6,674,462</u>	<u>\$ 357,258</u>	<u>\$ 554,592</u>
Liabilities And Fund Balances					
Liabilities					
Accounts Payable	\$ 371,249	\$ -	\$ 145,338	\$ -	\$ 19,052
Accrued Payroll	68,586	-	108,239	-	-
Due to Other Funds	-	-	-	-	-
Interest Payable	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Deferred Property Taxes	-	-	3,086,945	240,087	157,536
Total Liabilities	<u>439,835</u>	<u>-</u>	<u>3,340,522</u>	<u>240,087</u>	<u>176,588</u>
Fund Balances					
Reserved for:					
Prepaid Items	-	-	35,450	-	41,195
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	-	12,937	3,298,490	117,171	336,809
Total Fund Balances	<u>-</u>	<u>12,937</u>	<u>3,333,940</u>	<u>117,171</u>	<u>378,004</u>
Total Liabilities and Fund Balances	<u>\$ 439,835</u>	<u>\$ 12,937</u>	<u>\$ 6,674,462</u>	<u>\$ 357,258</u>	<u>\$ 554,592</u>

Debt Service Funds

Forest Preserve District's Social Security Fund (June 30, 2007)	Total Nonmajor Special Revenue Funds	Juvenile Bonds Pledge Revenues Fund	Public Building Commission Fund	Capital Improvement Debt Service Fund	Motor Fuel Tax Debt Service Fund	Total Nonmajor Debt Service Funds
\$ 189,415	\$ 71,511,366	\$ 1,747,627	\$ 1,904,919	\$ 2,620,617	\$ 2,764,929	\$ 9,038,092
-	715,116	-	-	-	-	-
-	69,718	-	-	-	-	-
106,709	1,876,563	-	-	-	-	-
-	11,816	-	-	-	-	-
-	4,892,155	-	-	-	-	-
-	673,535	-	-	-	-	-
-	90,895	-	-	-	-	-
<u>\$ 296,124</u>	<u>\$ 79,841,164</u>	<u>\$ 1,747,627</u>	<u>\$ 1,904,919</u>	<u>\$ 2,620,617</u>	<u>\$ 2,764,929</u>	<u>\$ 9,038,092</u>
\$ -	\$ 4,143,247	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,028,735	-	-	-	-	-
-	1,532,730	-	-	-	-	-
-	-	-	-	35,453	-	35,453
-	1,528,449	-	-	-	-	-
210,093	3,694,661	-	-	-	-	-
<u>210,093</u>	<u>11,927,822</u>	<u>-</u>	<u>-</u>	<u>35,453</u>	<u>-</u>	<u>35,453</u>
-	90,895	-	-	-	-	-
-	-	1,747,627	1,904,919	2,585,164	2,764,929	9,002,639
-	-	-	-	-	-	-
-	-	-	-	-	-	-
86,031	67,822,447	-	-	-	-	-
<u>86,031</u>	<u>67,913,342</u>	<u>1,747,627</u>	<u>1,904,919</u>	<u>2,585,164</u>	<u>2,764,929</u>	<u>9,002,639</u>
<u>\$ 296,124</u>	<u>\$ 79,841,164</u>	<u>\$ 1,747,627</u>	<u>\$ 1,904,919</u>	<u>\$ 2,620,617</u>	<u>\$ 2,764,929</u>	<u>\$ 9,038,092</u>

Continued

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2007

Capital Projects Funds

	Capital Improvement Bond Construction Fund	Adult Correction Construction Fund	Mill Creek Special Service Areas Fund	Bowes Creek Special Service Areas Fund	Transportation Capital Fund
Assets					
Cash & Investments	\$ 11,155,579	\$ -	\$ 1,407,660	\$ 1,142	\$ 11,607,480
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	23,671	-	-	-	24,630
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	2,959,785
Other Receivables	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 11,179,250</u>	<u>\$ -</u>	<u>\$ 1,407,660</u>	<u>\$ 1,142</u>	<u>\$ 14,591,895</u>
Liabilities And Fund Balances					
Liabilities					
Accounts Payable	\$ 65,313	\$ -	\$ 39,909	\$ -	\$ 835,152
Accrued Payroll	-	-	1,549	-	-
Due to Other Funds	-	-	-	-	-
Interest Payable	-	-	-	-	-
Deferred Revenue	-	-	-	-	2,071,887
Deferred Property Taxes	-	-	-	-	-
Total Liabilities	<u>65,313</u>	<u>-</u>	<u>41,458</u>	<u>-</u>	<u>2,907,039</u>
Fund Balances					
Reserved for:					
Prepaid Items	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	11,113,937	-	1,366,202	1,142	11,684,856
Permanent Funds	-	-	-	-	-
Unreserved	-	-	-	-	-
Total Fund Balances	<u>11,113,937</u>	<u>-</u>	<u>1,366,202</u>	<u>1,142</u>	<u>11,684,856</u>
Total Liabilities and Fund Balances	<u>\$ 11,179,250</u>	<u>\$ -</u>	<u>\$ 1,407,660</u>	<u>\$ 1,142</u>	<u>\$ 14,591,895</u>

Aurora Area Impact Fees Fund	Campton Hills Impact Fees Fund	Greater Elgin Impact Fees Fund	Northwest Impact Fees Fund	Southwest Impact Fees Fund	Tri-Cities Impact Fees Fund	Upper Fox Impact Fees Fund
\$ 745,673	\$ 1,953,761	\$ 2,863,491	\$ 1,274,247	\$ 1,518,188	\$ 2,503,607	\$ 1,468,626
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	8,800	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 745,673</u>	<u>\$ 1,953,761</u>	<u>\$ 2,872,291</u>	<u>\$ 1,274,247</u>	<u>\$ 1,518,188</u>	<u>\$ 2,503,607</u>	<u>\$ 1,468,626</u>

\$ 69,728	\$ 31,103	\$ -	\$ -	\$ -	\$ 37,017	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	8,800	-	-	158,752	-
-	-	-	-	-	-	-
<u>69,728</u>	<u>31,103</u>	<u>8,800</u>	<u>-</u>	<u>-</u>	<u>195,769</u>	<u>-</u>

-	-	-	-	-	-	-
-	-	-	-	-	-	-
675,945	1,922,658	2,863,491	1,274,247	1,518,188	2,307,838	1,468,626
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>675,945</u>	<u>1,922,658</u>	<u>2,863,491</u>	<u>1,274,247</u>	<u>1,518,188</u>	<u>2,307,838</u>	<u>1,468,626</u>

<u>\$ 745,673</u>	<u>\$ 1,953,761</u>	<u>\$ 2,872,291</u>	<u>\$ 1,274,247</u>	<u>\$ 1,518,188</u>	<u>\$ 2,503,607</u>	<u>\$ 1,468,626</u>
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Continued

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2007

	Capital Projects Funds (Continued)			Permanent Fund	
	West Central Impact Fees Fund	Forest Preserve District's Construction & Devel. Fund (June 30, 2007)	Total Nonmajor Capital Projects Funds	Working Cash Fund	Total Nonmajor Governmental Funds
Assets					
Cash & Investments	\$ 248,259	\$ 30,408,815	\$ 67,156,528	\$ 2,843,220	\$ 150,549,206
Cash Held by Paying Agent	-	-	-	-	715,116
Interest Receivable	-	-	48,301	-	118,019
Property Tax Receivable	-	751,696	751,696	-	2,628,259
Accounts Receivable	-	-	-	-	11,816
Intergovernmental Receivable	-	-	2,968,585	-	7,860,740
Other Receivables	-	-	-	30,000	703,535
Prepaid Items	-	-	-	-	90,895
Total Assets	\$ 248,259	\$ 31,160,511	\$ 70,925,110	\$ 2,873,220	\$ 162,677,586
Liabilities And Fund Balances					
Liabilities					
Accounts Payable	\$ -	\$ 1,403,328	\$ 2,481,550	\$ -	\$ 6,624,797
Accrued Payroll	-	31,954	33,503	-	1,062,238
Due to Other Funds	-	-	-	-	1,532,730
Interest Payable	-	-	-	-	35,453
Deferred Revenue	-	-	2,239,439	-	3,767,888
Deferred Property Taxes	-	1,479,972	1,479,972	-	5,174,633
Total Liabilities	-	2,915,254	6,234,464	-	18,197,739
Fund Balances					
Reserved for:					
Prepaid Items	-	-	-	-	90,895
Debt Service	-	-	-	-	9,002,639
Capital Projects	248,259	28,245,257	64,690,646	-	64,690,646
Permanent Funds	-	-	-	2,873,220	2,873,220
Unreserved	-	-	-	-	67,822,447
Total Fund Balances	248,259	28,245,257	64,690,646	2,873,220	144,479,847
Total Liabilities and Fund Balances	\$ 248,259	\$ 31,160,511	\$ 70,925,110	\$ 2,873,220	\$ 162,677,586

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2007

Special Revenue Funds

	<u>County Automation Fund</u>	<u>Geographic Information Systems Fund</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Social Security Fund</u>	<u>Riverboat Fund</u>
Revenues					
Property tax	\$ -	\$ -	\$ 4,883,828	\$ 3,272,449	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	-	-	-	-
Charges for Services	6,106	1,131,119	-	-	-
Fines	-	-	-	-	-
Reimbursements	-	-	18,555	8,308	37,600
Interest	241	115,688	163,492	130,819	303,138
Miscellaneous	-	-	-	1,579	7,658,918
Total Revenues	<u>6,347</u>	<u>1,246,807</u>	<u>5,065,875</u>	<u>3,413,155</u>	<u>7,999,656</u>
Expenditures					
Current:					
General Government	-	967,145	4,730,026	3,139,975	672,426
Public Service and Records	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	170,421	-	-	-
Total Expenditures	<u>-</u>	<u>1,137,566</u>	<u>4,730,026</u>	<u>3,139,975</u>	<u>672,426</u>
Excess (deficiency) of revenues over expenditures	<u>6,347</u>	<u>109,241</u>	<u>335,849</u>	<u>273,180</u>	<u>7,327,230</u>
Other Financing Sources (Uses)					
Issuance of Bonds	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-
Transfers In	-	-	94,883	41,143	-
Transfers Out	(111,809)	-	-	-	(7,917,513)
Total Other Financing Sources (Uses)	<u>(111,809)</u>	<u>-</u>	<u>94,883</u>	<u>41,143</u>	<u>(7,917,513)</u>
Net Change in Fund Balances	(105,462)	109,241	430,732	314,323	(590,283)
Fund Balances, Beginning of Year	<u>114,380</u>	<u>2,144,531</u>	<u>2,917,069</u>	<u>2,741,138</u>	<u>6,176,109</u>
Fund Balances, End of Year	<u>\$ 8,918</u>	<u>\$ 2,253,772</u>	<u>\$ 3,347,801</u>	<u>\$ 3,055,461</u>	<u>\$ 5,585,826</u>

<u>Tax Sale Automation Fund</u>	<u>Vital Records Automation Fund</u>	<u>Recorder's Automation Fund</u>	<u>Children's Waiting Room Fund</u>	<u>Court Automation Fund</u>	<u>Court Document Storage Fund</u>	<u>Child Support Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
61,705	170,424	512,586	97,880	1,138,037	-	145,122
-	-	-	-	-	1,047,272	-
-	-	-	-	-	-	-
15,439	6,035	95,316	3,839	22,776	24,942	17,720
-	-	-	-	-	-	-
<u>77,144</u>	<u>176,459</u>	<u>607,902</u>	<u>101,719</u>	<u>1,160,813</u>	<u>1,072,214</u>	<u>162,842</u>
-	-	-	-	-	-	-
31,427	328,072	482,265	-	-	-	-
-	-	-	77,947	721,660	617,041	124,021
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
21,270	29,562	125,914	-	120,476	61,548	-
<u>52,697</u>	<u>357,634</u>	<u>608,179</u>	<u>77,947</u>	<u>842,136</u>	<u>678,589</u>	<u>124,021</u>
<u>24,447</u>	<u>(181,175)</u>	<u>(277)</u>	<u>23,772</u>	<u>318,677</u>	<u>393,625</u>	<u>38,821</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>24,447</u>	<u>(181,175)</u>	<u>(277)</u>	<u>23,772</u>	<u>318,677</u>	<u>393,625</u>	<u>38,821</u>
<u>308,358</u>	<u>202,213</u>	<u>1,915,423</u>	<u>71,855</u>	<u>379,933</u>	<u>340,525</u>	<u>365,113</u>
<u>\$ 332,805</u>	<u>\$ 21,038</u>	<u>\$ 1,915,146</u>	<u>\$ 95,627</u>	<u>\$ 698,610</u>	<u>\$ 734,150</u>	<u>\$ 403,934</u>

Continued

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2007

Special Revenue Funds (Continued)

	<u>Circuit Clerk Administrative Services Fund</u>	<u>Title IV-D Child Support Fund</u>	<u>Drug Prosecution Fund</u>	<u>Victim Coordinator Services Fund</u>	<u>SAO Domestic Violence Fund</u>
Revenues					
Property tax	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	744,513	151,237	116,462	-
Charges for Services	50,347	-	-	-	-
Fines	-	-	58,874	-	-
Reimbursements	-	-	-	-	-
Interest	579	789	35	34	20,917
Miscellaneous	-	-	-	-	-
Total Revenues	<u>50,926</u>	<u>745,302</u>	<u>210,146</u>	<u>116,496</u>	<u>20,917</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	-	741,388	331,117	188,554	412,731
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>741,388</u>	<u>331,117</u>	<u>188,554</u>	<u>412,731</u>
Excess (deficiency) of revenues over expenditures	<u>50,926</u>	<u>3,914</u>	<u>(120,971)</u>	<u>(72,058)</u>	<u>(391,814)</u>
Other Financing Sources (Uses)					
Issuance of Bonds	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-
Transfers In	-	-	150,538	76,338	408,000
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>150,538</u>	<u>76,338</u>	<u>408,000</u>
Net Change in Fund Balances	<u>50,926</u>	<u>3,914</u>	<u>29,567</u>	<u>4,280</u>	<u>16,186</u>
Fund Balances, Beginning of Year	<u>66</u>	<u>241,128</u>	<u>307,476</u>	<u>63,260</u>	<u>291,550</u>
Fund Balances, End of Year	<u>\$ 50,992</u>	<u>\$ 245,042</u>	<u>\$ 337,043</u>	<u>\$ 67,540</u>	<u>\$ 307,736</u>

<u>Environmental Prosecution Fund</u>	<u>Auto Theft Task Force Fund</u>	<u>Weed and Seed Fund</u>	<u>Law Library Fund</u>	<u>Court Security Fund</u>	<u>Justice Assistance Grant Fund</u>	<u>Arrestees' Medical Costs Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	47,049	166,126	-	-	-	-
1,000	-	-	285,156	1,736,730	-	-
-	-	-	-	-	-	-
-	-	-	16,372	-	-	-
8,145	2,285	73	7,626	18,938	719	7
-	-	-	-	284	-	-
<u>9,145</u>	<u>49,334</u>	<u>166,199</u>	<u>309,154</u>	<u>1,755,952</u>	<u>719</u>	<u>7</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
215,550	81,253	199,971	260,602	-	-	-
-	-	-	-	1,637,467	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	5,314	-	-	-
<u>215,550</u>	<u>81,253</u>	<u>199,971</u>	<u>265,916</u>	<u>1,637,467</u>	<u>-</u>	<u>-</u>
(206,405)	(31,919)	(33,772)	43,238	118,485	719	7
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	22,279	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>22,279</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(206,405)	(9,640)	(33,772)	43,238	118,485	719	7
<u>256,304</u>	<u>48,742</u>	<u>51,843</u>	<u>125,648</u>	<u>447,080</u>	<u>14,211</u>	<u>374</u>
<u>\$ 49,899</u>	<u>\$ 39,102</u>	<u>\$ 18,071</u>	<u>\$ 168,886</u>	<u>\$ 565,565</u>	<u>\$ 14,930</u>	<u>\$ 381</u>

Continued

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2007

Special Revenue Funds (Continued)

	Probation Services Fund	Substance Abuse Screening Fund	Drug Court Fund	Drug Court Special Resources Fund	Specialized Probation Fund
Revenues					
Property tax	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	45,000	-	-	305,000	-
Charges for Services	690,744	83,262	-	42,693	-
Fines	-	-	-	-	-
Reimbursements	5,850	-	-	-	-
Interest	62	192	20,443	687	47
Miscellaneous	6,325	-	-	-	-
	<u>747,981</u>	<u>83,454</u>	<u>20,443</u>	<u>348,380</u>	<u>47</u>
Total Revenues					
	<u>747,981</u>	<u>83,454</u>	<u>20,443</u>	<u>348,380</u>	<u>47</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	328,519	80,141	151,133	298,636	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	4,391	-	-	-	-
	<u>332,910</u>	<u>80,141</u>	<u>151,133</u>	<u>298,636</u>	<u>-</u>
Total Expenditures					
	<u>332,910</u>	<u>80,141</u>	<u>151,133</u>	<u>298,636</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>415,071</u>	<u>3,313</u>	<u>(130,690)</u>	<u>49,744</u>	<u>47</u>
Other Financing Sources (Uses)					
Issuance of Bonds	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-
Transfers In	-	-	174,155	-	-
Transfers Out	(49,969)	-	(55,718)	-	-
	<u>(49,969)</u>	<u>-</u>	<u>118,437</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)					
	<u>(49,969)</u>	<u>-</u>	<u>118,437</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>365,102</u>	<u>3,313</u>	<u>(12,253)</u>	<u>49,744</u>	<u>47</u>
Fund Balances, Beginning of Year	<u>1,470,508</u>	<u>3,299</u>	<u>377,023</u>	<u>8,749</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 1,835,610</u>	<u>\$ 6,612</u>	<u>\$ 364,770</u>	<u>\$ 58,493</u>	<u>\$ 47</u>

Juvenile Drug Court Fund	Animal Control Fund	County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	County Highway Matching Fund	Motor Fuel Local Option Fund
\$ -	\$ -	\$ 5,838,181	\$ 304,430	\$ -	\$ 64,832	\$ -
-	-	-	-	7,011,498	-	6,719,614
-	-	522,986	-	-	-	-
-	-	-	-	-	-	-
18,297	809,564	42,007	-	-	-	-
-	25,502	-	-	-	-	-
-	21,452	193,619	39,416	1,377,855	-	680,866
4,115	22,909	573,517	27,242	415,128	1,110	543,414
-	6,694	632,208	-	-	-	-
<u>22,412</u>	<u>886,121</u>	<u>7,802,518</u>	<u>371,088</u>	<u>8,804,481</u>	<u>65,942</u>	<u>7,943,894</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
33,270	718,591	-	-	-	-	-
-	-	5,756,036	221,154	2,988,187	103,183	3,807,777
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	9,081	906,863	-	1,033,250	-	3,575,984
<u>33,270</u>	<u>727,672</u>	<u>6,662,899</u>	<u>221,154</u>	<u>4,021,437</u>	<u>103,183</u>	<u>7,383,761</u>
(10,858)	158,449	1,139,619	149,934	4,783,044	(37,241)	560,133
-	-	-	-	-	-	-
-	-	-	-	-	-	-
95,408	-	191,972	-	-	-	-
-	-	-	-	(3,323,170)	-	-
<u>95,408</u>	<u>-</u>	<u>191,972</u>	<u>-</u>	<u>(3,323,170)</u>	<u>-</u>	<u>-</u>
84,550	158,449	1,331,591	149,934	1,459,874	(37,241)	560,133
-	(1,086,900)	10,085,130	463,117	10,244,350	81,869	9,467,701
<u>\$ 84,550</u>	<u>(\$ 928,451)</u>	<u>\$ 11,416,721</u>	<u>\$ 613,051</u>	<u>\$ 11,704,224</u>	<u>\$ 44,628</u>	<u>\$ 10,027,834</u>

Continued

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2007

Special Revenue Funds (Continued)

	<u>County Health Fund</u>	<u>Kane Kares Fund</u>	<u>Youth Services Fund</u>	<u>Veterans' Commission Fund</u>	<u>Economic Development Fund</u>
Revenues					
Property tax	\$ 1,936,093	\$ -	\$ -	\$ 311,076	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	79,291	-	-	-	-
Grants	6,254,457	66,664	-	-	-
Charges for Services	1,221,187	-	-	-	-
Fines	-	-	-	-	-
Reimbursements	28,843	-	-	120	-
Interest	164,604	15,079	5,719	33,538	4,756
Miscellaneous	6,441	-	-	453	-
Total Revenues	<u>9,690,916</u>	<u>81,743</u>	<u>5,719</u>	<u>345,187</u>	<u>4,756</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Health and Welfare	9,261,060	596,572	-	305,245	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	123,753
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	<u>227,727</u>	<u>2,535</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>9,488,787</u>	<u>599,107</u>	<u>-</u>	<u>305,245</u>	<u>123,753</u>
Excess (deficiency) of revenues over expenditures	<u>202,129</u>	<u>(517,364)</u>	<u>5,719</u>	<u>39,942</u>	<u>(118,997)</u>
Other Financing Sources (Uses)					
Issuance of Bonds	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-
Transfers In	-	429,424	-	-	150,000
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>429,424</u>	<u>-</u>	<u>-</u>	<u>150,000</u>
Net Change in Fund Balances	<u>202,129</u>	<u>(87,940)</u>	<u>5,719</u>	<u>39,942</u>	<u>31,003</u>
Fund Balances, Beginning of Year	<u>2,829,723</u>	<u>221,240</u>	<u>112,307</u>	<u>604,378</u>	<u>33,203</u>
Fund Balances, End of Year	<u>\$ 3,031,852</u>	<u>\$ 133,300</u>	<u>\$ 118,026</u>	<u>\$ 644,320</u>	<u>\$ 64,206</u>

<u>Community Development Block Grant Fund</u>	<u>Home Program Fund</u>	<u>Unincorporated Stormwater Management Fund</u>	<u>Stormwater Management Planning Fund</u>	<u>Farmland Preservation Fund</u>	<u>Kane Law Enforcement Fund</u>	<u>Tax Sale Purchase Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	7,000	-	-	-
891,070	1,154,402	-	480,136	1,851,944	-	-
-	-	89,380	335,800	-	-	82,561
-	-	-	-	-	-	-
29,230	-	-	10,675	-	153,539	-
-	-	3,456	30,962	199,167	1,586	3,680
-	-	-	-	-	-	-
<u>920,300</u>	<u>1,154,402</u>	<u>92,836</u>	<u>864,573</u>	<u>2,051,111</u>	<u>155,125</u>	<u>86,241</u>
-	-	-	-	5,560,423	-	-
-	-	-	-	-	-	82,568
-	-	-	-	-	-	-
-	-	-	-	-	152,801	-
-	-	-	-	-	-	-
-	-	-	864,272	-	-	-
903,138	1,155,423	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>903,138</u>	<u>1,155,423</u>	<u>-</u>	<u>864,272</u>	<u>5,560,423</u>	<u>152,801</u>	<u>82,568</u>
<u>17,162</u>	<u>(1,021)</u>	<u>92,836</u>	<u>301</u>	<u>(3,509,312)</u>	<u>2,324</u>	<u>3,673</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	48,110	-	5,000,000	-	-
-	-	-	-	-	-	-
-	-	48,110	-	5,000,000	-	-
17,162	(1,021)	140,946	301	1,490,688	2,324	3,673
(8,094)	(1,684)	-	573,798	2,106,429	49,745	72,924
<u>\$ 9,068</u>	<u>(\$ 2,705)</u>	<u>\$ 140,946</u>	<u>\$ 574,099</u>	<u>\$ 3,597,117</u>	<u>\$ 52,069</u>	<u>\$ 76,597</u>

Continued

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2007

	Special Revenue Funds (Continued)				
	Kane County Department of Employment and Education Fund	Marriage Fees Fund	Forest Preserve District's General Fund (June 30, 2007)	Forest Preserve District's IMRF Fund (June 30, 2007)	Forest Preserve District's Insurance Fund (June 30, 2007)
Revenues					
Property tax	\$ -	\$ -	\$ 2,713,425	\$ 224,093	\$ 149,477
Other Taxes	-	-	126,114	2,068	-
Licenses and Permits	-	-	24,425	-	-
Grants	4,875,378	-	-	-	-
Charges for Services	-	12,820	1,013,345	-	-
Fines	-	-	-	-	-
Reimbursements	-	-	-	-	-
Interest	10,482	109	253,199	11,905	27,745
Miscellaneous	-	-	71,264	-	-
Total Revenues	4,885,860	12,929	4,201,772	238,066	177,222
Expenditures					
Current:					
General Government	-	-	3,886,259	241,544	358,251
Public Service and Records	4,885,860	-	-	-	-
Judicial	-	17,657	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	-	83,454	-	-
Total Expenditures	4,885,860	17,657	3,969,713	241,544	358,251
Excess (deficiency) of revenues over expenditures	-	(4,728)	232,059	(3,478)	(181,029)
Other Financing Sources (Uses)					
Issuance of Bonds	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-
Transfers In	-	-	332,871	-	-
Transfers Out	-	-	(151,318)	-	-
Total Other Financing Sources (Uses)	-	-	181,553	-	-
Net Change in Fund Balances	-	(4,728)	413,612	(3,478)	(181,029)
Fund Balances, Beginning of Year	-	17,665	2,920,328	120,649	559,033
Fund Balances, End of Year	\$ -	\$ 12,937	\$ 3,333,940	\$ 117,171	\$ 378,004

Debt Service Funds

Forest Preserve District's Social Security Fund (June 30, 2007)	Total Nonmajor Special Revenue Funds	Juvenile Bonds Pledge Revenues Fund	Public Building Commission Fund	Capital Improvement Debt Service Fund	Motor Fuel Tax Debt Service Fund	Total Nonmajor Debt Service Funds
\$ 199,181	\$ 19,897,065	\$ -	\$ -	\$ 2,536,188	\$ -	\$ 2,536,188
1,838	13,861,132	-	-	-	-	-
-	633,702	-	-	-	-	-
-	17,149,438	-	-	-	-	-
-	9,777,872	-	-	-	-	-
-	1,131,648	-	-	-	-	-
-	2,622,300	-	-	-	-	-
9,528	3,343,973	86,719	88,400	48,976	158,447	382,542
-	8,384,166	-	-	-	-	-
<u>210,547</u>	<u>76,801,296</u>	<u>86,719</u>	<u>88,400</u>	<u>2,585,164</u>	<u>158,447</u>	<u>2,918,730</u>
219,408	19,775,457	-	-	-	-	-
-	5,810,192	-	-	-	-	-
-	3,989,492	-	-	-	-	-
-	3,400,558	-	-	-	-	-
-	12,876,337	-	-	-	-	-
-	10,162,877	-	-	-	-	-
-	864,272	-	-	-	-	-
-	2,182,314	-	-	-	-	-
-	-	580,000	-	-	1,685,000	2,265,000
-	-	239,467	-	-	1,780,530	2,019,997
-	6,377,790	-	-	-	-	-
<u>219,408</u>	<u>65,439,289</u>	<u>819,467</u>	<u>-</u>	<u>-</u>	<u>3,465,530</u>	<u>4,284,997</u>
(8,861)	11,362,007	(732,748)	88,400	2,585,164	(3,307,083)	(1,366,267)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	7,215,121	818,933	-	-	3,323,170	4,142,103
-	(11,609,497)	-	(260,798)	-	-	(260,798)
<u>-</u>	<u>(4,394,376)</u>	<u>818,933</u>	<u>(260,798)</u>	<u>-</u>	<u>3,323,170</u>	<u>3,881,305</u>
(8,861)	6,967,631	86,185	(172,398)	2,585,164	16,087	2,515,038
<u>94,892</u>	<u>60,945,711</u>	<u>1,661,442</u>	<u>2,077,317</u>	<u>-</u>	<u>2,748,842</u>	<u>6,487,601</u>
<u>\$ 86,031</u>	<u>\$ 67,913,342</u>	<u>\$ 1,747,627</u>	<u>\$ 1,904,919</u>	<u>\$ 2,585,164</u>	<u>\$ 2,764,929</u>	<u>\$ 9,002,639</u>

Continued

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2007

Capital Projects Funds

	Capital Improvement Bond Construction Fund	Adult Correction Construction Fund	Mill Creek Special Service Areas Fund	Bowes Creek Special Service Areas Fund	Transportation Capital Fund
Revenues					
Property tax	\$ -	\$ -	\$ 860,063	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines	-	-	-	-	-
Reimbursements	4,375	-	15,320	-	2,742,240
Interest	450,933	860,564	61,757	15	719,056
Miscellaneous	-	-	-	-	175,363
Total Revenues	455,308	860,564	937,140	15	3,636,659
Expenditures					
Current:					
General Government	216,202	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	2,874,297
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	655,002	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	508,828	25,449,232	-	-	4,205,415
Total Expenditures	725,030	25,449,232	655,002	-	7,079,712
Excess (deficiency) of revenues over expenditures	(269,722)	(24,588,668)	282,138	15	(3,443,053)
Other Financing Sources (Uses)					
Issuance of Bonds	11,345,000	-	-	-	-
Premium on Bonds Sold	38,659	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	(24,400)	-	-
Total Other Financing Sources (Uses)	11,383,659	-	(24,400)	-	-
Net Change in Fund Balances	11,113,937	(24,588,668)	257,738	15	(3,443,053)
Fund Balances, Beginning of Year	-	24,588,668	1,108,464	1,127	15,127,909
Fund Balances, End of Year	\$ 11,113,937	\$ -	\$ 1,366,202	\$ 1,142	\$ 11,684,856

Aurora Area Impact Fees Fund	Campton Hills Impact Fees Fund	Greater Elgin Impact Fees Fund	Northwest Impact Fees Fund	Southwest Impact Fees Fund	Tri-Cities Impact Fees Fund	Upper Fox Impact Fees Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
477,924	439,982	687,196	275,978	221,681	1,324,462	349,982
-	-	-	-	-	-	-
-	-	372,462	-	-	-	45,239
58,129	83,086	116,083	53,994	65,079	115,794	58,436
5,918	-	-	-	-	4,821	-
<u>541,971</u>	<u>523,068</u>	<u>1,175,741</u>	<u>329,972</u>	<u>286,760</u>	<u>1,445,077</u>	<u>453,657</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
295,447	74,003	-	36,431	-	267,702	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
750,000	-	385,160	8,144	-	979,981	34,894
<u>1,045,447</u>	<u>74,003</u>	<u>385,160</u>	<u>44,575</u>	<u>-</u>	<u>1,247,683</u>	<u>34,894</u>
(503,476)	449,065	790,581	285,397	286,760	197,394	418,763
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(24,231)	(22,088)	(34,492)	(13,418)	(11,183)	(66,774)	(17,484)
(24,231)	(22,088)	(34,492)	(13,418)	(11,183)	(66,774)	(17,484)
(527,707)	426,977	756,089	271,979	275,577	130,620	401,279
<u>1,203,652</u>	<u>1,495,681</u>	<u>2,107,402</u>	<u>1,002,268</u>	<u>1,242,611</u>	<u>2,177,218</u>	<u>1,067,347</u>
<u>\$ 675,945</u>	<u>\$ 1,922,658</u>	<u>\$ 2,863,491</u>	<u>\$ 1,274,247</u>	<u>\$ 1,518,188</u>	<u>\$ 2,307,838</u>	<u>\$ 1,468,626</u>

Continued

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2007

	Capital Projects Funds (Continued)			Permanent Fund	Total Nonmajor Governmental Funds
	West Central Impact Fees Fund	Forest Preserve District's Construction & Devel. Fund (June 30, 2007)	Total Nonmajor Capital Projects Funds	Working Cash Fund	
Revenues					
Property tax	\$ -	\$ 1,516,519	\$ 2,376,582	\$ -	\$ 24,809,835
Other Taxes	-	-	-	-	13,861,132
Licenses and Permits	-	-	-	-	633,702
Grants	-	421,557	421,557	-	17,570,995
Charges for Services	45,757	13,000	3,835,962	-	13,613,834
Fines	-	-	-	-	1,131,648
Reimbursements	-	-	3,179,636	-	5,801,936
Interest	10,388	649,084	3,302,398	213,961	7,242,874
Miscellaneous	-	530,909	717,011	-	9,101,177
Total Revenues	<u>56,145</u>	<u>3,131,069</u>	<u>13,833,146</u>	<u>213,961</u>	<u>93,767,133</u>
Expenditures					
Current:					
General Government	-	1,165,888	1,382,090	-	21,157,547
Public Service and Records	-	-	-	-	5,810,192
Judicial	-	-	-	-	3,989,492
Public Safety	-	-	-	-	3,400,558
Highways and Streets	-	-	3,547,880	-	16,424,217
Health and Welfare	-	-	-	-	10,162,877
Environment and Conservation	-	-	-	-	864,272
Development, Housing and Economic Development	-	-	655,002	-	2,837,316
Debt Service:					
Principal	-	-	-	-	2,265,000
Interest and Fees	-	-	-	-	2,019,997
Capital Outlay	-	1,918,689	34,240,343	-	40,618,133
Total Expenditures	<u>-</u>	<u>3,084,577</u>	<u>39,825,315</u>	<u>-</u>	<u>109,549,601</u>
Excess (deficiency) of revenues over expenditures	<u>56,145</u>	<u>46,492</u>	<u>(25,992,169)</u>	<u>213,961</u>	<u>(15,782,468)</u>
Other Financing Sources (Uses)					
Issuance of Bonds	-	17,528,664	28,873,664	-	28,873,664
Premium on Bonds Sold	-	-	38,659	-	38,659
Transfers In	-	-	-	-	11,357,224
Transfers Out	(2,303)	-	(216,373)	-	(12,086,668)
Total Other Financing Sources (Uses)	<u>(2,303)</u>	<u>17,528,664</u>	<u>28,695,950</u>	<u>-</u>	<u>28,182,879</u>
Net Change in Fund Balances	53,842	17,575,156	2,703,781	213,961	12,400,411
Fund Balances, Beginning of Year	<u>194,417</u>	<u>10,670,101</u>	<u>61,986,865</u>	<u>2,659,259</u>	<u>132,079,436</u>
Fund Balances, End of Year	<u>\$ 248,259</u>	<u>\$ 28,245,257</u>	<u>\$ 64,690,646</u>	<u>\$ 2,873,220</u>	<u>\$ 144,479,847</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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 6,106	\$ 6,106
Interest	-	241	241
Total Revenues	-	6,347	6,347
Expenditures			
General Government	-	-	-
Total Expenditures	-	-	-
Excess (deficiency) of revenues over expenditures	-	6,347	6,347
Other Financing Sources (Uses)			
Transfers Out	(111,809)	(111,809)	-
Total Other Financing Sources (Uses)	(111,809)	(111,809)	-
Net Change in Fund Balance	(\$ 111,809)	(105,462)	\$ 6,347
Fund Balance at Beginning of Year		114,380	
Fund Balance at End of Year		\$ 8,918	

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, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 1,272,063	\$ 1,131,119	(\$ 140,944)
Interest	50,000	115,688	65,688
Total Revenues	<u>1,322,063</u>	<u>1,246,807</u>	<u>(75,256)</u>
Expenditures			
General Government			
Personnel Services			
Full-Time Salaries	359,000	354,514	4,486
Part-Time Salaries	7,200	4,902	2,298
Overtime Salaries	5,150	3,339	1,811
Total Personnel Services	<u>371,350</u>	<u>362,755</u>	<u>8,595</u>
Benefits			
Healthcare Contribution	59,012	53,049	5,963
Dental Contribution	2,651	2,574	77
FICA/SS Contribution	28,408	26,928	1,480
IMRF Contribution	31,639	29,717	1,922
Total Benefits	<u>121,710</u>	<u>112,268</u>	<u>9,442</u>
Contractual Services			
Contractual/Consulting Services	572,000	300,880	271,120
Repairs and Maintenance- Computers	155,030	97,586	57,444
Liability Insurance	8,727	8,727	-
Workers Compensation	6,832	6,832	-
Unemployment Claims	706	706	-
Mapping	50,000	51,383	(1,383)
Conferences and Meetings	12,000	5,859	6,141
Employee Training	15,000	3,259	11,741
Employee Mileage Expenditures	500	210	290
General Association Dues	1,000	601	399
Total Contractual Services	<u>821,795</u>	<u>476,043</u>	<u>345,752</u>
Commodities			
Office Supplies	5,000	3,706	1,294
Operating Supplies	600	416	184
Computer Related Supplies	11,000	3,934	7,066
Books and Subscriptions	3,000	2,424	576
Computer Software- Non Capital	3,000	746	2,254
Computer Hardware- Non Capital	3,000	1,601	1,399
Telephone	5,600	3,252	2,348
Total Commodities	<u>31,200</u>	<u>16,079</u>	<u>15,121</u>
Total General Government	<u>1,346,055</u>	<u>967,145</u>	<u>378,910</u>

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay			
Computers	\$ 57,000	\$ 51,683	\$ 5,317
Computer Software- Capital	114,600	117,590	(2,990)
Printers	6,000	1,148	4,852
Office Furniture	3,000	-	3,000
Total Capital Outlay	180,600	170,421	10,179
Total Expenditures	1,526,655	1,137,566	389,089
Net Change in Fund Balance	(\$ 204,592)	109,241	\$ 313,833
Fund Balance at Beginning of Year		2,144,531	
Fund Balance at End of Year		\$ 2,253,772	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Taxes	\$ 4,882,881	\$ 4,883,828	\$ 947
Reimbursements	-	18,555	18,555
Interest	60,000	163,492	103,492
Total Revenues	4,942,881	5,065,875	122,994
Expenditures			
General Government			
Benefits			
IMRF Contribution	2,544,880	2,286,409	258,471
SLEP Contribution	2,492,884	2,443,617	49,267
Total Expenditures	5,037,764	4,730,026	307,738
Excess (deficiency) of revenues over expenditures	(94,883)	335,849	240,966
Other Financing Sources (Uses)			
Transfers In	94,883	94,883	-
Total Other Financing Sources (Uses)	94,883	94,883	-
Net Change in Fund Balance	\$ -	430,732	\$ 430,732
Fund Balance at Beginning of Year		2,917,069	
Fund Balance at End of Year		\$ 3,347,801	

KANE COUNTY, ILLINOIS

Social Security Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Taxes	\$ 3,268,745	\$ 3,272,449	\$ 3,704
Reimbursements	-	8,308	8,308
Interest	60,000	130,819	70,819
Miscellaneous	-	1,579	1,579
	<u>3,328,745</u>	<u>3,413,155</u>	<u>84,410</u>
Expenditures			
General Government			
Benefits			
FICA/SS Contribution	3,369,888	3,139,975	229,913
	<u>3,369,888</u>	<u>3,139,975</u>	<u>229,913</u>
Excess (deficiency) of revenues over expenditures	(41,143)	273,180	232,037
Other Financing Sources (Uses)			
Transfers In	41,143	41,143	-
	<u>41,143</u>	<u>41,143</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>314,323</u>	<u>\$ 314,323</u>
Fund Balance at Beginning of Year		<u>2,741,138</u>	
Fund Balance at End of Year		<u>\$ 3,055,461</u>	

KANE COUNTY, ILLINOIS

Riverboat Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Reimbursements	\$ -	\$ 37,600	\$ 37,600
Interest	100,000	303,138	203,138
Miscellaneous	7,100,000	7,658,918	558,918
Total Revenues	7,200,000	7,999,656	799,656
Expenditures			
General Government			
Personnel Services			
Full-Time Salaries	-	49,188	(49,188)
Benefits			
Healthcare Contribution	-	7,134	(7,134)
Dental Contribution	-	359	(359)
FICA/SS Contribution	-	3,745	(3,745)
IMRF Contribution	-	4,194	(4,194)
Tuition Reimbursement	150,000	45,112	104,888
Total Benefits	150,000	60,544	89,456
Contractual Services			
Miscellaneous Contractual Expenditures	1,079,737	-	1,079,737
Riverboat External Grants	1,012,750	562,694	450,056
Total Contractual Services	2,092,487	562,694	1,529,793
Total Expenditures	2,242,487	672,426	1,570,061
Excess (deficiency) of revenues over expenditures	4,957,513	7,327,230	12,284,743
Other Financing Sources (Uses)			
Transfers Out	(7,957,513)	(7,917,513)	40,000
Total Other Financing Sources (Uses)	(7,957,513)	(7,917,513)	40,000
Net Change in Fund Balance	(\$ 3,000,000)	(590,283)	\$ 2,409,717
Fund Balance at Beginning of Year		6,176,109	
Fund Balance at End of Year		\$ 5,585,826	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 61,000	\$ 61,705	\$ 705
Interest	11,000	15,439	4,439
Total Revenues	72,000	77,144	5,144
Expenditures			
Public Service and Records			
Personnel Services			
Full-Time Salaries	30,000	24,516	5,484
Benefits			
Healthcare Contribution	4,897	963	3,934
Dental Contribution	185	38	147
FICA/SS Contribution	2,295	1,869	426
IMRF Contribution	2,556	2,089	467
Total Benefits	9,933	4,959	4,974
Contractual Services			
Contractual/Consulting Services	30,000	-	30,000
Repairs and Maintenance- Computers	3,000	-	3,000
Repairs and Maintenance- Copiers	2,500	-	2,500
Repairs and Maintenance- Office Equipment	1,250	-	1,250
Liability Insurance	705	705	-
Workers Compensation	552	552	-
Unemployment Claims	57	57	-
Conferences and Meetings	4,000	-	4,000
Employee Mileage Expenditures	3,000	-	3,000
Total Contractual Services	45,064	1,314	43,750
Commodities			
Office Supplies	1,900	638	1,262
Total Public Service and Records	86,897	31,427	55,470
Capital Outlay			
Computers	26,000	-	26,000
Printers	5,200	6,555	(1,355)
Office Furniture	8,000	8,599	(599)
Copiers	5,200	6,116	(916)
Total Capital Outlay	44,400	21,270	23,130
Total Expenditures	131,297	52,697	78,600
Net Change in Fund Balance	(\$ 59,297)	24,447	\$ 83,744
Fund Balance at Beginning of Year		308,358	
Fund Balance at End of Year		\$ 332,805	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 160,000	\$ 170,424	\$ 10,424
Interest	5,000	6,035	1,035
	<u>165,000</u>	<u>176,459</u>	<u>11,459</u>
Expenditures			
Public Service and Records			
Personnel Services			
Full-Time Salaries	58,996	157,516	(98,520)
Part-Time Salaries	45,000	29,749	15,251
Overtime Salaries	3,165	-	3,165
Total Personnel Services	<u>107,161</u>	<u>187,265</u>	<u>(80,104)</u>
Benefits			
Healthcare Contribution	5,303	11,860	(6,557)
Dental Contribution	384	703	(319)
FICA/SS Contribution	8,198	14,093	(5,895)
IMRF Contribution	9,131	14,952	(5,821)
Total Benefits	<u>23,016</u>	<u>41,608</u>	<u>(18,592)</u>
Contractual Services			
Contractual/Consulting Services	58,441	23,751	34,690
Repairs and Maintenance- Computers	31,000	22,259	8,741
Repairs and Maintenance- Copiers	4,500	3,597	903
Liability Insurance	2,518	2,518	-
Workers Compensation	1,972	1,972	-
Unemployment Claims	204	204	-
General Printing	2,500	-	2,500
Film Conversion/Book Binding	2,500	11,404	(8,904)
Conferences and Meetings	4,500	14,812	(10,312)
Employee Training	2,014	2,075	(61)
Employee Mileage Expenditures	1,000	-	1,000
Miscellaneous Contractual Expenditures	8,000	3,891	4,109
Total Contractual Services	<u>119,149</u>	<u>86,483</u>	<u>32,666</u>
Commodities			
Operating Supplies	10,500	11,775	(1,275)
Computer Related Supplies	250	753	(503)
Telephone	205	188	17
Total Commodities	<u>10,955</u>	<u>12,716</u>	<u>(1,761)</u>
Total Public Service and Records	<u>260,281</u>	<u>328,072</u>	<u>(67,791)</u>
Capital Outlay			
Computers	10,000	257	9,743
Computer Software- Capital	30,232	-	30,232

Continued

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, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Printers	\$ 1,500	\$ 7,070	(\$ 5,570)
Office Furniture	2,500	22,235	(19,735)
Total Capital Outlay	<u>44,232</u>	<u>29,562</u>	<u>14,670</u>
 Total Expenditures	 <u>304,513</u>	 <u>357,634</u>	 <u>(53,121)</u>
 Net Change in Fund Balance	 <u>(\$ 139,513)</u>	 <u>(181,175)</u>	 <u>(\$ 41,662)</u>
 Fund Balance at Beginning of Year		 <u>202,213</u>	
 Fund Balance at End of Year		 <u>\$ 21,038</u>	

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, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 598,000	\$ 512,586	(\$ 85,414)
Interest	40,000	95,316	55,316
Total Revenues	<u>638,000</u>	<u>607,902</u>	<u>(30,098)</u>
Expenditures			
Public Service and Records			
Personnel Services			
Full-Time Salaries	307,000	107,195	199,805
Part-Time Salaries	61,200	38,828	22,372
Overtime Salaries	30,000	286	29,714
Total Personnel Services	<u>398,200</u>	<u>146,309</u>	<u>251,891</u>
Benefits			
Healthcare Contribution	30,000	17,730	12,270
Dental Contribution	1,300	885	415
FICA/SS Contribution	30,463	10,920	19,543
IMRF Contribution	33,927	12,193	21,734
Total Benefits	<u>95,690</u>	<u>41,728</u>	<u>53,962</u>
Contractual Services			
Contractual/Consulting Services	187,500	151,388	36,112
Repairs and Maintenance- Computers	75,000	4,512	70,488
Repairs and Maintenance- Copiers	35,000	5,668	29,332
Equipment Rental	14,256	-	14,256
Liability Insurance	9,358	9,358	-
Workers Compensation	7,327	7,327	-
Unemployment Claims	757	757	-
Film Conversion/Book Binding	150,000	24,337	125,663
Conferences and Meetings	8,000	3,870	4,130
Employee Training	30,000	-	30,000
Total Contractual Services	<u>517,198</u>	<u>207,217</u>	<u>309,981</u>
Commodities			
Office Supplies	30,000	1,284	28,716
Operating Supplies	50,000	3,212	46,788
Computer Related Supplies	183,000	80,429	102,571
Books and Subscriptions	1,000	-	1,000
Telephone	30,000	2,086	27,914
Total Commodities	<u>294,000</u>	<u>87,011</u>	<u>206,989</u>
Total Public Service and Records	<u>1,305,088</u>	<u>482,265</u>	<u>822,823</u>
Capital Outlay			
Computers	394,500	11,556	382,944
Computer Software- Capital	355,000	114,358	240,642

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Printers	\$ 13,000	\$ -	\$ 13,000
Office Furniture	20,000	-	20,000
Copiers	35,000	-	35,000
Total Capital Outlay	817,500	125,914	691,586
 Total Expenditures	 2,122,588	 608,179	 1,514,409
 Net Change in Fund Balance	 (\$ 1,484,588)	 (277)	 \$ 1,484,311
 Fund Balance at Beginning of Year		 1,915,423	
Fund Balance at End of Year		 \$ 1,915,146	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 83,000	\$ 97,880	\$ 14,880
Interest	1,100	3,839	2,739
Total Revenues	84,100	101,719	17,619
Expenditures			
Judicial			
Contractual Services			
Contractual/Consulting Services	84,500	77,947	6,553
Liability Insurance	4,200	-	4,200
General Printing	500	-	500
Total Contractual Services	89,200	77,947	11,253
Commodities			
Office Supplies	500	-	500
Total Judicial	89,700	77,947	11,753
Capital Outlay			
Printers	450	-	450
Office Furniture	1,500	-	1,500
Total Capital Outlay	1,950	-	1,950
Total Expenditures	91,650	77,947	13,703
Net Change in Fund Balance	(\$ 7,550)	23,772	\$ 31,322
Fund Balance at Beginning of Year		71,855	
Fund Balance at End of Year		\$ 95,627	

KANE COUNTY, ILLINOIS

Court Automation Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 550,000	\$ 1,138,037	\$ 588,037
Interest	20,000	22,776	2,776
Total Revenues	<u>570,000</u>	<u>1,160,813</u>	<u>590,813</u>
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	<u>230,000</u>	<u>274,928</u>	(44,928)
Benefits			
Healthcare Contribution	25,000	32,415	(7,415)
Dental Contribution	750	1,230	(480)
FICA/SS Contribution	17,595	20,330	(2,735)
IMRF Contribution	19,596	22,947	(3,351)
Total Benefits	<u>62,941</u>	<u>76,922</u>	(13,981)
Contractual Services			
Contractual/Consulting Services	30,000	86,813	(56,813)
Repairs and Maintenance- Computers	303,220	158,707	144,513
Repairs and Maintenance- Copiers	3,200	1,045	2,155
Repairs and Maintenance- Equipment	5,500	1,484	4,016
Equipment Rental	3,200	3,184	16
Repairs and Maintenance- Vehicles	250	49	201
Liability Insurance	5,405	5,405	-
Workers Compensation	4,232	4,232	-
Unemployment Claims	437	437	-
General Printing	41,000	12,237	28,763
Conferences and Meetings	6,900	14,878	(7,978)
Employee Training	14,982	5,539	9,443
Employee Mileage Expenditures	3,200	56	3,144
General Association Dues	1,800	1,550	250
Total Contractual Services	<u>423,326</u>	<u>295,616</u>	<u>127,710</u>
Commodities			
Office Supplies	27,400	4,323	23,077
Computer Related Supplies	31,057	37,554	(6,497)
Postage	500	105	395
Books and Subscriptions	1,875	1,031	844
Fuel- Vehicles	750	992	(242)
Telephone	55,160	30,189	24,971
Total Commodities	<u>116,742</u>	<u>74,194</u>	<u>42,548</u>
Total Judicial	<u>833,009</u>	<u>721,660</u>	<u>111,349</u>
Capital Outlay			
Computers	310,741	61,816	248,925

Continued

KANE COUNTY, ILLINOIS

Court Automation Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Computer Software- Capital	\$ 67,407	\$ 6,760	\$ 60,647
Printers	20,300	45,430	(25,130)
Office Furniture	10,500	6,470	4,030
Copiers	10,500	-	10,500
Total Capital Outlay	419,448	120,476	298,972
Total Expenditures	1,252,457	842,136	410,321
Net Change in Fund Balance	(\$ 682,457)	318,677	\$ 1,001,134
Fund Balance at Beginning of Year		379,933	
Fund Balance at End of Year		\$ 698,610	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Fines	\$ 525,000	\$ 1,047,272	\$ 522,272
Interest	15,000	24,942	9,942
Total Revenues	540,000	1,072,214	532,214
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	255,000	267,275	(12,275)
Part-Time Salaries	8,000	4,651	3,349
Overtime Salaries	500	5,866	(5,366)
Total Personnel Services	263,500	277,792	(14,292)
Benefits			
Healthcare Contribution	50,000	49,286	714
Dental Contribution	2,000	2,000	-
FICA/SS Contribution	20,150	20,609	(459)
IMRF Contribution	22,450	22,786	(336)
Total Benefits	94,600	94,681	(81)
Contractual Services			
Contractual/Consulting Services	500	76,583	(76,083)
Destruction of Records Services	3,000	3,718	(718)
Repairs and Maintenance- Copiers	93,218	96,739	(3,521)
Repairs and Maintenance- Equipment	5,000	459	4,541
Liability Insurance	6,192	6,192	-
Workers Compensation	4,848	4,848	-
Unemployment Claims	501	501	-
Film Conversion/Book Binding	66,000	-	66,000
Conferences and Meetings	7,300	6,303	997
Employee Training	5,000	2,439	2,561
Employee Mileage Expenditures	1,000	781	219
General Association Dues	3,411	400	3,011
Total Contractual Services	195,970	198,963	(2,993)
Commodities			
Office Supplies	23,499	12,782	10,717
Computer Related Supplies	20,307	30,852	(10,545)
Telephone	2,400	1,971	429
Total Commodities	46,206	45,605	601
Total Judicial	600,276	617,041	(16,765)
Capital Outlay			
Computers	37,500	1,652	35,848
Computer Software- Capital	54,500	-	54,500
Office Furniture	117,799	59,896	57,903
Total Capital Outlay	209,799	61,548	148,251
Total Expenditures	810,075	678,589	131,486
Net Change in Fund Balance	(\$ 270,075)	393,625	\$ 663,700
Fund Balance at Beginning of Year		340,525	
Fund Balance at End of Year		\$ 734,150	

KANE COUNTY, ILLINOIS

Child Support Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 150,000	\$ 145,122	(\$ 4,878)
Interest	7,500	17,720	10,220
Total Revenues	157,500	162,842	5,342
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	75,000	66,934	8,066
Part-Time Salaries	8,000	-	8,000
Overtime Salaries	250	973	(723)
Total Personnel Services	83,250	67,907	15,343
Benefits			
Healthcare Contribution	7,000	12,159	(5,159)
Dental Contribution	500	511	(11)
FICA/SS Contribution	6,369	5,030	1,339
IMRF Contribution	7,093	5,650	1,443
Total Benefits	20,962	23,350	(2,388)
Contractual Services			
Contractual/Consulting Services	134,000	4,795	129,205
Repairs and Maintenance- Computers	7,650	14,039	(6,389)
Repairs and Maintenance- Equipment	250	-	250
Repairs and Maintenance- Vehicles	500	-	500
Liability Insurance	1,956	1,956	-
Workers Compensation	1,532	1,532	-
Unemployment Claims	158	158	-
General Printing	10,500	2,899	7,601
Conferences and Meetings	1,900	-	1,900
Employee Mileage Expenditures	500	-	500
General Association Dues	365	95	270
Total Contractual Services	159,311	25,474	133,837
Commodities			
Office Supplies	2,500	2,577	(77)
Postage	850	49	801
Fuel- Vehicles	500	-	500
Telephone	6,250	4,664	1,586
Total Commodities	10,100	7,290	2,810
Total Judicial	273,623	124,021	149,602
Capital Outlay			
Computers	30,000	-	30,000
Printers	9,400	-	9,400
Total Capital Outlay	39,400	-	39,400
Total Expenditures	313,023	124,021	189,002
Net Change in Fund Balance	(\$ 155,523)	38,821	\$ 194,344
Fund Balance at Beginning of Year		365,113	
Fund Balance at End of Year		\$ 403,934	

KANE COUNTY, ILLINOIS

Circuit Clerk Administrative Services Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 5,000	\$ 50,347	\$ 45,347
Interest	-	579	579
Total Revenues	5,000	50,926	45,926
Expenditures			
Judicial			
Contractual Services			
Contractual/Consulting Services	5,000	-	5,000
Total Expenditures	5,000	-	5,000
Net Change in Fund Balance	\$ -	50,926	\$ 50,926
Fund Balance at Beginning of Year		66	
Fund Balance at End of Year		\$ 50,992	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 749,710	\$ 744,513	(\$ 5,197)
Interest	-	789	789
Total Revenues	749,710	745,302	(4,408)
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	366,080	412,886	(46,806)
Part-Time Salaries	121,467	95,228	26,239
Bond Call	-	38	(38)
Total Personnel Services	487,547	508,152	(20,605)
Benefits			
Healthcare Contribution	150,406	127,140	23,266
Dental Contribution	6,343	4,687	1,656
FICA/SS Contribution	37,297	36,457	840
IMRF Contribution	41,539	41,839	(300)
Total Benefits	235,585	210,123	25,462
Contractual Services			
Contractual/Consulting Services	2,644	1,270	1,374
Liability Insurance	11,457	11,457	-
Workers Compensation	8,971	8,971	-
Unemployment Claims	926	926	-
Conferences and Meetings	1,000	156	844
Employee Training	-	10	(10)
Employee Mileage Expenditures	-	23	(23)
General Association Dues	1,580	300	1,280
Total Contractual Services	26,578	23,113	3,465
Total Judicial	749,710	741,388	8,322
Total Expenditures	749,710	741,388	8,322
Net Change in Fund Balance	\$ -	3,914	\$ 3,914
Fund Balance at Beginning of Year		241,128	
Fund Balance at End of Year		\$ 245,042	

KANE COUNTY, ILLINOIS

Drug Prosecution Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 143,967	\$ 151,237	\$ 7,270
Fines	42,315	58,874	16,559
Interest	-	35	35
	<u>186,282</u>	<u>210,146</u>	<u>23,864</u>
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	243,070	251,287	(8,217)
Bond Call	500	1,250	(750)
Total Personnel Services	<u>243,570</u>	<u>252,537</u>	<u>(8,967)</u>
Benefits			
Healthcare Contribution	41,845	26,300	15,545
Dental Contribution	1,454	1,167	287
FICA/SS Contribution	18,595	19,096	(501)
IMRF Contribution	20,710	21,371	(661)
Total Benefits	<u>82,604</u>	<u>67,934</u>	<u>14,670</u>
Contractual Services			
Liability Insurance	5,712	5,712	-
Workers Compensation	4,472	4,472	-
Unemployment Claims	462	462	-
Total Contractual Services	<u>10,646</u>	<u>10,646</u>	<u>-</u>
	<u>336,820</u>	<u>331,117</u>	<u>5,703</u>
Excess (deficiency) of revenues over expenditures	<u>(150,538)</u>	<u>(120,971)</u>	<u>(271,509)</u>
Other Financing Sources (Uses)			
Transfers In	150,538	150,538	-
	<u>150,538</u>	<u>150,538</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>29,567</u>	<u>\$ 29,567</u>
Fund Balance at Beginning of Year		<u>307,476</u>	
Fund Balance at End of Year		<u>\$ 337,043</u>	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 109,100	\$ 116,462	\$ 7,362
Interest	-	34	34
	109,100	116,496	7,396
Total Revenues			
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	132,621	130,461	2,160
Bond Call	-	5,531	(5,531)
Total Personnel Services	132,621	135,992	(3,371)
Benefits			
Healthcare Contribution	19,530	19,867	(337)
Dental Contribution	369	454	(85)
FICA/SS Contribution	10,146	10,196	(50)
IMRF Contribution	11,299	11,515	(216)
Total Benefits	41,344	42,032	(688)
Contractual Services			
Contractual/Consulting Services	3,060	3,581	(521)
Liability Insurance	3,117	3,117	-
Workers Compensation	2,440	2,440	-
Unemployment Claims	252	252	-
General Printing	300	-	300
Employee Training	2,304	1,140	1,164
Total Contractual Services	11,473	10,530	943
	185,438	188,554	(3,116)
Total Expenditures			
Excess (deficiency) of revenues over expenditures	(76,338)	(72,058)	(148,396)
Other Financing Sources (Uses)			
Transfers In	76,338	76,338	-
	76,338	76,338	-
Total Other Financing Sources (Uses)			
Net Change in Fund Balance	\$ -	4,280	\$ 4,280
Fund Balance at Beginning of Year		63,260	
Fund Balance at End of Year		\$ 67,540	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 10,000	\$ 20,917	\$ 10,917
Total Revenues	10,000	20,917	10,917
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	294,611	297,275	(2,664)
Bond Call	-	650	(650)
Total Personnel Services	294,611	297,925	(3,314)
Benefits			
Healthcare Contribution	63,132	44,607	18,525
Dental Contribution	2,471	2,275	196
FICA/SS Contribution	22,538	22,079	459
IMRF Contribution	25,101	24,972	129
Total Benefits	113,242	93,933	19,309
Contractual Services			
Contractual/Consulting Services	900	-	900
Trials and Costs of Hearing	3,000	2,087	913
Investigations	2,500	-	2,500
Liability Insurance	6,923	6,923	-
Workers Compensation	5,421	5,421	-
Unemployment Claims	560	560	-
General Printing	1,000	-	1,000
Conferences and Meetings	2,300	3,222	(922)
Employee Training	2,000	1,837	163
General Association Dues	689	683	6
Total Contractual Services	25,293	20,733	4,560
Commodities			
Postage	750	-	750
Books and Subscriptions	140	140	-
Telephone	735	-	735
Total Commodities	1,625	140	1,485
Total Expenditures	434,771	412,731	22,040
Excess (deficiency) of revenues over expenditures	(424,771)	(391,814)	(816,585)
Other Financing Sources (Uses)			
Transfers In	408,000	408,000	-
Total Other Financing Sources (Uses)	408,000	408,000	-
Net Change in Fund Balance	(\$ 16,771)	16,186	\$ 32,957
Fund Balance at Beginning of Year		291,550	
Fund Balance at End of Year		\$ 307,736	

KANE COUNTY, ILLINOIS

Environmental Prosecution Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 10,000	\$ 1,000	(\$ 9,000)
Interest	15,000	8,145	(6,855)
Total Revenues	25,000	9,145	(15,855)
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	157,281	157,213	68
Benefits			
Healthcare Contribution	21,752	20,431	1,321
Dental Contribution	749	726	23
FICA/SS Contribution	12,031	10,096	1,935
IMRF Contribution	13,400	13,074	326
Total Benefits	47,932	44,327	3,605
Contractual Services			
Contractual/Consulting Services	3,000	3,000	-
Trials and Costs of Hearing	921	1,006	(85)
Liability Insurance	3,696	3,696	-
Workers Compensation	2,893	2,893	-
Unemployment Claims	298	298	-
Conferences and Meetings	250	202	48
Employee Training	3,000	825	2,175
Employee Mileage Expenditures	500	-	500
General Association Dues	329	379	(50)
Total Contractual Services	14,887	12,299	2,588
Commodities			
Office Supplies	1,000	775	225
Operating Supplies	1,000	720	280
Postage	255	-	255
Books and Subscriptions	636	-	636
Photography Supplies	1,000	-	1,000
Telephone	255	216	39
Total Commodities	4,146	1,711	2,435
Total Expenditures	224,246	215,550	8,696
Excess (deficiency) of revenues over expenditures	(199,246)	(206,405)	(405,651)
Other Financing Sources (Uses)			
Transfers In	199,246	-	(199,246)
Total Other Financing Sources (Uses)	199,246	-	(199,246)
Net Change in Fund Balance	\$ -	(206,405)	(\$ 206,405)
Fund Balance at Beginning of Year		256,304	
Fund Balance at End of Year		\$ 49,899	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 70,573	\$ 47,049	(\$ 23,524)
Interest	1,500	2,285	785
Total Revenues	72,073	49,334	(22,739)
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	69,941	61,431	8,510
Bond Call	200	100	100
Total Personnel Services	70,141	61,531	8,610
Benefits			
Healthcare Contribution	7,375	6,605	770
Dental Contribution	273	260	13
FICA/SS Contribution	5,350	4,623	727
IMRF Contribution	5,959	5,170	789
Total Benefits	18,957	16,658	2,299
Contractual Services			
Liability Insurance	1,644	1,644	-
Workers Compensation	1,287	1,287	-
Unemployment Claims	133	133	-
Total Contractual Services	3,064	3,064	-
Total Expenditures	92,162	81,253	10,909
Excess (deficiency) of revenues over expenditures	(20,089)	(31,919)	(52,008)
Other Financing Sources (Uses)			
Transfers In	22,279	22,279	-
Total Other Financing Sources (Uses)	22,279	22,279	-
Net Change in Fund Balance	\$ 2,190	(9,640)	(\$ 11,830)
Fund Balance at Beginning of Year		48,742	
Fund Balance at End of Year		\$ 39,102	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 200,000	\$ 166,126	(\$ 33,874)
Interest	-	73	73
	200,000	166,199	(33,801)
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	66,144	63,788	2,356
Bond Call	300	-	300
Total Personnel Services	66,444	63,788	2,656
Benefits			
Healthcare Contribution	17,850	15,090	2,760
Dental Contribution	607	555	52
FICA/SS Contribution	5,060	4,699	361
IMRF Contribution	5,635	5,378	257
Total Benefits	29,152	25,722	3,430
Contractual Services			
Contractual/Consulting Services	92,374	102,609	(10,235)
Liability Insurance	1,554	1,554	-
Workers Compensation	1,217	1,217	-
Unemployment Claims	126	126	-
Conferences and Meetings	7,500	3,141	4,359
Employee Mileage Expenditures	-	317	(317)
Total Contractual Services	102,771	108,964	(6,193)
Commodities			
Office Supplies	883	1,213	(330)
Telephone	750	284	466
Total Commodities	1,633	1,497	136
Total Expenditures	200,000	199,971	29
Net Change in Fund Balance	\$ -	(33,772)	(\$ 33,772)
Fund Balance at Beginning of Year		51,843	
Fund Balance at End of Year		\$ 18,071	

KANE COUNTY, ILLINOIS

Law Library Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 245,762	\$ 285,156	\$ 39,394
Reimbursements	-	16,372	16,372
Interest	3,000	7,626	4,626
Total Revenues	248,762	309,154	60,392
Expenditures			
Judicial			
Personnel Services			
Full-Time Salaries	84,948	87,563	(2,615)
Benefits			
Healthcare Contribution	10,726	9,399	1,327
Dental Contribution	406	369	37
FICA/SS Contribution	6,499	6,530	(31)
IMRF Contribution	7,238	7,375	(137)
Total Benefits	24,869	23,673	1,196
Contractual Services			
Repairs and Maintenance- Copiers	2,183	1,375	808
Liability Insurance	1,996	1,996	-
Workers Compensation	1,563	1,563	-
Unemployment Claims	161	161	-
Conferences and Meetings	3,000	6,980	(3,980)
Employee Training	250	10	240
Employee Mileage Expenditures	700	928	(228)
General Association Dues	425	423	2
Miscellaneous Contractual Expenditures	14,132	10,599	3,533
Total Contractual Services	24,410	24,035	375
Commodities			
Office Supplies	1,500	1,210	290
Operating Supplies	150	-	150
Computer Related Supplies	1,500	843	657
Books and Subscriptions	94,585	119,914	(25,329)
Microfilm Supplies	200	970	(770)
Telephone	1,000	2,394	(1,394)
Total Commodities	98,935	125,331	(26,396)
Total Judicial	233,162	260,602	(27,440)
Capital Outlay			
Computers	1,500	1,626	(126)
Computer Software- Capital	3,000	-	3,000
Printers	1,000	-	1,000
Office Furniture	600	3,688	(3,088)
Copiers	9,500	-	9,500
Total Capital Outlay	15,600	5,314	10,286
Total Expenditures	248,762	265,916	(17,154)
Net Change in Fund Balance	\$ -	43,238	\$ 43,238
Fund Balance at Beginning of Year		125,648	
Fund Balance at End of Year		\$ 168,886	

KANE COUNTY, ILLINOIS

Court Security Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,174,110	\$ 1,736,730	\$ 562,620
Interest	20,000	18,938	(1,062)
Miscellaneous	-	284	284
	<u>1,194,110</u>	<u>1,755,952</u>	<u>561,842</u>
Expenditures			
Public Safety			
Personnel Services			
Full-Time Salaries	1,198,692	1,132,261	66,431
Overtime Salaries	15,000	10,758	4,242
Bond Call	20,000	552	19,448
Total Personnel Services	<u>1,233,692</u>	<u>1,143,571</u>	<u>90,121</u>
Benefits			
Healthcare Contribution	192,285	194,272	(1,987)
Dental Contribution	7,200	6,996	204
FICA/SS Contribution	94,377	85,771	8,606
IMRF Contribution	105,110	96,278	8,832
Uniform Allowance	35,400	34,356	1,044
Total Benefits	<u>434,372</u>	<u>417,673</u>	<u>16,699</u>
Contractual Services			
Contractual/Consulting Services	2,264	2,814	(550)
Medical/Dental/Hospital Services	3,000	500	2,500
Repairs and Maintenance- Communications Equip.	3,000	3,302	(302)
Repairs and Maintenance- Equipment	5,987	6,151	(164)
Liability Insurance	28,992	28,522	470
Workers Compensation	22,700	22,332	368
Unemployment Claims	2,344	2,306	38
Conferences and Meetings	-	4	(4)
Employee Training	5,000	3,062	1,938
Employee Mileage Expenditures	2,500	733	1,767
General Association Dues	105	-	105
Total Contractual Services	<u>75,892</u>	<u>69,726</u>	<u>6,166</u>
Commodities			
Office Supplies	1,350	3,775	(2,425)
Operating Supplies	190	1,242	(1,052)
Weapons and Ammunition	3,150	-	3,150
Medical Supplies and Drugs	700	141	559
Telephone	1,215	1,339	(124)
Total Commodities	<u>6,605</u>	<u>6,497</u>	<u>108</u>
Total Expenditures	<u>1,750,561</u>	<u>1,637,467</u>	<u>113,094</u>

Continued

KANE COUNTY, ILLINOIS

Court Security Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Excess (deficiency) of revenues over expenditures	(\$ 556,451)	\$ 118,485	(\$ 437,966)
Other Financing Sources (Uses)			
Transfers In	<u>556,451</u>	<u>-</u>	<u>(556,451)</u>
Total Other Financing Sources (Uses)	<u>556,451</u>	<u>-</u>	<u>(556,451)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>118,485</u>	<u>\$ 118,485</u>
Fund Balance at Beginning of Year		<u>447,080</u>	
Fund Balance at End of Year		<u>\$ 565,565</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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 78,490	\$ 45,000	(\$ 33,490)
Charges for Services	615,099	690,744	75,645
Reimbursements	8,000	5,850	(2,150)
Interest	-	62	62
Miscellaneous	-	6,325	6,325
	<u>701,589</u>	<u>747,981</u>	<u>46,392</u>
Expenditures			
Public Safety			
Contractual Services			
Medical/Dental/Hospital Services	2,400	-	2,400
Software Licensing Cost	5,000	3,225	1,775
Security Services	33,000	38,374	(5,374)
Lab Services	150,000	-	150,000
Testing Services	20,000	7,250	12,750
Repairs and Maintenance- Computers	8,000	-	8,000
Maintenance-Communication Equipment	-	16,812	(16,812)
Equipment Rental	10,000	797	9,203
Repairs and Maintenance- Vehicles	25,000	-	25,000
General Printing	5,000	-	5,000
Conferences and Meetings	40,909	11,112	29,797
Employee Training	31,548	27,349	4,199
Employee Mileage Expenditures	10,000	5	9,995
General Association Dues	2,000	266	1,734
Miscellaneous Contractual Expenditures	500,078	212,859	287,219
Total Contractual Services	<u>842,935</u>	<u>318,049</u>	<u>524,886</u>
Commodities			
Operating Supplies	11,013	5,539	5,474
Computer Related Supplies	15,500	241	15,259
Books and Subscriptions	6,000	1,840	4,160
Computer Software- Non Capital	6,727	-	6,727
Computer Hardware- Non Capital	10,000	-	10,000
Uniform Supplies	5,000	-	5,000
Weapons and Ammunition	7,000	-	7,000
Medical Supplies and Drugs	50,000	-	50,000
Fuel- Vehicles	25,500	-	25,500
Telephone	50,000	2,850	47,150
Total Commodities	<u>186,740</u>	<u>10,470</u>	<u>176,270</u>
Total Public Safety	<u>1,029,675</u>	<u>328,519</u>	<u>701,156</u>

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay			
Computers	\$ 5,000	\$ 958	\$ 4,042
Printers	15,000	2,418	12,582
Communications Equipment	15,000	1,015	13,985
Automotive Equipment	30,000	-	30,000
Copiers	10,000	-	10,000
Special Purpose Equipment	20,000	-	20,000
Total Capital Outlay	95,000	4,391	90,609
 Total Expenditures	 1,124,675	 332,910	 791,765
 Excess (deficiency) of revenues over expenditures	 (423,086)	 415,071	 (8,015)
 Other Financing Sources (Uses)			
Transfers Out	(49,970)	(49,969)	1
Total Other Financing Sources (Uses)	(49,970)	(49,969)	1
 Net Change in Fund Balance	 (\$ 473,056)	 365,102	 \$ 838,158
 Fund Balance at Beginning of Year		 1,470,508	
 Fund Balance at End of Year		 \$ 1,835,610	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 86,469	\$ 83,262	(\$ 3,207)
Interest	-	192	192
Total Revenues	86,469	83,454	(3,015)
Expenditures			
Public Safety			
Contractual Services			
Lab Services	70,000	77,500	(7,500)
Commodities			
Medical Supplies and Drugs	10,000	2,641	7,359
Total Expenditures	80,000	80,141	(141)
Net Change in Fund Balance	\$ 6,469	3,313	(\$ 3,156)
Fund Balance at Beginning of Year		3,299	
Fund Balance at End of Year		\$ 6,612	

KANE COUNTY, ILLINOIS

Drug Court Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 12,000	\$ 20,443	\$ 8,443
Total Revenues	12,000	20,443	8,443
Expenditures			
Public Safety			
Contractual Services - Adult Drug Court			
Contractual/Consulting Services	200,000	148,680	51,320
Contractual Services - Juvenile Drug Court			
Lab Services	-	18	(18)
Conferences and Meetings	-	56	(56)
Total Contractual Services - Juvenile Drug Court	-	74	(74)
Total Contractual Services	200,000	148,754	51,246
Commodities - Adult Drug Court			
Drug Court Graduation Supplies	26,155	2,379	23,776
Total Expenditures	226,155	151,133	75,022
Excess (deficiency) of revenues over expenditures	(214,155)	(130,690)	(344,845)
Other Financing Sources (Uses)			
Transfers In	214,155	174,155	(40,000)
Transfers Out	-	(55,718)	(55,718)
Total Other Financing Sources (Uses)	214,155	118,437	(95,718)
Net Change in Fund Balance	\$ -	(12,253)	(\$ 12,253)
Fund Balance at Beginning of Year		377,023	
Fund Balance at End of Year		\$ 364,770	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 365,800	\$ 305,000	(\$ 60,800)
Charges for Services	-	42,693	42,693
Interest	-	687	687
Total Revenues	365,800	348,380	(17,420)
Expenditures			
Public Safety			
Personnel Services			
Full-Time Salaries	29,700	29,735	(35)
Non-Subsidized Salaries	140,800	83,480	57,320
Part-Time Salaries	18,200	34,034	(15,834)
Total Personnel Services	188,700	147,249	41,451
Benefits			
Healthcare Contribution	16,410	37,043	(20,633)
Dental Contribution	610	862	(252)
FICA/SS Contribution	14,436	10,976	3,460
IMRF Contribution	16,078	12,424	3,654
Total Benefits	47,534	61,305	(13,771)
Contractual Services			
Contractual/Consulting Services	75,000	67,117	7,883
Repairs and Maintenance- Vehicles	2,000	1,009	991
Liability Insurance	4,435	4,435	-
Workers Compensation	3,472	3,472	-
Unemployment Claims	359	359	-
Conferences and Meetings	5,000	3,877	1,123
Employee Training	5,000	3,608	1,392
Employee Mileage Expenditures	-	43	(43)
Total Contractual Services	95,266	83,920	11,346
Commodities			
Office Supplies	4,000	289	3,711
Operating Supplies	3,000	2,191	809
Uniform Supplies	300	-	300
Weapons and Ammunition	1,000	538	462
Fuel- Vehicles	8,000	3,144	4,856
Total Commodities	16,300	6,162	10,138
Total Public Safety	347,800	298,636	49,164
Capital Outlay			
Automotive Equipment	18,000	-	18,000
Total Expenditures	365,800	298,636	67,164
Net Change in Fund Balance	\$ -	49,744	\$ 49,744
Fund Balance at Beginning of Year		8,749	
Fund Balance at End of Year		\$ 58,493	

KANE COUNTY, ILLINOIS

Juvenile Drug Court Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 18,297	\$ 18,297
Interest	-	4,115	4,115
Total Revenues	-	22,412	22,412
Expenditures			
Public Safety			
Contractual Services			
Contractual/Consulting Services	22,861	24,452	(1,591)
Lab Services	1,167	194	973
Conferences and Meetings	3,500	5,388	(1,888)
Employee Mileage Expenditures	-	295	(295)
Total Contractual Services	27,528	30,329	(2,801)
Commodities			
Operating Supplies	11,562	2,941	8,621
Telephone	600	-	600
Total Commodities	12,162	2,941	9,221
Total Expenditures	39,690	33,270	6,420
Excess (deficiency) of revenues over expenditures	(39,690)	(10,858)	(50,548)
Other Financing Sources (Uses)			
Transfers In	39,690	95,408	55,718
Total Other Financing Sources (Uses)	39,690	95,408	55,718
Net Change in Fund Balance	\$ -	84,550	\$ 84,550
Fund Balance at Beginning of Year		-	
Fund Balance at End of Year		\$ 84,550	

KANE COUNTY, ILLINOIS

Animal Control Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 985,510	\$ 809,564	(\$ 175,946)
Fines	25,000	25,502	502
Reimbursements	49,250	21,452	(27,798)
Interest	7,500	22,909	15,409
Miscellaneous	1,100	6,694	5,594
Total Revenues	1,068,360	886,121	(182,239)
Expenditures			
Public Safety			
Personnel Services			
Full-Time Salaries	471,543	372,377	99,166
Part-Time Salaries	17,250	7,290	9,960
Overtime Salaries	24,720	34,691	(9,971)
Total Personnel Services	513,513	414,358	99,155
Benefits			
Healthcare Contribution	86,368	74,046	12,322
Dental Contribution	3,520	2,910	610
FICA/SS Contribution	39,284	30,898	8,386
IMRF Contribution	43,751	34,565	9,186
Total Benefits	172,923	142,419	30,504
Contractual Services			
Contractual/Consulting Services	22,500	18,660	3,840
Veterinarian Services	20,000	21,780	(1,780)
Cremation Services	14,000	2,523	11,477
Disposal and Water Softener Services	6,150	2,925	3,225
Janitorial Services	16,256	5,824	10,432
Repairs and Maintenance- Roads	15,000	-	15,000
Repairs and Maintenance- Buildings	9,470	143	9,327
Repairs and Maintenance- Grounds	15,000	1,932	13,068
Repairs and Maintenance- Computers	9,000	40	8,960
Repairs and Maintenance- Copiers	840	1,044	(204)
Repairs and Maintenance- Communications Equip.	-	1,256	(1,256)
Repairs and Maintenance- Equipment	6,000	196	5,804
Repairs and Maintenance- Vehicles	6,000	6,617	(617)
Liability Insurance	12,068	12,068	-
Workers Compensation	9,449	9,489	(40)
Unemployment Claims	976	976	-
General Printing	3,000	427	2,573
Conferences and Meetings	2,000	308	1,692
Employee Training	5,000	262	4,738
Employee Mileage Expenditures	1,000	778	222

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee Medical Expenditures	\$ 800	\$ -	\$ 800
Miscellaneous Contractual Expenditures	10,000	872	9,128
Total Contractual Services	184,509	88,120	96,389
Commodities			
Office Supplies	5,000	6,509 (	1,509)
Operating Supplies	17,780	17,104	676
Postage	24,480	52	24,428
Utilities- Water	13,500	1,710	11,790
Animal Care Supplies	15,000	15,032 (	32)
Cleaning Supplies	7,300	3,424	3,876
Uniform Supplies	2,000	1,599	401
Medical Supplies and Drugs	1,500	931	569
Comp- Destroyed Animal Supplies	100	-	100
Utilities- Natural Gas	20,000	3,542	16,458
Utilities- Electric	35,000	8,575	26,425
Fuel- Vehicles	20,000	9,670	10,330
Telephone	5,560	5,546	14
Total Commodities	167,220	73,694	93,526
Total Public Safety	1,038,165	718,591	319,574
Capital Outlay			
Automotive Equipment	20,000	-	20,000
Building Improvements	5,000	9,081 (	4,081)
Total Capital Outlay	25,000	9,081	15,919
 Total Expenditures	 1,063,165	 727,672	 335,493
 Net Change in Fund Balance	 \$ 5,195	 158,449	 \$ 153,254
 Fund Balance at Beginning of Year		 (1,086,900)	
 Fund Balance at End of Year		 (\$ 928,451)	

KANE COUNTY, ILLINOIS

County Highway Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Property Taxes	\$ 5,846,789	\$ 5,838,181	(\$ 8,608)
Licenses and Permits	450,000	522,986	72,986
Charges for Services	60,000	42,007	(17,993)
Reimbursements	149,769	193,619	43,850
Interest	200,000	573,517	373,517
Miscellaneous	560,000	632,208	72,208
Total Revenues	<u>7,266,558</u>	<u>7,802,518</u>	<u>535,960</u>
Expenditures			
Highway and Streets			
Personnel Services			
Full-Time Salaries	1,988,393	1,795,365	193,028
Part-Time Salaries	163,113	159,462	3,651
Overtime Salaries	64,087	60,189	3,898
Total Personnel Services	<u>2,215,593</u>	<u>2,015,016</u>	<u>200,577</u>
Benefits			
Healthcare Contribution	354,185	257,394	96,791
Dental Contribution	13,399	9,604	3,795
FICA/SS Contribution	169,493	148,966	20,527
IMRF Contribution	188,768	158,160	30,608
Total Benefits	<u>725,845</u>	<u>574,124</u>	<u>151,721</u>
Contractual Services			
Special Studies	5,374	-	5,374
Engineering Services	1,091,000	292,222	798,778
Contractual/Consulting Services	386,750	157,004	229,746
Legal Services	120,000	66,988	53,012
Medical/Dental/Hospital Services	5,564	3,100	2,464
Northeast IL Plan and Metro Services	9,438	-	9,438
Software Licensing Cost	57,900	31,086	26,814
Security Services	6,500	936	5,564
Disposal and Water Softener Services	13,506	16,450	(2,944)
Janitorial Services	25,750	24,663	1,087
Repairs and Maintenance- Roads	2,238,285	1,439,824	798,461
Repairs and Maintenance- Buildings	-	16,173	(16,173)
Repairs and Maintenance- Grounds	93,961	32,851	61,110
Repairs and Maintenance- Computers	10,609	11,339	(730)
Repairs and Maintenance- Copiers	19,493	6,167	13,326
Repairs and Maintenance- Communications Equip.	11,254	496	10,758
Repairs and Maintenance- Equipment	79,567	66,206	13,361
Repairs and Maintenance- Vehicles	132,612	130,622	1,990
Repairs and Maintenance- Office Equipment	2,252	150	2,102

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Liability Insurance	\$ 87,135	\$ 87,135	\$ -
Workers Compensation	68,225	68,225	-
Unemployment Claims	7,045	7,045	-
General Printing	16,223	1,542	14,681
Legal Printing	7,957	5,505	2,452
Mapping	30,388	13,010	17,378
Conferences and Meetings	25,648	30,285 (	4,637)
Employee Training	50,648	28,944	21,704
Employee Mileage Expenditures	6,126	5,938	188
General Association Dues	5,962	7,055 (	1,093)
Miscellaneous Contractual Expenditures	60,000	300	59,700
Total Contractual Services	4,675,172	2,551,261	2,123,911
Commodities			
Office Supplies	30,000	18,436	11,564
Operating Supplies	35,000	25,978	9,022
Postage	13,505	657	12,848
Books and Subscriptions	3,713	1,667	2,046
Computer Software- Non Capital	15,750	1,049	14,701
Computer Hardware- Non Capital	23,100	12,873	10,227
Cleaning Supplies	5,628	-	5,628
Uniform Supplies	20,000	18,429	1,571
Vehicle Supplies	-	492 (	492)
Buildings and Grounds Supplies	-	2,338 (	2,338)
Road Repair Supplies	-	1,784 (	1,784)
Tools	-	3,669 (	3,669)
Crushed Stone	-	8,097 (	8,097)
Culverts	-	2,701 (	2,701)
Road Material	-	15,404 (	15,404)
Sign Material	-	8,169 (	8,169)
Utilities- Natural Gas	133,100	20,328	112,772
Utilities- Electric	80,526	7,201	73,325
Utilities- Intersection Lighting	568,045	210,512	357,533
Fuel- Vehicles	220,000	217,922	2,078
Telephone	61,780	6,162	55,618
Cellular Phone	-	31,767 (	31,767)
Total Commodities	1,210,147	615,635	594,512
Total Highway and Streets	8,826,757	5,756,036	3,070,721
Capital Outlay			
Computers	9,270	5,017	4,253
Computer Software- Capital	40,750	-	40,750
Printers	33,250	4,528	28,722
Communications Equipment	6,000	265	5,735
Automotive Equipment	175,000	101,135	73,865

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Office Furniture	\$ 16,000	\$ 5,185	\$ 10,815
Copiers	25,000	17,648	7,352
Machinery and Equipment	77,500	53,052	24,448
Special Purpose Equipment	8,000	7,806	194
Building Improvements	134,500	11,678	122,822
Road Construction	2,987,231	375,850	2,611,381
Highway Right of Way	1,124,069	324,699	799,370
Total Capital Outlay	4,636,570	906,863	3,729,707
 Total Expenditures	 13,463,327	 6,662,899	 6,800,428
 Excess (deficiency) of revenues over expenditures	 (6,196,769)	 1,139,619	 (5,057,150)
 Other Financing Sources (Uses)			
Transfers In	199,081	191,972	(7,109)
Total Other Financing Sources (Uses)	199,081	191,972	(7,109)
 Net Change in Fund Balance	 (\$ 5,997,688)	 1,331,591	 \$ 7,329,279
 Fund Balance at Beginning of Year		 10,085,130	
 Fund Balance at End of Year		 \$ 11,416,721	

KANE COUNTY, ILLINOIS

County Bridge Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Taxes	\$ 304,406	\$ 304,430	\$ 24
Reimbursements	1,075,600	39,416	(1,036,184)
Interest	30,000	27,242	(2,758)
	<u>1,410,006</u>	<u>371,088</u>	<u>(1,038,918)</u>
Total Revenues			
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	952,000	57,738	894,262
Repairs and Maintenance- Bridges	74,000	-	74,000
Bridge Inspection	205,375	163,416	41,959
Total Highway and Streets	<u>1,231,375</u>	<u>221,154</u>	<u>1,010,221</u>
Capital Outlay			
Highway Right of Way	457,200	-	457,200
	<u>1,688,575</u>	<u>221,154</u>	<u>1,467,421</u>
Total Expenditures			
Net Change in Fund Balance	<u>(\$ 278,569)</u>	149,934	<u>\$ 428,503</u>
Fund Balance at Beginning of Year		<u>463,117</u>	
Fund Balance at End of Year		<u>\$ 613,051</u>	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Other Taxes	\$ 6,755,874	\$ 7,011,498	\$ 255,624
Reimbursements	1,556,650	1,377,855	(178,795)
Interest	120,000	415,128	295,128
	<u>8,432,524</u>	<u>8,804,481</u>	<u>371,957</u>
Expenditures			
Highway and Streets			
Personnel Services			
Full-Time Salaries	1,719,461	1,646,077	73,384
Part-Time Salaries	129,652	103,915	25,737
Overtime Salaries	216,257	213,503	2,754
Total Personnel Services	<u>2,065,370</u>	<u>1,963,495</u>	<u>101,875</u>
Benefits			
Healthcare Contribution	36,773	32,625	4,148
Dental Contribution	1,255	1,435	(180)
FICA/SS Contribution	158,000	144,473	13,527
IMRF Contribution	175,970	151,921	24,049
Teamsters Contribution	327,109	269,598	57,511
Total Benefits	<u>699,107</u>	<u>600,052</u>	<u>99,055</u>
Contractual Services			
Repairs and Maintenance- Roads	424,640	424,640	-
Total Highway and Streets	<u>3,189,117</u>	<u>2,988,187</u>	<u>200,930</u>
Capital Outlay			
Highway Right of Way	10,421,893	1,033,250	9,388,643
	<u>13,611,010</u>	<u>4,021,437</u>	<u>9,589,573</u>
Excess (deficiency) of revenues over expenditures	(5,178,486)	4,783,044	(395,442)
Other Financing Sources (Uses)			
Transfers Out	(3,492,680)	(3,323,170)	169,510
	<u>(3,492,680)</u>	<u>(3,323,170)</u>	<u>169,510</u>
Net Change in Fund Balance	(\$ 8,671,166)	1,459,874	\$ 10,131,040
Fund Balance at Beginning of Year		<u>10,244,350</u>	
Fund Balance at End of Year		<u>\$ 11,704,224</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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Taxes	\$ 63,203	\$ 64,832	\$ 1,629
Interest	1,000	1,110	110
Total Revenues	64,203	65,942	1,739
Expenditures			
Highway and Streets			
Contractual Services			
Repairs and Maintenance- Roads	125,360	103,183	22,177
Total Expenditures	125,360	103,183	22,177
Net Change in Fund Balance	(\$ 61,157)	(37,241)	\$ 23,916
Fund Balance at Beginning of Year		81,869	
Fund Balance at End of Year		\$ 44,628	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Other Taxes	\$ 4,597,671	\$ 6,719,614	\$ 2,121,943
Reimbursements	2,589,692	680,866	(1,908,826)
Interest	150,000	543,414	393,414
Total Revenues	7,337,363	7,943,894	606,531
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	1,545,958	692,108	853,850
Repairs and Maintenance- Roads	2,646,000	2,251,258	394,742
Repairs and Maintenance- Bridges	4,405,632	444,929	3,960,703
Repairs and Maintenance- Guardrails	-	369,379	(369,379)
Repairs and Maintenance- Resurfacing	-	50,103	(50,103)
Total Highway and Streets	8,597,590	3,807,777	4,789,813
Capital Outlay			
Road Construction	3,435,827	1,767,522	1,668,305
Bridge Construction	1,301,400	1,781,762	(480,362)
Highway Right of Way	142,800	26,700	116,100
Total Capital Outlay	4,880,027	3,575,984	1,304,043
Total Expenditures	13,477,617	7,383,761	6,093,856
Net Change in Fund Balance	(\$ 6,140,254)	560,133	\$ 6,700,387
Fund Balance at Beginning of Year		9,467,701	
Fund Balance at End of Year		\$ 10,027,834	

KANE COUNTY, ILLINOIS

County Health Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Taxes	\$ 1,939,171	\$ 1,936,093	(\$ 3,078)
Licenses and Permits	172,175	79,291	(92,884)
Grants	5,591,632	6,254,457	662,825
Charges for Services	1,244,420	1,221,187	(23,233)
Reimbursements	27,000	28,843	1,843
Interest	106,250	164,604	58,354
Miscellaneous	1,300	6,441	5,141
	9,081,948	9,690,916	608,968
Expenditures			
Health and Welfare			
Personnel Services			
Full-Time Salaries	5,021,667	4,892,182	129,485
Part-Time Salaries	262,264	216,653	45,611
Seasonal/Temporary Salaries	270,496	210,514	59,982
Overtime Salaries	80,451	96,833	(16,382)
Total Personnel Services	5,634,878	5,416,182	218,696
Benefits			
Healthcare Contribution	1,062,610	1,003,909	58,701
Dental Contribution	42,433	39,874	2,559
FICA/SS Contribution	418,192	400,093	18,099
IMRF Contribution	448,065	434,956	13,109
Total Benefits	1,971,300	1,878,832	92,468
Contractual Services			
Contract Employees	-	14,503	(14,503)
Contractual/Consulting Services	497,244	534,122	(36,878)
Public Health Services	306,764	253,966	52,798
X-Rays	-	8,755	(8,755)
Security Services	-	2,647	(2,647)
Lab Services	1,428	3,987	(2,559)
Disposal and Water Softener Services	2,560	2,844	(284)
Janitorial Services	-	6,940	(6,940)
Repairs and Maintenance- Buildings	-	8,484	(8,484)
Repairs and Maintenance- Grounds	45,123	40,253	4,870
Repairs and Maintenance- Computers	8,900	-	8,900
Repairs and Maintenance- Equipment	9,540	8,037	1,503
Building Space Rental	166,980	97,693	69,287
Repairs and Maintenance- Vehicles	6,465	7,957	(1,492)
Repairs and Maintenance- Office Equipment	210	1,338	(1,128)
Liability Insurance	128,462	128,462	-
Workers Compensation	100,585	100,585	-
Unemployment Claims	10,148	10,148	-

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General Advertising	\$ 2,500	\$ 794	\$ 1,706
Employment Advertising	-	784	(784)
Conferences and Meetings	65,733	81,605	(15,872)
Employee Training	10,802	5,277	5,525
Employee Mileage Expenditures	57,314	58,027	(713)
General Association Dues	8,007	16,776	(8,769)
Miscellaneous Contractual Expenditures	9,200	7,274	1,926
Total Contractual Services	1,437,965	1,401,258	36,707
Commodities			
Office Supplies	17,930	23,940	(6,010)
Operating Supplies	254,033	222,331	31,702
Computer Related Supplies	6,960	14,774	(7,814)
Postage	2,835	1,923	912
Books and Subscriptions	2,980	18,788	(15,808)
Computer Software- Non Capital	-	1,772	(1,772)
Utilities- Water	-	20	(20)
Printing Supplies	-	4,413	(4,413)
Cleaning Supplies	5,500	2,691	2,809
Medical Supplies and Drugs	123,630	121,205	2,425
Utilities- Natural Gas	5,685	3,179	2,506
Utilities- Electric	8,100	6,206	1,894
Fuel- Vehicles	13,916	9,105	4,811
Telephone	122,498	134,441	(11,943)
Total Commodities	564,067	564,788	(721)
Total Health and Welfare	9,608,210	9,261,060	347,150
Capital Outlay			
Computers	1,000	27,284	(26,284)
Computer Software- Capital	-	1,474	(1,474)
Computer Software License Cost	25,900	25,900	-
Printers	-	5,863	(5,863)
Office Furniture	106,411	111,910	(5,499)
Copiers	25,000	26,312	(1,312)
Special Purpose Equipment	-	13,359	(13,359)
Building Improvements	30,000	15,625	14,375
Total Capital Outlay	188,311	227,727	(39,416)
Total Expenditures	9,796,521	9,488,787	307,734
Net Change in Fund Balance	(\$ 714,573)	202,129	\$ 916,702
Fund Balance at Beginning of Year		2,829,723	
Fund Balance at End of Year		\$ 3,031,852	

KANE COUNTY, ILLINOIS

Kane Kares Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 100,000	\$ 66,664	(\$ 33,336)
Interest	10,000	15,079	5,079
	<u>110,000</u>	<u>81,743</u>	<u>(28,257)</u>
Expenditures			
Health and Welfare			
Personnel Services			
Full-Time Salaries	421,941	366,106	55,835
Part-Time Salaries	-	36,147	(36,147)
Overtime Salaries	-	242	(242)
Total Personnel Services	<u>421,941</u>	<u>402,495</u>	<u>19,446</u>
Benefits			
Healthcare Contribution	75,633	71,606	4,027
Dental Contribution	3,019	3,167	(148)
FICA/SS Contribution	32,278	29,775	2,503
IMRF Contribution	35,949	33,773	2,176
Total Benefits	<u>146,879</u>	<u>138,321</u>	<u>8,558</u>
Contractual Services			
Contractual/Consulting Services	2,840	650	2,190
Public Health Services	9,200	9,189	11
Liability Insurance	9,916	9,916	-
Workers Compensation	7,764	7,764	-
Unemployment Claims	802	802	-
Conferences and Meetings	-	1,291	(1,291)
Employee Training	18,973	3,960	15,013
Employee Mileage Expenditures	10,146	8,850	1,296
Total Contractual Services	<u>59,641</u>	<u>42,422</u>	<u>17,219</u>
Commodities			
Office Supplies	6,366	606	5,760
Operating Supplies	2,910	7,470	(4,560)
Computer Related Supplies	-	147	(147)
Postage	264	-	264
Medical Supplies and Drugs	-	111	(111)
Telephone	7,140	5,000	2,140
Total Commodities	<u>16,680</u>	<u>13,334</u>	<u>3,346</u>
Total Health and Welfare	<u>645,141</u>	<u>596,572</u>	<u>48,569</u>
Capital Outlay			
Computers	1,500	-	1,500
Office Furniture	1,500	-	1,500
Copiers	-	2,535	(2,535)
Total Capital Outlay	<u>3,000</u>	<u>2,535</u>	<u>465</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, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Total Expenditures	\$ 648,141	\$ 599,107	\$ 49,034
Excess (deficiency) of revenues over expenditures	(538,141)	(517,364)	(1,055,505)
Other Financing Sources (Uses)			
Transfers In	<u>429,424</u>	<u>429,424</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>429,424</u>	<u>429,424</u>	<u>-</u>
Net Change in Fund Balance	<u>(\$ 108,717)</u>	<u>(87,940)</u>	<u>\$ 20,777</u>
Fund Balance at Beginning of Year		<u>221,240</u>	
Fund Balance at End of Year		<u>\$ 133,300</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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Taxes	\$ 314,980	\$ 311,076	(\$ 3,904)
Reimbursements	-	120	120
Interest	18,149	33,538	15,389
Miscellaneous	-	453	453
Total Revenues	333,129	345,187	12,058
Expenditures			
Health and Welfare			
Personnel Services			
Full-Time Salaries	172,976	166,753	6,223
Overtime Salaries	1,850	2,330	(480)
Total Personnel Services	174,826	169,083	5,743
Benefits			
Healthcare Contribution	41,888	40,301	1,587
Dental Contribution	960	636	324
FICA/SS Contribution	13,374	12,663	711
IMRF Contribution	14,895	14,121	774
Total Benefits	71,117	67,721	3,396
Contractual Services			
Repairs and Maintenance- Computers	300	577	(277)
Repairs and Maintenance- Copiers	400	-	400
Repairs and Maintenance- Vehicles	3,500	4,743	(1,243)
Liability Insurance	4,108	4,108	-
Workers Compensation	3,217	3,217	-
Unemployment Claims	332	332	-
General Printing	100	-	100
Conferences and Meetings	1,086	496	590
Employee Training	4,171	3,614	557
Employee Mileage Expenditures	650	293	357
General Association Dues	470	450	20
Miscellaneous Contractual Expenditures	58,000	39,837	18,163
Total Contractual Services	76,334	57,667	18,667
Commodities			
Office Supplies	515	1,273	(758)
Operating Supplies	-	35	(35)
Books and Subscriptions	468	669	(201)
Fuel- Vehicles	8,344	7,596	748
Telephone	1,525	1,201	324
Total Commodities	10,852	10,774	78
Total Expenditures	333,129	305,245	27,884
Net Change in Fund Balance	\$ -	39,942	\$ 39,942
Fund Balance at Beginning of Year		604,378	
Fund Balance at End of Year		\$ 644,320	

KANE COUNTY, ILLINOIS

Economic Development Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 3,000	\$ 4,756	\$ 1,756
Total Revenues	3,000	4,756	1,756
Expenditures			
Development, Housing and Economic Development			
Personnel Services			
Full-Time Salaries	71,438	80,371	(8,933)
Employee Per Diem	50	-	50
Total Personnel Services	71,488	80,371	(8,883)
Benefits			
Healthcare Contribution	13,771	10,866	2,905
Dental Contribution	148	162	(14)
FICA/SS Contribution	5,465	5,985	(520)
IMRF Contribution	6,087	6,693	(606)
Total Benefits	25,471	23,706	1,765
Contractual Services			
Contractual/Consulting Services	34,968	12,050	22,918
Liability Insurance	1,679	1,679	-
Workers Compensation	1,314	1,314	-
Unemployment Claims	136	136	-
General Printing	1,000	7	993
Conferences and Meetings	1,535	3,134	(1,599)
Employee Mileage Expenditures	250	486	(236)
General Association Dues	500	295	205
Miscellaneous Contractual Expenditures	44,032	-	44,032
Total Contractual Services	85,414	19,101	66,313
Commodities			
Operating Supplies	-	105	(105)
Photography Supplies	250	-	250
Telephone	180	470	(290)
Total Commodities	430	575	(145)
Total Expenditures	182,803	123,753	59,050
Excess (deficiency) of revenues over expenditures	(179,803)	(118,997)	(298,800)
Other Financing Sources (Uses)			
Transfers In	150,000	150,000	-
Total Other Financing Sources (Uses)	150,000	150,000	-
Net Change in Fund Balance	(\$ 29,803)	31,003	\$ 60,806
Fund Balance at Beginning of Year		33,203	
Fund Balance at End of Year		\$ 64,206	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 1,249,939	\$ 891,070	(\$ 358,869)
Reimbursements	-	29,230	29,230
Total Revenues	1,249,939	920,300	(329,639)
Expenditures			
Development, Housing and Economic Development			
Personnel Services			
Full-Time Salaries	159,549	153,318	6,231
Benefits			
Healthcare Contribution	20,649	20,066	583
Dental Contribution	888	887	1
FICA/SS Contribution	12,205	11,288	917
IMRF Contribution	13,594	12,962	632
Total Benefits	47,336	45,203	2,133
Contractual Services			
Repairs and Maintenance- Vehicles	1,000	-	1,000
Liability Insurance	3,050	3,050	-
Workers Compensation	2,220	2,220	-
Unemployment Claims	287	287	-
General Printing	250	187	63
Legal Printing	600	326	274
Conferences and Meetings	1,000	308	692
Employee Training	1,000	-	1,000
Employee Mileage Expenditures	200	46	154
General Association Dues	250	-	250
Miscellaneous Contractual Expenditures	1,031,397	697,841	333,556
Total Contractual Services	1,041,254	704,265	336,989
Commodities			
Office Supplies	300	208	92
Postage	100	-	100
Books and Subscriptions	300	-	300
Fuel- Vehicles	500	144	356
Total Commodities	1,200	352	848
Total Development, Housing and Economic Development	1,249,339	903,138	346,201
Capital Outlay			
Office Furniture	600	-	600
Total Expenditures	1,249,939	903,138	346,801
Net Change in Fund Balance	\$ -	17,162	\$ 17,162
Fund Balance at Beginning of Year		(8,094)	
Fund Balance at End of Year		\$ 9,068	

KANE COUNTY, ILLINOIS

Home Program Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 781,682	\$ 1,154,402	\$ 372,720
Total Revenues	781,682	1,154,402	372,720
Expenditures			
Development, Housing and Economic Development			
Personnel Services			
Full-Time Salaries	55,413	57,687	(2,274)
Benefits			
Healthcare Contribution	7,539	8,088	(549)
Dental Contribution	347	388	(41)
FICA/SS Contribution	4,239	4,335	(96)
IMRF Contribution	4,721	4,900	(179)
Total Benefits	16,846	17,711	(865)
Contractual Services			
Liability Insurance	1,118	1,118	-
Workers Compensation	813	813	-
Unemployment Claims	105	105	-
General Printing	250	-	250
Legal Printing	600	-	600
Conferences and Meetings	1,000	423	577
Employee Training	1,000	-	1,000
Employee Mileage Expenditures	200	-	200
General Association Dues	250	-	250
Miscellaneous Contractual Expenditures	702,787	1,077,566	(374,779)
Total Contractual Services	708,123	1,080,025	(371,902)
Commodities			
Office Supplies	300	-	300
Postage	100	-	100
Books and Subscriptions	300	-	300
Total Commodities	700	-	700
Total Development, Housing and Economic Development	781,082	1,155,423	(374,341)
Capital Outlay			
Office Furniture	600	-	600
Total Capital Outlay	600	-	600
Total Expenditures	781,682	1,155,423	(373,741)
Net Change in Fund Balance	\$ -	(1,021)	(\$ 1,021)
Fund Balance at Beginning of Year		(1,684)	
Fund Balance at End of Year		(\$ 2,705)	

KANE COUNTY, ILLINOIS

Unincorporated Stormwater Management Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 89,380	\$ 89,380	\$ -
Interest	-	3,456	3,456
Total Revenues	89,380	92,836	3,456
Expenditures			
Development, Housing and Economic Development Contractual Services			
Contractual/Consulting Services	137,490	-	137,490
Total Expenditures	137,490	-	137,490
Excess (deficiency) of revenues over expenditures	(48,110)	92,836	44,726
Other Financing Sources (Uses)			
Transfers In	48,110	48,110	-
Total Other Financing Sources (Uses)	48,110	48,110	-
Net Change in Fund Balance	\$ -	140,946	\$ 140,946
Fund Balance at Beginning of Year		-	
Fund Balance at End of Year		\$ 140,946	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$ 20,000	\$ 7,000	(\$ 13,000)
Grants	891,140	480,136	(411,004)
Charges for Services	197,300	335,800	138,500
Reimbursements	4,500	10,675	6,175
Interest	21,250	30,962	9,712
Total Revenues	1,134,190	864,573	(269,617)
Expenditures			
Environment and Conservation			
Personnel Services			
Full-Time Salaries	122,844	148,053	(25,209)
Part-Time Salaries	13,680	5,428	8,252
Total Personnel Services	136,524	153,481	(16,957)
Benefits			
Healthcare Contribution	38,202	31,050	7,152
Dental Contribution	1,292	1,076	216
FICA/SS Contribution	10,444	11,099	(655)
IMRF Contribution	11,632	12,596	(964)
Total Benefits	61,570	55,821	5,749
Contractual Services			
Contractual/Consulting Services	55,000	53,509	1,491
Legal Services	10,000	6,039	3,961
Repairs and Maintenance- Computers	500	-	500
Repairs and Maintenance- Vehicles	-	7	(7)
Liability Insurance	3,208	3,208	-
Workers Compensation	2,512	2,512	-
Unemployment Claims	259	259	-
General Printing	1,000	-	1,000
Conferences and Meetings	3,500	2,482	1,018
Employee Training	2,500	694	1,806
Employee Mileage Expenditures	800	136	664
General Association Dues	1,000	1,342	(342)
Miscellaneous Contractual Expenditures	625,000	391,415	233,585
Grant Pass Thru	631,140	192,201	438,939
Total Contractual Services	1,336,419	653,804	682,615
Commodities			
Office Supplies	2,000	136	1,864
Operating Supplies	1,000	71	929
Computer Related Supplies	1,500	400	1,100
Postage	300	-	300
Books and Subscriptions	500	25	475

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Photography Supplies	\$ 100	\$ -	\$ 100
Fuel- Vehicles	500	534	(34)
Telephone	1,750	-	1,750
Total Commodities	7,650	1,166	6,484
 Total Expenditures	 1,542,163	 864,272	 677,891
 Net Change in Fund Balance	 (\$ 407,973)	 301	 \$ 408,274
 Fund Balance at Beginning of Year		 573,798	
 Fund Balance at End of Year		 \$ 574,099	

KANE COUNTY, ILLINOIS

Farmland Preservation Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ -	\$ 1,851,944	\$ 1,851,944
Interest	-	199,167	199,167
Total Revenues	-	2,051,111	2,051,111
Expenditures			
General Government			
Contractual Services			
Contractual/Consulting Services	11,000	3,237	7,763
Legal Services	79,000	9,847	69,153
Appraisal Services	110,000	21,608	88,392
Total Contractual Services	200,000	34,692	165,308
Other Expenditures			
Farmland Preservation Rights	4,800,000	5,525,731	(725,731)
Total General Government	5,000,000	5,560,423	(560,423)
Total Expenditures	5,000,000	5,560,423	(560,423)
Excess (deficiency) of revenues over expenditures	(5,000,000)	(3,509,312)	(8,509,312)
Other Financing Sources (Uses)			
Transfers In	5,000,000	5,000,000	-
Total Other Financing Sources (Uses)	5,000,000	5,000,000	-
Net Change in Fund Balance	\$ -	1,490,688	\$ 1,490,688
Fund Balance at Beginning of Year		2,106,429	
Fund Balance at End of Year		\$ 3,597,117	

KANE COUNTY, ILLINOIS

Kane County Department of Employment and Education Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 For the Year Ended November 30, 2007

	Actual
Revenues	
Interest	\$ 10,482
Grants	
Workforce Investment Act Title I- Incentive 2004	58,683
TANF State Grant	17,925
Workforce Investment Act Title I Grant 2006	4,413,548
High Speed Internet Grant 2006	10,164
Workforce Investment Act Title I Grant 2007	289,934
Trade Adjustment Assistance Program 2006	82,000
Program Income	3,124
Total Grants	4,875,378
 Total Revenues	 4,885,860
 Expenditures	
Public Service and Records	
Administration	590,525
Youth Activities	1,476,542
Adult Activities	1,213,026
Dislocated Worker Activities	1,490,428
High Speed Internet	7,338
Incentive Funds	56,673
Training	44,398
Transportation and Other	6,930
Total Expenditures	4,885,860
 Net Change in Fund Balance	 -
 Fund Balance at Beginning of Year	 -
 Fund Balance at End of Year	 \$ -

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, 2007 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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Taxes	\$ 2,725,000	\$ 2,713,425	(\$ 11,575)
Other Taxes	40,000	126,114	86,114
Licenses and Permits	25,000	24,425	(575)
Charges for Services	935,500	1,013,345	77,845
Interest	90,000	253,199	163,199
Miscellaneous	47,500	71,264	23,764
Total Revenues	3,863,000	4,201,772	338,772
Expenditures			
General Government	4,270,136	3,886,259	383,877
Capital Outlay	95,350	83,454	11,896
Total Expenditures	4,365,486	3,969,713	395,773
Excess (deficiency) of revenues over expenditures	(502,486)	232,059	(270,427)
Other Financing Sources (Uses)			
Transfers In	-	332,871	332,871
Transfers Out	-	(151,318)	(151,318)
Total Other Financing Sources (Uses)	-	181,553	181,553
Net Change in Fund Balance	(\$ 502,486)	413,612	\$ 916,098
Fund Balance at Beginning of Year		2,920,328	
Fund Balance at End of Year		\$ 3,333,940	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Taxes	\$ 225,000	\$ 224,093	(\$ 907)
Other Taxes	2,075	2,068	(7)
Interest	4,000	11,905	7,905
Total Revenues	231,075	238,066	6,991
Expenditures			
General Government	300,000	241,544	58,456
Total Expenditures	300,000	241,544	58,456
Net Change in Fund Balance	(\$ 68,925)	(3,478)	\$ 65,447
Fund Balance at Beginning of Year		120,649	
Fund Balance at End of Year		\$ 117,171	

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, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Property Taxes	\$ 150,000	\$ 149,477	(\$ 523)
Interest	20,000	27,745	7,745
Miscellaneous	1,000	-	(1,000)
Total Revenues	<u>171,000</u>	<u>177,222</u>	<u>6,222</u>
Expenditures			
General Government	<u>470,000</u>	<u>358,251</u>	<u>111,749</u>
Total Expenditures	<u>470,000</u>	<u>358,251</u>	<u>111,749</u>
Net Change in Fund Balance	<u>(\$ 299,000)</u>	<u>(181,029)</u>	<u>\$ 117,971</u>
Fund Balance at Beginning of Year		<u>559,033</u>	
Fund Balance at End of Year		<u>\$ 378,004</u>	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Taxes	\$ 200,000	\$ 199,181	(\$ 819)
Other Taxes	1,840	1,838	(2)
Interest	3,500	9,528	6,028
Total Revenues	205,340	210,547	5,207
Expenditures			
General Government	225,000	219,408	5,592
Total Expenditures	225,000	219,408	5,592
Net Change in Fund Balance	(\$ 19,660)	(8,861)	\$ 10,799
Fund Balance at Beginning of Year		94,892	
Fund Balance at End of Year		\$ 86,031	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 5,000	\$ 86,719	\$ 81,719
Total Revenues	5,000	86,719	81,719
Expenditures			
Debt Service - Principal	580,000	580,000	-
Debt Service - Interest	238,933	238,932	1
Debt Service - Fiscal Agent Fees	5,000	535	4,465
Total Expenditures	823,933	819,467	4,466
Excess (deficiency) of revenues over expenditures	(818,933)	(732,748)	(1,551,681)
Other Financing Sources (Uses)			
Transfers In	818,933	818,933	-
Total Other Financing Sources (Uses)	818,933	818,933	-
Net Change in Fund Balance	\$ -	86,185	\$ 86,185
Fund Balance at Beginning of Year		1,661,442	
Fund Balance at End of Year		\$ 1,747,627	

KANE COUNTY, ILLINOIS

Public Building Commission Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 20,000	\$ 88,400	\$ 68,400
Total Revenues	20,000	88,400	68,400
Expenditures			
General Government	-	-	-
Total Expenditures	-	-	-
Excess (deficiency) of revenues over expenditures	20,000	88,400	108,400
Other Financing Sources (Uses)			
Transfers Out	(260,798)	(260,798)	-
Total Other Financing Sources (Uses)	(260,798)	(260,798)	-
Net Change in Fund Balance	(\$ 240,798)	(172,398)	\$ 68,400
Fund Balance at Beginning of Year		2,077,317	
Fund Balance at End of Year		\$ 1,904,919	

KANE COUNTY, ILLINOIS

Capital Improvement Debt Service Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Taxes	\$ 2,500,000	\$ 2,536,188	\$ 36,188
Interest	-	48,976	48,976
Total Revenues	2,500,000	2,585,164	85,164
Expenditures			
Debt Service - Principal	2,150,000	-	2,150,000
Debt Service - Interest	350,000	-	350,000
Total Expenditures	2,500,000	-	2,500,000
Net Change in Fund Balance	\$ -	2,585,164	\$ 2,585,164
Fund Balance at Beginning of Year		-	
Fund Balance at End of Year		\$ 2,585,164	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ -	\$ 158,447	\$ 158,447
Total Revenues	-	158,447	158,447
Expenditures			
Debt Service - Principal	1,685,000	1,685,000	-
Debt Service - Interest	1,802,680	1,780,005	22,675
Debt Service - Fiscal Agent Fees	5,000	525	4,475
Total Expenditures	3,492,680	3,465,530	27,150
Excess (deficiency) of revenues over expenditures	(3,492,680)	(3,307,083)	(6,799,763)
Other Financing Sources (Uses)			
Transfers In	3,492,680	3,323,170	(169,510)
Total Other Financing Sources (Uses)	3,492,680	3,323,170	(169,510)
Net Change in Fund Balance	\$ -	16,087	\$ 16,087
Fund Balance at Beginning of Year		2,748,842	
Fund Balance at End of Year		\$ 2,764,929	

KANE COUNTY, ILLINOIS

Capital Improvement Bond Construction Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Reimbursements	\$ -	\$ 4,375	\$ 4,375
Interest	-	450,933	450,933
Total Revenues	-	455,308	455,308
Expenditures			
General Government			
Contractual Services			
Contractual/Consulting Services	450,000	111,018	338,982
Debt Issuance Costs	109,659	105,184	4,475
Total General Government	559,659	216,202	343,457
Capital Outlay			
Office Furniture	-	3,633	(3,633)
Building Construction	5,107,100	-	5,107,100
Building Improvements	5,716,900	505,195	5,211,705
Total Capital Outlay	10,824,000	508,828	10,315,172
Total Expenditures	11,383,659	725,030	10,658,629
Excess (deficiency) of revenues over expenditures	(11,383,659)	(269,722)	(11,653,381)
Other Financing Sources (Uses)			
Issuance of Bonds	11,345,000	11,345,000	-
Premium on Bonds Sold	38,659	38,659	-
Total Other Financing Sources (Uses)	11,383,659	11,383,659	-
Net Change in Fund Balance	\$ -	11,113,937	\$ 11,113,937
Fund Balance at Beginning of Year		-	
Fund Balance at End of Year		\$ 11,113,937	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 100,000	\$ 860,564	\$ 760,564
Total Revenues	100,000	860,564	760,564
Expenditures			
Capital Outlay			
Buildings- Adult Justice	26,958,692	25,449,232	1,509,460
Total Expenditures	26,958,692	25,449,232	1,509,460
Net Change in Fund Balance	(\$ 26,858,692)	(24,588,668)	\$ 2,270,024
Fund Balance at Beginning of Year		24,588,668	
Fund Balance at End of Year		\$ -	

KANE COUNTY, ILLINOIS

Mill Creek Special Service Area Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Taxes	\$ 861,834	\$ 860,063	(\$ 1,771)
Reimbursements	-	15,320	15,320
Interest	10,155	61,757	51,602
	<u>871,989</u>	<u>937,140</u>	<u>65,151</u>
Expenditures			
Development, Housing and Economic Development			
Personnel Services			
Full-Time Salaries	-	14,300	(14,300)
Part-Time Salaries	40,000	23,194	16,806
Total Personnel Services	<u>40,000</u>	<u>37,494</u>	<u>2,506</u>
Benefits			
Healthcare Contribution	4,200	2,763	1,437
Dental Contribution	300	263	37
FICA/SS Contribution	3,060	2,558	502
IMRF Contribution	3,408	3,161	247
Total Benefits	<u>10,968</u>	<u>8,745</u>	<u>2,223</u>
Contractual Services			
Special Studies	2,500	-	2,500
Contractual/Consulting Services	75,000	84,358	(9,358)
Legal Services	500	-	500
Repairs and Maintenance- Roads	47,000	72,321	(25,321)
Repairs and Maintenance- Grounds	225,000	199,119	25,881
Intersect Lighting Services	36,000	9,698	26,302
Liability Insurance	940	940	-
Workers Compensation	736	736	-
Unemployment Claims	76	76	-
General Printing	2,000	-	2,000
Legal Printing	500	-	500
Conferences and Meetings	1,000	617	383
Employee Training	1,000	-	1,000
Employee Mileage Expenditures	750	1,354	(604)
General Association Dues	750	-	750
Miscellaneous Contractual Expenditures	170,000	202,146	(32,146)
Total Contractual Services	<u>563,752</u>	<u>571,365</u>	<u>(7,613)</u>
Commodities			
Office Supplies	400	549	(149)
Operating Supplies	2,000	1,176	824
Postage	1,000	23	977
Computer Software- Non Capital	500	-	500
Utilities- Intersection Lighting	9,000	8,602	398

Continued

KANE COUNTY, ILLINOIS

Mill Creek Special Service Area Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Telephone	\$ 800	\$ 839	(\$ 39)
Miscellaneous Supplies	35,000	26,209	8,791
Total Commodities	48,700	37,398	11,302
Total Development, Housing and Economic Development	663,420	655,002	8,418
Capital Outlay			
Computer Software- Capital	1,000	-	1,000
Total Expenditures	664,420	655,002	9,418
Excess (deficiency) of revenues over expenditures	207,569	282,138	489,707
Other Financing Sources (Uses)			
Transfers Out	(24,400)	(24,400)	-
Total Other Financing Sources (Uses)	(24,400)	(24,400)	-
Net Change in Fund Balance	\$ 183,169	257,738	\$ 74,569
Fund Balance at Beginning of Year		1,108,464	
Fund Balance at End of Year		\$ 1,366,202	

KANE COUNTY, ILLINOIS

Bowes Creek Special Service Area Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ -	\$ 15	\$ 15
Total Revenues	-	15	15
Expenditures			
Development, Housing and Economic Development			
Contractual Services			
Special Studies	10	-	10
Contractual/Consulting Services	20	-	20
Legal Services	10	-	10
Repairs and Maintenance- Roads	10	-	10
Intersect Lighting Services	10	-	10
General Printing	10	-	10
Legal Printing	10	-	10
Conferences and Meetings	10	-	10
Employee Mileage Expenditures	10	-	10
Miscellaneous Contractual Expenditures	10	-	10
Total Contractual Services	110	-	110
Commodities			
Office Supplies	10	-	10
Operating Supplies	10	-	10
Miscellaneous Supplies	25	-	25
Total Commodities	45	-	45
Total Expenditures	155	-	155
Net Change in Fund Balance	(\$ 155)	15	\$ 170
Fund Balance at Beginning of Year		1,127	
Fund Balance at End of Year		\$ 1,142	

KANE COUNTY, ILLINOIS

Transportation Capital Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Reimbursements	\$ 16,351,238	\$ 2,742,240	(\$ 13,608,998)
Interest	200,000	719,056	519,056
Miscellaneous	-	175,363	175,363
	<u>16,551,238</u>	<u>3,636,659</u>	<u>(12,914,579)</u>
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	6,627,616	2,874,297	3,753,319
Capital Outlay			
Road Construction	10,362,752	3,924,484	6,438,268
Construction-Bridges	-	24,323	(24,323)
Highway Right of Way	9,257,085	256,608	9,000,477
Total Capital Outlay	<u>19,619,837</u>	<u>4,205,415</u>	<u>15,414,422</u>
	<u>26,247,453</u>	<u>7,079,712</u>	<u>19,167,741</u>
Net Change in Fund Balance	<u>(\$ 9,696,215)</u>	<u>(3,443,053)</u>	<u>\$ 6,253,162</u>
Fund Balance at Beginning of Year		<u>15,127,909</u>	
Fund Balance at End of Year		<u>\$ 11,684,856</u>	

KANE COUNTY, ILLINOIS

Aurora Area Impact Fees Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 410,000	\$ 477,924	\$ 67,924
Interest	15,000	58,129	43,129
Miscellaneous	-	5,918	5,918
	<u>425,000</u>	<u>541,971</u>	<u>116,971</u>
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	389,599	295,447	94,152
Capital Outlay			
Road Construction	1,000,000	750,000	250,000
Highway Right of Way	34,500	-	34,500
Total Capital Outlay	<u>1,034,500</u>	<u>750,000</u>	<u>284,500</u>
	<u>1,424,099</u>	<u>1,045,447</u>	<u>378,652</u>
Excess (deficiency) of revenues over expenditures	(999,099)	(503,476)	(1,502,575)
Other Financing Sources (Uses)			
Transfers Out	(22,631)	(24,231)	(1,600)
	<u>(22,631)</u>	<u>(24,231)</u>	<u>(1,600)</u>
Net Change in Fund Balance	<u>(\$ 1,021,730)</u>	<u>(527,707)</u>	<u>\$ 494,023</u>
Fund Balance at Beginning of Year		<u>1,203,652</u>	
Fund Balance at End of Year		<u>\$ 675,945</u>	

KANE COUNTY, ILLINOIS

Campton Hills Impact Fees Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 452,000	\$ 439,982	(\$ 12,018)
Interest	25,000	83,086	58,086
Total Revenues	477,000	523,068	46,068
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	225,000	74,003	150,997
Capital Outlay			
Road Construction	1,239,542	-	1,239,542
Highway Right of Way	390,000	-	390,000
Total Capital Outlay	1,629,542	-	1,629,542
Total Expenditures	1,854,542	74,003	1,780,539
Excess (deficiency) of revenues over expenditures	(1,377,542)	449,065	(928,477)
Other Financing Sources (Uses)			
Transfers Out	(23,850)	(22,088)	1,762
Total Other Financing Sources (Uses)	(23,850)	(22,088)	1,762
Net Change in Fund Balance	(\$ 1,401,392)	426,977	\$ 1,828,369
Fund Balance at Beginning of Year		1,495,681	
Fund Balance at End of Year		\$ 1,922,658	

KANE COUNTY, ILLINOIS

Greater Elgin Impact Fees Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 514,000	\$ 687,196	\$ 173,196
Reimbursements	1,375,000	372,462	(1,002,538)
Interest	8,120	116,083	107,963
	<u>1,897,120</u>	<u>1,175,741</u>	<u>(721,379)</u>
Expenditures			
Capital Outlay			
Road Construction	580,000	-	580,000
Bridge Construction	90,024	-	90,024
Highway Right of Way	1,200,146	385,160	814,986
Total Capital Outlay	<u>1,870,170</u>	<u>385,160</u>	<u>1,485,010</u>
	<u>1,870,170</u>	<u>385,160</u>	<u>1,485,010</u>
Excess (deficiency) of revenues over expenditures	<u>26,950</u>	<u>790,581</u>	<u>817,531</u>
Other Financing Sources (Uses)			
Transfers Out	(26,950)	(34,492)	(7,542)
	<u>(26,950)</u>	<u>(34,492)</u>	<u>(7,542)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>756,089</u>	<u>\$ 756,089</u>
Fund Balance at Beginning of Year		<u>2,107,402</u>	
Fund Balance at End of Year		<u>\$ 2,863,491</u>	

KANE COUNTY, ILLINOIS

Northwest Impact Fees Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 250,000	\$ 275,978	\$ 25,978
Interest	25,000	53,994	28,994
Total Revenues	275,000	329,972	54,972
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	165,000	36,431	128,569
Capital Outlay			
Road Construction	-	8,144	(8,144)
Highway Right of Way	806,034	-	806,034
Total Capital Outlay	806,034	8,144	797,890
Total Expenditures	971,034	44,575	926,459
Excess (deficiency) of revenues over expenditures	(696,034)	285,397	(410,637)
Other Financing Sources (Uses)			
Transfers Out	(13,750)	(13,418)	332
Total Other Financing Sources (Uses)	(13,750)	(13,418)	332
Net Change in Fund Balance	(\$ 709,784)	271,979	\$ 981,763
Fund Balance at Beginning of Year		1,002,268	
Fund Balance at End of Year		\$ 1,274,247	

KANE COUNTY, ILLINOIS

Southwest Impact Fees Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 275,000	\$ 221,681	(\$ 53,319)
Interest	30,000	65,079	35,079
Total Revenues	305,000	286,760	(18,240)
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	50,000	-	50,000
Capital Outlay			
Highway Right of Way	1,382,183	-	1,382,183
Total Expenditures	1,432,183	-	1,432,183
Excess (deficiency) of revenues over expenditures	(1,127,183)	286,760	(840,423)
Other Financing Sources (Uses)			
Transfers Out	(15,250)	(11,183)	4,067
Total Other Financing Sources (Uses)	(15,250)	(11,183)	4,067
Net Change in Fund Balance	(\$ 1,142,433)	275,577	\$ 1,418,010
Fund Balance at Beginning of Year		1,242,611	
Fund Balance at End of Year		\$ 1,518,188	

KANE COUNTY, ILLINOIS

Tri-Cities Impact Fees Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,540,000	\$ 1,324,462	(\$ 215,538)
Reimbursements	1,000,000	-	(1,000,000)
Interest	46,880	115,794	68,914
Miscellaneous	-	4,821	4,821
	<u>2,586,880</u>	<u>1,445,077</u>	<u>(1,141,803)</u>
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	420,000	267,702	152,298
Capital Outlay			
Road Construction	1,000,000	953,826	46,174
Bridge Construction	220,750	-	220,750
Highway Right of Way	3,907,998	26,155	3,881,843
Total Capital Outlay	<u>5,128,748</u>	<u>979,981</u>	<u>4,148,767</u>
	<u>5,548,748</u>	<u>1,247,683</u>	<u>4,301,065</u>
Excess (deficiency) of revenues over expenditures	<u>(2,961,868)</u>	<u>197,394</u>	<u>(2,764,474)</u>
Other Financing Sources (Uses)			
Transfers Out	(78,500)	(66,774)	11,726
	<u>(78,500)</u>	<u>(66,774)</u>	<u>11,726</u>
Net Change in Fund Balance	<u>(\$ 3,040,368)</u>	<u>130,620</u>	<u>\$ 3,170,988</u>
Fund Balance at Beginning of Year		<u>2,177,218</u>	
Fund Balance at End of Year		<u>\$ 2,307,838</u>	

KANE COUNTY, ILLINOIS

Upper Fox Impact Fees Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 229,000	\$ 349,982	\$ 120,982
Reimbursements	-	45,239	45,239
Interest	20,000	58,436	38,436
	<u>249,000</u>	<u>453,657</u>	<u>204,657</u>
Expenditures			
Capital Outlay			
Highway Right of Way	1,100,000	34,894	1,065,106
	<u>1,100,000</u>	<u>34,894</u>	<u>1,065,106</u>
Excess (deficiency) of revenues over expenditures	(851,000)	418,763	(432,237)
Other Financing Sources (Uses)			
Transfers Out	(12,450)	(17,484)	(5,034)
	<u>(12,450)</u>	<u>(17,484)</u>	<u>(5,034)</u>
Net Change in Fund Balance	<u>(\$ 863,450)</u>	<u>401,279</u>	<u>\$ 1,264,729</u>
Fund Balance at Beginning of Year		<u>1,067,347</u>	
Fund Balance at End of Year		<u>\$ 1,468,626</u>	

KANE COUNTY, ILLINOIS

West Central Impact Fees Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 110,000	\$ 45,757	(\$ 64,243)
Interest	<u>3,750</u>	<u>10,388</u>	<u>6,638</u>
Total Revenues	<u>113,750</u>	<u>56,145</u>	<u>(57,605)</u>
Expenditures			
Capital Outlay			
Highway Right of Way	<u>288,850</u>	<u>-</u>	<u>288,850</u>
Total Expenditures	<u>288,850</u>	<u>-</u>	<u>288,850</u>
Excess (deficiency) of revenues over expenditures	<u>(175,100)</u>	<u>56,145</u>	<u>(118,955)</u>
Other Financing Sources (Uses)			
Transfers Out	<u>(5,700)</u>	<u>(2,303)</u>	<u>3,397</u>
Total Other Financing Sources (Uses)	<u>(5,700)</u>	<u>(2,303)</u>	<u>3,397</u>
Net Change in Fund Balance	<u>(\$ 180,800)</u>	<u>53,842</u>	<u>\$ 234,642</u>
Fund Balance at Beginning of Year		<u>194,417</u>	
Fund Balance at End of Year		<u>\$ 248,259</u>	

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, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Taxes	\$ 1,520,000	\$ 1,516,519	(\$ 3,481)
Grants	829,500	421,557	(407,943)
Charges for Services	-	13,000	13,000
Interest	400,000	649,084	249,084
Miscellaneous	510,000	530,909	20,909
Total Revenues	3,259,500	3,131,069	(128,431)
Expenditures			
General Government	1,619,697	1,165,888	453,809
Capital Outlay	5,881,885	1,918,689	3,963,196
Total Expenditures	7,501,582	3,084,577	4,417,005
Excess (deficiency) of revenues over expenditures	(4,242,082)	46,492	(4,195,590)
Other Financing Sources (Uses)			
Issuance of Bonds	-	17,528,664	17,528,664
Total Other Financing Sources (Uses)	-	17,528,664	17,528,664
Net Change in Fund Balance	(\$ 4,242,082)	17,575,156	\$ 21,817,238
Fund Balance at Beginning of Year		10,670,101	
Fund Balance at End of Year		\$ 28,245,257	

KANE COUNTY, ILLINOIS

Working Cash Fund
 Schedule of Revenues and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2007

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 168,000	\$ 213,961	\$ 45,961
Total Revenues	168,000	213,961	45,961
Net Change in Fund Balance	\$ 168,000	213,961	\$ 45,961
Fund Balance at Beginning of Year		2,659,259	
Fund Balance at End of Year		\$ 2,873,220	

KANE COUNTY, ILLINOIS

November 30, 2007

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, 2007

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Operating Expenses			
Personnel Services			
Full-Time Salaries	\$ 217,284	\$ 186,148	\$ 31,136
Part-Time Salaries	7,716	7,876	(160)
Total Personnel Services	<u>225,000</u>	<u>194,024</u>	<u>30,976</u>
Benefits			
Healthcare Contribution	33,500	23,851	9,649
Dental Contribution	1,200	897	303
FICA/SS Contribution	13,651	14,630	(979)
IMRF Contribution	15,203	14,516	687
Total Benefits	<u>63,554</u>	<u>53,894</u>	<u>9,660</u>
Contractual Services			
Special Studies	-	1,425	(1,425)
Engineering Services	25,000	15,543	9,457
Contractual/Consulting Services	252,094	182,265	69,829
Legal Services	142,354	1,453	140,901
Northeast IL Plan and Metro Services	9,600	9,998	(398)
Repairs and Maintenance- Buildings	156,000	364,630	(208,630)
Repairs and Maintenance- Computers	500	-	500
Repairs and Maintenance- Vehicles	1,000	1,222	(222)
Liability Insurance	4,193	4,193	-
Workers Compensation	3,284	3,284	-
Unemployment Claims	339	339	-
General Printing	17,000	6,178	10,822
Conferences and Meetings	4,000	2,798	1,202
Employee Training	2,000	-	2,000
Employee Mileage Expenses	400	677	(277)
General Association Dues	1,000	1,029	(29)
Miscellaneous Contractual Expenses	-	9,994	(9,994)
Total Contractual Services	<u>618,764</u>	<u>605,028</u>	<u>13,736</u>
Commodities			
Office Supplies	2,500	1,658	842
Operating Supplies	2,500	1,998	502
Computer Related Supplies	-	1,893	(1,893)
Postage	500	-	500
Books and Subscriptions	800	161	639
Fuel- Vehicles	1,000	1,428	(428)
Telephone	3,510	4,403	(893)
Total Commodities	<u>10,810</u>	<u>11,541</u>	<u>(731)</u>
Depreciation	<u>9,762</u>	<u>2,098</u>	<u>7,664</u>
 Total Operating Expenses	 <u>\$ 927,890</u>	 <u>\$ 866,585</u>	 <u>\$ 61,305</u>

KANE COUNTY, ILLINOIS

November 30, 2007

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.

The information provided in the Agency Funds - Combining Statement of Changes in Assets and Liabilities, reports total additions and reductions for the year separately. All assets are cash & investments and all liabilities are accounts payable. An addition reflects both the addition of cash/investments for a given fund and a corresponding addition to accounts payable. Likewise, a reduction reflects both the reduction of cash/investments for a given fund and a corresponding reduction to accounts payable. Therefore, redundant information regarding additions and reductions has not been provided separately for cash & investments and accounts payable.

KANE COUNTY, ILLINOIS
 Agency Funds
 Combining Statement of Assets and Liabilities
 November 30, 2007

Fund	Assets		Liabilities	
	Cash & Investments	Total	Accounts Payable	Total
Health Care Services	\$ 19	\$ 19	\$ 19	\$ 19
Payroll Savings Bonds	-	-	-	-
Land/Cash Ordinance	584,113	584,113	584,113	584,113
Payroll Clearing	29,340	29,340	29,340	29,340
Elderly Fatality	979	979	979	979
Sheriff's Detail Escrow	81,866	81,866	81,866	81,866
Special Trust	813,753	813,753	813,753	813,753
Tax Clearing Fund	-	-	-	-
911 Emergency Services	5,887,165	5,887,165	5,887,165	5,887,165
Flexible Spending Account	68,576	68,576	68,576	68,576
Township Bridge Fund	167,901	167,901	167,901	167,901
Township Motor Fuel Tax	1,619,880	1,619,880	1,619,880	1,619,880
Wireless 911 Fund	139,706	139,706	139,706	139,706
Special Deposit - Unlocated Owners	211,287	211,287	211,287	211,287
Inheritance Tax	424,032	424,032	424,032	424,032
Powers Road Special Service Area	5,753	5,753	5,753	5,753
Drug Asset Forfeiture	23,179	23,179	23,179	23,179
Emergency Planning	18,525	18,525	18,525	18,525
Coroners Escrow	816	816	816	816
EMA Volunteers	11,094	11,094	11,094	11,094
Sheriff's Camera Fund	-	-	-	-
Dental Care Services	-	-	-	-
Sale In Error Fees	1,585,788	1,585,788	1,585,788	1,585,788
Health Department - Special Fund	8,124	8,124	8,124	8,124
Sheriffs Bomb Squad	-	-	-	-
Juvenile Justice Donation	10,373	10,373	10,373	10,373
CDBG Pass-Thru	-	-	-	-
School Office Reserve	439,350	439,350	439,350	439,350
Circuit Clerk	15,559,102	15,559,102	15,559,102	15,559,102
Coroner's Special	5,626	5,626	5,626	5,626
Child Abuse Prevention	2,005	2,005	2,005	2,005
Juvenile Female Program	104	104	104	104
Performance Bond Trust	29,353	29,353	29,353	29,353
Bad Check Restitution	126,011	126,011	126,011	126,011
Rental Housing Support	1,617	1,617	1,617	1,617
Tax Redemption Fund	1,110,155	1,110,155	1,110,155	1,110,155
Vital Records Fund	105,884	105,884	105,884	105,884
Employee Events Fund	32,967	32,967	32,967	32,967
Restitution	49,627	49,627	49,627	49,627
Juvenile Court Restitution	12,371	12,371	12,371	12,371
Employee Education	10,270	10,270	10,270	10,270
Substance Abuse	-	-	-	-
Juvenile Court Services	904	904	904	904
Too Good For Drugs	176	176	176	176
K-9 Unit	1,856	1,856	1,856	1,856
DUI Fund	27,629	27,629	27,629	27,629
County Sheriff DEF Fed	5,133	5,133	5,133	5,133
County Sheriff DEF	24,844	24,844	24,844	24,844
Canteen Commission	240,958	240,958	240,958	240,958
Inmate Commissary	202,744	202,744	202,744	202,744
Chancery	586,578	586,578	586,578	586,578
FATS	17,730	17,730	17,730	17,730
Range	212	212	212	212
School Road Substation	-	-	-	-
Northwest Substation	-	-	-	-
Southeast Operational	-	-	-	-
Escrow Account	273,100	273,100	273,100	273,100
SWAT	2,399	2,399	2,399	2,399
C.O.P.	697	697	697	697
Vehicle Maintenance/Purchase	12,041	12,041	12,041	12,041
Computer Crimes	416	416	416	416
Juvenile Justice	933	933	933	933
Environmental Management	347	347	347	347
County Collector	3,434,976	3,434,976	3,434,976	3,434,976
DUI Fund (Victim Impact)	33,458	33,458	33,458	33,458
Total Agency Funds	\$ 34,043,842	\$ 34,043,842	\$ 34,043,842	\$ 34,043,842

KANE COUNTY, ILLINOIS

Agency Funds

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2007

Fund	Assets and Liabilities at			Assets and Liabilities at		
	Beginning of Year	Additions	Reductions	End of Year		
Health Care Services	\$ 1,168	\$ 100,242	\$ 101,391	\$ 19		
Payroll Savings Bonds	1,312	11,885	13,197	-		
Land/Cash Ordinance	628,625	1,447,093	1,491,605	584,113		
Payroll Clearing	28,272	55,868,070	55,867,002	29,340		
Elderly Fatality	852	131	4	979		
Sheriff's Detail Escrow	110,534	237,160	265,828	81,866		
Special Trust	372,313	1,828,182	1,386,742	813,753		
Tax Clearing Fund	10	1,211	1,221	-		
911 Emergency Services	5,118,644	11,098,624	10,330,103	5,887,165		
Flexible Spending Account	38,918	380,106	350,448	68,576		
Township Bridge Fund	159,433	180,482	172,014	167,901		
Township Motor Fuel Tax	1,553,263	3,362,059	3,295,442	1,619,880		
Wireless 911 Fund	122,427	1,675,584	1,658,305	139,706		
Special Deposit - Unlocated Owners	187,693	235,098	211,504	211,287		
Inheritance Tax	833,758	9,026,452	9,436,178	424,032		
Powers Road Special Service Area	5,479	5,318	5,044	5,753		
Drug Asset Forfeiture	16,009	72,445	65,275	23,179		
Emergency Planning	13,108	19,077	13,660	18,525		
Coroners Escrow	3,545	1,833	4,562	816		
EMA Volunteers	11,154	19,090	19,150	11,094		
Sheriff's Camera Fund	1,713	1,026	2,739	-		
Dental Care Services	-	76,512	76,512	-		
Sale In Error Fees	1,282,202	1,840,929	1,537,343	1,585,788		
Health Department - Special Fund	6,090	15,149	13,115	8,124		
Sheriffs Bomb Squad	2,645	2,064	4,709	-		
Juvenile Justice Donation	10,033	12,190	11,850	10,373		
CDBG Pass-Thru	-	1,380,922	1,380,922	-		
School Office Reserve	501,785	567,245	629,680	439,350		
Circuit Clerk	14,370,855	68,229,188	67,040,941	15,559,102		
Coroner's Special	3,459	9,530	7,363	5,626		
Child Abuse Prevention	1,330	3,730	3,055	2,005		
Juvenile Female Program	102	2	-	104		
Performance Bond Trust	30,822	30,157	31,626	29,353		
Bad Check Restitution	86,380	159,697	120,066	126,011		
Rental Housing Support	13	1,236,503	1,234,899	1,617		
Tax Redemption Fund	1,891,625	13,191,163	13,972,633	1,110,155		
Vital Records Fund	111,863	1,829,380	1,835,359	105,884		
Employee Events Fund	25,273	88,614	80,920	32,967		
Restitution	48,987	640	-	49,627		
Juvenile Court Restitution	12,691	27,394	27,714	12,371		
Employee Education	10,210	60	-	10,270		
Substance Abuse	3,068	16,895	19,963	-		
Juvenile Court Services	1,004	600	700	904		
Too Good For Drugs	1,478	9,542	10,844	176		
K-9 Unit	2,629	2,844	3,617	1,856		
DUI Fund	15,314	16,043	3,728	27,629		
County Sheriff DEF Fed	3,815	1,318	-	5,133		
County Sheriff DEF	17,915	45,442	38,513	24,844		
Canteen Commission	194,699	180,959	134,700	240,958		
Inmate Commissary	157,286	729,322	683,864	202,744		
Chancery	981,595	17,476,560	17,871,577	586,578		
FATS	14,430	3,300	-	17,730		
Range	4,160	3,000	6,948	212		
School Road Substation	151	-	151	-		
Northwest Substation	1,086	-	1,086	-		
Southeast Operational	21	-	21	-		
Escrow Account	288,580	541,693	557,173	273,100		
SWAT	441	11,472	9,514	2,399		
C.O.P.	-	1,715	1,018	697		
Vehicle Maintenance/Purchase	-	12,202	161	12,041		
Computer Crimes	983	304	871	416		
Juvenile Justice	290	2,365	1,722	933		
Environmental Management	347	-	-	347		
County Collector	3,068,286	1,696,929,750	1,696,563,060	3,434,976		
DUI Fund (Victim Impact)	25,608	31,767	23,917	33,458		
Total Assets and Liabilities	\$ 32,387,781	\$ 1,890,289,330	\$ 1,888,633,269	\$ 34,043,842		

KANE COUNTY, ILLINOIS

Schedule of Expenditures for Tort Immunity Purposes For the Year Ended November 30, 2007

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

Salaries and Benefits	\$	645,586
Legal Fees		404,517
Other Contractual		251,778
Commodities		7,156
Liability Insurance		1,380,269
Workers' Compensation		830,587
Unemployment Claims		62,101
		<hr/>
Subtotal General Fund - Insurance Liability Account		3,581,994

Tort Immunity Expenditures Incurred by Other Funds

Liability Insurance		362,526
Workers' Compensation		281,522
Unemployment Claims		91,009
		<hr/>
Subtotal Other Funds		453,535

Total Tort Immunity Purposes Expenditures \$ 4,035,529

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 2006 as levied by Kane County was \$2,944,541. 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, 2007

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 Six Fiscal Years

	2007	2006	2005	2004
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$ 323,701,618	\$ 289,099,968	\$ 269,895,537	\$ 234,444,428
Restricted	93,504,818	46,264,342	32,667,031	33,009,211
Unrestricted	128,526,088	137,992,206	131,293,643	132,825,335
Total Governmental Activities Net Assets	\$ 545,732,524	\$ 473,356,516	\$ 433,856,211	\$ 400,278,974
Business-type Activities				
Invested in Capital Assets, Net of Related Debt	\$ 12,339,083	\$ 12,363,588	\$ 12,516,055	\$ 12,771,771
Restricted	9,035,136	9,284,769	10,855,627	13,740,625
Unrestricted	14,568,559	16,392,859	11,298,001	11,104,678
Total Business-type Activities Net Assets	\$ 35,942,778	\$ 38,041,216	\$ 34,669,683	\$ 37,617,074
Primary Government				
Invested in Capital Assets, Net of Related Debt	\$ 336,040,701	\$ 301,463,556	\$ 282,411,592	\$ 247,216,199
Restricted	102,539,954	55,549,111	43,522,658	46,749,836
Unrestricted	143,094,647	154,385,065	142,591,644	143,930,013
Total Primary Government Net Assets	\$ 581,675,302	\$ 511,397,732	\$ 468,525,894	\$ 437,896,048

Notes:

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

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

<u>2003</u>	<u>2002</u>
\$ 170,560,489	\$ 174,643,688
18,596,299	42,215,440
<u>175,393,510</u>	<u>126,614,619</u>
<u>\$ 364,550,298</u>	<u>\$ 343,473,747</u>
\$ 10,565,398	\$ 10,636,677
15,892,700	15,591,265
<u>10,884,337</u>	<u>6,620,679</u>
<u>\$ 37,342,435</u>	<u>\$ 32,848,621</u>
\$ 181,125,887	\$ 185,280,365
34,488,999	57,806,705
<u>186,277,847</u>	<u>133,235,298</u>
<u>\$ 401,892,733</u>	<u>\$ 376,322,368</u>

KANE COUNTY, ILLINOIS

Changes in Net Assets Last Six Fiscal Years

	2007	2006	2005	2004
Expenses				
Governmental Activities:				
General Government	\$ 41,329,379	\$ 32,053,560	\$ 37,376,879	\$ 33,922,048
Public Service and Records	12,527,679	13,545,857	14,157,547	10,352,357
Judicial	17,763,518	19,044,289	27,199,987	28,163,914
Public Safety	44,332,538	41,908,570	-	-
Health and Public Safety	-	-	34,992,939	32,558,192
Highways and Streets	16,280,832	17,110,390	20,302,917	14,795,548
Health and Welfare	10,330,682	9,507,260	-	-
Environment and Conservation	857,723	1,668,229	-	-
Development, Housing and Economic Development	5,375,695	5,025,593	-	-
Interest on Long-Term Debt	11,477,471	10,754,042	6,455,185	6,554,422
Total Governmental Activities Expenses	<u>160,275,517</u>	<u>150,617,790</u>	<u>140,485,454</u>	<u>126,346,481</u>
Business-type Activities:				
Solid Waste	866,585	3,226,544	3,500,423	2,785,864
Events Center	395,602	410,240	679,795	653,031
Total Business-type Activities Expenses	<u>1,262,187</u>	<u>3,636,784</u>	<u>4,180,218</u>	<u>3,438,895</u>
Total Primary Government Expenses	<u>\$ 161,537,704</u>	<u>\$ 154,254,574</u>	<u>\$ 144,665,672</u>	<u>\$ 129,785,376</u>
 Program Revenues				
Governmental Activities:				
Charges for Services				
General Government	\$ 4,390,667	\$ 4,085,175	\$ 4,950,667	\$ 3,442,314
Public Service and Records	6,295,964	6,921,768	8,803,303	8,993,964
Judicial	12,029,886	10,689,266	12,277,952	11,961,193
Public Safety	5,741,463	4,427,307	-	-
Health and Public Safety	-	-	2,932,974	3,136,936
Highways and Streets	4,387,955	6,146,746	5,668,056	2,853,512
Health and Welfare	1,300,478	733,728	-	-
Environment and Conservation	342,800	292,350	-	-
Development, Housing and Economic Development	1,696,598	1,726,188	-	-
Operating Grants and Contributions	48,420,394	43,219,518	38,365,301	33,509,908
Capital Grants and Contributions	34,632,209	17,746,769	22,999,246	22,042,955
Total Governmental Activities Program Revenues	<u>119,238,414</u>	<u>95,988,815</u>	<u>95,997,499</u>	<u>85,940,782</u>
Business-type Activities:				
Charges for Services				
Solid Waste	369,386	6,719,394	4,153,840	4,082,210
Events Center	819,136	852,219	798,081	712,048
Total Business-type Activities Program Revenues	<u>1,188,522</u>	<u>7,571,613</u>	<u>4,951,921</u>	<u>4,794,258</u>
Total Primary Government	<u>\$ 120,426,936</u>	<u>\$ 103,560,428</u>	<u>\$ 100,949,420</u>	<u>\$ 90,735,040</u>
 Net (Expense)/Revenue				
Governmental Activities	(\$ 41,037,103)	(\$ 54,628,975)	(\$ 44,487,955)	(\$ 40,405,699)
Business-type Activities	(73,665)	3,934,829	771,703	1,355,363
Total Primary Government Net Expense	<u>(\$ 41,110,768)</u>	<u>(\$ 50,694,146)</u>	<u>(\$ 43,716,252)</u>	<u>(\$ 39,050,336)</u>

<u>2003</u>	<u>2002</u>
\$ 39,598,015	\$ 39,467,842
9,687,092	8,379,686
24,929,046	26,233,518
-	-
28,903,368	27,974,134
14,275,472	13,578,640
-	-
-	-
-	-
7,434,704	8,084,252
<u>124,827,697</u>	<u>123,718,072</u>
928,624	1,233,432
656,534	754,011
<u>1,585,158</u>	<u>1,987,443</u>
<u>\$ 126,412,855</u>	<u>\$ 125,705,515</u>

\$ 3,739,348	\$ 2,966,642
8,831,018	6,643,002
11,015,640	10,487,661
-	-
2,699,834	2,749,653
478,259	418,150
-	-
-	-
-	-
38,037,472	39,324,536
<u>6,560,227</u>	<u>9,926,967</u>
<u>71,361,798</u>	<u>72,516,611</u>

6,299,575	5,827,096
<u>715,148</u>	<u>836,886</u>
<u>7,014,723</u>	<u>6,663,982</u>
<u>\$ 78,376,521</u>	<u>\$ 79,180,593</u>

(\$ 53,465,899)	(\$ 51,201,461)
<u>5,429,565</u>	<u>4,676,539</u>
<u>(\$ 48,036,334)</u>	<u>(\$ 46,524,922)</u>

Continued

KANE COUNTY, ILLINOIS

Changes in Net Assets Last Six Fiscal Years

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Taxes:				
Property Taxes	\$ 70,575,540	\$ 57,625,248	\$ 51,117,170	\$ 49,269,941
Income Tax	5,089,268	5,150,608	4,697,001	4,015,419
Sales Tax	15,145,262	15,447,397	14,905,920	13,362,125
Other Taxes	3,115,820	3,080,121	4,218,423	3,461,530
Investment earnings	11,682,323	10,891,433	4,436,327	2,780,959
Other general revenues	379,477	262,370	490,985	1,211,493
Special Items				
Receipt from Public Building Commission	6,750,000	-	-	-
Loss on Prepaid Rent	(2,557,450)	-	-	-
Transfers	<u>3,232,871</u>	<u>1,672,103</u>	<u>4,367,815</u>	<u>1,645,032</u>
Total Governmental Activities				
General Revenues and Other	<u>113,413,111</u>	<u>94,129,280</u>	<u>84,233,641</u>	<u>75,746,499</u>
Business-type Activities:				
Investment earnings	1,208,098	1,108,807	648,721	564,308
Transfers	<u>(3,232,871)</u>	<u>(1,672,103)</u>	<u>(4,367,815)</u>	<u>(1,645,032)</u>
Total Business-type Activities				
General Revenues and Other	<u>(2,024,773)</u>	<u>(563,296)</u>	<u>(3,719,094)</u>	<u>(1,080,724)</u>
Total Primary Government	<u>\$ 111,388,338</u>	<u>\$ 93,565,984</u>	<u>\$ 80,514,547</u>	<u>\$ 74,665,775</u>
Change in Net Assets				
Governmental Activities	\$ 72,376,008	\$ 39,500,305	\$ 39,745,686	\$ 35,340,800
Business-type Activities	<u>(2,098,438)</u>	<u>3,371,533</u>	<u>(2,947,391)</u>	<u>274,639</u>
Total Primary Government Net Expense	<u>\$ 70,277,570</u>	<u>\$ 42,871,838</u>	<u>\$ 36,798,295</u>	<u>\$ 35,615,439</u>
Restatement of prior year net assets				
Governmental Activities	\$ -	\$ -	(\$ 6,168,449)	\$ 387,876

Notes:

1. The County adopted the provisions of GASB Statement No. 34 in 2002.
2. 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.
3. Prior to 2005, the Kane County Department of Employment and Education Fund was reported as a discretely presented component unit.
4. The County created new expense function categories for financial reporting purposes in 2007, these include, Health and Welfare, Environment and Conservation, and Development, Housing and Economic Development. The County also realigned several departments between functions. Amounts reported for 2006 were re-categorized for comparative purposes. Amounts for years prior to 2006 remain as originally reported.

<u>2003</u>	<u>2002</u>
\$ 51,185,971	\$ 48,691,684
4,001,925	4,246,039
12,339,103	11,874,611
3,178,836	3,091,770
2,853,670	4,859,345
1,022,440	1,018,648
-	-
-	-
<u>3,516,275</u>	<u>1,226,538</u>
<u>78,098,220</u>	<u>75,008,635</u>
445,872	977,886
(<u>1,381,623</u>)	(<u>1,226,538</u>)
(<u>935,751</u>)	(<u>248,652</u>)
<u>\$ 77,162,469</u>	<u>\$ 74,759,983</u>
\$ 24,632,321	\$ 23,807,174
<u>4,493,814</u>	<u>4,427,887</u>
<u>\$ 29,126,135</u>	<u>\$ 28,235,061</u>
<u>(\$ 3,555,770)</u>	<u>\$ -</u>

KANE COUNTY, ILLINOIS

Fund Balances, Governmental Funds Last Ten Fiscal Years

	2007	2006	2005	2004
General Fund				
Reserved	\$ 1,825,542	\$ 4,507,367	\$ 3,321,072	\$ 3,422,658
Unreserved	43,987,466	45,008,222	47,527,668	41,373,544
Total General Fund	<u>\$ 45,813,008</u>	<u>\$ 49,515,589</u>	<u>\$ 50,848,740</u>	<u>\$ 44,796,202</u>
 All Other Governmental Funds				
Reserved	\$ 147,697,085	\$ 110,428,980	\$ 114,438,123	\$ 34,138,483
Unreserved, Reported in:				
Special Revenue Funds	67,822,447	60,852,022	54,320,432	50,386,685
Debt Service Funds	-	(1,173,599)	-	-
Capital Projects Funds	16,329,121	19,145,343	23,043,802	31,416,824
Total All Other Governmental Funds	<u>\$ 231,848,653</u>	<u>\$ 189,252,746</u>	<u>\$ 191,802,357</u>	<u>\$ 115,941,992</u>
 Total All Governmental Funds	<u>\$ 277,661,661</u>	<u>\$ 238,768,335</u>	<u>\$ 242,651,097</u>	<u>\$ 160,738,194</u>

<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
\$ 3,605,294	\$ 4,232,367	\$ 3,679,422	\$ 227,250	\$ 226,514	\$ 134,850
<u>35,170,397</u>	<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>\$ 38,775,691</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>
\$ 59,375,631	\$ 15,872,468	\$ 13,067,571	\$ 11,238,795	\$ 10,016,066	\$ 8,942,864
45,313,527	45,573,180	48,338,395	39,269,283	45,433,965	44,240,554
-	-	-	-	-	-
<u>49,551,124</u>	<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>\$ 154,240,282</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>\$ 193,015,973</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>

KANE COUNTY, ILLINOIS

Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

Revenues	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Property Taxes	\$ 70,545,698	\$ 57,625,248	\$ 51,117,170	\$ 49,269,941
Other Taxes	37,125,894	38,144,981	37,824,663	37,020,554
Licenses and Permits	1,622,254	1,921,489	-	-
Fees	-	-	13,488,424	10,574,978
Services - Fees & Permits	-	-	19,017,247	17,865,106
Permits	-	-	764,058	830,698
Grants	20,368,052	19,426,807	16,666,500	10,975,941
Charges for Services	29,806,367	30,765,693	910,706	904,189
Fines	4,599,047	2,230,688	572,487	564,652
Reimbursements	9,732,600	18,776,742	18,097,125	10,300,613
Interest	11,682,319	10,891,433	4,436,327	2,828,714
Miscellaneous	9,263,798	9,978,830	6,946,066	8,033,057
Total Revenues	<u>194,746,029</u>	<u>189,761,911</u>	<u>169,840,773</u>	<u>149,168,443</u>
Expenditures				
General Government	36,495,549	27,615,265	32,342,096	32,240,890
Public Service and Records	11,243,767	12,903,209	13,667,989	9,264,534
Judicial	19,186,482	17,598,305	27,789,191	26,576,555
Public Safety	40,882,852	40,841,088	-	-
Health and Public Safety	-	-	33,809,307	31,096,570
Highways and Streets	16,424,217	14,769,067	19,589,149	22,632,207
Health and Welfare	10,162,877	9,400,176	-	-
Environment and Conservation	864,272	1,668,229	-	-
Development, Housing and Economic Development	5,337,363	4,977,074	-	-
Debt Service - Principal	11,395,000	8,635,000	6,510,000	6,455,000
Debt Service - Interest and Fees	11,416,264	10,594,159	7,059,757	6,574,855
Capital Outlay	109,711,254	81,549,220	32,651,840	46,557,134
Total Expenditures	<u>273,119,897</u>	<u>230,550,792</u>	<u>173,419,329</u>	<u>181,397,745</u>
Excess (Deficiency) of Revenues Over Expenditures	(78,373,868)	(40,788,881)	(3,578,556)	(32,229,302)
Other Financing Sources (Uses)				
Issuance of Debt	105,840,866	34,990,000	75,000,000	72,645,000
Premium on Debt Issued	4,000,907	114,016	6,877,129	8,786,046
Proceeds from Sale of Capital Assets	-	130,000	38,900	-
Transfer to Escrow Paying Agent	-	-	-	(80,980,340)
Transfers In	20,950,230	22,034,414	12,728,156	14,290,946
Transfers Out	(17,717,359)	(20,362,311)	(8,360,341)	(12,865,914)
Total Other Financing Sources (Uses)	113,074,644	36,906,119	86,283,844	1,875,738
Special Items				
Receipt from Public Building Commission	6,750,000	-	-	-
Loss on Prepaid Rent	(2,557,450)	-	-	-
Net Change in Fund Balances	<u>\$ 38,893,326</u>	<u>(\$ 3,882,762)</u>	<u>\$ 82,705,288</u>	<u>(\$ 30,353,564)</u>
Adjustment to prior period fund balances	-	-	(792,385)	(1,924,215)
Debt Service as a Percentage of Noncapital Expenditures	14.3%	13.0%	9.7%	10.3%
Expenditures Capitalized as Assets	<u>\$ 113,907,369</u>	<u>\$ 82,107,473</u>	<u>\$ 33,966,123</u>	<u>\$ 54,905,953</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.

In addition to information in Note 4. on page 225, the County also realigned several revenue categories.

<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
\$ 51,185,971	\$ 48,691,684	\$ 45,728,209	\$ 42,889,028	\$ 38,220,766	\$ 36,346,817
33,142,668	33,665,961	28,624,416	27,633,551	25,073,621	23,389,556
-	-	-	-	-	-
7,532,733	5,879,384	5,243,676	4,290,437	7,804,566	3,920,963
17,653,471	16,498,217	15,758,767	14,187,633	13,549,033	12,518,107
503,688	404,045	417,635	394,746	247,149	156,681
8,924,466	7,077,991	7,446,128	5,689,487	4,276,693	2,641,555
933,520	658,245	444,844	399,975	382,092	423,959
578,860	541,257	483,912	537,367	530,206	481,902
5,632,301	10,348,165	8,829,697	6,359,914	8,793,164	6,282,803
2,898,642	4,933,866	8,186,205	7,349,275	4,277,578	4,088,999
11,156,488	13,661,422	13,307,135	10,422,392	8,898,177	10,585,854
<u>140,142,808</u>	<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>
31,036,632	32,396,960	24,570,705	22,512,732	18,756,851	15,804,215
9,308,552	7,944,435	6,909,180	6,796,930	6,536,107	6,220,263
25,071,620	24,372,051	22,863,776	21,701,341	20,056,881	18,250,042
-	-	-	-	-	-
27,019,735	26,038,316	23,020,131	21,598,833	18,692,429	17,439,975
15,524,340	24,835,474	16,637,724	20,716,712	19,379,873	13,379,916
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
19,815,000	8,295,000	9,848,934	3,850,000	3,450,000	3,050,000
7,344,480	7,807,798	6,809,385	10,583,117	7,790,823	7,820,685
29,116,067	41,490,544	27,010,201	30,066,831	10,262,603	8,361,560
<u>164,236,426</u>	<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>
(24,093,618)	(30,820,341)	(3,199,412)	(17,672,691)	7,127,478	10,510,540
47,510,000	7,000,000	41,895,000	70,000,000	-	-
80,590	-	1,381,962	721,064	-	-
-	-	-	-	-	-
-	(7,321,950)	(4,568,507)	-	-	-
20,456,809	31,282,665	20,391,821	10,268,024	6,744,253	8,707,755
(19,075,186)	(19,056,127)	(15,694,366)	(10,129,358)	(4,720,580)	(6,158,441)
48,972,213	11,904,588	43,405,910	70,859,730	2,023,673	2,549,314
-	-	-	-	-	-
<u>\$ 24,878,595</u>	<u>(\$ 18,915,753)</u>	<u>\$ 40,206,498</u>	<u>\$ 53,187,039</u>	<u>\$ 9,151,151</u>	<u>\$ 13,059,854</u>
(8,226)	591,061	695,610	-	-	(51,177)
20.3%	13.1%	14.2%	12.8%	11.1%	12.8%
<u>\$ 30,770,193</u>	<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>

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
2006	\$ 10,737,359,756	\$ 6,489,782	\$ 2,756,139,828	\$ 233,308,175	\$ 13,733,297,541
2005	9,679,526,289	6,174,423	2,480,871,443	223,518,439	12,390,090,594
2004	8,715,786,796	6,552,422	2,157,528,106	212,064,144	11,091,931,468
2003	7,955,660,090	6,283,671	1,959,266,714	207,467,426	10,128,677,901
2002	6,998,995,694	7,022,315	1,803,470,806	200,485,317	9,009,974,132
2001	6,227,653,073	6,524,447	1,663,549,501	196,831,238	8,094,558,259
2000	5,578,180,979	6,284,862	1,508,284,662	197,809,371	7,290,559,874
1999	5,157,005,076	6,185,852	1,380,362,030	194,236,218	6,737,789,176
1998	4,879,386,772	5,558,575	1,293,618,974	183,738,153	6,362,302,474
1997	4,597,320,615	4,923,558	1,209,231,522	177,055,404	5,988,531,099

Source of Information: Office of Kane County Clerk

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
0.3452	0.1747	\$ 41,199,892,623	33.33%
0.3367	0.1905	37,170,271,782	33.33%
0.3467	0.1432	33,275,794,404	33.33%
0.3578	0.1270	30,386,033,703	33.33%
0.4292	0.1395	27,029,922,396	33.33%
0.4529	0.1532	24,283,674,777	33.33%
0.4677	0.1633	21,871,679,622	33.33%
0.4772	0.1983	20,213,367,528	33.33%
0.4912	0.1179	19,086,907,422	33.33%
0.4972	0.1182	17,965,593,297	33.33%

KANE COUNTY, ILLINOIS

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

Last Ten Tax Levy Years
(Amounts Expressed in Thousands)

Tax Levies

Year	County	Townships and Roads	Cities and Villages	Unit Districts	Community Colleges	Fire Districts	Park Districts
2006	\$ 46,637	\$ 25,621	\$ 123,392	\$ 577,749	\$ 49,139	\$ 30,193	\$ 37,257
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

Tax Rates per Hundred Dollars of Assessed Valuation (1)

2006	0.3452	0.1866	0.8985	4.2069	0.3578	0.2199	0.2713
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

Source: Kane County Clerk - Levy, Rate And Extension Reports for 1997 to 2006.

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

Forest Preserve	Library Districts	Airport Authority	Water Resources	Other Special Districts	Total
\$ 23,604	\$ 30,502	\$ -	\$ 719	\$ 2,660	\$ 947,473
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
0.1747	0.2221	-	0.0052	0.0194	6.9075
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

KANE COUNTY, ILLINOIS

Principal Taxpayers in the County Current Year and Nine Years Ago

Taxpayer	Type of Business, Property	2006 Equalized Assessed Valuation	Percentage of Total 2006 Equalized Assessed Valuation	2006 Rank
Spring Hill Mall & Outlots	Retail	\$ 31,369,228	0.23%	1
Algonquin Commons	Retail	29,609,792	0.22%	2
Chicago Premium Outlets	Retail	29,563,587	0.22%	3
Geneva Commons	Retail	29,414,249	0.21%	4
Toyota Distribution Center	Commercial	16,131,647	0.12%	5
Q Center	Real Estate	15,781,296	0.11%	6
Aldi Distribution Center	Commercial	11,152,123	0.08%	7
Wind Point Retail Center	Retail	10,519,011	0.08%	8
AMLI at Canterfield Apartments	Real Estate	10,151,151	0.07%	9
Kraft Foods Distribution Center	Commercial	<u>9,632,820</u>	<u>0.07%</u>	10
		<u>\$ 193,324,904</u>	<u>1.41%</u>	

Total 2006 County assessed valuation \$ 13,733,297,541

Taxpayer	Type of Business, Property	1997 Equalized Assessed Valuation	Percentage of Total 1997 Equalized Assessed Valuation	1997 Rank
American National Bank & Trust	Financial	\$ 40,438,936	0.68%	1
Charlestown Mall, LLC	Retail	17,986,652	0.30%	2
Arthur Andersen LLP	Business Services	15,931,279	0.27%	3
LaSalle National Bank & Trust Compa	Financial	12,846,788	0.21%	4
Toyota Motor Sales - USA Inc.	Commercial	11,961,326	0.20%	5
Springhill Mall Partnership	Retail	10,670,608	0.18%	6
USAA Real Estate Company	Real Estate	10,111,990	0.17%	7
City of Elgin	Municipality	7,926,718	0.13%	8
Huntley Factory Shops	Retail	7,889,581	0.13%	9
Safety Kleen	Retail	<u>6,044,288</u>	<u>0.10%</u>	10
		<u>\$ 141,808,166</u>	<u>2.37%</u>	

Total 1997 County assessed valuation \$ 5,988,531,099

Source of Information: Office of Kane County Clerk

KANE COUNTY, ILLINOIS

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

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Rates Extended				
General	0.1813	0.1784	0.1865	0.2093
Health	0.0144	0.0151	0.0160	0.0168
Illinois Municipal Retirement	0.0362	0.0390	0.0382	0.0310
County Highway	0.0433	0.0456	0.0478	0.0499
County Bridge	0.0023	0.0023	0.0025	0.0026
County Highway Matching	0.0005	0.0005	0.0005	0.0006
Insurance Liability	0.0218	0.0276	0.0253	0.0208
Public Building Commission	-	-	-	-
Social Security	0.0243	0.0257	0.0272	0.0239
Capital Improvement Debt Service	0.0188	-	-	-
Veterans' Commission	0.0023	0.0025	0.0027	0.0029
	<u>0.3452</u>	<u>0.3367</u>	<u>0.3467</u>	<u>0.3578</u>
Total rates extended	<u>0.3452</u>	<u>0.3367</u>	<u>0.3467</u>	<u>0.3578</u>
Levies Extended				
General	\$ 24,500,056	\$ 21,774,010	\$ 20,686,452	\$ 21,199,323
Health	1,940,014	1,850,168	1,775,818	1,701,618
Illinois Municipal Retirement	4,893,607	4,755,029	4,239,336	3,139,890
County Highway	5,850,036	5,561,487	5,305,271	5,054,210
County Bridge	305,073	285,946	275,080	263,346
County Highway Matching	64,987	60,167	58,787	60,772
Insurance Liability	2,944,541	3,363,986	2,804,040	2,106,765
Public Building Commission	-	-	-	-
Social Security	3,279,068	3,138,085	3,013,678	2,420,754
Capital Improvement Debt Service	2,544,757	-	-	-
Veterans' Commission	315,072	306,571	295,046	293,732
	<u>\$ 46,637,211</u>	<u>\$ 41,095,449</u>	<u>\$ 38,453,508</u>	<u>\$ 36,240,410</u>
Total levies extended	<u>\$ 46,637,211</u>	<u>\$ 41,095,449</u>	<u>\$ 38,453,508</u>	<u>\$ 36,240,410</u>
Current Year Collections	\$ 46,538,155	\$ 40,945,882	\$ 38,362,478	\$ 36,087,886
Subsequent Collections	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Collections	<u>\$ 46,538,155</u>	<u>\$ 40,945,882</u>	<u>\$ 38,362,478</u>	<u>\$ 36,087,886</u>
Percentage of extensions collected	<u>99.79%</u>	<u>99.64%</u>	<u>99.76%</u>	<u>99.58%</u>

Source of Information: Office of Kane County Clerk

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

There are no subsequent collections as every year on the last Monday of October, the Kane County Treasurer holds its annual tax sale to auction off all unpaid taxes for the current year.

<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
0.2147	0.2240	0.2309	0.2060	0.2483	0.2060
0.0162	0.0174	0.0186	0.0195	0.0200	0.0203
0.0252	0.0278	0.0102	0.0342	0.0100	0.0418
0.0532	0.0571	0.0607	0.0437	0.0450	0.0464
0.0028	0.0030	0.0169	0.0177	0.0031	0.0032
0.0006	0.0007	0.0011	0.0210	0.0215	0.0223
0.0246	0.0234	0.0220	0.0210	0.0157	0.0260
0.0588	0.0633	0.0680	0.0755	0.0871	0.0900
0.0300	0.0328	0.0357	0.0348	0.0362	0.0368
-	-	-	-	-	-
0.0031	0.0034	0.0036	0.0038	0.0043	0.0044
<u>0.4292</u>	<u>0.4529</u>	<u>0.4677</u>	<u>0.4772</u>	<u>0.4912</u>	<u>0.4972</u>

\$ 19,344,415	\$ 18,131,810	\$ 16,833,903	\$ 13,879,845	\$ 15,797,597	\$ 12,336,375
1,459,616	1,408,453	1,356,044	1,313,869	1,272,460	1,215,672
2,270,513	2,250,287	743,637	2,304,324	636,230	2,503,207
4,793,306	4,621,993	4,425,370	2,944,414	2,863,036	2,778,678
252,279	242,837	1,232,105	1,192,589	197,231	191,633
54,060	56,662	80,196	1,414,936	1,367,895	1,335,442
2,216,454	1,894,127	1,603,923	1,414,936	998,882	1,557,018
5,297,865	5,123,855	4,957,581	5,087,030	5,541,566	5,389,678
2,702,992	2,655,015	2,602,730	2,344,751	2,303,154	2,203,779
<u>279,309</u>	<u>275,215</u>	<u>262,460</u>	<u>256,036</u>	<u>273,579</u>	<u>263,495</u>

<u>\$ 38,670,809</u>	<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>
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<u>\$ 38,586,590</u>	<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>
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<u>\$ 38,586,590</u>	<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>
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<u>99.78%</u>	<u>99.61%</u>	<u>99.62%</u>	<u>99.37%</u>	<u>99.60%</u>	<u>99.68%</u>
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KANE COUNTY, ILLINOIS

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

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Rates Extended				
General	0.0228	0.0223	0.0230	0.0240
Municipal Retirement	0.0018	0.0019	0.0020	0.0020
Insurance liability	0.0012	0.0012	0.0010	0.0010
Debt service	0.1364	0.1510	0.1020	0.0850
Construction and Development	0.0109	0.0125	0.0130	0.0130
Social Security	<u>0.0016</u>	<u>0.0016</u>	<u>0.0020</u>	<u>0.0020</u>
Total rates extended	<u>0.1747</u>	<u>0.1905</u>	<u>0.1430</u>	<u>0.1270</u>
Levies Extended				
General	\$ 3,086,945	\$ 2,724,970	\$ 2,572,219	\$ 2,451,140
Municipal Retirement	240,086	225,047	210,747	182,316
Insurance liability	157,536	150,113	125,339	81,029
Debt service	18,430,065	18,422,838	11,370,339	8,609,376
Construction and Development	1,479,971	1,522,971	1,410,894	1,336,986
Social Security	<u>210,093</u>	<u>200,028</u>	<u>194,109</u>	<u>202,574</u>
Total levies extended	<u>\$ 23,604,696</u>	<u>\$ 23,245,967</u>	<u>\$ 15,883,647</u>	<u>\$ 12,863,421</u>
Current Year Collections	\$ 11,942,124	\$ 13,494,394	\$ 8,837,053	\$ 6,657,458
Subsequent Collections	<u>11,615,578</u>	<u>9,653,085</u>	<u>6,983,387</u>	<u>6,150,068</u>
Total Collections	<u>\$ 23,557,702</u>	<u>\$ 23,147,479</u>	<u>\$ 15,820,440</u>	<u>\$ 12,807,526</u>
Percentage of extensions collected	<u>99.80%</u>	<u>99.58%</u>	<u>99.60%</u>	<u>99.57%</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 1997-1998

<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
0.0260	0.0270	0.0290	0.0280	0.0280	0.0280
0.0020	0.0020	0.0020	0.0020	0.0020	0.0020
0.0010	0.0010	0.0020	0.0020	0.0020	0.0020
0.0950	0.1050	0.1140	0.1480	0.0660	0.0670
0.0140	0.0140	0.0140	0.0170	0.0170	0.0170
<u>0.0020</u>	<u>0.0020</u>	<u>0.0020</u>	<u>0.0020</u>	<u>0.0020</u>	<u>0.0020</u>
<u>0.1400</u>	<u>0.1510</u>	<u>0.1630</u>	<u>0.1990</u>	<u>0.1170</u>	<u>0.1180</u>
\$ 2,333,583	\$ 2,217,909	\$ 2,106,972	\$ 1,866,368	\$ 1,775,082	\$ 1,694,754
180,199	169,986	160,392	128,018	127,246	125,759
63,070	56,662	109,358	154,969	152,695	131,748
8,577,495	8,515,475	8,325,819	9,971,928	4,199,120	3,988,362
1,225,356	1,165,616	1,042,550	1,125,210	1,075,229	1,024,039
<u>189,209</u>	<u>178,081</u>	<u>167,683</u>	<u>128,018</u>	<u>120,884</u>	<u>119,771</u>
<u>\$ 12,568,912</u>	<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>
\$ 6,448,009	\$ 6,773,166	\$ 6,638,829	\$ 7,055,985	N/A	N/A
<u>6,097,833</u>	<u>5,498,333</u>	<u>5,238,534</u>	<u>6,248,556</u>	<u>N/A</u>	<u>N/A</u>
<u>\$ 12,545,842</u>	<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>99.82%</u>	<u>99.74%</u>	<u>99.70%</u>	<u>99.48%</u>	<u>99.59%</u>	<u>99.71%</u>

KANE COUNTY, ILLINOIS

Ratio of Outstanding Debt by Type Last Ten Fiscal Years

Fiscal Year Ended November 30,	General Obligation Bonds and Debt Certificates	Capital Leases	Total	Accumulated Restricted Resources	Net General Bonded Debt
2007	\$ 348,145,866	\$ -	\$ 348,145,866	\$ 12,381,269	\$ 335,764,597
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

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
2007	\$ 41,199,892,623	0.81%	505,000	\$ 664.88	2.19%
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%

Source of Information: Office of Kane County Clerk

General Obligation bonds and debt certificates are reported at remaining original par value.
Debt issuance premiums and accreted interest on capital appreciation bonds is not included.

KANE COUNTY, ILLINOIS

Computation of Direct and Overlapping Bonded Debt November 30, 2007

<u>Governmental Unit</u>	<u>Total Debt Outstanding</u>	<u>Percentage Applicable To County (1)</u>	<u>Debt Applicable To County</u>
<i>Direct Debt</i>			
County	\$ 85,555,000	100.00%	\$ 85,555,000
Forest Preserve	<u>262,590,866</u>	100.00%	<u>262,590,866</u>
Total Direct Debt	<u>348,145,866</u>		<u>348,145,866</u>
<i>Overlapping Debt</i>			
Cities and Villages	378,380,000	56.09%	212,235,095
Parks	144,912,445	61.64%	89,326,282
Library	64,240,000	66.05%	42,427,992
Special Service Areas & TIF Districts	147,259,537	100.00%	147,259,537
School Districts (incl. Community Colleges)	2,269,327,607	54.45%	1,235,610,915
Miscellaneous Districts	<u>76,050,000</u>	100.00%	<u>76,050,000</u>
Total Overlapping Debt	<u>3,080,169,589</u>		<u>1,802,909,821</u>
Total Direct Debt and Overlapping Debt	<u>\$ 3,428,315,455</u>		<u>\$ 2,151,055,687</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

	2007	2006	2005	2004
Debt Limit*	\$ 394,832,304	\$ 356,215,105	\$ 318,893,030	\$ 291,199,490
Total Net Debt Applicable to Limit	<u>85,555,000</u>	<u>77,665,000</u>	<u>44,835,000</u>	<u>46,170,000</u>
Legal Debt Margin	<u>\$ 309,277,304</u>	<u>\$ 278,550,105</u>	<u>\$ 274,058,030</u>	<u>\$ 245,029,490</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	22%	22%	14%	16%

Legal Debt Margin Calculation for Fiscal Year 2007

Assessed Valuation (2006 tax year)	\$ 13,733,297,541
Debt Limit (2.875% of Assessed Value)	394,832,304
Debt Outstanding Applicable to the Limit	
2001 Motor Fuel Tax Bonds	7,365,000
2002 General Obligation Refunding Bonds	6,230,000
2004 General Obligation Refunding Bonds	26,815,000
2007 General Obligation Limited Tax Bonds	11,345,000
2005 Debt Certificates	9,470,000
2006 Debt Certificates	<u>24,330,000</u>
Total Net Debt Applicable to the Limit	<u>85,555,000</u>
Total Legal Debt Margin	<u>\$ 309,277,304</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>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
\$ 259,036,756	\$ 232,718,550	\$ 209,603,596	\$ 193,711,439	\$ 182,916,196	\$ 172,170,269
<u>48,650,000</u>	<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>\$ 210,386,756</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>
19%	24%	28%	14%	18%	22%

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	
2007	\$ 5,089,268	\$ -	\$ 5,089,268	\$ 580,000	\$ 238,933	6.21
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

Payments began in fiscal year 1996 from Income Tax revenues received from the state of Illinois. At November 30, 2007, 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	
2007	\$ 7,011,498	\$ 4,021,437	\$ 2,990,061	\$ 1,685,000	\$ 1,779,830	0.86
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

Payments began in fiscal year 1995 from Motor Fuel Tax (MFT) revenues received from the state of Illinois. At November 30, 2007, 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	505,000	\$ 30,394	\$ 15,348,970,000	117,795	6.4
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

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	2007 Number of Employees	2007 Rank
School District U-46	Public School District	4,820	1
Caterpillar Inc.	Construction Machinery	3,000	2
Fermi National Accelerator Laboratory	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	Medical 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	1998 Number of Employees	1998 Rank
School District U-46	Public School District	3,500	1
Caterpillar Inc.	Construction Machinery	3,200	2
First Chicago Credit Card	Credit Card Processing	2,500	3
Fermi National Accelerator Laboratory	High Energy Physics Research Laboratory	2,150	4
Sherman Hospital	General Hospital	1,702	5
Hollywood Casino	Gambling	1,600	6
Elgin Mental Health Center	State Hospital	1,300	7
Metropolitan Insurance Company	Insurance Services	1,200	8
Elgin Riverboat Resort	Gambling	1,200	9
Delnor Community Hospital	General Hospital	1,022	10

Source of Information: Office of Kane County Clerk

KANE COUNTY, ILLINOIS

County Employment Statistics Last Ten Fiscal Years

<u>Function/Department</u>	<u>2007</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>
General Government										
County Board/Liquor	31	27	33	31	30	29	29	27	30	30
Finance Administration	6	6	7	4	5	5	5	5	4	3
County Auditor	3	4	2	2	2	1	1	2	2	2
Data Processing	36	37	35	33	28	29	29	30	30	28
Central Services	22	21	20	22	25	25	27	27	28	29
Human Resources	7	7	6	6	7	7	7	7	6	7
Geographic Information Systems	9	8	8	6	7	7	7	7	8	7
Public Service and Records										
County Treasury	11	11	10	10	10	9	11	11	10	11
County Assessor	38	37	37	36	37	37	39	34	41	36
County Clerk	33	36	36	36	31	32	32	31	31	31
Recorder of Deeds	20	28	32	29	33	31	28	21	24	24
Regional Office of Education	37	36	37	38	34	35	34	36	34	31
Employment and Education	30	34	36	36	40	40	26	21	41	37
Judicial										
Judicial Services	195	194	193	180	171	169	188	187	187	182
States Attorney	136	136	138	138	138	138	140	111	117	104
Public Safety										
County Sheriff	305	299	303	290	286	287	278	266	269	277
Merit Commission	4	4	4	4	4	4	4	4	4	4
Court Services	164	159	152	148	146	146	146	129	133	131
County Coroner	11	13	12	11	10	11	14	9	10	9
Emergency Management	3	4	4	4	4	4	4	4	4	4
Animal Control	11	9	8	8	10	7	7	6	4	5
Highways and Streets	73	60	61	59	61	58	66	55	60	58
Health and Welfare										
County Health	155	149	139	126	122	107	102	80	76	66
Veterans Commission	4	4	4	4	4	4	4	4	4	4
Environment and Conservation										
Stormwater Management/Landfill	6	5	4	5	5	5	5	5	3	3
Development, Housing and Economic Development										
Development Water Resources	5	4	5	5	5	5	3	3	2	2
County Development	<u>31</u>	<u>32</u>	<u>33</u>	<u>31</u>	<u>34</u>	<u>33</u>	<u>32</u>	<u>30</u>	<u>33</u>	<u>33</u>
Total	<u>1,386</u>	<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>

Source of Information: County Human Resources Department

KANE COUNTY, ILLINOIS

Operating Indicators by Function Last Two Fiscal Years

Function	2007	2006
General Government		
Fiscal		
Payroll checks issued	7,483	8,115
Accounts Payable checks issued	13,758	16,153
Purchase Orders processed	4,041	9,398
Maintenance		
District square footage maintained by staff	614,220	614,220
Information Technology Services		
Work orders completed	11,522	8,599
Public Service and Records		
Tax bills collected	183,790	169,060
Election ballots counted	96,516	139,304
Judicial		
Felony cases authorized	3,849	3,370
Child Advocacy investigations	391	451
Diversion program completions	400	205
Domestic violence cases	1,694	1,414
Felony DUI cases filed	151	117
Public Safety		
Sheriff		
Physical arrests made	1,307	1,574
Traffic violations	1,512	1,585
Year end inmate population	709	620
Highways and Streets		
Lane miles of road resurfaced	35,720	8,176
New signs installed	769	673
Signs repaired	1,033	770
Trees cut down and removed from right-of-way	140	118
Health and Welfare		
Clients Serviced	33,969	27,062
Immunizations administered	5,478	5,759
Influenza shots provided	2,286	2,435
Tuberculosis tests given	2,244	9,195

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 Last Two Fiscal Years

	2007	2006
General Government		
Land acreage	770	770
County buildings	21	21
Maintenance vehicles	6	7
Judicial		
Court houses	2	2
Public Safety		
Sheriff		
Main Stations	1	1
Substations	5	6
Sheriff vehicles	138	137
Correction facilities	2	2
Highways and Streets		
Miles of streets		
Rural	251	252
Urban	60	56
Bridges	50	49
Street Lights	697	580
Traffic signals	100	91
Warning flashers	14	18
Forest Preserve		
Land acreage	17,130	16,652
Bicycle path miles	121	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
Total acres	25,858	1,194	642	180,576

Township	Transportation Communication and Utilities	Institutional	Open Space	Other
Aurora	339	53	126	217
Big Rock	70	1	915	40
Blackberry	243	174	1,177	888
Burlington	121	8	432	73
Campton	24	174	1,284	487
Dundee	274	58	2,287	533
Elgin	291	60	725	354
Geneva/Batavia	343	2,065	796	217
Hampshire	301	-	258	110
Kaneville	302	82	170	399
Plato	208	122	466	177
Rutland	426	12	1,765	310
St. Charles	381	340	1,345	605
Sugar Grove	972	207	1,473	147
Virgil	63	-	172	49
Total acres	4,358	3,356	13,391	4,606

Source: 2001 Land Use Survey, Kane County Development Department

KANE COUNTY, ILLINOIS

Miscellaneous Statistics

November 30, 2007

Date of Organization:	January 16, 1836
Form of Government:	Township
Governing Body:	County Board
Land Area:	Approximately 522 square miles
Population:	505,000 - 2007 estimate
Number of Housing Units:	159,302 - 2004 estimate
Number of Registered Voters:	214,603 as of March 28, 2008
Number of Townships:	16
Number of Municipalities:	27
Number of Unit School Districts:	9
Number of Community College Districts:	2

Source: Various County Offices