

KANE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE YEAR ENDED
NOVEMBER 30, 2008**

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

FINANCE DEPARTMENT



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April 16, 2009

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, 2008 is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County's Finance Department. To the best of our knowledge and belief the enclosed data are accurate in all material aspects and are reported in a manner designed to present fairly the financial position and results of operations of various funds and activities of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The CAFR is presented in three distinct sections: introductory, financial, and statistical. Each section identifies the financial operations of the County in a concise and accessible format. The introductory section is intended to familiarize the reader with the organizational structure of the County, the nature and scope of the services it provides, and the specifics of its legal operating environment. The financial section includes the independent auditor's report on the basic financial statements, the Management's Discussion and Analysis (MD&A) of the County's overall financial position and results of operations, the audited basic financial statements, note disclosures, and supporting statements to provide readers with a comprehensive understanding of the County's financial activities of the past fiscal year. This letter is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found on pages 3-17 of this report. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

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

Profile of the Government

REPORTING ENTITY

The County has adopted the provisions of Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity" under which these financial statements include all organizations, activities, functions, funds and component units for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the County's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the County.

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

The 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 maintained separate Enterprise Funds used to monitor and evaluate the operations of County-owned landfills. The landfills have now closed and the County continues to manage the remaining monies in those funds.

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 2008 estimate, the County's population of 507,125 makes it the fifth largest county in Illinois. The 2030 population is projected at over 750,000.

Economic development and residential housing has been slowed by the struggling economy. Over the several years prior to the slowdown, however, growth in service, manufacturing, retail, professional and agricultural industries contributed to the diverse economic growth of the County. The large population increases and rapid rise in the building of residential housing over the past several years have led to the need for major infrastructure improvements. Although a slowdown in growth has occurred, the need for future infrastructure improvements continues.

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 2008, Kane County collected \$94.4 million from sources other than property taxes and direct charges. Most of this revenue (intergovernmental revenues, grants, reimbursements and miscellaneous income), was received from the State of Illinois. The State provides the County with Sales Tax Revenue as well as various local use taxes to support operations. Public Act 86-16, settled in 1995, permitted Kane County to add up to a \$.04/gallon tax to all motor fuel sold within the County's borders. The County has initiated a \$.02/gallon tax under this law and in February 2007 the Board approved raising this to \$.04/gallon effective May 1, 2007.

MAJOR INITIATIVES FOR KANE COUNTY

Current Year. The County continued its long-range operating plan and long-range capital plan in 2008. 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 2008. The County received approximately \$8.5 million in 2008 and is expected to receive approximately \$8.0 million in 2009. 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 \$2 million in Riverboat funding during 2008 which 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 2008 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 2008 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 was approximately \$56 million and was 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 remainder of the Sheriff's Office build out cost approximately \$5 million and was funded by capital improvement bonds passed in 2007. The Adult Justice Facility, along with the Sheriff's Office were completed in late summer 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 were used to build out the Sheriff's shell space at the Judicial Center in 2008.

Four major capital improvement projects were funded in 2008 including computer replacement, voice and data infrastructure maintenance, 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 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 went live in summer 2008. The County received \$997,000 in Federal Funds in 2008 for a new jail management system that is utilized in the new jail. Total cost of the system is \$1,324,050 and the County funded 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 2008. 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 2008 included the Orchard Road at Jericho Road intersection improvements, 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 new 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. Continuation of annual pavement resurfacing and striping initiative covers approximately 25 – 30 lane miles per year.

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 team 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 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 Burlington & Corron intersection improvement, Randall over Rt.20 and the Randall & Red Gate intersection improvement. 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 completed 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 implemented jail management software in 2008. The County will begin implementing public safety software in 2009. The County will be funding the \$3.6 million public safety software purchase mainly through the new RTA sales tax, with additional funding expected from the ETSB and a Department of Justice grant. The County began collecting the RTA sales tax monies as of April 1, 2008. The County Board amended their financial policies to state that 15% of the RTA sales tax money will be used for public safety capital projects. The remaining 85% of the RTA sales tax money will be used for transportation projects (82%) and contingency (3%).

The County investigated its E911 operations in 2008 and determined that these operations will be housed at the Government Center once the Sheriff's Office is moved to the Judicial Center. The cost of the E911 move is expected to be \$1.3 million and will be paid from ETSB funds, public safety sales tax funds, and capital improvement bond funds.

Other capital initiatives include the continuation of the computer standardization program, continuation of voice and data infrastructure program, replacement of Sheriff's Department vehicles, and building improvements at both the Circuit Clerk's Office and Government Center.

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. Most of the County utilized an encumbrance accounting system through utilization of the Purchasing module of the financial system. A few offices and departments, however, still use a voucher system of payment that does not encumber obligations when they are incurred.

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, Capital and Other 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, 2008, the General Fund unreserved Fund Balance, excluding the Insurance Liability Fund, was \$36,368,860. This amount exceeds the 20% cash reserve requirement.

ENTERPRISE OPERATIONS. The County's enterprise operation consists of two major funds. These funds were used to track the financial activity of the Settler's Hill Landfill located in Geneva, Illinois. These Funds were used to monitor, collect and disburse revenues from the landfill operation. Both the Woodland and Settler's Hill Landfills closed by the end of 2006. Other than interest income, no further revenue is expected to be collected in these funds.

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 and are restricted for environmental purposes.

The second, the Enterprise General Fund, is used to track expenses for internal operations of landfill operations. Monies placed into this fund through surcharge fees are not restricted and can be used for any purpose the County deems necessary.

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 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 \$3,110,685 have been recorded in the Statement of Net Assets.

Insurance claims filed with the County are coordinated through the Human Resource Management Department. Staff from the department monitor the claims and work 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 Human Resource Management Department.

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, 2007.

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 11 consecutive years (fiscal years ended 1997-2007). 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,

A handwritten signature in cursive script that reads "Cheryl R. Pattelli".

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 | DEBORAH ALLAN |
| District 5 | WILLIAM A. WYATT | District 18 | DON WOLFE * JEANETTE MIHALEC ** |
| District 6 | PAUL L. GREVSKES * RON FORD ** | District 19 | CATHERINE S. HURLBUT |
| District 7 | GERALD A. JONES | District 20 | JESUS DE LA ISLA * CRISTINA CASTRO ** |
| District 8 | RUDOLF NEUBERGER * JESSE VAZQUEZ ** | 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 (thru 11/2008) JOHN B. MAYER (as of 12/2008) |
| 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 (thru 6/2008) DREW FRASZ (as of 6/2008) |

* - held office through 11/2008

** - newly elected 12/2008

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 (through 11/08)
Chief Judge Brown (beginning 12/08)
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 (Through November 30, 2008)

| 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>(Bill Wyatt)</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, 2007

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



President

Executive Director



WERMER, ROGERS, DORAN & RUZON LLC CERTIFIED PUBLIC ACCOUNTANTS

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

Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Kane County, Illinois, (the "County") as of and for the year ended November 30, 2008, 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 43% and 14%, respectively, of the assets and revenues of the governmental activities, and 44% and 27%, 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, 2008, 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 on 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, 2008, 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 16, 2009, 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 important for assessing the results of our audit.

The management's discussion and analysis, schedules of funding progress for the Illinois Municipal Retirement Fund and Retiree Healthcare Plan, 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.

Wernner, Rogers, Osburn + Ruggen, LLC

April 16, 2009

KANE COUNTY, ILLINOIS

November 30, 2008

REQUIRED SUPPLEMENTARY INFORMATION

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2008 (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, 2008. 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 2008 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended November 30, 2008, by \$620.8 million (net assets). Of this amount, \$139.3 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors, \$103.8 million (restricted net assets) is restricted for specific purposes and \$377.7 million is invested in capital assets, net of related debt.
- The County's total net assets this fiscal year increased \$39.1 million over the previous year, which represents a 6.7% increase in net assets from 2007. Total net assets for governmental activities increased \$38.1 million while total net assets for business-type activities increased \$1.0 million.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$243.9 million. Of this amount, \$124.7 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 \$39.6 million, or 47.2% of total General Fund expenditures.
- The County's total long-term debt decreased by \$3.7 million or 1.0% in comparison with the prior year. The decrease resulted primarily from the retirement of principal of \$15.7 million of bonds and debt certificates exceeding a new bond issuance of \$8.0 million.
- Interest rates fell over the last fiscal year, and interest earnings for the County decreased from 2007. The County's weighted average interest earnings rate went from 4.50% at the end of fiscal year 2007 to 2.29% at the end of fiscal year 2008.

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, 2008 (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 18-20 of this report.

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

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

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

The County maintains eighty-two 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 Forest Preserve District's Land Acquisition Fund and all Nonmajor Governmental Funds. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The governmental fund financial statements can be found on pages 21-24 of this report.

The County maintains Proprietary funds in the form of Enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the County-wide financial statements. The County uses enterprise funds to account for solid waste management, recycling activities, and revenues and expenses associated with the Events Center.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2008 (Unaudited)

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

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

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

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

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

The Notes to the Financial Statements can be found on pages 30-65 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 and the Retiree Health Plan schedule of funding progress. 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 and the Retiree Health Plan schedule have been provided to present progress in funding the obligation to provide pension benefits to County and District employees and post-retirement healthcare benefits to qualifying retired employees.

Required supplementary information can be found on pages 66-70 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 71-234 of this report.

COUNTY-WIDE FINANCIAL ANALYSIS

Statement of Net Assets - The County's overall financial position improved during fiscal year 2008. 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 \$620.8 million, an increase of \$39.1 million over the previous year. The growth is due to several factors, a 4% increase in property tax revenues as compared to 2007, most of which is due to the increase in the consumer price index and new taxable property, the collection of a new RTA sales tax, and \$14.7 million of developer contributions received resulting in new infrastructure assets. Net assets invested in capital assets net of related debt rose over \$41.7 million, due to the addition of new capital assets, such as the new adult correction facility, coupled with the repayment of matured debt.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2008 (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 decreased significantly due to the spending on the adult correction construction project. Current and other assets for Business-type Activities were up by \$6.9 million; the increase was due mainly to the new District bond issue.

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, other post-employment benefits 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 decreased by \$3.1 million from last year because of the high level of accounts payable at the end of the prior fiscal year related to construction. The deferred property taxes represents the Forest Preserve District's portion of deferred property taxes in 2008. 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, 2008.

Condensed Statement of Net Assets, as of November 30, 2008 and 2007 (In Millions - Rounded)

| | Governmental Activities | | Business-Type Activities | | Total Primary Government | | |
|---------------------|-------------------------|-----------------|--------------------------|----------------|--------------------------|-----------------|----------|
| | 2008 | 2007 | 2008 | 2007 | 2008 | 2007 | Change % |
| Assets | | | | | | | |
| Current and | | | | | | | |
| Other Assets | \$ 296.7 | \$ 331.2 | \$ 31.0 | \$ 24.1 | \$ 327.7 | \$ 355.3 | -8% |
| Capital Assets | <u>687.6</u> | <u>629.8</u> | <u>14.9</u> | <u>12.3</u> | <u>702.5</u> | <u>642.1</u> | 9% |
| Total Assets | <u>984.3</u> | <u>961.0</u> | <u>45.9</u> | <u>36.4</u> | <u>1,030.2</u> | <u>997.4</u> | 3% |
| Liabilities | | | | | | | |
| Current and | | | | | | | |
| Other Liabilities | 45.6 | 48.7 | 1.0 | 0.5 | 46.6 | 49.2 | -5% |
| Long-Term | | | | | | | |
| Liabilities | <u>354.8</u> | <u>366.5</u> | <u>8.0</u> | <u>-</u> | <u>362.8</u> | <u>366.5</u> | -1% |
| Total Liabilities | <u>400.4</u> | <u>415.2</u> | <u>9.0</u> | <u>0.5</u> | <u>409.4</u> | <u>415.7</u> | -2% |
| Net Assets | | | | | | | |
| Invested in Capital | | | | | | | |
| Assets, Net of | | | | | | | |
| Related Debt | 365.7 | 323.7 | 12.0 | 12.3 | 377.7 | 336.0 | 12% |
| Restricted | 94.6 | 93.6 | 9.2 | 9.0 | 103.8 | 102.6 | 1% |
| Unrestricted | <u>123.6</u> | <u>128.5</u> | <u>15.7</u> | <u>14.6</u> | <u>139.3</u> | <u>143.1</u> | -3% |
| Total Net Assets | <u>\$ 583.9</u> | <u>\$ 545.8</u> | <u>\$ 36.9</u> | <u>\$ 35.9</u> | <u>\$ 620.8</u> | <u>\$ 581.7</u> | 7% |

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

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2008 (Unaudited)

Condensed Statement of Activities for the Years ended November 30, 2008 and 2007 (In Millions - Rounded)

| | Governmental Activities | | Business-Type Activities | | Total Primary Government | | |
|--|-------------------------|----------|--------------------------|---------|--------------------------|----------|----------|
| | 2008 | 2007 | 2008 | 2007 | 2008 | 2007 | Change % |
| Revenues | | | | | | | |
| Program Revenues | | | | | | | |
| Charges for Services | \$ 35.2 | \$ 36.2 | \$ 0.8 | \$ 1.2 | \$ 36.0 | \$ 37.4 | -4% |
| Operating Grants and Contributions | 49.8 | 48.4 | - | - | 49.8 | 48.4 | 3% |
| Capital Grants and Contributions | 23.2 | 34.6 | - | - | 23.2 | 34.6 | -33% |
| General Revenues | | | | | | | |
| Property Taxes | 73.1 | 70.6 | - | - | 73.1 | 70.6 | 4% |
| Income Tax | 4.8 | 5.1 | - | - | 4.8 | 5.1 | -6% |
| Sales Tax | 14.0 | 15.1 | - | - | 14.0 | 15.1 | -7% |
| RTA Sales Tax | 9.8 | - | - | - | 9.8 | - | n/a |
| Other Taxes | 3.2 | 3.1 | - | - | 3.2 | 3.1 | 3% |
| Investment Earnings | 8.7 | 11.7 | 0.8 | 1.2 | 9.5 | 12.9 | -26% |
| Other General Revenues | 0.5 | 0.4 | 1.5 | - | 2.0 | 0.4 | 400% |
| Total Revenues | 222.3 | 225.2 | 3.1 | 2.4 | 225.4 | 227.6 | -1% |
| Expenses | | | | | | | |
| General Government | 44.6 | 41.3 | - | - | 44.6 | 41.3 | 8% |
| Public Service and Records | 13.4 | 12.5 | - | - | 13.4 | 12.5 | 7% |
| Judicial | 22.1 | 17.7 | - | - | 22.1 | 17.7 | 25% |
| Public Safety | 49.3 | 44.3 | - | - | 49.3 | 44.3 | 11% |
| Highways and Streets | 22.9 | 16.3 | - | - | 22.9 | 16.3 | 40% |
| Health and Welfare | 10.8 | 10.3 | - | - | 10.8 | 10.3 | 5% |
| Environment and Conservation | 1.3 | 0.9 | - | - | 1.3 | 0.9 | 44% |
| Development | 5.0 | 5.4 | - | - | 5.0 | 5.4 | -7% |
| Interest on Long-Term Debt | 15.1 | 11.5 | - | - | 15.1 | 11.5 | 31% |
| Solid Waste | - | - | 1.5 | 0.9 | 1.5 | 0.9 | 67% |
| Events Center | - | - | 0.3 | 0.4 | 0.3 | 0.4 | -25% |
| Total Expenses | 184.5 | 160.2 | 1.8 | 1.3 | 186.3 | 161.5 | 15% |
| Excess before Special Items and Transfers | 37.8 | 65.0 | 1.3 | 1.1 | 39.1 | 66.1 | -41% |
| Special Items | | | | | | | |
| Receipt from PBC | - | 6.8 | - | - | - | 6.8 | -100% |
| Loss on Prepaid Rent | - | (2.6) | - | - | - | (2.6) | -100% |
| Transfers | 0.3 | 3.2 | (0.3) | (3.2) | - | - | n/a |
| Increase (Decrease) in Net Assets | 38.1 | 72.4 | 1.0 | (2.1) | 39.1 | 70.3 | -44% |
| Net Assets Beginning of Year | 545.8 | 473.4 | 35.9 | 38.0 | 581.7 | 511.4 | 14% |
| Net Assets End of Year | \$ 583.9 | \$ 545.8 | \$ 36.9 | \$ 35.9 | \$ 620.8 | \$ 581.7 | 7% |

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

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2008 (Unaudited)

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 down 1% with expenses up 15%. The County began collecting the new RTA sales tax in 2008, amounting to \$9.8 million. The \$11.4 million decrease in capital grants and contributions is the result \$14.7 million in developer contributions received in the form of new infrastructure – mainly roads in 2008 falling short of the prior fiscal year. Property taxes were higher by \$2.5 million due mostly to a general increase in the levy to keep up with the consumer price index. Highways and Streets expenses were up \$6.6 million from 2007 due to the timing of road projects. Additional analyses regarding revenues and expenditures/expenses will be discussed in the sections below. Transfers from business-type to governmental activities were down \$2.9 million in 2008.

Governmental Funds - The revenues and expenditures of the County's General Fund and the Nonmajor Funds are analyzed below. Amounts for 2007 have been updated to reflect changes in nonmajor funds. The activities of the District's Debt Service 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 2008 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 2008 experienced a 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 higher due to the new RTA sales tax and greater payments received for infrastructure construction projects. Grant funding was down \$2.9 million in 2008 due to funding cuts in almost every functional area. It is apparent that grant sources may need to be replaced in the future with other sources of revenue. Revenues from service operations were also lower in 2008 due mainly to fewer recording and revenue tax stamp fees collected by the County – those fees are based on the housing market which has slowed dramatically. 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 in Kane County. The increase in property taxes in the General Fund can be attributed to this growth. Sales and income tax decline in 2008 were the main contributors to the fall in other taxes, grants and reimbursements revenue. Interest revenue decreased because interest rates earned were lower in 2008 than in 2007. Fines, Services, Fees and Permits were down 2% due to a fewer recording collections as described above.

Property taxes for the Nonmajor Governmental Funds grew \$0.7 million in 2008. Other taxes, Grants and Reimbursements revenue increased 37% in Nonmajor Governmental Funds mainly because of the new RTA sales tax and payments received for transportation projects. Fines, Services, Fees & Permits were down 3% because of a decline in impact fees charged for new construction developments. Although Riverboat proceeds collected from the Elgin Riverboat were \$8.5 million in 2008, up from \$7.7 million in 2007 due to changes in casino taxing by the State and casino attendance, miscellaneous revenues were down slightly in 2008.

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Comparative Summary of Revenues General Fund

| | 2008 General Fund | 2007 General Fund | Increase (Decrease) 2007 to 2008 | % Change |
|---|-------------------------|-------------------------|--|----------|
| Revenues | | | | |
| Property Taxes | \$ 29,260,693 | \$ 27,391,079 | \$ 1,869,614 | 7% |
| Other Taxes, Grants & Reimbursements | 27,833,944 | 29,118,571 | (1,284,627) | -4% |
| Interest | 1,272,052 | 2,078,395 | (806,343) | -39% |
| Fines, Services, Fees & Permits | 20,151,873 | 20,648,484 | (496,611) | -2% |
| Miscellaneous | 197,324 | 158,177 | 39,147 | 25% |
| Total Revenues | <u>\$ 78,715,886</u> | <u>\$ 79,394,706</u> | <u>\$ (678,820)</u> | -1% |

Comparative Summary of Revenues for the Total Nonmajor Governmental Funds

| | 2008 Nonmajor Governmental Funds | 2007 Nonmajor Governmental Funds | Increase (Decrease) 2007 to 2008 | % Change |
|---|---|---|--|----------|
| Revenues | | | | |
| Property Taxes | \$ 25,492,797 | \$ 24,809,835 | \$ 682,962 | 3% |
| Other Taxes, Grants & Reimbursements | 51,193,501 | 37,234,063 | 13,959,438 | 37% |
| Interest | 5,220,010 | 8,801,179 | (3,581,169) | -41% |
| Fines, Services, Fees & Permits | 14,903,026 | 15,379,184 | (476,158) | -3% |
| Miscellaneous | 8,957,836 | 9,101,177 | (143,341) | -2% |
| Total Revenues | <u>\$ 105,767,170</u> | <u>\$ 95,325,438</u> | <u>\$ 10,441,732</u> | 11% |

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 \$3.7 million from 2007 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 7% in 2008. General government expenditures increased by \$0.9 million due to higher personnel and benefits costs. Public Service and Records expenditures increased 34% due to costs associated with elections that took place during the year, election judges/workers expenditures were up over \$500 thousand. Public Safety expenditures were up as a result of higher personnel and benefits costs. Debt service expenditures decreased slightly in the General Fund, due to the timing of payments on the 2005 and 2006 series debt certificates.

Capital costs were higher because of ongoing computer projects and new computer software purchased for the public safety departments.

Comparative Summary of Expenditures General Fund

| | 2008 General Fund | 2007 General Fund | Increase (Decrease) 2007 to 2008 | % Change |
|--|--------------------------|--------------------------|--|----------|
| Expenditures | | | | |
| General Government | \$ 15,413,874 | \$ 14,508,894 | \$ 904,980 | 6% |
| Public Service and Records | 7,283,149 | 5,433,575 | 1,849,574 | 34% |
| Judicial | 15,680,492 | 15,196,990 | 483,502 | 3% |
| Public Safety | 38,513,476 | 37,482,294 | 1,031,182 | 3% |
| Development, Housing and Economic Development | 2,283,739 | 2,500,047 | (216,308) | -9% |
| Debt Service | 2,156,334 | 2,574,074 | (417,740) | -16% |
| Capital Outlay | 2,596,073 | 1,088,875 | 1,507,198 | 138% |
| Total Expenditures | <u>\$ 83,927,137</u> | <u>\$ 78,784,749</u> | <u>\$ 5,142,388</u> | 7% |

Expenditures in the Nonmajor Governmental Funds decreased in total by 10% in 2008. The greatest decrease by far was in the area of capital outlay. The County spent a total \$29.9 million on capital items in 2008, which included \$14.1 million paid on the construction of the new adult corrections facility. 2007 costs included \$25.4 million paid from the now-closed Adult Correction Construction Fund on the construction of the new adult corrections facility.

The decrease in General Government expenditures was due mainly to the \$2.1 million spent on farmland preservation rights compared to \$5.5 million spent in 2007, offsetting that decrease, personnel and benefit costs were up \$0.7 million.

The decrease in Public Services and Records is due mainly to salary cuts in the County Recorder's office. The \$10.8 million increase in Highway costs was caused by spending more on road and bridge improvements in 2008 than in 2007, this included several street resurfacing projects in addition to engineering costs associated with the ongoing Stearns Road Bridge project. Judicial, Public Safety, and Health and Welfare expenditures increased slightly because of higher personnel costs and a court document storage project. Environment and Conservation expenditures were up due to slightly increased grant funding in this area. Debt Service expenditures were up \$2.6 million due to the timing of bond payments.

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Comparative Summary of Expenditures
for the Total Nonmajor Government Funds

| | 2008 Nonmajor Governmental Funds | 2007 Nonmajor Governmental Funds | Increase (Decrease) 2007 to 2008 | % Change |
|--|---|---|--|-------------|
| Expenditures | | | | |
| General Government | \$ 19,345,829 | \$ 21,241,521 | \$ (1,895,692) | -9% |
| Public Service and Records | 5,441,476 | 5,810,192 | (368,716) | -6% |
| Judicial | 5,384,889 | 3,989,492 | 1,395,397 | 35% |
| Public Safety | 3,541,701 | 3,400,558 | 141,143 | 4% |
| Highways and Streets | 27,239,527 | 16,424,217 | 10,815,310 | 66% |
| Health and Welfare | 10,472,186 | 10,162,877 | 309,309 | 3% |
| Environment and Conservation | 1,308,512 | 864,272 | 444,240 | 51% |
| Development, Housing and Economic Development | 2,661,520 | 2,837,316 | (175,796) | -6% |
| Debt Service | 6,928,525 | 4,284,997 | 2,643,528 | 62% |
| Capital Outlay | 29,869,321 | 56,266,498 | (26,397,177) | -47% |
| Total Expenditures | \$ 112,193,486 | \$ 125,281,940 | \$(13,088,454) | -10% |

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 of \$19.1 million in 2008 were comparable to the \$19.0 million in 2007, this is comprised mainly of property taxes needed to retire debt. Expenditures totaled \$22.2 million, up from \$16.0 million the prior year, because of the timing of debt payments.

The District's Land Acquisition Fund is used for expenditures made from the proceeds of prior year's general obligation bond issuances associated with the open space referendum. Revenues for the fund were \$1.7 million, an increase from the prior year due interest earnings because of a greater base of investments than in 2007. Expenditures for the fund were \$20.9 million (99% of which was for the purchases of land), down significantly from last year's expenditures of \$53.1 million.

Business-type Activities - Combined operating revenues for the Enterprise Surcharge, Enterprise General and District's Enterprise Fund decreased to \$0.8 million, down from \$1.2 million in 2007. The main source of revenue was derived from waste dumped at Settler's Hill Landfill. 2007 also saw a decrease in revenues as the landfill closed on December 29, 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 were up \$0.6 million because of \$1.1 million spent on building repairs in 2008. Depreciation decreased slightly due to certain assets being fully depreciated in 2007.

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Comparative Summary of Expenses for the Total Proprietary Funds

| Expenses | 2008 Proprietary Funds | 2007 Proprietary Funds | Increase (Decrease) 2007 to 2008 | % Change |
|-----------------------|------------------------------|------------------------------|--|-------------|
| Personnel Services | \$ 183,682 | \$ 197,185 | \$ (13,503) | -7% |
| Benefits | 51,260 | 53,894 | (2,634) | -5% |
| Contractual Services | 1,286,866 | 666,645 | 620,221 | 93% |
| Commodities | 14,847 | 18,759 | (3,912) | -21% |
| Depreciation | 313,414 | 325,704 | (12,290) | -4% |
| Total Expenses | \$ 1,850,069 | \$ 1,262,187 | \$ 587,882 | 47% |

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, 2008, the County's governmental funds reported combined ending fund balances of \$243.9 million, a decrease of \$33.8 million in comparison with the prior year. A significant decrease was seen in the District's Land Acquisition Fund, which experienced a decline in fund balance of \$19.3 million mainly because of the \$20.8 million in open space land purchases throughout the County.

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

Approximately 51% (\$124.7 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 (\$1.4 million), long-term interfund loans (\$1.6 million), debt service (\$9.3 million), future projects (\$104.0 million), and the County's permanent fund (\$3.0 million).

The General Fund is the chief operating fund of the County. At November 30, 2008, unreserved fund balance of the General Fund was \$39.6 million, while total fund balance reached \$41.5 million. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 47.2% of total fund expenditures, while total fund balance represents 49.4% of that same amount. During 2008, expenditures exceeded revenues by \$5.2 million. After taking into account interfund transfers, the General Fund's fund balance decreased by \$4.3 million during the current fiscal year.

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Total General Fund revenues were \$1.9 million less than the final budgeted amount; greater than anticipated revenues from property tax and fines could not offset the less-than-expected sales tax, income tax and interest revenues. Total expenditures nearly matched the final budget. 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 \$15.8 million at November 30, 2008. Of that amount, \$13.6 million and \$2.2 million relate to the Enterprise General Fund and District's Enterprise Funds, respectively. The total unrestricted net assets for these funds were higher than in 2007 because of current year interest earnings. 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 2008 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 \$1.5 million total increase, \$1.4 million relates to 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:

| <u>General Fund Department</u> | <u>Budget</u> <u>Increase/(Decrease)</u> | <u>Reason For Increase/Decrease</u> |
|--------------------------------|---|---|
| Communication/Technology | \$ 313,960 | IT purchases related to public safety software were increased to match the timing of required vendor payments. |
| Other - Contingency | (\$ 1,616,939) | Money was taken from the contingency and added to individual department line items. |
| Sheriff | \$ 1,767,331 | An agreement was reached for the County to buy back compensatory time earned by Sheriff's deputies based on the union labor contract. |

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 | \$ 274,404 | The final tax levy was greater than anticipated. |
| Other Taxes | (\$ 2,538,438) | Sales taxes were nearly \$2 million less than anticipated, and income taxes were \$857 thousand less than expected. |
| Licenses and Permits | (\$ 332,882) | Building and inspection permits were under budget due to fewer home building developments. |
| Charges for Services | (\$ 362,742) | Charges were underestimated in some offices and overestimated in others. Fewer than expected number of home refinancing caused recording fees to be \$722 thousand under estimates. Chancery fees were \$438 thousand over budget due to the high number of foreclosures filed. |
| Fines | \$ 1,324,959 | Poor economic conditions over the last few years led to the the rise in back tax penalties. |
| Reimbursements | \$ 438,915 | The County received \$418 thousand in health claims reimbursements |
| Interest | (\$ 822,748) | Interest rates were lower than in 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 | \$ 508,268 | A budgeted building project and a consulting project were not started. |
| Communications/Technology | \$ 537,813 | Budgeted special purpose equipment and software was not purchased. |
| Other - Contingency | \$ 1,084,994 | Not all of the amount set aside as contingency was used in 2008. |
| Election Expense | (\$ 930,481) | Many expenditure line items were underestimated relating to the elections held during the fiscal year. |
| Corrections, Board and Care | (\$ 2,262,002) | Overcrowding of the old County jail facility prior to the opening of the new jail facility caused the need to send prisoners to other local jails. |
| Juvenile Custody | (\$ 566,040) | The department underestimated the costs for board and care of juvenile offenders. |
| Juvenile Justice Center | \$ 282,413 | The department was able to keep salaries expenditures near 2007 levels because of staff vacancies throughout the year. |
| County Development | \$ 235,770 | Several factors including less than expected contractual services led to the variance. |
| Water Resources | \$ 390,640 | Contractual services expenditures were under budget due to the timing of projects. |

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, 2008, totals \$702.5 million, compared to \$642.1 million at November 30, 2007. 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 \$629.8 million in 2007 to \$687.6 million in 2008, a 9.2% or \$57.8 million increase. The increase can be attributed to major purchases of land acquired by the District of over \$20.7 million and the completion of the adult corrections facility, which totaled \$64.9 million of which \$14.1 million worth of work was done in 2008. Another nearly \$13.5 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 \$14.7 million.

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Current commitments for which the County has entered into contracts for future construction total approximately \$10.6 million for roads the work is expected to be completed over the next two years.

Capital assets in proprietary funds were higher by 2.6 million as new construction in progress additions were greater than depreciation expense during the year.

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

Long-Term Debt – Below is a comparative summary of long-term debt. At November 30, 2008, the County had total long-term debt outstanding of \$354.8 million for governmental activities and \$7.9 million for business-type activities. For governmental activities, 96.6% (\$342.8 million) was comprised of General Obligation Bonds and Debt Certificates along with related premiums and deferred amounts. The total debt for governmental activities decreased \$11.7 million (3.2%) during the current fiscal year. The decrease in General Obligation Bonds and Debt Certificates was due to the timely payment of principal on outstanding debt issues. The liability relating to probable claims and judgments for general liability and worker's compensation was down approximately \$117 thousand from the prior year due to higher dollar claims outstanding at the year of the prior year. Other post employment benefits (OPEB) were required to be reported for the first time by the County in fiscal year 2008 with the adoption of Statement No. 45 of the Governmental Accounting Standards Board - *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The OPEB liability represents the year end estimated postemployment healthcare benefits to be taken (actuarially adjusted) after the services of qualifying employees' have ended. Although the County finances these benefits on a pay-as-you-go basis, the liability is being accrued as the associated benefits are earned. Compensated absences include accrued vacation, certain compensatory time and sick leave relating to the plan in effect prior to December 1, 1989. Compensated absences are calculated on current wages; the slight increase relates to the timing of absences used during 2008.

The \$7.9 million increase in debt for business-type activities is the result of the new debt issuance by the Forest Preserve District for improvements to the Philip B. Elfstrom Stadium.

Comparative Summary of Long-Term Debt

| | 2008 | 2007 | Increase (Decrease) |
|---|--------------------|--------------------|------------------------|
| <i>Governmental Activities</i> | | | |
| General Obligation Bonds and Debt Certificates | \$ 342,775,344 | \$ 358,767,280 | \$ (15,991,936) |
| Accrued Claims and Judgments | 3,110,685 | 3,228,174 | (117,489) |
| Other Post-Employment Benefits | 3,689,000 | - | 3,689,000 |
| Compensated Absences | 5,265,095 | 4,533,306 | 731,789 |
| Total Governmental Activities | \$ 354,840,124 | \$ 366,528,760 | \$ (11,688,636) |
| <i>Business-Type Activities</i> | | | |
| General Obligation Bonds | \$ 7,942,997 | \$ - | \$ 7,942,997 |

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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 8 on pages 50-60 of this report.

ECONOMIC FACTORS AND FISCAL YEAR 2009 BUDGETS AND RATES

Kane County has experienced substantial growth in the last decade and a half, aided by its accessibility to Chicago and other suburbs. The population of Kane County was estimated at 507,125 in 2008 and is anticipated to climb to over 750,000 by 2030.

The unemployment rate for Kane County in February 2009 was 7.5%, a considerable jump over the previous year's rate of 6.4%. Given the current economic indicators for this region, sales tax revenue is anticipated to slightly decrease in 2009. 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.

In April 2008, the County began collecting a new Mass Transit Sales Tax from the state of Illinois. The sales tax, which is estimated to be \$12 million annually, must be used to fund operating and capital costs of public safety and public transportation services.

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.

The County anticipates completing the purchase of a parcel of property and the building which houses the operations of the County Circuit Clerk during 2009. The matter is currently in litigation.

All of these factors were considered in the preparation of the County's 2009 budget. In conjunction with current economic factors, the County slightly increased its anticipated spending for 2009. The County has maintained a standard of passing a balanced budget and allowing for an adequate contingency fund. This approach has allowed the County to maintain a prospering unreserved fund balance that will benefit the necessary safety, social service and capital programs without an additional burden to its citizens.

REQUEST FOR INFORMATION

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

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November 30, 2008

BASIC FINANCIAL STATEMENTS

KANE COUNTY, ILLINOIS

Statement of Net Assets November 30, 2008

| | Governmental Activities | Business-Type Activities | Total |
|---|------------------------------------|-------------------------------------|------------------|
| Assets | | | |
| Cash and Investments | \$ 256,063,036 | \$ 30,506,353 | \$ 286,569,389 |
| Cash Held by Paying Agent | 726,116 | - | 726,116 |
| Interest Receivable | 917,980 | 130,348 | 1,048,328 |
| Property Tax Receivable | 15,133,912 | - | 15,133,912 |
| Accounts Receivable | 36,447 | 391,146 | 427,593 |
| Intergovernmental Receivable | 19,290,363 | - | 19,290,363 |
| Other Receivables | 1,500,409 | - | 1,500,409 |
| Prepaid Items | 1,377,139 | - | 1,377,139 |
| Deposits | 20,000 | - | 20,000 |
| Deferred Bond Issuance Costs | 1,694,186 | - | 1,694,186 |
| Capital Assets not being depreciated | 395,168,013 | 9,139,395 | 404,307,408 |
| Capital Assets being depreciated, net | 292,406,919 | 5,722,750 | 298,129,669 |
| Total Assets | \$ 984,334,520 | \$ 45,889,992 | \$ 1,030,224,512 |
| Liabilities and Net Assets | | | |
| Liabilities | | | |
| Accounts Payable | \$ 11,575,059 | \$ 800,117 | \$ 12,375,176 |
| Accrued Payroll | 3,067,466 | 8,948 | 3,076,414 |
| Internal Balances | (205,217) | 205,217 | - |
| Interest Payable | 1,772,507 | 34,496 | 1,807,003 |
| Unearned Revenue | 158,751 | - | 158,751 |
| Deferred Property Taxes | 29,191,546 | - | 29,191,546 |
| Long-Term Obligations, due within one year: | | | |
| Bonds/Debt Certificates Payable | 16,780,000 | - | 16,780,000 |
| Accrued Claims and Judgments | 2,610,685 | - | 2,610,685 |
| Other Post-Employment Benefits | 255,000 | - | 255,000 |
| Compensated Absences | 3,979,115 | - | 3,979,115 |
| Long-Term Obligations, due in more than one year: | | | |
| Bonds/Debt Certificates Payable | 316,498,455 | 8,000,000 | 324,498,455 |
| Deferred Amount on Refunding | (5,124,817) | - | (5,124,817) |
| Deferred Premium (Discount) on Debt | 14,621,706 | (57,003) | 14,564,703 |
| Accrued Claims and Judgments | 500,000 | - | 500,000 |
| Other Post-Employment Benefits | 3,434,000 | - | 3,434,000 |
| Compensated Absences | 1,285,980 | - | 1,285,980 |
| Total Liabilities | 400,400,236 | 8,991,775 | 409,392,011 |
| Net Assets | | | |
| Invested in Capital Assets, net of related debt | 365,741,497 | 12,022,820 | 377,764,317 |
| Restricted for: | | | |
| Debt Service | 7,717,669 | - | 7,717,669 |
| Capital Projects | 82,085,610 | 9,198,731 | 91,284,341 |
| Fox River Trust | 1,781,533 | - | 1,781,533 |
| Permanent Fund - Nonexpendable | 2,967,232 | - | 2,967,232 |
| Unrestricted Net Assets | 123,640,743 | 15,676,666 | 139,317,409 |
| Total Net Assets | 583,934,284 | 36,898,217 | 620,832,501 |
| Total Liabilities and Net Assets | \$ 984,334,520 | \$ 45,889,992 | \$ 1,030,224,512 |

See Accompanying Notes To The Basic Financial Statements.

KANE COUNTY, ILLINOIS

Statement of Activities
For the Year Ended November 30, 2008

| <u>Functions / Programs</u> | <u>Expenses</u> | Program Revenues | | |
|--------------------------------|-----------------|---|---|---|
| | | Fines, Fees and Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Governmental Activities: | | | | |
| General Government | \$ 44,565,948 | \$ 4,645,040 | \$ 10,173,094 | \$ 2,911,197 |
| Public Services | 13,416,180 | 4,588,781 | 5,020,556 | 48,039 |
| Judicial | 22,108,763 | 13,339,730 | 2,438,993 | - |
| Public Safety | 49,334,607 | 6,513,972 | 5,121,690 | - |
| Highways and Streets | 22,890,112 | 2,882,122 | 17,202,381 | 20,192,991 |
| Health and Welfare | 10,817,205 | 1,311,049 | 7,470,705 | - |
| Environment and Conservation | 1,313,252 | 658,650 | 751,210 | - |
| Development | 4,968,520 | 1,280,798 | 1,635,769 | - |
| Interest on Long-Term Debt | 15,078,883 | - | - | - |
| Total Governmental Activities | 184,493,470 | 35,220,142 | 49,814,398 | 23,152,227 |
| Business-Type Activities: | | | | |
| Solid Waste | 1,501,679 | 35,063 | - | - |
| Events Center | 382,269 | 772,931 | - | - |
| Total Business-Type Activities | 1,883,948 | 807,994 | - | - |
| Total Primary Government | \$ 186,377,418 | \$ 36,028,136 | \$ 49,814,398 | \$ 23,152,227 |

General Revenues

Taxes:

Property Taxes

Income Tax

Sales Tax

RTA Sales Tax

Other Taxes

Investment Earnings

Other General Revenues

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> |
|---|--|-----------------------|
| (\$ 26,836,617) | \$ - | (\$ 26,836,617) |
| (3,758,804) | - | (3,758,804) |
| (6,330,040) | - | (6,330,040) |
| (37,698,945) | - | (37,698,945) |
| 17,387,382 | - | 17,387,382 |
| (2,035,451) | - | (2,035,451) |
| 96,608 | - | 96,608 |
| (2,051,953) | - | (2,051,953) |
| (15,078,883) | - | (15,078,883) |
| <u>(76,306,703)</u> | <u>-</u> | <u>(76,306,703)</u> |
| - | (1,466,616) | (1,466,616) |
| <u>-</u> | <u>390,662</u> | <u>390,662</u> |
| - | (1,075,954) | (1,075,954) |
| <u>(76,306,703)</u> | <u>(1,075,954)</u> | <u>(77,382,657)</u> |
| 73,146,862 | - | 73,146,862 |
| 4,793,252 | - | 4,793,252 |
| 14,002,709 | - | 14,002,709 |
| 9,830,153 | - | 9,830,153 |
| 3,273,634 | - | 3,273,634 |
| 8,677,897 | 794,865 | 9,472,762 |
| 520,484 | 1,500,000 | 2,020,484 |
| 263,472 | (263,472) | - |
| <u>114,508,463</u> | <u>2,031,393</u> | <u>116,539,856</u> |
| 38,201,760 | 955,439 | 39,157,199 |
| <u>545,732,524</u> | <u>35,942,778</u> | <u>581,675,302</u> |
| <u>\$ 583,934,284</u> | <u>\$ 36,898,217</u> | <u>\$ 620,832,501</u> |

KANE COUNTY, ILLINOIS

Governmental Funds
Balance Sheet
November 30, 2008

| | Major Funds | | | | |
|--|-----------------|--|---|-----------------------------------|--------------------------------|
| | General Fund | Forest Preserve District's Debt Service Fund (June 30, 2008) | Forest Preserve District's Land Acquisition Fund (June 30, 2008) | Nonmajor Governmental Funds | Total Governmental Funds |
| Assets | | | | | |
| Cash and Investments | \$ 39,046,022 | \$ 11,679,674 | \$ 46,706,588 | \$ 158,630,752 | \$ 256,063,036 |
| Cash Held by Paying Agent | - | - | - | 726,116 | 726,116 |
| Interest Receivable | 218,240 | - | - | 699,740 | 917,980 |
| Property Tax Receivable | - | 12,299,978 | - | 2,833,934 | 15,133,912 |
| Accounts Receivable | - | - | - | 36,447 | 36,447 |
| Intergovernmental Receivable | 6,087,292 | - | 500,000 | 12,703,071 | 19,290,363 |
| Other Receivables | 861,738 | - | 26,668 | 612,003 | 1,500,409 |
| Due from Other Funds | 538,335 | - | 205,217 | 841,122 | 1,584,674 |
| Prepaid Items | 1,306,864 | - | 50,000 | 20,275 | 1,377,139 |
| Deposits | 20,000 | - | - | - | 20,000 |
| Total Assets | \$ 48,078,491 | \$ 23,979,652 | \$ 47,488,473 | \$ 177,103,460 | \$ 296,650,076 |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts Payable | \$ 2,607,402 | \$ - | \$ 10,263 | \$ 8,957,394 | \$ 11,575,059 |
| Accrued Payroll | 1,870,540 | - | - | 1,196,926 | 3,067,466 |
| Due to Other Funds | - | - | - | 1,379,457 | 1,379,457 |
| Deferred Revenue | 2,125,987 | - | 26,668 | 5,395,457 | 7,548,112 |
| Deferred Property Taxes | - | 23,725,219 | - | 5,466,327 | 29,191,546 |
| Total Liabilities | 6,603,929 | 23,725,219 | 36,931 | 22,395,561 | 52,761,640 |
| Fund Balances | | | | | |
| Reserved for: | | | | | |
| Prepaid Items | 1,306,864 | - | 50,000 | 20,275 | 1,377,139 |
| Long-Term Interfund Loans | 538,335 | - | 205,217 | 841,122 | 1,584,674 |
| Debt Service | - | 254,433 | - | 9,053,883 | 9,308,316 |
| Capital Projects | - | - | 47,196,325 | 56,796,830 | 103,993,155 |
| Permanent Funds | - | - | - | 2,967,232 | 2,967,232 |
| Unreserved, reported in: | | | | | |
| General Fund | 39,629,363 | - | - | - | 39,629,363 |
| Special Revenue Funds | - | - | - | 79,563,413 | 79,563,413 |
| Capital Projects Funds | - | - | - | 5,465,144 | 5,465,144 |
| Total Fund Balances | 41,474,562 | 254,433 | 47,451,542 | 154,707,899 | 243,888,436 |
| Total Liabilities and Fund Balances | \$ 48,078,491 | \$ 23,979,652 | \$ 47,488,473 | \$ 177,103,460 | \$ 296,650,076 |

See Accompanying Notes To The Basic Financial Statements.

KANE COUNTY, ILLINOIS

Reconciliation of Governmental Funds Balance Sheet to Statement of Net Assets November 30, 2008

| | |
|--|-----------------------|
| Total fund balances - governmental funds | \$ 243,888,436 |
| Amounts reported for governmental activities in the statement of net assets are different because: | |
| Capital assets net of accumulated depreciation of \$132,164,735 used in governmental activities are not current financial resources and therefore are not reported in the governmental funds. | 687,574,932 |
| 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. | 1,694,186 |
| 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 | 7,389,361 |
| General obligation bonds and Debt certificates | (333,278,455) |
| Deferred amount on refunding of bonds | 5,124,817 |
| Deferred premium on bonds | (14,621,706) |
| Interest payable on debt | (1,772,507) |
| Accrued claims and judgments | (3,110,685) |
| Other post-employment benefits | (3,689,000) |
| Compensated absences | (5,265,095) |
| Net assets of governmental activities | <u>\$ 583,934,284</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, 2008

| | Major Funds | | | | Total Governmental Funds |
|--|----------------------|--|---|-----------------------------------|--------------------------------|
| | General Fund | Forest Preserve District's Debt Service Fund (June 30, 2008) | Forest Preserve District's Land Acquisition Fund (June 30, 2008) | Nonmajor Governmental Funds | |
| Revenues | | | | | |
| Property Tax | \$ 29,260,693 | \$ 18,393,373 | \$ - | \$ 25,492,797 | \$ 73,146,863 |
| Other Taxes | 21,891,562 | 169,762 | - | 24,168,398 | 46,229,722 |
| Licenses and Permits | 729,876 | - | - | 449,310 | 1,179,186 |
| Grants | 1,814,077 | - | 3,000 | 15,640,294 | 17,457,371 |
| Charges for Services | 15,171,563 | - | - | 13,022,265 | 28,193,828 |
| Fines | 4,250,434 | - | - | 1,431,451 | 5,681,885 |
| Reimbursements | 4,128,305 | - | - | 11,384,809 | 15,513,114 |
| Interest | 1,272,052 | 526,777 | 1,659,058 | 5,220,010 | 8,677,897 |
| Miscellaneous | 197,324 | - | 4,444 | 8,957,836 | 9,159,604 |
| Total Revenues | <u>78,715,886</u> | <u>19,089,912</u> | <u>1,666,502</u> | <u>105,767,170</u> | <u>205,239,470</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government | 15,413,874 | - | 169,110 | 19,345,829 | 34,928,813 |
| Public Service and Records | 7,283,149 | - | - | 5,441,476 | 12,724,625 |
| Judicial | 15,680,492 | - | - | 5,384,889 | 21,065,381 |
| Public Safety | 38,513,476 | - | - | 3,541,701 | 42,055,177 |
| Highways and Streets | - | - | - | 27,239,527 | 27,239,527 |
| Health and Welfare | - | - | - | 10,472,186 | 10,472,186 |
| Environment and Conservation | - | - | - | 1,308,512 | 1,308,512 |
| Development, Housing and Economic Development | 2,283,739 | - | - | 2,661,520 | 4,945,259 |
| Debt Service: | | | | | |
| Principal | 745,000 | 10,475,000 | - | 4,510,000 | 15,730,000 |
| Interest and Fees | 1,411,334 | 11,739,109 | - | 2,418,525 | 15,568,968 |
| Capital Outlay | 2,596,073 | - | 20,772,325 | 29,869,321 | 53,237,719 |
| Total Expenditures | <u>83,927,137</u> | <u>22,214,109</u> | <u>20,941,435</u> | <u>112,193,486</u> | <u>239,276,167</u> |
| Excess (Deficiency) of Revenues Over Expenditures | (5,211,251) | (3,124,197) | (19,274,933) | (6,426,316) | (34,036,697) |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | 1,781,557 | - | - | 8,210,060 | 9,991,617 |
| Transfers Out | (908,752) | - | - | (8,819,393) | (9,728,145) |
| Total Other Financing Sources (Uses) | <u>872,805</u> | <u>-</u> | <u>-</u> | <u>(609,333)</u> | <u>263,472</u> |
| Net Change in Fund Balances | (4,338,446) | (3,124,197) | (19,274,933) | (7,035,649) | (33,773,225) |
| Fund Balances, Beginning of Year | <u>45,813,008</u> | <u>3,378,630</u> | <u>66,726,475</u> | <u>161,743,548</u> | <u>277,661,661</u> |
| Fund Balances, End of Year | <u>\$ 41,474,562</u> | <u>\$ 254,433</u> | <u>\$ 47,451,542</u> | <u>\$ 154,707,899</u> | <u>\$ 243,888,436</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, 2008

Net change in total fund balances (\$ 33,773,225)

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

Some revenues were not collected for several months after the close of the fiscal year and therefore were not considered to be "available" and are not reported as revenue in the governmental funds.

The change from fiscal year 2007 to 2008 consists of:

| | | |
|--|------------|-----------|
| Sales and Use Taxes received from the State of Illinois | 1,042,695 | |
| Salary reimbursements received from the State of Illinois | 950,216 | |
| MFT Local Option received from the State of Illinois | (105,705) | |
| Amounts due from other governmental agencies for Road construction and miscellaneous projects | 582,262 | |
| Total change in deferred revenues | | 2,469,468 |

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. (1,764,706)

Contributions/donations of capital assets are not a current financial resource in governmental funds. 14,718,376

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported in the governmental funds:

| | | |
|--|--------------|--------------|
| Increase in compensated absences | (731,789) | |
| Increase in other post-employment benefits | (3,689,000) | |
| Decrease in accrued claims and judgments | 117,489 | |
| Decrease in accrued interest payable on debt | 228,149 | |
| Total expenses of noncurrent resources | | (4,075,151) |

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.

| | |
|---|---------------|
| Capital outlay and highway expenditures resulting in new assets | 60,187,333 |
| Depreciation expense | (15,405,920) |

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. 15,730,000

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. (465,763)

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:

| | | |
|--|------------|---------|
| 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 \$ 38,201,760

See Accompanying Notes To The Basic Financial Statements.

KANE COUNTY, ILLINOIS

Statement of Net Assets
Proprietary Funds
November 30, 2008

| | Enterprise Funds | | | |
|--|--|--|--|---------------|
| | Enterprise Surcharge Fund | Enterprise General Fund | Nonmajor Enterprise Fund Forest Preserve District's Enterprise Fund (June 30, 2008) | Total |
| Assets | | | | |
| Current Assets: | | | | |
| Cash and Investments | \$ 9,165,285 | \$ 13,495,493 | \$ 7,845,575 | \$ 30,506,353 |
| Interest Receivable | 52,728 | 77,620 | - | 130,348 |
| Accounts Receivable | - | - | 391,146 | 391,146 |
| Total Current Assets | 9,218,013 | 13,573,113 | 8,236,721 | 31,027,847 |
| Noncurrent Assets: | | | | |
| Capital Assets not being depreciated | - | 2,883,454 | 6,255,941 | 9,139,395 |
| Capital Assets being depreciated, net | - | - | 5,722,750 | 5,722,750 |
| Total Noncurrent Assets | - | 2,883,454 | 11,978,691 | 14,862,145 |
| Total Assets | \$ 9,218,013 | \$ 16,456,567 | \$ 20,215,412 | \$ 45,889,992 |
| Liabilities and Net Assets | | | | |
| Liabilities | | | | |
| Current Liabilities: | | | | |
| Accounts Payable | \$ 102,079 | \$ - | \$ 698,038 | \$ 800,117 |
| Accrued Payroll | 8,875 | - | 73 | 8,948 |
| Interest Payable | - | - | 34,496 | 34,496 |
| Due to Other Funds | - | - | 25,652 | 25,652 |
| Total Current Liabilities | 110,954 | - | 758,259 | 869,213 |
| Noncurrent Liabilities: | | | | |
| Due to Other Funds | - | - | 179,565 | 179,565 |
| Noncurrent Portion of Bonds Payable | - | - | 8,000,000 | 8,000,000 |
| Unamortized Bond Discount | - | - | (57,003) | (57,003) |
| Total Noncurrent Liabilities | - | - | 8,122,562 | 8,122,562 |
| Total Liabilities | 110,954 | - | 8,880,821 | 8,991,775 |
| Net Assets | | | | |
| Invested in Capital Assets, Net of Related Debt | - | 2,883,454 | 9,139,366 | 12,022,820 |
| Restricted - Expendable for Capital Projects | 9,107,059 | - | - | 9,107,059 |
| Unrestricted Net Assets | - | 13,573,113 | 2,195,225 | 15,768,338 |
| Total Net Assets | 9,107,059 | 16,456,567 | 11,334,591 | 36,898,217 |
| Total Liabilities and Net Assets | \$ 9,218,013 | \$ 16,456,567 | \$ 20,215,412 | \$ 45,889,992 |

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, 2008

| | Enterprise Funds | | | Total |
|---|---------------------------------|-------------------------------|---|---------------|
| | Enterprise Surcharge Fund | Enterprise General Fund | Nonmajor Enterprise Fund Forest Preserve District's Enterprise Fund (June 30, 2008) | |
| Operating Revenues | | | | |
| Waste Disposal Fee | \$ 4,220 | \$ - | \$ - | \$ 4,220 |
| Charges for Services | - | - | 772,931 | 772,931 |
| Miscellaneous | 30,465 | 378 | - | 30,843 |
| Total Operating Revenues | 34,685 | 378 | 772,931 | 807,994 |
| Operating Expenses | | | | |
| Personnel | 182,698 | - | 984 | 183,682 |
| Benefits | 51,260 | - | - | 51,260 |
| Contractual | 1,257,108 | 578 | 29,180 | 1,286,866 |
| Commodities | 10,035 | - | 4,812 | 14,847 |
| Depreciation | - | - | 313,414 | 313,414 |
| Total Operating Expenses | 1,501,101 | 578 | 348,390 | 1,850,069 |
| Operating Income (Loss) | (1,466,416) | (200) | 424,541 | (1,042,075) |
| Nonoperating Revenues (Expenses) | | | | |
| Investment Earnings | 301,811 | 423,969 | 69,085 | 794,865 |
| Recovery from Lawsuit | 1,500,000 | - | - | 1,500,000 |
| Interest Expense | - | - | (33,879) | (33,879) |
| Total Nonoperating Revenues (Expenses) | 1,801,811 | 423,969 | 35,206 | 2,260,986 |
| Income (Loss) Before Transfers | 335,395 | 423,769 | 459,747 | 1,218,911 |
| Transfers | | | | |
| Transfers In | 79,000 | - | - | 79,000 |
| Transfers Out | (342,472) | - | - | (342,472) |
| Total Transfers | (263,472) | - | - | (263,472) |
| Change in Net Assets | 71,923 | 423,769 | 459,747 | 955,439 |
| Net Assets at Beginning of Year | 9,035,136 | 16,032,798 | 10,874,844 | 35,942,778 |
| Net Assets at End of Year | \$ 9,107,059 | \$ 16,456,567 | \$ 11,334,591 | \$ 36,898,217 |

See Accompanying Notes To The Basic Financial Statements.

KANE COUNTY, ILLINOIS

Statement of Cash Flows
Proprietary Funds
For the Year Ended November 30, 2008

| | Enterprise Funds | | | Total |
|---|---------------------------------|-------------------------------|---|----------------------|
| | Enterprise Surcharge Fund | Enterprise General Fund | Nonmajor Enterprise Fund Forest Preserve District's Enterprise Fund (June 30, 2008) | |
| Cash Flows from Operating Activities | | | | |
| Cash Received from Customers | \$ 34,685 | \$ 378 | \$ 780,091 | \$ 815,154 |
| Cash Received from Lawsuit Settlement | 1,500,000 | - | - | 1,500,000 |
| Cash Payments for Goods and Services | (1,421,814) | (578) | (31,405) | (1,453,797) |
| Cash Payments to Employees | (183,320) | - | (911) | (184,231) |
| Net Cash Provided by (Used in) Operating Activities | (70,449) | (200) | 747,775 | 677,126 |
| Cash Flows from Noncapital Financing Activities | | | | |
| Interfund Borrowing | - | - | (25,652) | (25,652) |
| Transfers In | 79,000 | - | - | 79,000 |
| Transfers Out | (342,472) | - | - | (342,472) |
| Net Cash (Used in) Noncapital Financing Activities | (263,472) | - | (25,652) | (289,124) |
| Cash Flows from Capital and Related Financing Activities | | | | |
| Purchases of Capital Assets | - | - | (2,157,293) | (2,157,293) |
| Receipt from Sale of Bonds | - | - | 7,940,147 | 7,940,147 |
| Net Cash Provided by Capital and Related Financing Activities | - | - | 5,782,854 | 5,782,854 |
| Cash Flows from Investing Activities | | | | |
| Income Received on Investments | 268,669 | 374,190 | 69,085 | 711,944 |
| Net Cash Provided by Investing Activities | 268,669 | 374,190 | 69,085 | 711,944 |
| Net Increase in Cash | (65,252) | 373,990 | 6,574,062 | 6,882,800 |
| Cash and Cash Equivalents, Beginning of Year | <u>9,230,537</u> | <u>13,121,503</u> | <u>1,271,513</u> | <u>23,623,553</u> |
| Cash and Cash Equivalents, End of Year | <u>\$ 9,165,285</u> | <u>\$ 13,495,493</u> | <u>\$ 7,845,575</u> | <u>\$ 30,506,353</u> |

See Accompanying Notes To The Basic Financial Statements.

| | Enterprise Funds | | | |
|--|--|--|--|-------------------|
| | Enterprise Surcharge Fund | Enterprise General Fund | Nonmajor Enterprise Fund Forest Preserve District's Enterprise Fund (June 30, 2008) | Total |
| Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities: | | | | |
| Operating Income (Loss) | (\$ 1,466,416) | (\$ 200) | \$ 424,541 | (\$ 1,042,075) |
| Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities: | | | | |
| Depreciation eExpense | - | - | 313,414 | 313,414 |
| Receipt from Lawsuit Settlement | 1,500,000 | - | - | 1,500,000 |
| Decrease in Accounts Receivable | - | - | 7,160 | 7,160 |
| Increase (Decrease) in Accounts Payable | (103,411) | - | 2,587 | (100,824) |
| Increase (Decrease) in Accrued Payroll | (622) | - | 73 | (549) |
| Total Adjustments | <u>1,395,967</u> | <u>-</u> | <u>323,234</u> | <u>1,719,201</u> |
| Net Cash Provided by (Used in) Operating Activities | <u>(\$ 70,449)</u> | <u>(\$ 200)</u> | <u>\$ 747,775</u> | <u>\$ 677,126</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 \$12,319 and \$18,031, respectively.

KANE COUNTY, ILLINOIS

Statement of Fiduciary Assets and Liabilities
Agency Funds
November 30, 2008

| | Agency Funds |
|----------------------|-------------------------|
| Assets | |
| Cash and Investments | \$ 31,853,540 |
| Interest Receivable | 61,622 |
| Other Receivables | <u>128,943</u> |
| Total Assets | <u>\$ 32,044,105</u> |
| Liabilities | |
| Accounts Payable | <u>\$ 32,044,105</u> |
| Total Liabilities | <u>\$ 32,044,105</u> |

See Accompanying Notes To The Basic Financial Statements.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

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 2008 population of approximately 507,125. 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, 2008, 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, 2008

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, 2008

1. Summary of Significant Accounting Policies

Measurement Focus and Basis of Accounting:

County-wide Financial Statements

The county-wide financial statements and the proprietary fund financial statements 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. The fiduciary funds are also reported using the accrual basis of accounting, however, the fiduciary funds do not report revenues and expenses and therefore do not have a measurement focus.

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, 2008

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.

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, 2008

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, 2008

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: County Automation Fund, Transit Sales Tax Contingency Fund, Child Advocacy Center 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, Marriage Fees Fund, and Public Building Commission Fund. Additionally, the County budgets the activity of the Enterprise Surcharge Fund.

- 5) Formal budgets are employed as a management control device during the year for the General, Special Revenue, Debt Service, Capital Projects and Permanent Funds (except for the individual funds listed in part (4)) and the Surcharge (enterprise) Fund through an internal reporting basis. Unexpended appropriations lapse at the end of each fiscal year. Encumbrance accounting is not in use.
- 6) Budgets for the General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds are adopted on a basis consistent with GAAP. Although certain projects in the County Highway and County Bridge Special Revenue Funds and the Capital Projects Funds are budgeted on a project length basis, for internal reporting purposes, the amounts reported as actual under GAAP and the budgetary basis reflect actual expenditures incurred during the year.
- 7) The fiscal year 2008 budget was passed by resolution on November 13, 2007. 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, 2008

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, 2008

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, 2008

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 13 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, 2008

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, 2008

2. Cash and Investments

County Deposits

The carrying amount of the County's deposits was \$191,726,544 at November 30, 2008, and the bank balances were \$198,624,990.

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, \$4,424,733 of the County's bank balances was uninsured and uncollateralized, of that amount, \$1,854,057 relates to balances of County tax collection accounts and \$2,570,676 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 ten 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, 2008, 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 | \$ 17,105,119 | \$ 2,017,015 | \$ 15,088,104 | 62.92% | AAA |
| Federal Farm Credit Bank | 2,002,007 | - | 2,002,007 | 7.36% | AAA |
| Federal National Mortgage Association | 8,031,014 | - | 8,031,014 | 29.54% | AAA |
| Illinois Funds | <u>46,417</u> | <u>46,417</u> | - | 0.17% | AAA |
| Total Investments | <u>\$ 27,184,557</u> | <u>\$ 2,063,432</u> | <u>\$ 25,121,125</u> | | |

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

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, 2008, 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, 2008, was \$23,202,010 and the bank balance was \$24,014,226, all of which was fully insured or collateralized.

District Investments

At year end, the District had \$77,007,949 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, 2008, 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, 2008.

Reconciliation of Notes to Basic Financial Statements:

| | |
|--|-----------------------|
| Cash - Book Value of County Deposits - Per Note Above | \$ 191,726,544 |
| Investments - County - Per Note Above | 27,184,557 |
| Cash - Book Value of District Deposits - Per Note Above | 23,202,010 |
| Investments - District - Per Note Above | 77,007,949 |
| Cash on Hand - County - Per Note Above | <u>27,985</u> |
| Total | <u>\$ 319,149,045</u> |
| Cash and Investments Per Statement of Net Assets | \$ 286,569,389 |
| Cash Held by Paying Agent Per Statement of Net Assets | 726,116 |
| Cash and Investments Per Statement of Fiduciary Assets and Liabilities | <u>31,853,540</u> |
| Total | <u>\$ 319,149,045</u> |

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

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 2007 tax levy was intended to finance the fiscal year 2008 budget. Therefore, the 2007 property tax levy was recorded as revenue in fiscal year 2008 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, 2007 |
| Levy Date (Prior to) | December 31, 2007 |
| First Installment (One-Half of the Total Bill) Due | June 1, 2008 |
| Second Installment (Balance of the Total Bill) Due | September 1, 2008 |
| Tax Sale of Delinquent Accounts Will be Held | October 31, 2008 |

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 2007 tax levy was based on the appropriations ordinance for the year ended June 30, 2008, and thus has been recorded as revenue. Collections on the 2007 levy received prior to June 30, 2008 have been deferred until the subsequent year.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

4. Capital Assets

A summary of changes in the County's capital assets for the period December 1, 2007 through November 30, 2008 follows:

| | Balance at Dec. 1, 2007 | Additions | Deletions | Balance at Nov. 30, 2008 |
|---|----------------------------|----------------|---------------|-----------------------------|
| County Governmental Activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$ 57,249,287 | \$ 4,834,672 | \$ 6,785 | \$ 62,077,174 |
| Construction In Progress | 84,794,982 | 18,564,077 | 67,407,970 | 35,951,089 |
| Total Capital Assets not being Depreciated, Net | 142,044,269 | 23,398,749 | 67,414,755 | 98,028,263 |
| Capital Assets Being Depreciated: | | | | |
| Infrastructure | 213,057,540 | 24,191,489 | 2,082,319 | 235,166,710 |
| Building and Improvements | 66,916,418 | 66,021,708 | - | 132,938,126 |
| Fixtures and Equipment | 26,853,712 | 2,805,072 | 2,023,756 | 27,635,028 |
| Subtotal | 306,827,670 | 93,018,269 | 4,106,075 | 395,739,864 |
| Accumulated Depreciation | | | | |
| Infrastructure | 69,925,193 | 5,539,579 | 980,998 | 74,483,774 |
| Building and Improvements | 21,424,776 | 6,438,135 | - | 27,862,911 |
| Fixtures and Equipment | 18,729,093 | 2,446,272 | 1,367,156 | 19,808,209 |
| Subtotal | 110,079,062 | 14,423,986 | 2,348,154 | 122,154,894 |
| Total Capital Assets Being Depreciated, Net | 196,748,608 | 78,594,283 | 1,757,921 | 273,584,970 |
| County Governmental Activities Capital Assets, Net | \$ 338,792,877 | \$ 101,993,032 | \$ 69,172,676 | \$ 371,613,233 |
| 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 | 20,962 | - | - | 20,962 |
| Total Capital Assets Being Depreciated, Net | - | - | - | - |
| County Business-Type Activities Capital Assets, Net | \$ 2,883,454 | \$ - | \$ - | \$ 2,883,454 |

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

4. Capital Assets

Depreciation expense for the County's Governmental Activities was charged to governmental functions as follows:

| | | |
|--|----|--------------------------|
| General Government | \$ | 946,688 |
| Public Service and Records | | 449,039 |
| Judicial | | 812,988 |
| Public Safety | | 5,974,819 |
| Highways and Streets | | 6,054,860 |
| Health and Welfare | | 171,593 |
| Development, Housing, and Economic Development | | <u>13,999</u> |
| Total Depreciation Expense | | <u>\$ 14,423,986</u> |

A summary of the changes in the District's capital assets for the period July 1, 2007 through June 30, 2008 is as follows:

| <i>District Governmental Activities:</i> | Balance at July 1, 2007 | Additions | Deletions | Balance at June 30, 2008 |
|---|----------------------------|----------------------|-------------------|-----------------------------|
| Capital assets not being depreciated: | | | | |
| Land | \$ 274,108,425 | \$ 22,852,325 | \$ - | \$ 296,960,750 |
| Construction in Progress | <u>423,000</u> | <u>179,000</u> | <u>423,000</u> | <u>179,000</u> |
| Total Capital assets not being depreciated: | <u>274,531,425</u> | <u>23,031,325</u> | <u>423,000</u> | <u>297,139,750</u> |
| Capital Assets Being Depreciated: | | | | |
| Infrastructure | 18,458,427 | 995,746 | - | 19,454,173 |
| Building and Improvements | 4,554,441 | 1,996,744 | - | 6,551,185 |
| Machinery and Equipment | <u>2,530,586</u> | <u>295,846</u> | <u>-</u> | <u>2,826,432</u> |
| Subtotal | <u>25,543,454</u> | <u>3,288,336</u> | <u>-</u> | <u>28,831,790</u> |
| Less Accumulated Depreciation | | | | |
| Infrastructure | 6,655,123 | 574,756 | - | 7,229,879 |
| Building and Improvements | 1,146,336 | 177,766 | - | 1,324,102 |
| Machinery and Equipment | <u>1,226,448</u> | <u>229,412</u> | <u>-</u> | <u>1,455,860</u> |
| Subtotal | <u>9,027,907</u> | <u>981,934</u> | <u>-</u> | <u>10,009,841</u> |
| Total Capital Assets Being Depreciated, Net | <u>16,515,547</u> | <u>2,306,402</u> | <u>-</u> | <u>18,821,949</u> |
| District Governmental Activities Capital Assets, Net | <u>\$ 291,046,972</u> | <u>\$ 25,337,727</u> | <u>\$ 423,000</u> | <u>\$ 315,961,699</u> |

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

4. Capital Assets

| <i>District Business-Type Activities:</i> | <u>Balance at July 1, 2007</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance at June 30, 2008</u> |
|--|------------------------------------|---------------------|------------------|-------------------------------------|
| Capital assets not being depreciated: | | | | |
| Land | \$ 3,118,267 | \$ - | \$ - | \$ 3,118,267 |
| Construction in Progress | 301,199 | 2,836,475 | - | 3,137,674 |
| Total Capital assets not being depreciated: | <u>3,419,466</u> | <u>2,836,475</u> | <u>-</u> | <u>6,255,941</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 | 213,198 | - | - | 213,198 |
| Subtotal | <u>9,908,444</u> | <u>-</u> | <u>-</u> | <u>9,908,444</u> |
| Less Accumulated Depreciation | | | | |
| Building and Improvements | 2,572,381 | 216,353 | - | 2,788,734 |
| Land Improvements | 1,105,161 | 87,929 | - | 1,193,090 |
| Machinery and Equipment | 194,738 | 9,132 | - | 203,870 |
| Subtotal | <u>3,872,280</u> | <u>313,414</u> | <u>-</u> | <u>4,185,694</u> |
| Total Capital Assets Being Depreciated, Net | <u>6,036,164</u> | <u>(313,414)</u> | <u>-</u> | <u>5,722,750</u> |
| District Business-Type Activities | | | | |
| Capital Assets, Net | <u>\$ 9,455,630</u> | <u>\$ 2,523,061</u> | <u>\$ -</u> | <u>\$ 11,978,691</u> |

Depreciation expense of \$981,934 for the District's Governmental Activities was charged to the General Government function. The District also recognized depreciation expense of \$313,414 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 | \$ 98,028,263 | \$ 297,139,750 | \$ 395,168,013 |
| Capital Assets Being Depreciated, Net | <u>273,584,970</u> | <u>18,821,949</u> | <u>292,406,919</u> |
| Total Governmental Capital Assets, Net | <u>\$ 371,613,233</u> | <u>\$ 315,961,699</u> | <u>\$ 687,574,932</u> |
| Business-Type Activities | | | |
| Capital Assets Not Being Depreciated | \$ 2,883,454 | \$ 6,255,941 | \$ 9,139,395 |
| Capital Assets Being Depreciated, Net | <u>-</u> | <u>5,722,750</u> | <u>5,722,750</u> |
| Total Business-Type Capital Assets, Net | <u>\$ 2,883,454</u> | <u>\$ 11,978,691</u> | <u>\$ 14,862,145</u> |

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

5. Receivables and Payables

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

| | <u>Amount</u> |
|-------------------------------------|----------------------|
| Intergovernmental Receivable | |
| State and Local Sales and Use Taxes | \$ 3,575,222 |
| RTA Sales Tax | 3,558,349 |
| Income Tax | 927,732 |
| Estate Tax | 38,378 |
| Personal Property Replacement Tax | 78,532 |
| Probation Salaries | 1,467,428 |
| Motor Fuel Tax | 941,901 |
| Motor Fuel Tax Local Option | 2,052,968 |
| Grants and Reimbursements | <u>6,649,853</u> |
| Total Intergovernmental Receivable | <u>\$ 19,290,363</u> |
| Other Receivables | |
| IMRF Payments | \$ 188,504 |
| Due From Outside Agencies | 1,120,570 |
| Forest Preserve Receivables | <u>191,335</u> |
| Total Other Receivables | <u>\$ 1,500,409</u> |
| Accounts Payable | |
| Accounts Payable | \$ 11,365,702 |
| Contract Retainage Payable | <u>209,357</u> |
| Total Accounts Payable | <u>\$ 11,575,059</u> |

6. Pension Plans

Illinois Municipal Retirement Fund

Plan Description. The County's and District's defined benefit pension plans for Regular and Sheriff's Law Enforcement Personnel (SLEP) employees provide retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The plans are affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, the County's and District's Regular plan members 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 statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2007 was 8.52, 8.98 and 17.64 percent of annual covered payroll, for the County, District and SLEP, respectively.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements November 30, 2008

6. Pension Plans

The County and District also contribute for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. For 2007, the County's annual pension cost for the Regular plan was \$3,761,160, the District's annual pension cost for the Regular plan was \$241,000 and the County's annual pension cost for the SLEP plan was \$2,444,120. These annual pension costs were equal to the required and actual contributions.

Three-Year Trend Information for the Plans

| Year Ending | 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 |
| 12/31/07 | \$ 3,761,160 | 100% | \$ - | \$ 241,000 | 100% | \$ - | \$ 2,444,120 | 100% | \$ - |
| 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% | - |

The required contributions were determined as part of the December 31, 2005, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2005, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0%, per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the County's Regular, District's Regular, and County's SLEP plan assets were determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor between the actuarial and market value of assets. Each plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The remaining amortization period for each plan at December 31, 2007, was 25 years.

Funded Status and Funding Progress. As of December 31, 2007, the most recent actuarial valuation date: The County's Regular plan was 101.95 percent funded. The actuarial accrued liability for benefits was \$97,968,748 and the actuarial value of assets was \$99,882,051, resulting in an overfunded actuarial accrued liability (UAAL) of \$1,913,303. The covered payroll (annual payroll of active employees covered by the plan) was \$44,145,074 and there is no ratio of the UAAL to the covered payroll. The District's Regular plan was 93.42 percent funded. The actuarial accrued liability for benefits was \$5,230,103 and the actuarial value of assets was \$4,885,748, resulting in an underfunded actuarial accrued liability (UAAL) of \$344,355. The covered payroll (annual payroll of active employees covered by the plan) was \$2,683,741 and the ratio of the UAAL to the covered payroll was 13 percent. The County's SLEP plan was 74.23 percent funded. The actuarial accrued liability for benefits was \$48,096,536 and the actuarial value of assets was \$35,700,759, resulting in an underfunded actuarial accrued liability (UAAL) of \$12,395,777. The covered payroll (annual payroll of active employees covered by the plan) was \$13,855,556 and the ratio of the UAAL to the covered payroll was 89 percent.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

6. Pension Plans

The schedules of funding progress presented as RSI following the notes to the financial statements, present multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

7. Post Employment Benefits Other Than Pensions

The County adopted the provisions of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, in 2008. This Statement was implemented prospectively, therefore, the net other postemployment benefit (OPEB) obligation was recorded as zero at transition.

Plan Description: The County administers a single-employer defined benefit healthcare plan the Retiree Healthcare Plan (RHP). The RHP 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 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 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, 62 retirees are eligible for this post employment benefit. 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. RHP does not issue a stand-alone financial report.

Funding Policy: All plan funding is done on a pay-as-you-go basis. Currently, the retired employees pay the blended 2008 premium rate for healthcare insurance. For fiscal year 2008, the County contributed \$230,000 to the plan, total retiree contributions were \$309,300.

Annual OPEB Cost and Net OPEB Obligation: The County's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation to RHP:

| | |
|--|--------------|
| Annual Required Contribution | \$ 2,423,000 |
| Interest On Net OPEB Obligation | - |
| Adjustment To Annual Required Contribution | 1,496,000 |
| Annual OPEB Cost | 3,919,000 |
| Contributions Made | (230,000) |
| Increase In Net OPEB Obligation | 3,689,000 |
| Net OPEB Obligation - Beginning Of Year | - |
| Net OPEB Obligation - End Of Year | \$ 3,689,000 |

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

7. Post Employment Benefits Other Than Pensions

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2008 was as follows:

| | Year Ending | Annual OPEB Cost (APC) | Percentage Of APC Contributed | Net OPEB Obligation |
|----------|----------------|------------------------------|-------------------------------------|---------------------------|
| RHP Plan | 11/30/2008 | \$ 3,919,000 | 5.9% | \$ 3,689,000 |

The total net OPEB obligation of \$3,689,000 has been recorded in the statement of net assets. The County estimates \$255,000 is due within one year. Payments to liquidate the liability have typically been made by the General Fund.

Funded Status and Funding Progress: As of December 1, 2008, the actuarial accrued liability for benefits was \$29,184,000, all of which was unfunded. There has been no change in funding this program. The covered payroll (annual payroll of active employees covered by the plan) was \$60,319,000, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 48.4 percent.

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the County are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents only the current year, however, in subsequent years, multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits will be provided.

Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the County and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities, consistent with the long-term perspective of the calculations.

Significant methods and assumptions were as follows:

| | |
|--------------------------------|-----------------------------------|
| Actuarial valuation date: | December 31, 2008 |
| Actuarial cost method: | Unit Credit Method |
| Amortization method: | Level Percentage Of Payroll, Open |
| Remaining amortization period: | 30 years |
| Actuarial assumptions: | Discount Rate 4.0% |
| | Healthcare Trend Rate 10.5% |

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

8. Long-Term Debt

Long-Term Debt of Governmental Activities

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

| | County | | | | |
|--|--------------------------------|---------------------|----------------------|---------------------------------|-------------------------------------|
| | Balance December 1, 2007 | Additions | Retirements | Balance November 30, 2008 | Principal Due Within One Year |
| Governmental Activities | | | | | |
| General Obligation Bonds and Debt Certificates Payable | | | | | |
| Series 2001 - MFT Alt. Revenue Bonds | \$ 7,365,000 | \$ - | \$ 1,715,000 | \$ 5,650,000 | \$ 1,805,000 |
| Series 2002 - G.O. Refunding Bonds | 6,230,000 | - | 600,000 | 5,630,000 | 620,000 |
| Series 2004 - G.O. Refunding Bonds | 26,815,000 | - | 30,000 | 26,785,000 | 30,000 |
| Series 2005 - Debt Certificates | 9,470,000 | - | 525,000 | 8,945,000 | 525,000 |
| Series 2006 - Debt Certificates | 24,330,000 | - | 220,000 | 24,110,000 | 315,000 |
| Series 2007 - G.O. Bonds | 11,345,000 | - | 2,165,000 | 9,180,000 | 2,170,000 |
| Subtotal G. O. Bonds/Debt | | | | | |
| Certificates Payable | 85,555,000 | - | 5,255,000 | 80,300,000 | 5,465,000 |
| Unamortized Premium on Debt | 3,390,119 | - | 256,314 | 3,133,805 | - |
| Deferred Amount on Refunding | (2,892,312) | - | (259,214) | (2,633,098) | - |
| Total G. O. Bonds/Debt Certificates Payable | 86,052,807 | - | 5,252,100 | 80,800,707 | 5,465,000 |
| Accrued Claims and Judgments | 3,228,174 | 1,231,813 | 1,349,302 | 3,110,685 | 2,610,685 |
| Other Post-Employment Benefits | - | 3,919,000 | 230,000 | 3,689,000 | 255,000 |
| Compensated Absences | 4,368,358 | 4,001,147 | 3,276,269 | 5,093,236 | 3,953,336 |
| Totals | <u>\$ 93,649,339</u> | <u>\$ 9,151,960</u> | <u>\$ 10,107,671</u> | <u>\$ 92,693,628</u> | <u>\$ 12,284,021</u> |
| | | | | | |
| | Forest Preserve District | | | | |
| | Balance July 1, 2007 | Additions | Retirements | Balance June 30, 2008 | Principal Due Within One Year |
| General Obligation Bonds Payable | | | | | |
| Series 1999 - G.O. Bonds | \$ 15,175,000 | \$ - | \$ 4,800,000 | \$ 10,375,000 | \$ 5,055,000 |
| Series 2003 - G.O. Limited Tax Bonds | 33,680,000 | - | 2,225,000 | 31,455,000 | 2,270,000 |
| Series 2004 - G.O. Refunding Bonds | 45,440,000 | - | - | 45,440,000 | - |
| Series 2005 - G.O. Bonds | 73,800,000 | - | 3,450,000 | 70,350,000 | 3,990,000 |
| Series 2006 - G.O. Limited Tax Capital Appreciation Bonds * | 9,892,692 | 465,763 | - | 10,358,455 | - |
| Series 2007 - G.O. Bonds | 85,000,000 | - | - | 85,000,000 | - |
| Subtotal G. O. Bonds Payable | 262,987,692 | 465,763 | 10,475,000 | 252,978,455 | 11,315,000 |
| Unamortized Premium on Bonds | 12,529,965 | - | 1,042,064 | 11,487,901 | - |
| Deferred Amount on Refunding | (2,803,184) | - | (311,465) | (2,491,719) | - |
| Total G.O. Bonds Payable | 272,714,473 | 465,763 | 11,205,599 | 261,974,637 | 11,315,000 |
| Compensated Absences | 164,948 | 171,859 | 164,948 | 171,859 | 25,779 |
| Totals | <u>\$ 272,879,421</u> | <u>\$ 637,622</u> | <u>\$ 11,370,547</u> | <u>\$ 262,146,496</u> | <u>\$ 11,340,779</u> |
| Total Governmental Activities | <u>\$ 366,528,760</u> | <u>\$ 9,789,582</u> | <u>\$ 21,478,218</u> | <u>\$ 354,840,124</u> | <u>\$ 23,624,800</u> |

* - Additions for the Forest Preserve District's Series 2006 - G.O. Limited Tax Capital Appreciation Bonds include \$465,763 of current year accretion of interest.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

8. 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 | \$ 5,465,000 | \$ 11,315,000 | \$ 16,780,000 |
| Accrued Claims and Judgments | 2,610,685 | - | 2,610,685 |
| Other Post-Employment Benefits | 255,000 | - | 255,000 |
| Compensated Absences | 3,953,336 | 25,779 | 3,979,115 |
| Long-Term Obligations, Due in More Than One Year | | | |
| Bonds/Debt Certificates Payable | 74,835,000 | 241,663,455 | 316,498,455 |
| Deferred Amount on Refunding | (2,633,098) | (2,491,719) | (5,124,817) |
| Unamortized Premium on Debt Issuances | 3,133,805 | 11,487,901 | 14,621,706 |
| Accrued Claims and Judgments | 500,000 | - | 500,000 |
| Other Post-Employment Benefits | 3,434,000 | - | 3,434,000 |
| Compensated Absences | 1,139,900 | 146,080 | 1,285,980 |
| Total Debt | \$ 92,693,628 | \$ 262,146,496 | \$ 354,840,124 |

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, 2008, is \$3,110,685. The Liability Insurance Fund (an account of the General Fund) is responsible for the retirement of the County's claims and judgments.

County's Other Post-Employment Benefits

The County's long-term liability relating to other post-employment benefits (OPEB) at November 30, 2008, is \$3,689,000. The General Fund is responsible for the retirement of the County's OPEB liabilities. See note 7 for more information related to OPEB.

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, 2008, of \$5,093,236 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 \$171,859 of vested or accumulated vacation and sick leave owed to retirees or terminated employees as of June 30, 2008 for a total county-wide liability of \$5,265,095.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

8. Long-Term Debt

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.

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, 2008, after the advanced refunding described later in Note 8, are as follows:

Motor Fuel Tax Alternative Revenue Bonds Series 2001

| Year Ending November 30, | Principal | Interest | Total |
|-----------------------------|--------------|------------|--------------|
| 2009 | \$ 1,805,000 | \$ 238,200 | \$ 2,043,200 |
| 2010 | 1,875,000 | 155,225 | 2,030,225 |
| 2011 | 1,970,000 | 54,175 | 2,024,175 |
| | \$ 5,650,000 | \$ 447,600 | \$ 6,097,600 |

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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

8. Long-Term Debt

The annual principal and interest requirements on the County's refunding bonds payable to maturity as of November 30, 2008 are as follows:

General Obligation Refunding Bonds Series 2002

| <u>Year Ending November 30,</u> | <u>Prinicipal</u> | <u>Interest</u> | <u>Total</u> |
|-------------------------------------|---------------------|-------------------|---------------------|
| 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 | 710,000 | 107,688 | 817,688 |
| 2014-2016 | <u>2,320,000</u> | <u>145,010</u> | <u>2,465,010</u> |
| Total | <u>\$ 5,630,000</u> | <u>\$ 929,731</u> | <u>\$ 6,559,731</u> |

County's General Obligation Series 2004

On March 23, 2004, the County issued \$26,875,000 in General Obligation Refunding Bonds Series 2004 with a premium of \$4,152,008 to advance refund \$27,400,000 of outstanding MFT Series 2001 bonds. The 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, 2008, \$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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

8. Long-Term Debt

The annual principal and interest requirements on the County's refunding bonds payable to maturity as of November 30, 2008 are as follows:

General Obligation Refunding Bonds Series 2004

| Year Ending November 30, | Principal | Interest | Total |
|-----------------------------|----------------------|----------------------|----------------------|
| 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 | 2,215,000 | 1,223,988 | 3,438,988 |
| 2014-2018 | 12,900,000 | 4,244,869 | 17,144,869 |
| 2019-2021 | 9,470,000 | 762,825 | 10,232,825 |
| Total | <u>\$ 26,785,000</u> | <u>\$ 11,721,761</u> | <u>\$ 38,506,761</u> |

County's Debt Certificates - Series 2005

On December 29, 2005, the County issued \$9,995,000 of General Obligation Debt Certificates, Series 2005 to fund a portion of a new adult 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.

The annual principal and interest requirements on the County's debt certificates payable to maturity as of November 30, 2008 are as follows:

Debt Certificates - Series 2005

| Year Ending November 30, | Principal | Interest | Total |
|-----------------------------|---------------------|---------------------|----------------------|
| 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 | 525,000 | 252,608 | 777,608 |
| 2014-2018 | 2,625,000 | 975,539 | 3,600,539 |
| 2019-2023 | 2,635,000 | 476,126 | 3,111,126 |
| 2024-2025 | 1,060,000 | 43,195 | 1,103,195 |
| Total | <u>\$ 8,945,000</u> | <u>\$ 2,948,213</u> | <u>\$ 11,893,213</u> |

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

8. Long-Term Debt

County's Debt Certificates - Series 2006

On July 6, 2006, the County issued \$24,995,000 of General Obligation Debt Certificates, Series 2006 to fund a portion of a new adult 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, 2008 are as follows:

Debt Certificates - Series 2006

| <u>Year Ending November 30,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|-------------------------------------|----------------------|----------------------|----------------------|
| 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 | 745,000 | 965,200 | 1,710,200 |
| 2014-2018 | 5,780,000 | 4,196,338 | 9,976,338 |
| 2019-2023 | 10,125,000 | 2,485,404 | 12,610,404 |
| 2024-2025 | 5,590,000 | 256,951 | 5,846,951 |
| Total | <u>\$ 24,110,000</u> | <u>\$ 12,003,205</u> | <u>\$ 36,113,205</u> |

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, 2008 are as follows:

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

8. Long-Term Debt

General Obligation Bonds - Series 2007

| <u>Year Ending November 30,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|-------------------------------------|---------------------|-------------------|---------------------|
| 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>\$ 9,180,000</u> | <u>\$ 704,439</u> | <u>\$ 9,884,439</u> |

District's Bonds Payable

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

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:

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

8. Long-Term Debt

Forest Preserve District General Obligation Bonds, Series 1999

| Year Ending June 30, | Principal | Interest | Total |
|-------------------------|---------------|------------|---------------|
| 2009 | \$ 5,055,000 | \$ 412,657 | \$ 5,467,657 |
| 2010 | 5,320,000 | 146,300 | 5,466,300 |
| Total | \$ 10,375,000 | \$ 558,957 | \$ 10,933,957 |

Forest Preserve District General Obligation Limited Tax Bonds, Series 2003

| Year Ending June 30, | Principal | Interest | Total |
|-------------------------|---------------|--------------|---------------|
| 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 | 2,530,000 | 794,756 | 3,324,756 |
| 2014-2018 | 14,010,000 | 2,527,603 | 16,537,603 |
| 2019-2020 | 5,480,000 | 203,000 | 5,683,000 |
| Total | \$ 31,455,000 | \$ 7,408,395 | \$ 38,863,395 |

Forest Preserve District General Obligation Refunding Bonds, Series 2004

| Year Ending June 30, | Principal | Interest | Total |
|-------------------------|---------------|---------------|---------------|
| 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 | 6,145,000 | 1,548,875 | 7,693,875 |
| 2014-2017 | 27,905,000 | 2,875,625 | 30,780,625 |
| Total | \$ 45,440,000 | \$ 12,950,250 | \$ 58,390,250 |

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

8. Long-Term Debt

Forest Preserve District General Obligation Bonds, Series 2005

| Year Ending June 30, | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|-------------------------|----------------------|----------------------|----------------------|
| 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 | 6,635,000 | 2,361,375 | 8,996,375 |
| 2014-2018 | <u>43,910,000</u> | <u>5,841,250</u> | <u>49,751,250</u> |
| Total | <u>\$ 70,350,000</u> | <u>\$ 20,444,775</u> | <u>\$ 90,794,775</u> |

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

| Year Ending June 30, | <u>Principal</u> | <u>Interest Accretion</u> | <u>Total</u> |
|-------------------------|----------------------|-------------------------------|----------------------|
| 2009 | \$ - | \$ 487,690 | \$ 487,690 |
| 2010 | - | 510,670 | 510,670 |
| 2011 | - | 534,723 | 534,723 |
| 2012 | - | 559,909 | 559,909 |
| 2013 | - | 586,282 | 586,282 |
| 2014-2018 | - | 3,372,609 | 3,372,609 |
| 2019-2023 | 11,030,000 | 3,370,930 | 14,400,930 |
| 2024-2027 | <u>9,350,000</u> | <u>598,732</u> | <u>9,948,732</u> |
| Total | <u>\$ 20,380,000</u> | <u>\$ 10,021,545</u> | <u>\$ 30,401,545</u> |

Accreted value at June 30, 2008 \$ 10,358,455

Forest Preserve District General Obligation Bonds, Series 2007

| Year Ending June 30, | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|-------------------------|----------------------|----------------------|-----------------------|
| 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 | 2,100,000 | 4,040,500 | 6,140,500 |
| 2014-2018 | 16,650,000 | 17,932,562 | 34,582,562 |
| 2019-2023 | 28,425,000 | 12,353,125 | 40,778,125 |
| 2024-2027 | <u>34,025,000</u> | <u>3,523,125</u> | <u>37,548,125</u> |
| Total | <u>\$ 85,000,000</u> | <u>\$ 54,636,062</u> | <u>\$ 139,636,062</u> |

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

8. Long-Term Debt

Long-Term Debt of Business-type Activities

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

| | Balance July 1, 2007 | Additions | Retirements | Balance June 30, 2008 | Principal Due Within One Year |
|---------------------------------------|-------------------------|---------------------|-------------------|--------------------------|-------------------------------------|
| General Obligation Bonds Payable | | | | | |
| Series 2008 - Taxable G.O. Bonds | \$ - | \$ 8,000,000 | \$ - | \$ 8,000,000 | \$ - |
| Unamortized Discount on Bonds | - | (59,853) | (2,850) | (57,003) | - |
| Total Business-type Activities | \$ - | \$ 7,940,147 | (\$ 2,850) | \$ 7,942,997 | \$ - |

The 2008 Taxable General Obligation Bonds were issued by the District to build and equip additions and improvements to the Philip B. Elfstrom Stadium and related facilities; principal payments are due annually on December 15 beginning in fiscal year 2010 and interest is due semi-annually at rates from 4.50% to 5.95%. The final payment is due December 15, 2027.

Annual principal and interest requirements for the District's business-type bond issue are as follows:

Forest Preserve District Taxable General Obligation Bonds, Series 2008

| Year Ending June 30, | Principal | Interest | Total |
|-------------------------|---------------------|---------------------|----------------------|
| 2009 | \$ - | \$ 224,223 | \$ 224,223 |
| 2010 | 270,000 | 416,084 | 686,084 |
| 2011 | 280,000 | 403,935 | 683,935 |
| 2012 | 290,000 | 391,334 | 681,334 |
| 2013 | 300,000 | 378,284 | 678,284 |
| 2014-2018 | 1,730,000 | 1,674,969 | 3,404,969 |
| 2019-2023 | 2,215,000 | 1,214,576 | 3,429,576 |
| 2024-2028 | 2,915,000 | 535,772 | 3,450,772 |
| Total | \$ 8,000,000 | \$ 5,239,177 | \$ 13,239,177 |

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

8. 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, 2008

9. 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.

10. 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.

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 \$3,110,685 have been recorded in the Statement of Net Assets; these liabilities have been estimated based on a case-by-case review. The amounts of settlements have not exceeded insurance coverage in any of the past three fiscal years.

A reconciliation of claims payable for the fiscal years ended November 30, 2008 and 2007 is as follows:

| | 2008 | 2007 |
|-----------------------------------|--------------|--------------|
| Claims Payable, Beginning of Year | \$ 3,228,174 | \$ 2,492,918 |
| Claims Incurred | 1,231,813 | 2,597,223 |
| Claims Paid/Dismissed | (1,349,302) | (1,861,967) |
| Claims Payable, End of Year | \$ 3,110,685 | \$ 3,228,174 |

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

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

11. 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 \$3,934,004. 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.

12. Agreements

The County had the following agreements as of November 30, 2008:

Computer Maintenance - The County has entered into computer maintenance agreements with contractors. For fiscal year 2009, these agreements total \$1,289,490.

Road Construction - The County has ongoing contracts for road construction projects. Current remaining commitments for these contracts total approximately \$10.6 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, 2008, the County had recorded a receivable in excess of \$1.8 million relating to expected reimbursements.

Agreement with Elgin Riverboat - Pursuant to an agreement dated April 23, 1997 between Elgin Riverboat Resort - Riverboat Casino ("Elgin Riverboat") and the County, Elgin Riverboat has agreed to make an annual contribution (as defined in the agreement) to the County to be used to benefit educational, environmental and economic development programs in the region surrounding the riverboat casino. The County received \$8,517,392 in fiscal year 2008 and expects to receive \$7,982,047 in fiscal year 2009.

13. Individual Fund Disclosures

Fund Deficits

As of November 30, 2008, the following funds had deficit fund balances; Animal Control Fund - \$836,949, Community Development Block Grant Fund - \$6,991 and Home Program Fund - \$1,737. 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.

Expenditures Exceeding Operating Budgets

During fiscal year 2008, the following total individual department or fund expenditures exceeded budgeted expenditures in governmental funds:

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

13. Individual Fund Disclosures

| Fund | Expenditures/Expenses | |
|---|-----------------------|--------------|
| | Budgeted | Actual |
| General Fund | | |
| General Account | | |
| Building Management - Government Center | \$ 1,705,805 | \$ 1,755,930 |
| Building Management - Judicial Center | 950,706 | 995,525 |
| Building Management - Juvenile Justice Center | 245,760 | 264,154 |
| Internal Services | 1,258,567 | 1,264,315 |
| County Clerk | 822,724 | 947,841 |
| Election Expense | 1,637,798 | 2,568,279 |
| Alternate Language Coordination | 55,029 | 56,558 |
| Judiciary and Courts | 2,114,269 | 2,201,604 |
| Circuit Clerk - Administration | 4,519,135 | 4,542,528 |
| Circuit Clerk - Intake | 6,185 | 7,325 |
| Circuit Clerk - Records | 38,752 | 42,868 |
| Circuit Clerk - Civil | 6,483 | 6,789 |
| States Attorney | 4,537,311 | 4,614,739 |
| Public Defender | 2,656,564 | 2,688,692 |
| Corrections, Board and Care | 1,174,626 | 3,436,628 |
| Merit Commission | 107,376 | 130,488 |
| Juvenile Custody | 998,437 | 1,564,477 |
| Insurance Liability Account | 2,649,391 | 2,972,726 |
| Special Revenue Funds | | |
| Vital Records Automation Fund | 124,039 | 140,911 |
| Children's Waiting Room Fund | 93,150 | 98,006 |
| Drug Prosecution Fund | 326,695 | 329,235 |
| Victim Coordinator Services Program Fund | 188,296 | 189,613 |
| Environmental Prosecution Fund | 229,269 | 231,113 |
| Law Library Fund | 258,875 | 286,671 |
| Veterans Commission Fund | 337,070 | 346,826 |
| Capital Projects Fund | | |
| Mill Creek Special Service Area Fund | 698,246 | 828,030 |
| Enterprise Fund | | |
| Enterprise Surcharge Fund | 1,469,319 | 1,501,101 |

Restricted Net Assets

The Enterprise Surcharge Fund has restricted net assets of \$9,107,059. 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 \$7,717,669 restricted for debt service principal and interest payments, \$91,284,341 restricted for future capital projects, \$1,781,533 restricted by the District's Fox River Trust agreement and \$2,967,232 restricted as nonexpendable permanent fund principal.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

13. Individual Fund Disclosures

Interfund Assets/Liabilities

As of November 30, 2008, the following amounts represent interfund assets/liabilities:

| | Due from Other Funds | Due to Other Funds |
|--|-------------------------|-----------------------|
| Major Governmental Funds: | | |
| General Fund | \$ 538,335 | \$ - |
| Forest Preserve District Land Acquisition Fund | 205,217 | - |
| Nonmajor Governmental Funds | 841,122 | 1,379,457 |
| Nonmajor Enterprise Fund | - | 205,217 |
| Total Interfund Balances | \$ 1,584,674 | \$ 1,584,674 |

The interfund balances are as follows:

- The Animal Control Fund, a nonmajor governmental fund, owed the General Fund \$538,335 and the Capital Project Fund, a nonmajor governmental fund, \$841,122 for the construction of the animal control facility. The interfund balances are expected to be repaid over the next eight 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 is \$205,217.

Transfers

The following transfers were made during the fiscal year:

| | Transfer from Other Funds | Transfer to Other Funds |
|-----------------------------|------------------------------|----------------------------|
| Major Governmental Funds: | | |
| General Fund | \$ 1,781,557 | \$ 908,752 |
| Nonmajor Governmental Funds | 8,210,060 | 8,819,393 |
| Major Enterprise Fund: | | |
| Enterprise Surcharge Fund | 79,000 | 342,472 |
| Total Transfers | \$ 10,070,617 | \$ 10,070,617 |

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 governmental funds of \$5,196,895, made to provide resources for the operations of those funds.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2008

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 \$702,749 for the year ended June 30, 2008. 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> |
|---------------------------------|--|---------------------------|
| 2009 | 14.5% | \$ 332,500 |
| 2010 | 14.5% | 190,000 |
| 2011 | 14.5% | 190,000 |
| 2012 | 14.5% | 190,000 |

Rental revenues of \$401,755 were received during the year ended June 30, 2008. 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 received twelve annual contributions of \$500,000 through the fiscal year ending 2007. The agreement was fulfilled during the year ended 2007, and the balance of unexpended amount received under the agreement is reported as restricted net assets.

17. Subsequent Events

Subsequent to the District's year end, the District contracted to acquire the Fox Valley Ice Arena for \$6,250,000 and also contracted to purchase a 750 acre parcel of land in Dundee Township for \$40,000,000.

KANE COUNTY, ILLINOIS

November 30, 2008

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, 2008

| 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) |
|--------------------------------|--|---|------------------------------------|--------------------------|---------------------------|--|
| 12/31/2007 | \$ 99,882,051 | \$ 97,968,748 | (\$ 1,913,303) | 101.95% | \$ 44,145,074 | (4.33%) |
| 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% |

Sheriff's Law Enforcement Personnel (SLEP) November 30, 2008

| 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) |
|--------------------------------|--|---|------------------------------------|--------------------------|---------------------------|--|
| 12/31/2007 | \$ 35,700,759 | \$ 48,096,536 | \$ 12,395,777 | 74.23% | \$ 13,855,556 | 89.46% |
| 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% |

Forest Preserve District Employees June 30, 2008

| 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) |
|--------------------------------|--|---|------------------------------------|--------------------------|---------------------------|--|
| 12/31/2007 | \$ 4,885,748 | \$ 5,230,103 | \$ 344,355 | 93.42% | \$ 2,683,741 | 12.83% |
| 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% |

KANE COUNTY, ILLINOIS

Required Supplementary Information Schedule of Funding Progress Other Post-Employment Benefits - Retiree Healthcare Plan November 30, 2008

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) (b) | Unfunded AAL (UAAL) (b-a) | Funded Ratio (a/b) | Covered Payroll (c) | UAAL As A Percentage of Covered Payroll ((b-a)/c) |
|--------------------------------|--|--|------------------------------------|--------------------------|---------------------------|--|
| 12/31/2008 | \$ - | \$ 29,184,000 | \$ 29,184,000 | 0.00% | \$ 60,319,000 | 48.38% |

The County adopted the provisions of GASB Statement No. 45 in 2008.
 Information is presented for as many years as is available.

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, 2008

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|-----------------------------------|--------------------|-----------------|---------------|---|
| Revenues | | | | |
| Property Tax | \$ 28,986,289 | \$ 28,986,289 | \$ 29,260,693 | \$ 274,404 |
| Other Taxes | 24,430,000 | 24,430,000 | 21,891,562 | (2,538,438) |
| Licenses and Permits | 1,054,808 | 1,062,758 | 729,876 | (332,882) |
| Grants | 315,609 | 1,755,912 | 1,814,077 | 58,165 |
| Charges for Services | 15,504,305 | 15,534,305 | 15,171,563 | (362,742) |
| Fines | 2,925,475 | 2,925,475 | 4,250,434 | 1,324,959 |
| Reimbursements | 3,643,617 | 3,689,390 | 4,128,305 | 438,915 |
| Interest | 2,094,800 | 2,094,800 | 1,272,052 | (822,748) |
| Miscellaneous | 94,356 | 94,356 | 197,324 | 102,968 |
| Total Revenues | 79,049,259 | 80,573,285 | 78,715,886 | (1,857,399) |
| Expenditures | | | | |
| General Government | | | | |
| County Board/Liquor | 1,673,609 | 1,673,609 | 1,165,341 | 508,268 |
| Adult Justice Facility Transition | 1,338,280 | 1,338,280 | 1,202,857 | 135,423 |
| Finance Administration | 851,791 | 851,791 | 659,736 | 192,055 |
| Information Technologies | 4,655,278 | 4,655,278 | 4,645,328 | 9,950 |
| Building Management: | | | | |
| Government Center | 1,705,805 | 1,705,805 | 1,755,930 | (50,125) |
| Judicial Center | 950,706 | 950,706 | 995,525 | (44,819) |
| Juvenile Justice Center | 245,760 | 245,760 | 264,154 | (18,394) |
| St. Charles North | 626,824 | 626,824 | 423,929 | 202,895 |
| Aurora Health Department | 129,304 | 129,304 | 118,846 | 10,458 |
| Old Courthouse | 573,403 | 573,403 | 566,584 | 6,819 |
| Sheriff Facility | 200,000 | 200,000 | 190,742 | 9,258 |
| Human Resources | 469,838 | 469,838 | 457,933 | 11,905 |
| County Auditor | 209,970 | 209,970 | 190,204 | 19,766 |
| Internal Services | 1,258,567 | 1,258,567 | 1,264,315 | (5,748) |
| Communication/Technology | 1,714,545 | 2,028,505 | 1,490,692 | 537,813 |
| Operational Support | 138,500 | 268,999 | 226,501 | 42,498 |
| Other - Contingency | 2,701,933 | 1,084,994 | - | 1,084,994 |
| Insurance Liability | 1,806,703 | 1,806,703 | 2,044,497 | (237,794) |
| Total General Government | 21,250,816 | 20,078,336 | 17,663,114 | 2,415,222 |
| Public Service and Records | | | | |
| Treasurer/Collector | 617,718 | 617,718 | 567,963 | 49,755 |
| Supervisor of Assessments | 1,232,113 | 1,232,113 | 1,173,008 | 59,105 |
| Board of Review | 129,505 | 129,505 | 125,974 | 3,531 |
| County Clerk | 784,633 | 822,724 | 947,841 | (125,117) |
| Election Expense | 1,494,957 | 1,637,798 | 2,568,279 | (930,481) |
| Alternate Language Coordination | - | 55,029 | 56,558 | (1,529) |
| Recorder of Deeds | 957,981 | 957,981 | 940,867 | 17,114 |
| Regional Office of Education | 327,185 | 327,185 | 327,102 | 83 |

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, 2008

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|--------------------|-------------------|-------------------|---|
| Aurora Election Expense | \$ 646,430 | \$ 646,430 | \$ 605,309 | \$ 41,121 |
| Total Public Service and Records | <u>6,190,522</u> | <u>6,426,483</u> | <u>7,312,901</u> | <u>(886,418)</u> |
| Judicial | | | | |
| Judiciary and Courts | 2,114,269 | 2,114,269 | 2,201,604 | (87,335) |
| Circuit Clerk - Administration | 4,399,885 | 4,519,135 | 4,542,528 | (23,393) |
| Circuit Clerk - Intake | 6,185 | 6,185 | 7,325 | (1,140) |
| Circuit Clerk - Records | 38,752 | 38,752 | 42,868 | (4,116) |
| Circuit Clerk - Family | 3,942 | 3,942 | 3,311 | 631 |
| Circuit Clerk - Civil | 6,483 | 6,483 | 6,789 | (306) |
| Circuit Clerk - Criminal | 22,668 | 22,668 | 19,631 | 3,037 |
| States Attorney | 4,460,167 | 4,537,311 | 4,614,739 | (77,428) |
| Child Advocacy Center | 671,920 | 692,370 | 661,100 | 31,270 |
| Public Defender | 2,656,564 | 2,656,564 | 2,688,692 | (32,128) |
| Insurance Liability | 842,688 | 842,688 | 928,229 | (85,541) |
| Total Judicial | <u>15,223,523</u> | <u>15,440,367</u> | <u>15,716,816</u> | <u>(276,449)</u> |
| Public Safety | | | | |
| Sheriff | 9,150,390 | 10,917,721 | 10,855,138 | 62,583 |
| E-911 | 1,180,100 | 1,292,734 | 1,132,411 | 160,323 |
| Adult Corrections | 12,727,122 | 12,727,122 | 12,614,266 | 112,856 |
| Corrections, Board and Care | 1,174,626 | 1,174,626 | 3,436,628 | (2,262,002) |
| Merit Commission | 107,376 | 107,376 | 130,488 | (23,112) |
| Court Services Administration | 579,345 | 579,345 | 556,482 | 22,863 |
| Adult Court Services | 2,237,051 | 2,237,051 | 2,167,518 | 69,533 |
| Treatment Alternative Court | 126,604 | 147,443 | 116,959 | 30,484 |
| Electronic Monitoring | 393,345 | 393,345 | 375,423 | 17,922 |
| Juvenile Court Services | 1,580,307 | 1,604,210 | 1,469,849 | 134,361 |
| Juvenile Custody | 998,437 | 998,437 | 1,564,477 | (566,040) |
| Juvenile Justice Center | 3,185,361 | 3,185,361 | 2,902,948 | 282,413 |
| Kids Education Program | 68,799 | 68,799 | 61,609 | 7,190 |
| Diagnostic Center | 486,655 | 486,655 | 467,720 | 18,935 |
| County Coroner | 833,079 | 833,079 | 748,674 | 84,405 |
| Emergency Services | 204,978 | 204,978 | 185,849 | 19,129 |
| Total Public Safety | <u>35,033,575</u> | <u>36,958,282</u> | <u>38,786,439</u> | <u>(1,828,157)</u> |
| Development, Housing and Economic Development | | | | |
| County Development | 1,628,440 | 1,628,440 | 1,392,670 | 235,770 |
| Administrative Adjudication Program | 10,400 | 10,400 | 3,500 | 6,900 |
| Water Resources | 1,286,003 | 1,286,003 | 895,363 | 390,640 |
| Total Development, Housing and Economic Development | <u>2,924,843</u> | <u>2,924,843</u> | <u>2,291,533</u> | <u>633,310</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, 2008

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|---|--------------------|-----------------|---------------|---|
| Debt Service - Principal | \$ 745,000 | \$ 745,000 | \$ 745,000 | \$ - |
| Debt Service - Interest and Fees | 1,412,785 | 1,412,785 | 1,411,334 | 1,451 |
| Total Expenditures | 82,781,064 | 83,986,096 | 83,927,137 | 58,959 |
| Excess (Deficiency) of Revenue Over Expenditures | (3,731,805) | (3,412,811) | (5,211,251) | (1,798,440) |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 1,807,091 | 1,807,091 | 1,781,557 | (25,534) |
| Transfers Out | (975,917) | (979,174) | (908,752) | 70,422 |
| Total Other Financing Sources (Uses) | 831,174 | 827,917 | 872,805 | 44,888 |
| Net Change in Fund Balance | (\$ 2,900,631) | (\$ 2,584,894) | (4,338,446) | (\$ 1,753,552) |
| Fund Balance, Beginning of Year | | | 45,813,008 | |
| Fund Balance, End of Year | | | \$ 41,474,562 | |

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, 2008

OTHER SUPPLEMENTARY INFORMATION

KANE COUNTY, ILLINOIS

November 30, 2008

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 Fund

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, 2008

| | General Account | Insurance Account | Total |
|--|----------------------------|------------------------------|---------------|
| Assets | | | |
| Cash and Investments | \$ 35,644,141 | \$ 3,401,881 | \$ 39,046,022 |
| Interest Receivable | 198,642 | 19,598 | 218,240 |
| Intergovernmental Receivable | 6,087,292 | - | 6,087,292 |
| Other Receivables | 861,738 | - | 861,738 |
| Due from Other Funds | 538,335 | - | 538,335 |
| Prepaid Items | 1,276,864 | 30,000 | 1,306,864 |
| Deposits | 20,000 | - | 20,000 |
| | \$ 44,627,012 | \$ 3,451,479 | \$ 48,078,491 |
| Total Assets | \$ 44,627,012 | \$ 3,451,479 | \$ 48,078,491 |
| Liabilities and Fund Balances | | | |
| Liabilities | | | |
| Accounts Payable | \$ 2,477,187 | \$ 130,215 | \$ 2,607,402 |
| Accrued Payroll | 1,839,779 | 30,761 | 1,870,540 |
| Deferred Revenue | 2,125,987 | - | 2,125,987 |
| | 6,442,953 | 160,976 | 6,603,929 |
| Total Liabilities | 6,442,953 | 160,976 | 6,603,929 |
| Fund Balances | | | |
| Reserved for Prepaid Items | 1,276,864 | 30,000 | 1,306,864 |
| Long-Term Interfund Loans | 538,335 | - | 538,335 |
| Unreserved | 36,368,860 | 3,260,503 | 39,629,363 |
| | 38,184,059 | 3,290,503 | 41,474,562 |
| Total Fund Balances | 38,184,059 | 3,290,503 | 41,474,562 |
| Total Liabilities and Fund Balances | \$ 44,627,012 | \$ 3,451,479 | \$ 48,078,491 |

KANE COUNTY, ILLINOIS

General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances by Account
For the Year Ended November 30, 2008

| | General Account | Insurance Account | Total |
|--|----------------------------|------------------------------|----------------------|
| Revenues | | | |
| Property Tax | \$ 26,827,579 | \$ 2,433,114 | \$ 29,260,693 |
| Other Taxes | 21,891,562 | - | 21,891,562 |
| Licenses and Permits | 729,876 | - | 729,876 |
| Grants | 1,814,077 | - | 1,814,077 |
| Charges for Services | 15,166,614 | 4,949 | 15,171,563 |
| Fines | 4,250,434 | - | 4,250,434 |
| Reimbursements | 3,710,490 | 417,815 | 4,128,305 |
| Interest | 1,176,948 | 95,104 | 1,272,052 |
| Miscellaneous | 123,011 | 74,313 | 197,324 |
| | <u>75,690,591</u> | <u>3,025,295</u> | <u>78,715,886</u> |
| Expenditures | | | |
| Current: | | | |
| General Government | 13,369,377 | 2,044,497 | 15,413,874 |
| Public Service and Records | 7,283,149 | - | 7,283,149 |
| Judicial | 14,752,263 | 928,229 | 15,680,492 |
| Public Safety | 38,513,476 | - | 38,513,476 |
| Development, Housing and Economic Development | 2,283,739 | - | 2,283,739 |
| Debt Service: | | | |
| Principal | 745,000 | - | 745,000 |
| Interest and Fees | 1,411,334 | - | 1,411,334 |
| Capital Outlay | 2,596,073 | - | 2,596,073 |
| | <u>80,954,411</u> | <u>2,972,726</u> | <u>83,927,137</u> |
| Excess (Deficiency) of Revenues Over Expenditures | (5,263,820) | 52,569 | (5,211,251) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 1,781,557 | - | 1,781,557 |
| Transfers Out | (908,752) | - | (908,752) |
| | <u>872,805</u> | <u>-</u> | <u>872,805</u> |
| Net Change in Fund Balances | (4,391,015) | 52,569 | (4,338,446) |
| Fund Balances, Beginning of Year | <u>42,575,074</u> | <u>3,237,934</u> | <u>45,813,008</u> |
| Fund Balances, End of Year | <u>\$ 38,184,059</u> | <u>\$ 3,290,503</u> | <u>\$ 41,474,562</u> |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--|-------------------------|-------------------|---|
| Revenues | | | |
| Property Tax | \$ 26,456,898 | \$ 26,827,579 | \$ 370,681 |
| Other Taxes | | | |
| Sales Tax | 16,100,000 | 14,150,887 | (1,949,113) |
| Income Tax | 5,650,000 | 4,793,252 | (856,748) |
| Local Use Tax | 800,000 | 748,047 | (51,953) |
| Inheritance Tax | 480,000 | 443,914 | (36,086) |
| Personal Property Replacement Tax | 1,400,000 | 1,755,462 | 355,462 |
| Total Other Taxes | <u>24,430,000</u> | <u>21,891,562</u> | <u>(2,538,438)</u> |
| Licenses and Permits | | | |
| Liquor Licenses | 77,550 | 81,425 | 3,875 |
| Gathering Permit | - | 3,150 | 3,150 |
| Marriage Licenses | 45,708 | 65,591 | 19,883 |
| Building and Inspection Permits | 850,500 | 556,400 | (294,100) |
| Residential Grading Plan Permits | 59,000 | 17,900 | (41,100) |
| Stormwater Permits | 30,000 | 5,400 | (24,600) |
| Publication Permits | - | 10 | 10 |
| Total Licenses and Permits | <u>1,062,758</u> | <u>729,876</u> | <u>(332,882)</u> |
| Grants | | | |
| Miscellaneous Grants | - | 54,311 | 54,311 |
| HAVA Grant | 80,721 | 48,039 | (32,682) |
| Attorney General Child Advocacy Center Grant | 18,700 | 19,500 | 800 |
| DCFS- Child Advocacy Center Grant | 72,582 | 36,656 | (35,926) |
| Justice Management Grant | 985,501 | 985,501 | - |
| DCEO Grant | 50,000 | 50,000 | - |
| State Alien Assistance Grant | 68,413 | 350,363 | 281,950 |
| Illinois Criminal Justice Authority Grant | 28,681 | 28,681 | - |
| Department of Justice - COPS Grant | 164,538 | - | (164,538) |
| Miscellaneous Grants - Sheriff | - | 2,217 | 2,217 |
| Juvenile Accountability Grant | 22,930 | 19,235 | (3,695) |
| Treatment Alternative Court Grant | 147,443 | 129,567 | (17,876) |
| Court Services Miscellaneous Grant | 6,550 | 6,549 | (1) |
| HUD Grant | 109,853 | 83,458 | (26,395) |
| Total Grants | <u>1,755,912</u> | <u>1,814,077</u> | <u>58,165</u> |
| Charges for Services | | | |
| Off Track Wagering Fees | 130,000 | 177,918 | 47,918 |
| COBRA Administration Fees | - | 2,642 | 2,642 |
| Indemnity Fees | - | 86,862 | 86,862 |
| Computer Services Fees | 18,960 | 18,960 | - |
| Treasurer/Collector Fees | - | 78,280 | 78,280 |
| Mapping Royalties Fees | 36,000 | - | (36,000) |
| Assessor Fees | 39,000 | 31,738 | (7,262) |
| Notary Fees | 211,230 | 17,220 | (194,010) |
| Business Fees | - | 3,925 | 3,925 |
| Passport Fees | - | 71,460 | 71,460 |

Continued

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues - Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-----------------|------------|---|
| Certified Copy Fees | \$ 384,129 | \$ 420,485 | \$ 36,356 |
| Tax Redemption Fees | 271,160 | 230,384 | (40,776) |
| Voter Registration Fees | 59,186 | 50,276 | (8,910) |
| Tax Extension Fees | 72,460 | 56,498 | (15,962) |
| Miscellaneous Fees - County Clerk | 45,493 | 24,604 | (20,889) |
| Financing Statement Fees | 10,140 | 9,505 | (635) |
| Recording Fees | 2,152,428 | 1,430,172 | (722,256) |
| Certified Record Copy Fees | 149,786 | 120,694 | (29,092) |
| Revenue Tax Stamp Fees | 2,142,556 | 1,250,158 | (892,398) |
| Surcharge Fees | 125,460 | 85,936 | (39,524) |
| General Circuit Division Fees | 6,300,000 | 6,446,544 | 146,544 |
| 10% Bond Fees | 650,000 | 793,794 | 143,794 |
| Mailing Fees | 8,000 | 14,089 | 6,089 |
| County Court System Fees | 205,000 | 232,751 | 27,751 |
| Miscellaneous Fees - Circuit Clerk | 5,000 | - | (5,000) |
| State's Attorney Prosecution Fees | 313,205 | 416,155 | 102,950 |
| Default Fees | - | 5,884 | 5,884 |
| Miscellaneous Fees - State's Attorney | 10,000 | 5,720 | (4,280) |
| Public Defender Fees | 45,000 | 103,206 | 58,206 |
| Detail Fees | - | 108,885 | 108,885 |
| Net Civil Processing Fees | 285,000 | 358,540 | 73,540 |
| Chancery Foreclosure Fees | 415,000 | 853,470 | 438,470 |
| Body Writ Fees | 34,000 | 57,417 | 23,417 |
| Accident Copy Fees | 8,500 | 5,927 | (2,573) |
| Weekend Prisoner Fees | 37,000 | 38,145 | 1,145 |
| Burglar Alarm Fees | 2,000 | 1,340 | (660) |
| Radio Communication Fees | 140,000 | 245,566 | 105,566 |
| Inmate Telephone Fees - Adult | 240,000 | 179,364 | (60,636) |
| Fingerprinting Fees | 2,000 | 1,980 | (20) |
| Bond Fees | 200,000 | 175,489 | (24,511) |
| Vehicle Maintenance-Court Supervision Fees | 7,200 | 190 | (7,010) |
| Miscellaneous Fees - Sheriff | 1,950 | 14,485 | 12,535 |
| KIDS Program Fees | 61,960 | 50,650 | (11,310) |
| Electronic Monitoring Fees | 85,602 | 99,779 | 14,177 |
| JCS Custody Parental Support Fees | 15,000 | 31,101 | 16,101 |
| Inmate Phone Fees - Juvenile | 2,750 | 1,994 | (756) |
| Mental Health Court Fees | 30,000 | 37,022 | 7,022 |
| Interstate Compact Fees | - | 1,515 | 1,515 |
| County Coroner Fees | 20,000 | 19,222 | (778) |
| Body Bag Fees | - | 1,860 | 1,860 |
| Cable Franchise Fees | 302,500 | 582,398 | 279,898 |
| Zoning Fees | 50,900 | 60,490 | 9,590 |
| Subdivision Approval Fees | 114,750 | 9,000 | (105,750) |
| Development/Planning Service Fees | 5,000 | 3,771 | (1,229) |
| Adjudication Hearing Fees | 5,000 | 3,500 | (1,500) |

Continued

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues - Budget and Actual
 For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|---|-------------------------|----------------------|---|
| Water Resource Cost Share Fees | \$ 60,000 | \$ 37,654 | (\$ 22,346) |
| Administrative Services-Mill Creek SSA | 24,000 | - | (24,000) |
| Total Charges for Services | <u>15,534,305</u> | <u>15,166,614</u> | <u>(367,691)</u> |
| Fines | | | |
| Back Taxes- Interest and Penalty | 1,300,000 | 2,088,380 | 788,380 |
| DUI Fines | 45,000 | 24,192 | (20,808) |
| State's Attorney Fines | 293,115 | 397,966 | 104,851 |
| Bond Forfeiture Fines | 673,295 | 1,073,705 | 400,410 |
| Collection Fines | - | 136 | 136 |
| Second Chance Fines | 228,665 | 321,533 | 92,868 |
| Traffic Violation Fines | 300,000 | 233,773 | (66,227) |
| Execution Fines | 1,400 | - | (1,400) |
| Eviction Fines | 76,000 | 106,474 | 30,474 |
| Adjudication Fines | 8,000 | 4,275 | (3,725) |
| Total Fines | <u>2,925,475</u> | <u>4,250,434</u> | <u>1,324,959</u> |
| Reimbursements | | | |
| Miscellaneous Reimbursements | 11,045 | 126,239 | 115,194 |
| Supervisor of Assessor Salary | 52,500 | 53,288 | 788 |
| State's Attorney Salary | 149,511 | 84,339 | (65,172) |
| Child Advocacy Center Salary | 35,000 | 26,250 | (8,750) |
| State's Attorney Restitution | 42,350 | 42,350 | - |
| Public Defender Salary | 97,605 | 84,327 | (13,278) |
| Prisoner Transfer | 10,000 | 5,194 | (4,806) |
| Cellular 911 Surcharge | 260,000 | 522,503 | 262,503 |
| Sheriff Training | - | 50,178 | 50,178 |
| Miscellaneous Reimbursements - Sheriff | 8,423 | 40,696 | 32,273 |
| Probation Salary | 2,379,586 | 2,103,039 | (276,547) |
| Youth Home | 535,000 | 370,993 | (164,007) |
| Medicaid | 25,000 | 82,657 | 57,657 |
| Juvenile Placement Support | 10,000 | 16,379 | 6,379 |
| Miscellaneous Reimbursements - Court Services | - | 35,163 | 35,163 |
| Emergency Management | 73,370 | 66,895 | (6,475) |
| Total Reimbursements | <u>3,689,390</u> | <u>3,710,490</u> | <u>21,100</u> |
| Interest | <u>1,974,800</u> | <u>1,176,948</u> | <u>(797,852)</u> |
| Miscellaneous | | | |
| Rental Income | 66,356 | 82,643 | 16,287 |
| Auction Sales | - | 11,786 | 11,786 |
| Refunds | - | 701 | 701 |
| Miscellaneous Other | - | 7,470 | 7,470 |
| Miscellaneous - Information Technologies | - | 15,884 | 15,884 |
| Sheriff Auction Sales | - | 4,484 | 4,484 |
| General Donations | 28,000 | 43 | (27,957) |
| Total Miscellaneous | <u>94,356</u> | <u>123,011</u> | <u>28,655</u> |
| Total Revenues | <u>\$ 77,923,894</u> | <u>\$ 75,690,591</u> | <u>(\$ 2,233,303)</u> |

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--|-------------------------|------------------|---|
| Expenditures | | | |
| County Board/Liquor | | | |
| Personnel Services | | | |
| Full-Time Salaries | \$ 781,411 | \$ 754,123 | \$ 27,288 |
| Part-Time Salaries | 12,000 | - | 12,000 |
| Overtime Salaries | - | 264 | (264) |
| Employee Per Diem | 55,000 | 44,940 | 10,060 |
| Total Personnel Services | <u>848,411</u> | <u>799,327</u> | <u>49,084</u> |
| Benefits | | | |
| Healthcare Contribution | 203,307 | 197,570 | 5,737 |
| Dental Contribution | 8,451 | 8,262 | 189 |
| Total Benefits | <u>211,758</u> | <u>205,832</u> | <u>5,926</u> |
| Contractual Services | | | |
| Special Studies | 10,000 | - | 10,000 |
| Contractual/Consulting Services | 316,440 | 88,868 | 227,572 |
| Repairs and Maintenance - Computers | 800 | 1,925 | (1,125) |
| Repairs and Maintenance - Copiers | 5,000 | 3,403 | 1,597 |
| Repairs and Maintenance - Office Equipment | 700 | 87 | 613 |
| General Printing | 1,000 | 771 | 229 |
| Conferences and Meetings | 26,500 | 5,228 | 21,272 |
| Employee Training | 800 | - | 800 |
| Employee Mileage Expenditures | 15,000 | 11,363 | 3,637 |
| General Association Dues | 23,000 | 16,086 | 6,914 |
| Miscellaneous Contractual Expenditures | 5,000 | 5,233 | (233) |
| Total Contractual Services | <u>404,240</u> | <u>132,964</u> | <u>271,276</u> |
| Commodities | | | |
| Office Supplies | 3,000 | 2,251 | 749 |
| Operating Supplies | 3,000 | 3,623 | (623) |
| Computer Related Supplies | 800 | 1,590 | (790) |
| Books and Subscriptions | 900 | 845 | 55 |
| Liquor Commission Supplies | 1,500 | - | 1,500 |
| Total Commodities | <u>9,200</u> | <u>8,309</u> | <u>891</u> |
| Capital Outlay | | | |
| Computers | - | 771 | (771) |
| Office Furniture | - | 1,700 | (1,700) |
| Buildings | 200,000 | 16,438 | 183,562 |
| Total Capital Outlay | <u>200,000</u> | <u>18,909</u> | <u>181,091</u> |
| Total County Board/Liquor | <u>1,673,609</u> | <u>1,165,341</u> | <u>508,268</u> |
| Adult Justice Facility Transition | | | |
| Personnel Services | | | |
| Full-Time Salaries | 98,217 | 642,211 | (543,994) |
| Merit Employee Salaries | 676,620 | 223,948 | 452,672 |
| Overtime Salaries | - | 101,256 | (101,256) |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--|-------------------------|------------------|---|
| Merit Employee Longevity | \$ - | \$ 4,140 | (\$ 4,140) |
| Total Personnel Services | <u>774,837</u> | <u>971,555</u> | <u>(196,718)</u> |
| Benefits | | | |
| Healthcare Contribution | 311,303 | 149,887 | 161,416 |
| Dental Contribution | 16,478 | 5,971 | 10,507 |
| Total Benefits | <u>327,781</u> | <u>155,858</u> | <u>171,923</u> |
| Contractual Services | | | |
| Contractual/Consulting Services | <u>205,662</u> | <u>68,587</u> | <u>137,075</u> |
| Commodities | | | |
| Office Supplies | - | 1,663 | (1,663) |
| Operating Supplies | - | 5,194 | (5,194) |
| Uniform Supplies | 30,000 | - | 30,000 |
| Total Commodities | <u>30,000</u> | <u>6,857</u> | <u>23,143</u> |
| Total Adult Justice Facility Transition | <u>1,338,280</u> | <u>1,202,857</u> | <u>135,423</u> |
| Finance Administration | | | |
| Personnel Services | | | |
| Full-Time Salaries | <u>573,835</u> | <u>453,357</u> | <u>120,478</u> |
| Benefits | | | |
| Healthcare Contribution | 87,470 | 51,428 | 36,042 |
| Dental Contribution | 3,260 | 2,011 | 1,249 |
| Total Benefits | <u>90,730</u> | <u>53,439</u> | <u>37,291</u> |
| Contractual Services | | | |
| Project Administration Services | 500 | 3,033 | (2,533) |
| Certified Audit Contract | 115,000 | 102,120 | 12,880 |
| Contractual/Consulting Services | 10,000 | - | 10,000 |
| Repairs and Maintenance - Computers | 5,000 | 425 | 4,575 |
| Repairs and Maintenance - Copiers | 3,500 | 2,194 | 1,306 |
| General Printing | 3,500 | 5,054 | (1,554) |
| Legal Printing | 4,240 | 4,406 | (166) |
| Conferences and Meetings | 8,284 | 7,031 | 1,253 |
| Employee Training | 2,500 | 2,877 | (377) |
| Employee Mileage Expenditures | 689 | 800 | (111) |
| General Association Dues | 2,000 | 2,240 | (240) |
| Total Contractual Services | <u>155,213</u> | <u>130,180</u> | <u>25,033</u> |
| Commodities | | | |
| Office Supplies | 3,463 | 4,726 | (1,263) |
| Computer Related Supplies | 8,400 | 9,343 | (943) |
| Books and Subscriptions | 2,000 | - | 2,000 |
| Computer Software - Non-Capital | 3,000 | 829 | 2,171 |
| Computer Hardware - Non-Capital | 3,000 | 2,109 | 891 |
| Court Reporting Supplies | 3,150 | - | 3,150 |
| Storeroom Supplies | 9,000 | 5,753 | 3,247 |
| Total Commodities | <u>32,013</u> | <u>22,760</u> | <u>9,253</u> |
| Total Finance Administration | <u>851,791</u> | <u>659,736</u> | <u>192,055</u> |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|---|-------------------------|------------------|---|
| Information Technologies | | | |
| Personnel Services | | | |
| Full-Time Salaries | \$ 1,994,520 | \$ 2,058,425 | (\$ 63,905) |
| Part-Time Salaries | 78,511 | - | 78,511 |
| Overtime Salaries | 160 | 1,830 | (1,670) |
| Total Personnel Services | <u>2,073,191</u> | <u>2,060,255</u> | <u>12,936</u> |
| Benefits | | | |
| Healthcare Contribution | 278,960 | 274,176 | 4,784 |
| Dental Contribution | 11,254 | 11,886 | (632) |
| Total Benefits | <u>290,214</u> | <u>286,062</u> | <u>4,152</u> |
| Contractual Services | | | |
| Contractual/Consulting Services | 105,933 | 111,040 | (5,107) |
| Software Licensing Cost | 730,050 | 825,438 | (95,388) |
| Repairs and Maintenance - Computers | 112,241 | 62,256 | 49,985 |
| Repairs and Maintenance - Copiers | 23,700 | 28,286 | (4,586) |
| Repairs and Maintenance - Communications Equip. | 167,000 | 94,033 | 72,967 |
| Repairs and Maintenance - Vehicles | 2,000 | 2,276 | (276) |
| Repairs and Maintenance - Office Equipment | 5,500 | 9,077 | (3,577) |
| Advertising | - | 219 | (219) |
| Conferences and Meetings | 7,500 | 14,278 | (6,778) |
| Employee Training | 50,000 | 54,580 | (4,580) |
| Employee Mileage Expenditures | 6,000 | 4,582 | 1,418 |
| General Association Dues | 1,850 | 2,039 | (189) |
| Total Contractual Services | <u>1,211,774</u> | <u>1,208,104</u> | <u>3,670</u> |
| Commodities | | | |
| Office Supplies | 5,200 | 7,473 | (2,273) |
| Computer Related Supplies | 23,250 | 29,610 | (6,360) |
| Books and Subscriptions | 2,549 | 609 | 1,940 |
| Computer Software - Non-Capital | 8,450 | 8,595 | (145) |
| Computer Hardware - Non-Capital | 12,650 | 12,199 | 451 |
| Printing Supplies | 28,000 | 24,891 | 3,109 |
| Microfilm Supplies | 15,000 | 9,216 | 5,784 |
| Fuel- Vehicles | 5,000 | 3,566 | 1,434 |
| Total Commodities | <u>100,099</u> | <u>96,159</u> | <u>3,940</u> |
| Capital Outlay | | | |
| Computers | 545,000 | 639,085 | (94,085) |
| Computer Software License Cost | - | 10,426 | (10,426) |
| Printers | 15,000 | 40,988 | (25,988) |
| Communications Equipment | 420,000 | 282,051 | 137,949 |
| Office Furniture | - | 4,175 | (4,175) |
| Office Equipment | - | 18,023 | (18,023) |
| Total Capital Outlay | <u>980,000</u> | <u>994,748</u> | <u>(14,748)</u> |
| Total Information Technologies | <u>4,655,278</u> | <u>4,645,328</u> | <u>9,950</u> |

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--|-------------------------|------------------|---|
| Building Management - Government Center | | | |
| Personnel Services | | | |
| Full-Time Salaries | \$ 529,563 | \$ 482,969 | \$ 46,594 |
| Part-Time Salaries | 2,122 | - | 2,122 |
| Overtime Salaries | 5,450 | 5,853 | (403) |
| Total Personnel Services | <u>537,135</u> | <u>488,822</u> | <u>48,313</u> |
| Benefits | | | |
| Healthcare Contribution | 108,989 | 101,123 | 7,866 |
| Dental Contribution | 4,476 | 4,347 | 129 |
| Total Benefits | <u>113,465</u> | <u>105,470</u> | <u>7,995</u> |
| Contractual Services | | | |
| Special Studies | 10,000 | - | 10,000 |
| Disposal and Water Softener Services | 6,000 | 5,978 | 22 |
| Janitorial Services | 87,000 | 73,922 | 13,078 |
| Repairs and Maintenance - Roads | 15,707 | 15,456 | 251 |
| Repairs and Maintenance - Buildings | 32,500 | 32,267 | 233 |
| Repairs and Maintenance - Grounds | 78,720 | 63,679 | 15,041 |
| Repairs and Maintenance - Computers | 1,213 | 772 | 441 |
| Repairs and Maintenance - Equipment | 13,020 | 14,746 | (1,726) |
| Equipment Rental | 145 | 110 | 35 |
| Repairs and Maintenance - Vehicles | 3,744 | 10,290 | (6,546) |
| General Printing | 60,086 | 71,704 | (11,618) |
| Employee Training | 450 | 225 | 225 |
| Employee Mileage Expenditures | 500 | - | 500 |
| Total Contractual Services | <u>309,085</u> | <u>289,149</u> | <u>19,936</u> |
| Commodities | | | |
| Operating Supplies | 5,100 | 10,954 | (5,854) |
| Computer Related Supplies | 135 | - | 135 |
| Postage | - | 73 | (73) |
| Printing Supplies | 82,800 | 98,298 | (15,498) |
| Cleaning Supplies | 12,000 | 8,326 | 3,674 |
| Uniform Supplies | 1,300 | 311 | 989 |
| Medical Supplies and Drugs | 135 | - | 135 |
| Utilities - Natural Gas | 277,772 | 250,682 | 27,090 |
| Utilities - Electric | 364,790 | 497,299 | (132,509) |
| Fuel - Vehicles | 2,088 | 6,078 | (3,990) |
| Telephone | - | 468 | (468) |
| Total Commodities | <u>746,120</u> | <u>872,489</u> | <u>(126,369)</u> |
| Total Building Management - Government Center | <u>1,705,805</u> | <u>1,755,930</u> | <u>(50,125)</u> |
| Building Management - Judicial Center | | | |
| Personnel Services | | | |
| Full-Time Salaries | 180,746 | 200,030 | (19,284) |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-----------------|----------|---|
| Overtime Salaries | \$ 2,732 | \$ 3,097 | (\$ 365) |
| Total Personnel Services | 183,478 | 203,127 | (19,649) |
| Benefits | | | |
| Healthcare Contribution | 43,709 | 53,776 | (10,067) |
| Dental Contribution | 1,911 | 2,298 | (387) |
| Total Benefits | 45,620 | 56,074 | (10,454) |
| Contractual Services | | | |
| Disposal and Water Softener Services | 4,781 | 4,264 | 517 |
| Janitorial Services | 130,000 | 132,413 | (2,413) |
| Repairs and Maintenance - Roads | 16,000 | 22,791 | (6,791) |
| Repairs and Maintenance - Buildings | 69,660 | 64,108 | 5,552 |
| Repairs and Maintenance - Grounds | 13,500 | 39,280 | (25,780) |
| Repairs and Maintenance - Copiers | 127 | 35 | 92 |
| Repairs and Maintenance - Communications Equip. | 323 | 803 | (480) |
| Repairs and Maintenance - Equipment | 3,745 | 10,105 | (6,360) |
| Conferences and Meetings | 269 | - | 269 |
| Employee Mileage Expenditures | 200 | 1,284 | (1,084) |
| Total Contractual Services | 238,605 | 275,083 | (36,478) |
| Commodities | | | |
| Operating Supplies | 7,965 | 9,630 | (1,665) |
| Cleaning Supplies | 9,000 | 6,329 | 2,671 |
| Uniform Supplies | 330 | 115 | 215 |
| Utilities - Natural Gas | 118,238 | 103,319 | 14,919 |
| Utilities - Electric | 346,800 | 341,836 | 4,964 |
| Fuel- Vehicles | 670 | - | 670 |
| Telephone | - | 12 | (12) |
| Total Commodities | 483,003 | 461,241 | 21,762 |
| Total Building Management - Judicial Center | 950,706 | 995,525 | (44,819) |
| Building Management - Juvenile Justice Center | | | |
| Personnel Services | | | |
| Full-Time Salaries | 109,774 | 90,539 | 19,235 |
| Overtime Salaries | 2,186 | 340 | 1,846 |
| Total Personnel Services | 111,960 | 90,879 | 21,081 |
| Benefits | | | |
| Healthcare Contribution | 14,680 | 21,685 | (7,005) |
| Dental Contribution | 590 | 787 | (197) |
| Total Benefits | 15,270 | 22,472 | (7,202) |
| Contractual Services | | | |
| Disposal and Water Softener Services | 3,000 | 3,722 | (722) |
| Janitorial Services | 36,100 | 51,962 | (15,862) |
| Repairs and Maintenance - Roads | 15,000 | 16,132 | (1,132) |
| Repairs and Maintenance - Buildings | 11,340 | 13,508 | (2,168) |
| Repairs and Maintenance - Grounds | 25,000 | 25,206 | (206) |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-----------------|----------|---|
| Repairs and Maintenance - Equipment | \$ 10,000 | \$ 9,445 | \$ 555 |
| Employee Mileage Expenditures | 200 | - | 200 |
| Total Contractual Services | 100,640 | 119,975 | (19,335) |
| Commodities | | | |
| Office Supplies | 270 | 250 | 20 |
| Operating Supplies | 8,300 | 9,136 | (836) |
| Cleaning Supplies | 8,000 | 6,830 | 1,170 |
| Uniform Supplies | 560 | 350 | 210 |
| Utilities- Natural Gas | - | 11,308 | (11,308) |
| Fuel- Vehicles | 760 | 2,941 | (2,181) |
| Total Commodities | 17,890 | 30,815 | (12,925) |
| Capital Outlay | | | |
| Machinery and Equipment | - | 13 | (13) |
| Total Building Management - Juvenile Justice Center | 245,760 | 264,154 | (18,394) |
| Building Management - St. Charles North | | | |
| Contractual Services | | | |
| Disposal and Water Softener Services | 1,620 | 1,594 | 26 |
| Janitorial Services | 33,840 | 32,364 | 1,476 |
| Repairs and Maintenance - Roads | 15,000 | 14,626 | 374 |
| Repairs and Maintenance - Buildings | 5,340 | 7,845 | (2,505) |
| Repairs and Maintenance - Grounds | 14,281 | 14,156 | 125 |
| Repairs and Maintenance - Equipment | 3,000 | 3,073 | (73) |
| Building Space Rental | 217,198 | 37,361 | 179,837 |
| Real Estate Taxes | 195,700 | 188,949 | 6,751 |
| Total Contractual Services | 485,979 | 299,968 | 186,011 |
| Commodities | | | |
| Operating Supplies | 7,000 | 8,546 | (1,546) |
| Cleaning Supplies | 7,300 | 8,050 | (750) |
| Utilities - Natural Gas | 42,745 | 25,671 | 17,074 |
| Utilities - Electric | 83,500 | 81,694 | 1,806 |
| Fuel- Vehicles | 300 | - | 300 |
| Total Commodities | 140,845 | 123,961 | 16,884 |
| Total Building Management - St. Charles North | 626,824 | 423,929 | 202,895 |
| Building Management - Aurora Health Department | | | |
| Contractual Services | | | |
| Contractual/Consulting Services | - | 153 | (153) |
| Disposal and Water Softener Services | 3,000 | 1,910 | 1,090 |
| Janitorial Services | 33,432 | 21,780 | 11,652 |
| Repairs and Maintenance - Roads | 13,652 | 8,540 | 5,112 |
| Repairs and Maintenance - Buildings | 9,470 | 7,632 | 1,838 |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|---|-----------------|----------|---|
| Repairs and Maintenance - Grounds | \$ 13,000 | \$ 9,585 | \$ 3,415 |
| Repairs and Maintenance - Equipment | 10,000 | 5,586 | 4,414 |
| Total Contractual Services | 82,554 | 55,186 | 27,368 |
| Commodities | | | |
| Operating Supplies | 6,000 | 5,265 | 735 |
| Cleaning Supplies | 2,500 | 1,148 | 1,352 |
| Utilities - Natural Gas | 5,610 | 11,944 | (6,334) |
| Utilities - Electric | 32,640 | 45,303 | (12,663) |
| Total Commodities | 46,750 | 63,660 | (16,910) |
| Total Building Management - Aurora Health Department | 129,304 | 118,846 | 10,458 |
| Building Management - Old Courthouse | | | |
| Contractual Services | | | |
| Disposal and Water Softener Services | 4,000 | 593 | 3,407 |
| Janitorial Services | 58,000 | 54,737 | 3,263 |
| Repairs and Maintenance - Roads | 10,470 | 11,108 | (638) |
| Repairs and Maintenance - Buildings | - | 8,449 | (8,449) |
| Repairs and Maintenance - Grounds | 52,480 | 55,003 | (2,523) |
| Repairs and Maintenance - Equipment | 8,680 | 8,512 | 168 |
| Total Contractual Services | 133,630 | 138,402 | (4,772) |
| Commodities | | | |
| Operating Supplies | 3,400 | 3,837 | (437) |
| Cleaning Supplies | 8,000 | 6,687 | 1,313 |
| Utilities - Natural Gas | 185,181 | 174,628 | 10,553 |
| Utilities - Electric | 243,192 | 243,030 | 162 |
| Total Commodities | 439,773 | 428,182 | 11,591 |
| Total Building Management - Old Courthouse | 573,403 | 566,584 | 6,819 |
| Building Management - Sheriff Facility | | | |
| Contractual Services | | | |
| Repairs and Maintenance - Buildings | - | 1,287 | (1,287) |
| Repairs and Maintenance - Grounds | 200,000 | 189,336 | 10,664 |
| Repairs and Maintenance - Equipment | - | 81 | (81) |
| Total Contractual Services | 200,000 | 190,704 | 9,296 |
| Commodities | | | |
| Utilities - Electric | - | 38 | (38) |
| Total Building Management - Sheriff Facility | 200,000 | 190,742 | 9,258 |
| Human Resources | | | |
| Personnel Services | | | |
| Full-Time Salaries | 302,820 | 326,088 | (23,268) |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--|-------------------------|----------------|---|
| Benefits | | | |
| Healthcare Contribution | \$ 48,660 | \$ 49,674 | (\$ 1,014) |
| Dental Contribution | 1,808 | 2,423 | (615) |
| Total Benefits | <u>50,468</u> | <u>52,097</u> | <u>(1,629)</u> |
| Contractual Services | | | |
| Project Administration Services | 20,000 | 13,365 | 6,635 |
| Repairs and Maintenance - Computers | 2,500 | 2,418 | 82 |
| Repairs and Maintenance - Copiers | 1,000 | 283 | 717 |
| General Advertising | 20,000 | 6,185 | 13,815 |
| Conferences and Meetings | 5,000 | 781 | 4,219 |
| Employee Training | 30,000 | 26,848 | 3,152 |
| Employee Mileage Expenditures | 350 | 225 | 125 |
| General Association Dues | 900 | 534 | 366 |
| Miscellaneous Contractual Expenditures | 10,000 | 4,836 | 5,164 |
| Total Contractual Services | <u>89,750</u> | <u>55,475</u> | <u>34,275</u> |
| Commodities | | | |
| Office Supplies | 900 | 909 | (9) |
| Operating Supplies | 600 | 11 | 589 |
| Computer Related Supplies | 700 | 561 | 139 |
| Books and Subscriptions | 1,100 | 834 | 266 |
| Employee Recognition Supplies | 23,500 | 21,958 | 1,542 |
| Total Commodities | <u>26,800</u> | <u>24,273</u> | <u>2,527</u> |
| Total Human Resources | <u>469,838</u> | <u>457,933</u> | <u>11,905</u> |
| County Auditor | | | |
| Personnel Services | | | |
| Full-Time Salaries | 167,453 | 165,282 | 2,171 |
| Benefits | | | |
| Healthcare Contribution | 23,548 | 12,889 | 10,659 |
| Dental Contribution | 904 | 412 | 492 |
| Total Benefits | <u>24,452</u> | <u>13,301</u> | <u>11,151</u> |
| Contractual Services | | | |
| Contractual/Consulting Services | 3,500 | - | 3,500 |
| Repairs and Maintenance - Copiers | 170 | 374 | (204) |
| Conferences and Meetings | 5,000 | 2,955 | 2,045 |
| Employee Training | 3,500 | 1,702 | 1,798 |
| Employee Mileage Expenditures | 1,125 | 1,159 | (34) |
| General Association Dues | 2,250 | 2,272 | (22) |
| Total Contractual Services | <u>15,545</u> | <u>8,462</u> | <u>7,083</u> |
| Commodities | | | |
| Office Supplies | 800 | 1,055 | (255) |
| Operating Supplies | 800 | 1,010 | (210) |
| Computer Related Supplies | 200 | 172 | 28 |
| Books and Subscriptions | 720 | 922 | (202) |
| Total Commodities | <u>2,520</u> | <u>3,159</u> | <u>(639)</u> |

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|------------------|---|
| Total County Auditor | \$ 209,970 | \$ 190,204 | \$ 19,766 |
| Internal Services | | | |
| Commodities | | | |
| Self-Mailer | 23,000 | 16,583 | 6,417 |
| Postage | 549,567 | 618,583 | (69,016) |
| Telephone | 686,000 | 629,149 | 56,851 |
| Total Internal Services | 1,258,567 | 1,264,315 | (5,748) |
| Communication/Technology | | | |
| Contractual Services | | | |
| Repairs and Maintenance - Computers | 242,545 | 255,122 | (12,577) |
| Capital Outlay | | | |
| Computer Software - Capital | 475,000 | 60,564 | 414,436 |
| Special Purpose Equipment | 1,310,960 | 1,175,006 | 135,954 |
| Total Capital Outlay | 1,785,960 | 1,235,570 | 550,390 |
| Total Communication/Technology | 2,028,505 | 1,490,692 | 537,813 |
| Operational Support | | | |
| Benefits | | | |
| Retiree Health/Dental | 35,000 | 30,739 | 4,261 |
| Contractual Services | | | |
| Contractual/Consulting Services | 130,499 | 130,498 | 1 |
| Healthcare Administration Services | 103,500 | 65,264 | 38,236 |
| Total Contractual Services | 233,999 | 195,762 | 38,237 |
| Total Operational Support | 268,999 | 226,501 | 42,498 |
| Other - Contingency | | | |
| Other Expenditures | | | |
| Allowance for Budget Expenditures | 779,527 | - | 779,527 |
| Allowance for Employee Expenditures | 182,636 | - | 182,636 |
| Allowance for Healthcare Expenditures | 122,831 | - | 122,831 |
| Total Other - Contingency | 1,084,994 | - | 1,084,994 |
| Treasurer/Collector | | | |
| Personnel Services | | | |
| Full-Time Salaries | 448,163 | 440,461 | 7,702 |
| Part-Time Salaries | 40,533 | 1,550 | 38,983 |
| Total Personnel Services | 488,696 | 442,011 | 46,685 |
| Benefits | | | |
| Healthcare Contribution | 66,882 | 66,262 | 620 |
| Dental Contribution | 4,870 | 2,428 | 2,442 |
| Total Benefits | 71,752 | 68,690 | 3,062 |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--|-------------------------|----------------|---|
| Contractual Services | | | |
| Contractual/Consulting Services | \$ 15,500 | \$ 17,391 | (\$ 1,891) |
| Repairs and Maintenance - Computers | 1,350 | 1,528 | (178) |
| Repairs and Maintenance - Copiers | 2,000 | 2,343 | (343) |
| Repairs and Maintenance - Office Equipment | 1,000 | 809 | 191 |
| General Printing | 13,500 | 13,405 | 95 |
| Legal Printing | 11,000 | 9,944 | 1,056 |
| Conferences and Meetings | 2,000 | 1,557 | 443 |
| Employee Training | 2,500 | 317 | 2,183 |
| Employee Mileage Expenditures | 1,600 | 946 | 654 |
| General Association Dues | 1,500 | 1,300 | 200 |
| Miscellaneous Contractual Expenditures | 1,000 | 816 | 184 |
| Total Contractual Services | <u>52,950</u> | <u>50,356</u> | <u>2,594</u> |
| Commodities | | | |
| Office Supplies | 1,550 | 4,311 | (2,761) |
| Operating Supplies | 525 | 672 | (147) |
| Computer Related Supplies | 1,525 | 1,723 | (198) |
| Books and Subscriptions | 720 | 200 | 520 |
| Total Commodities | <u>4,320</u> | <u>6,906</u> | <u>(2,586)</u> |
| Total Treasurer/Collector | <u>617,718</u> | <u>567,963</u> | <u>49,755</u> |
| Supervisor of Assessments | | | |
| Personnel Services | | | |
| Full-Time Salaries | 740,077 | 773,913 | (33,836) |
| Part-Time Salaries | 26,000 | 4,797 | 21,203 |
| Overtime Salaries | 20,000 | 72 | 19,928 |
| Total Personnel Services | <u>786,077</u> | <u>778,782</u> | <u>7,295</u> |
| Benefits | | | |
| Healthcare Contribution | 162,079 | 162,183 | (104) |
| Dental Contribution | 5,657 | 6,045 | (388) |
| Total Benefits | <u>167,736</u> | <u>168,228</u> | <u>(492)</u> |
| Contractual Services | | | |
| Appraisal Services | 20,000 | - | 20,000 |
| Repairs and Maintenance - Computers | 20,500 | 4,860 | 15,640 |
| Repairs and Maintenance - Copiers | 8,500 | 10,324 | (1,824) |
| Legal Printing | 170,000 | 168,732 | 1,268 |
| Conferences and Meetings | 10,000 | 5,188 | 4,812 |
| Employee Training | 22,800 | 13,002 | 9,798 |
| Employee Mileage Expenditures | 1,000 | 818 | 182 |
| General Association Dues | 1,500 | 2,685 | (1,185) |
| Total Contractual Services | <u>254,300</u> | <u>205,609</u> | <u>48,691</u> |
| Commodities | | | |
| Office Supplies | 10,000 | 8,017 | 1,983 |
| Operating Supplies | 3,500 | 3,688 | (188) |
| Computer Related Supplies | 7,000 | 6,494 | 506 |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Books and Subscriptions | \$ 3,500 | \$ 2,190 | \$ 1,310 |
| Total Commodities | 24,000 | 20,389 | 3,611 |
| Total Supervisor of Assessments | 1,232,113 | 1,173,008 | 59,105 |
| Board of Review | | | |
| Personnel Services | | | |
| Full-Time Salaries | 65,718 | 67,881 | (2,163) |
| Employee Per Diem | 6,200 | 14,870 | (8,670) |
| Total Personnel Services | 71,918 | 82,751 | (10,833) |
| Benefits | | | |
| Healthcare Contribution | 19,880 | 22,785 | (2,905) |
| Dental Contribution | 707 | 1,166 | (459) |
| Total Benefits | 20,587 | 23,951 | (3,364) |
| Contractual Services | | | |
| Appraisal Services | 17,000 | 8,814 | 8,186 |
| Legal Printing | 15,000 | 7,426 | 7,574 |
| Conference and Meetings | 1,500 | - | 1,500 |
| Employee Training | 1,500 | - | 1,500 |
| Employee Mileage Expenditures | 1,000 | 1,419 | (419) |
| Total Contractual Services | 36,000 | 17,659 | 18,341 |
| Commodities | | | |
| Office Supplies | 1,000 | 1,613 | (613) |
| Total Board of Review | 129,505 | 125,974 | 3,531 |
| County Clerk | | | |
| Personnel Services | | | |
| Full-Time Salaries | 618,715 | 707,427 | (88,712) |
| Part-Time Salaries | 19,502 | 11,497 | 8,005 |
| Overtime Salaries | 6,689 | 7,762 | (1,073) |
| Total Personnel Services | 644,906 | 726,686 | (81,780) |
| Benefits | | | |
| Healthcare Contribution | 105,475 | 113,460 | (7,985) |
| Dental Contribution | 4,425 | 4,626 | (201) |
| Total Benefits | 109,900 | 118,086 | (8,186) |
| Contractual Services | | | |
| Contractual/Consulting Services | 1,500 | 7,480 | (5,980) |
| Notary Services | 120 | 224 | (104) |
| Repairs and Maintenance - Copiers | 2,600 | - | 2,600 |
| Repairs and Maintenance - Office Equipment | 1,100 | - | 1,100 |
| General Printing | 2,200 | 5,298 | (3,098) |
| Legal Printing | 2,500 | 8,686 | (6,186) |
| Conferences and Meetings | 1,903 | 2,947 | (1,044) |
| Employee Training | 1,050 | 211 | 839 |
| Employee Mileage Expenditures | 1,000 | 2,231 | (1,231) |
| General Association Dues | 2,465 | 1,145 | 1,320 |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|----------------|---|
| Miscellaneous Contractual Expenditures | \$ 43,950 | \$ 60,373 | (\$ 16,423) |
| Total Contractual Services | 60,388 | 88,595 | (28,207) |
| Commodities | | | |
| Office Supplies | 690 | 4,674 | (3,984) |
| Operating Supplies | 3,800 | 4,542 | (742) |
| Computer Related Supplies | 2,400 | 4,089 | (1,689) |
| Books and Subscriptions | 640 | 1,169 | (529) |
| Total Commodities | 7,530 | 14,474 | (6,944) |
| Total County Clerk | 822,724 | 947,841 | (125,117) |
| Election Expense | | | |
| Personnel Services | | | |
| Full-Time Salaries | 366,900 | 459,220 | (92,320) |
| Part-Time Salaries | 78,511 | 44,220 | 34,291 |
| Overtime Salaries | 20,700 | 60,126 | (39,426) |
| Total Personnel Services | 466,111 | 563,566 | (97,455) |
| Benefits | | | |
| Healthcare Contribution | 46,754 | 39,750 | 7,004 |
| Dental Contribution | 1,972 | 1,939 | 33 |
| Total Benefits | 48,726 | 41,689 | 7,037 |
| Contractual Services | | | |
| Election Judges' Training | 115,040 | 6,119 | 108,921 |
| Election Judges and Workers | 465,450 | 803,146 | (337,696) |
| Election Services | 30,986 | 160,755 | (129,769) |
| Contractual/Consulting Services | 99,608 | 100,921 | (1,313) |
| Legal Services | 1,500 | 788 | 712 |
| EDP Services | 5,746 | - | 5,746 |
| Software Licensing Cost | 66,700 | 66,500 | 200 |
| Repairs and Maintenance - Computers | 10,075 | - | 10,075 |
| Repairs and Maintenance - Copiers | 8,000 | 4,937 | 3,063 |
| Polling Place Rental | 22,300 | 30,634 | (8,334) |
| Equipment Rental | 19,771 | 43,551 | (23,780) |
| Repairs and Maintenance - Vehicles | 5,000 | 12,757 | (7,757) |
| General Advertising | 5,100 | 20,861 | (15,761) |
| General Printing | 48,232 | 69,720 | (21,488) |
| Legal Printing | 92,176 | 94,849 | (2,673) |
| Conferences and Meetings | 11,318 | 24,812 | (13,494) |
| Employee Training | 3,964 | 4,891 | (927) |
| Employee Mileage Expenditures | 4,000 | 10,315 | (6,315) |
| General Association Dues | 1,605 | 585 | 1,020 |
| Miscellaneous Contractual Expenditures | 300 | 7,382 | (7,082) |
| Total Contractual Services | 1,016,871 | 1,463,523 | 446,652 |
| Commodities | | | |
| Office Supplies | 4,000 | 15,068 | (11,068) |
| Operating Supplies | 8,550 | 131,218 | (122,668) |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|------------------|---|
| Computer Related Supplies | \$ 3,000 | \$ 3,212 | (\$ 212) |
| Books and Subscriptions | 500 | 1,080 | (580) |
| Computer Software - Non-Capital | 2,000 | 5,531 | (3,531) |
| Voting Systems and Accessories | 68,040 | 313,640 | (245,600) |
| Total Commodities | 86,090 | 469,749 | (383,659) |
| Capital Outlay | | | |
| Computer Software - Capital | 20,000 | 20,000 | - |
| Printers | - | 6,686 | (6,686) |
| Office Furniture | - | 3,066 | (3,066) |
| Total Capital Outlay | 20,000 | 29,752 | (9,752) |
| Total Election Expense | 1,637,798 | 2,568,279 | (930,481) |
| Alternate Language Coordination | | | |
| Personnel Services | | | |
| Full-Time Salaries | 40,000 | 41,400 | (1,400) |
| Benefits | | | |
| Healthcare Contribution | 14,519 | 14,649 | (130) |
| Dental Contribution | 510 | 509 | 1 |
| Total Benefits | 15,029 | 15,158 | (129) |
| Total Alternate Language Coordination | 55,029 | 56,558 | (1,529) |
| Recorder of Deeds | | | |
| Personnel Services | | | |
| Full-Time Salaries | 773,667 | 759,999 | 13,668 |
| Overtime Salaries | 3,084 | - | 3,084 |
| Total Personnel Services | 776,751 | 759,999 | 16,752 |
| Benefits | | | |
| Healthcare Contribution | 137,143 | 146,634 | (9,491) |
| Dental Contribution | 5,657 | 6,350 | (693) |
| Total Benefits | 142,800 | 152,984 | (10,184) |
| Contractual Services | | | |
| Contractual/Consulting Services | 101 | - | 101 |
| Repairs and Maintenance - Copiers | 7,000 | 5,947 | 1,053 |
| Repairs and Maintenance - Office Equipment | 750 | 840 | (90) |
| General Printing | 500 | 163 | 337 |
| Film Conversion/Book Binding | 5,000 | 890 | 4,110 |
| Conferences and Meetings | 2,000 | 2,770 | (770) |
| Employee Training | 600 | 596 | 4 |
| Employee Mileage Expenditures | 1,094 | 1,083 | 11 |
| General Association Dues | 1,385 | 1,050 | 335 |
| Total Contractual Services | 18,430 | 13,339 | 5,091 |
| Commodities | | | |
| Office Supplies | 2,000 | 2,044 | (44) |
| Operating Supplies | 15,000 | 11,051 | 3,949 |
| Books and Subscriptions | 3,000 | 1,450 | 1,550 |

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|---|-------------------------|----------------|---|
| Total Commodities | \$ 20,000 | \$ 14,545 | \$ 5,455 |
| Total Recorder of Deeds | <u>957,981</u> | <u>940,867</u> | <u>17,114</u> |
| Regional Office of Education | | | |
| Personnel Services | | | |
| Full-Time Salaries | 245,012 | 262,206 | (17,194) |
| Part-Time Salaries | - | 8,912 | (8,912) |
| Total Personnel Services | <u>245,012</u> | <u>271,118</u> | <u>(26,106)</u> |
| Benefits | | | |
| Healthcare Contribution | 60,853 | 50,138 | 10,715 |
| Dental Contribution | 2,435 | 2,111 | 324 |
| Total Benefits | <u>63,288</u> | <u>52,249</u> | <u>11,039</u> |
| Contractual Services | | | |
| Trials and Costs of Hearing | 100 | - | 100 |
| Repairs and Maintenance - Computers | 300 | - | 300 |
| Repairs and Maintenance - Copiers | 300 | - | 300 |
| Public Official Bonding | 300 | - | 300 |
| General Printing | 1,000 | - | 1,000 |
| Legal Printing | 150 | 100 | 50 |
| Conferences and Meetings | 4,500 | - | 4,500 |
| Employee Training | 200 | 160 | 40 |
| Employee Mileage Expenditures | 4,500 | 872 | 3,628 |
| General Association Dues | 1,475 | 620 | 855 |
| Total Contractual Services | <u>12,825</u> | <u>1,752</u> | <u>11,073</u> |
| Commodities | | | |
| Office Supplies | 3,600 | 1,390 | 2,210 |
| Operating Supplies | 660 | 593 | 67 |
| Computer Related Supplies | 1,200 | - | 1,200 |
| Books and Subscriptions | 600 | - | 600 |
| Total Commodities | <u>6,060</u> | <u>1,983</u> | <u>4,077</u> |
| Total Regional Office of Education | <u>327,185</u> | <u>327,102</u> | <u>83</u> |
| Aurora Election Expense | | | |
| Personnel Services | | | |
| Full-Time Salaries | 104,771 | 89,483 | 15,288 |
| Benefits | | | |
| Healthcare Contribution | 25,248 | 23,471 | 1,777 |
| Dental Contribution | 1,611 | 1,549 | 62 |
| Total Benefits | <u>26,859</u> | <u>25,020</u> | <u>1,839</u> |
| Contractual Services | | | |
| Aurora Election Commission | 514,800 | 490,806 | 23,994 |
| Total Aurora Election Expense | <u>646,430</u> | <u>605,309</u> | <u>41,121</u> |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--|-------------------------|------------------|---|
| Judiciary and Courts | | | |
| Personnel Services | | | |
| Full-Time Salaries | \$ 690,000 | \$ 837,163 | (\$ 147,163) |
| Employee Per Diem | 396,648 | 213,192 | 183,456 |
| Total Personnel Services | <u>1,086,648</u> | <u>1,050,355</u> | <u>36,293</u> |
| Benefits | | | |
| Healthcare Contribution | 139,597 | 141,363 | (1,766) |
| Dental Contribution | 6,224 | 7,121 | (897) |
| Uniform Allowance | 1,100 | 687 | 413 |
| Total Benefits | <u>146,921</u> | <u>149,171</u> | <u>(2,250)</u> |
| Contractual Services | | | |
| State of Illinois Salaries | 13,000 | - | 13,000 |
| Jurors - Circuit Court | 169,850 | 187,136 | (17,286) |
| Jurors - Grand Jury | 15,000 | - | 15,000 |
| Jurors' Expenditure | 120,000 | 178,729 | (58,729) |
| Per Diem Expenditures | 115,000 | 202,245 | (87,245) |
| Contractual/Consulting Services | 190,000 | 295,762 | (105,762) |
| Court Appointed Counsel | 100,000 | 15,566 | 84,434 |
| Psychological/Psychiatric Services | 70,000 | 38,350 | 31,650 |
| Repairs and Maintenance - Equipment | 12,000 | 8,415 | 3,585 |
| Equipment Rental | 9,000 | 7,484 | 1,516 |
| Liability Insurance | 4,000 | 6,148 | (2,148) |
| Public Official Bonding | 100 | - | 100 |
| General Printing | 3,500 | 96 | 3,404 |
| Conferences and Meetings | 3,600 | 3,625 | (25) |
| Employee Training | 500 | 1,200 | (700) |
| Employee Mileage Expenditures | 4,300 | 3,123 | 1,177 |
| General Association Dues | 150 | - | 150 |
| Employee Medical Expenditures | 100 | - | 100 |
| Miscellaneous Contractual Expenditures | 3,000 | 1,628 | 1,372 |
| Total Contractual Services | <u>833,100</u> | <u>949,507</u> | <u>(116,407)</u> |
| Commodities | | | |
| Office Supplies | 20,000 | 27,277 | (7,277) |
| Operating Supplies | 4,000 | 2,381 | 1,619 |
| Computer Related Supplies | 1,000 | 1,358 | (358) |
| Postage | - | 792 | (792) |
| Books and Subscriptions | 22,600 | 19,813 | 2,787 |
| Total Commodities | <u>47,600</u> | <u>51,621</u> | <u>(4,021)</u> |
| Capital Outlay | | | |
| Office Equipment | - | 950 | (950) |
| Total Judiciary and Courts | <u>2,114,269</u> | <u>2,201,604</u> | <u>(87,335)</u> |
| Circuit Clerk - Administration | | | |
| Personnel Services | | | |
| Full-Time Salaries | 3,526,376 | 3,571,848 | (45,472) |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|---|-----------------|-----------|---|
| Part-Time Salaries | \$ 45,600 | \$ 8,143 | \$ 37,457 |
| Overtime Salaries | 53,622 | 100,553 | (46,931) |
| Employee Per Diem | 5,200 | - | 5,200 |
| Bond Call | - | 5,544 | (5,544) |
| Total Personnel Services | 3,630,798 | 3,686,088 | (55,290) |
| Benefits | | | |
| Healthcare Contribution | 793,348 | 784,713 | 8,635 |
| Dental Contribution | 31,873 | 32,716 | (843) |
| Total Benefits | 825,221 | 817,429 | 7,792 |
| Contractual Services | | | |
| Legal Services | 500 | 25 | 475 |
| Repairs and Maintenance - Copiers | 505 | 535 | (30) |
| Repairs and Maintenance - Equipment | 2,750 | 3,016 | (266) |
| Equipment Rental | 4,000 | 972 | 3,028 |
| General Printing | 6,500 | 4,340 | 2,160 |
| Legal Printing | 500 | 63 | 437 |
| Conferences and Meetings | 10,360 | 3,303 | 7,057 |
| Employee Training | 3,699 | 2,330 | 1,369 |
| Employee Mileage Expenditures | 14,600 | 13,674 | 926 |
| General Association Dues | 1,735 | 881 | 854 |
| Employee Medical Expenditures | 400 | - | 400 |
| Total Contractual Services | 45,549 | 29,139 | 16,410 |
| Commodities | | | |
| Office Supplies | 15,367 | 9,177 | 6,190 |
| Postage | - | 180 | (180) |
| Books and Subscriptions | 2,200 | 515 | 1,685 |
| Total Commodities | 17,567 | 9,872 | 7,695 |
| Total Circuit Clerk - Administration | 4,519,135 | 4,542,528 | (23,393) |
| Circuit Clerk - Intake | | | |
| Contractual Services | | | |
| Repairs and Maintenance - Equipment | 300 | 106 | 194 |
| Equipment Rental | 2,269 | 2,424 | (155) |
| Employee Training | 180 | - | 180 |
| Employee Mileage Expenditures | 300 | 852 | (552) |
| Total Contractual Services | 3,049 | 3,382 | (333) |
| Commodities | | | |
| Office Supplies | 3,136 | 3,943 | (807) |
| Total Circuit Clerk - Intake | 6,185 | 7,325 | (1,140) |
| Circuit Clerk - Records | | | |
| Contractual Services | | | |
| Repairs and Maintenance - Equipment | 400 | - | 400 |
| Repairs and Maintenance - Vehicles | 1,000 | 188 | 812 |
| General Printing | 34,152 | 34,744 | (592) |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|---------------------------------------|-----------------|---------------|---|
| Employee Training | \$ 600 | \$ 199 | \$ 401 |
| Employee Mileage Expenditures | 1,400 | - | 1,400 |
| Total Contractual Services | 37,552 | 35,131 | 2,421 |
| Commodities | | | |
| Office Supplies | 300 | 4,547 | (4,247) |
| Fuel - Vehicles | 900 | 3,190 | (2,290) |
| Total Commodities | 1,200 | 7,737 | (6,537) |
| Total Circuit Clerk - Records | 38,752 | 42,868 | (4,116) |
| Circuit Clerk - Family | | | |
| Contractual Services | | | |
| Repairs and Maintenance - Equipment | 600 | 100 | 500 |
| Employee Training | 400 | - | 400 |
| Employee Mileage Expenditures | 1,530 | 1,526 | 4 |
| Total Contractual Services | 2,530 | 1,626 | 904 |
| Commodities | | | |
| Office Supplies | 1,412 | 1,685 | (273) |
| Total Circuit Clerk - Family | 3,942 | 3,311 | 631 |
| Circuit Clerk - Civil | | | |
| Contractual Services | | | |
| Repairs and Maintenance - Equipment | 330 | 118 | 212 |
| Employee Training | 199 | 206 | (7) |
| Employee Mileage Expenditures | 4,483 | 4,871 | (388) |
| Total Contractual Services | 5,012 | 5,195 | (183) |
| Commodities | | | |
| Office Supplies | 1,471 | 1,594 | (123) |
| Total Circuit Clerk - Civil | 6,483 | 6,789 | (306) |
| Circuit Clerk - Criminal | | | |
| Contractual Services | | | |
| Repairs and Maintenance - Equipment | 750 | 20 | 730 |
| Employee Training | 600 | 398 | 202 |
| Employee Mileage Expenditures | 17,087 | 14,979 | 2,108 |
| Total Contractual Services | 18,437 | 15,397 | 3,040 |
| Commodities | | | |
| Office Supplies | 4,231 | 4,234 | (3) |
| Total Circuit Clerk - Criminal | 22,668 | 19,631 | 3,037 |
| States Attorney | | | |
| Personnel Services | | | |
| Full-Time Salaries | 3,218,408 | 3,302,019 | (83,611) |
| Part-Time Salaries | 49,760 | 32,712 | 17,048 |
| Seasonal/Temporary Salaries | 36,000 | - | 36,000 |
| Overtime Salaries | 8,000 | 10,910 | (2,910) |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|-------------------------------------|-------------------------|---------------|---|
| Bond Call | \$ 70,850 | \$ 46,539 | \$ 24,311 |
| Total Personnel Services | 3,383,018 | 3,392,180 | (9,162) |
| Benefits | | | |
| Healthcare Contribution | 647,589 | 638,043 | 9,546 |
| Dental Contribution | 27,283 | 26,857 | 426 |
| Total Benefits | 674,872 | 664,900 | 9,972 |
| Contractual Services | | | |
| Contractual/Consulting Services | 67,800 | 90,372 | (22,572) |
| Legal Services | 60,000 | 1,189 | 58,811 |
| Trials and Costs of Hearing | 169,012 | 263,592 | (94,580) |
| Investigations | 4,000 | 31 | 3,969 |
| Repairs and Maintenance - Computers | 1,000 | - | 1,000 |
| Repairs and Maintenance - Copiers | 13,500 | 18,184 | (4,684) |
| Repairs and Maintenance - Equipment | 1,000 | 1,270 | (270) |
| Repairs and Maintenance - Vehicles | 5,000 | 11,441 | (6,441) |
| General Printing | 2,000 | 2,904 | (904) |
| Conferences and Meetings | 4,554 | 4,829 | (275) |
| Employee Training | 12,345 | 11,063 | 1,282 |
| Employee Mileage Expenditures | 10,000 | 13,586 | (3,586) |
| General Association Dues | 16,327 | 17,616 | (1,289) |
| Total Contractual Services | 366,538 | 436,077 | (69,539) |
| Commodities | | | |
| Office Supplies | 17,500 | 14,082 | 3,418 |
| Operating Supplies | 5,860 | 7,579 | (1,719) |
| Books and Subscriptions | 20,000 | 15,399 | 4,601 |
| Computer Software - Non-Capital | 30,089 | 48,129 | (18,040) |
| Computer Hardware - Non-Capital | 4,640 | 1,384 | 3,256 |
| Telephone | - | 215 | (215) |
| Total Commodities | 78,089 | 86,788 | (8,699) |
| Capital Outlay | | | |
| Automotive Equipment | 34,794 | 34,794 | - |
| Total States Attorney | 4,537,311 | 4,614,739 | (77,428) |
| Child Advocacy Center | | | |
| Personnel Services | | | |
| Full-Time Salaries | 487,286 | 502,413 | (15,127) |
| Part-Time Salaries | 27,681 | 13,360 | 14,321 |
| Employee Per Diem | 20,450 | 22,052 | (1,602) |
| Bond Call | 500 | - | 500 |
| Total Personnel Services | 535,917 | 537,825 | (1,908) |
| Benefits | | | |
| Healthcare Contribution | 63,413 | 65,306 | (1,893) |
| Dental Contribution | 2,498 | 2,382 | 116 |
| Total Benefits | 65,911 | 67,688 | (1,777) |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--|-------------------------|------------------|---|
| Contractual Services | | | |
| Contractual/Consulting Services | \$ 48,875 | \$ 24,178 | \$ 24,697 |
| Trials and Costs of Hearing | 10,000 | 5,390 | 4,610 |
| Investigations | 1,000 | - | 1,000 |
| Repairs and Maintenance - Copiers | 2,500 | 1,046 | 1,454 |
| General Printing | 1,500 | 134 | 1,366 |
| Conferences and Meetings | 6,375 | 5,390 | 985 |
| Employee Training | 5,275 | 4,315 | 960 |
| Employee Mileage Expenditures | 4,275 | 7,573 | (3,298) |
| General Association Dues | 1,887 | 2,332 | (445) |
| Total Contractual Services | <u>81,687</u> | <u>50,358</u> | <u>31,329</u> |
| Commodities | | | |
| Office Supplies | 3,000 | 947 | 2,053 |
| Operating Supplies | 1,000 | 617 | 383 |
| Computer Related Supplies | 1,000 | 2,159 | (1,159) |
| Books and Subscriptions | 1,250 | 459 | 791 |
| Photography Supplies | 1,400 | 467 | 933 |
| Total Commodities | <u>7,650</u> | <u>4,649</u> | <u>3,001</u> |
| Capital Outlay | | | |
| Printers | 1,205 | 580 | 625 |
| Total Child Advocacy Center | <u>692,370</u> | <u>661,100</u> | <u>31,270</u> |
| Public Defender | | | |
| Personnel Services | | | |
| Full-Time Salaries | 2,046,677 | 2,183,212 | (136,535) |
| Part-Time Salaries | 103,810 | 1,048 | 102,762 |
| Bond Call | - | 14,450 | (14,450) |
| Total Personnel Services | <u>2,150,487</u> | <u>2,198,710</u> | <u>(48,223)</u> |
| Benefits | | | |
| Healthcare Contribution | 376,910 | 345,038 | 31,872 |
| Dental Contribution | 15,867 | 15,354 | 513 |
| Total Benefits | <u>392,777</u> | <u>360,392</u> | <u>32,385</u> |
| Contractual Services | | | |
| Psychological/Psychiatric Services | 7,600 | - | 7,600 |
| Trials and Costs of Hearing | 35,000 | 60,288 | (25,288) |
| Repairs and Maintenance - Copiers | 5,000 | 4,582 | 418 |
| Equipment Rental | - | 294 | (294) |
| Employee Training | 13,500 | 14,813 | (1,313) |
| Employee Mileage Expenditures | 19,000 | 8,985 | 10,015 |
| Attorney Association Dues | - | 1,694 | (1,694) |
| Miscellaneous Contractual Expenditures | 3,000 | - | 3,000 |
| Total Contractual Services | <u>83,100</u> | <u>90,656</u> | <u>(7,556)</u> |
| Commodities | | | |
| Office Supplies | 7,250 | 17,581 | (10,331) |
| Computer Related Supplies | 6,000 | 333 | 5,667 |

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|-------------------------------------|-------------------------|---------------|---|
| Books and Subscriptions | \$ 16,950 | \$ 21,020 | (\$ 4,070) |
| Total Commodities | 30,200 | 38,934 | (8,734) |
| Total Public Defender | 2,656,564 | 2,688,692 | (32,128) |
| Sheriff | | | |
| Personnel Services | | | |
| Full-Time Salaries | 2,030,780 | 4,670,535 | (2,639,755) |
| Merit Employee Salaries | 5,823,602 | 3,200,580 | 2,623,022 |
| Overtime Salaries | 221,753 | 223,294 | (1,541) |
| Merit Employee Longevity | 157,344 | 154,737 | 2,607 |
| Total Personnel Services | 8,233,479 | 8,249,146 | (15,667) |
| Benefits | | | |
| Healthcare Contribution | 1,329,095 | 1,318,706 | 10,389 |
| Dental Contribution | 47,985 | 47,003 | 982 |
| Uniform Allowance | 111,300 | 98,450 | 12,850 |
| Total Benefits | 1,488,380 | 1,464,159 | 24,221 |
| Contractual Services | | | |
| Medical/Dental/Hospital Services | 4,750 | 357 | 4,393 |
| Investigations | 15,000 | 15,028 | (28) |
| Extradition Costs | 75,000 | 129,094 | (54,094) |
| Software Licensing Cost | 5,000 | - | 5,000 |
| Drug Testing and Lab Services | 2,416 | 810 | 1,606 |
| Repairs and Maintenance - Computers | 20,000 | 19,492 | 508 |
| Repairs and Maintenance - Copiers | 6,610 | 3,538 | 3,072 |
| Repairs and Maintenance - Equipment | 5,000 | 3,257 | 1,743 |
| Equipment Rental | 10,600 | 10,529 | 71 |
| Repairs and Maintenance - Vehicles | 113,000 | 124,885 | (11,885) |
| General Printing | 634 | 724 | (90) |
| Conferences and Meetings | 12,600 | 11,466 | 1,134 |
| Employee Training | 82,400 | 34,062 | 48,338 |
| General Association Dues | 2,300 | 3,120 | (820) |
| Pre-Employment Physicals | 4,250 | 741 | 3,509 |
| Total Contractual Services | 359,560 | 357,103 | 2,457 |
| Commodities | | | |
| Office Supplies | 5,000 | 4,354 | 646 |
| Operating Supplies | 29,034 | 32,506 | (3,472) |
| Computer Related Supplies | 1,000 | 551 | 449 |
| Books and Subscriptions | 3,125 | 603 | 2,522 |
| Too Good for Drugs Supplies | 2,000 | 1,470 | 530 |
| S.W.A.T. Supplies | 4,000 | 4,540 | (540) |
| Bomb Squad Supplies | 10,000 | 1,051 | 8,949 |
| Uniform Supplies | 5,000 | 7,642 | (2,642) |
| Weapons and Ammunition | 5,000 | 5,123 | (123) |
| Photography Supplies | 5,000 | 94 | 4,906 |
| K-9 Supplies | 1,000 | 1,004 | (4) |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|---|-------------------------|-------------------|---|
| Fuel- Vehicles | \$ 300,000 | \$ 442,829 | (\$ 142,829) |
| Investigative Buy | 20,000 | 10,000 | 10,000 |
| Total Commodities | <u>390,159</u> | <u>511,767</u> | <u>(121,608)</u> |
| Capital Outlay | | | |
| Automotive Equipment | 166,500 | 156,637 | 9,863 |
| Special Purpose Equipment | 279,643 | 116,326 | 163,317 |
| Total Capital Outlay | <u>446,143</u> | <u>272,963</u> | <u>173,180</u> |
| Total Sheriff | <u>10,917,721</u> | <u>10,855,138</u> | <u>62,583</u> |
| E-911 | | | |
| Personnel Services | | | |
| Full-Time Salaries | 926,306 | 803,114 | 123,192 |
| Part-Time Salaries | 32,900 | 21,746 | 11,154 |
| Overtime Salaries | 93,670 | 85,106 | 8,564 |
| Total Personnel Services | <u>1,052,876</u> | <u>909,966</u> | <u>142,910</u> |
| Benefits | | | |
| Healthcare Contribution | 86,803 | 103,519 | (16,716) |
| Dental Contribution | 3,415 | 4,003 | (588) |
| Total Benefits | <u>90,218</u> | <u>107,522</u> | <u>(17,304)</u> |
| Contractual Services | | | |
| Drug Testing and Lab Services | 1,000 | 70 | 930 |
| Repairs and Maintenance - Computers | 65,000 | 42,264 | 22,736 |
| Repairs and Maintenance - Copiers | 890 | - | 890 |
| Repairs and Maintenance - Communications Equip. | 37,100 | 31,946 | 5,154 |
| Repairs and Maintenance - Equipment | 5,000 | 3,511 | 1,489 |
| Equipment Rental | 20,000 | 22,879 | (2,879) |
| General Printing | 500 | 50 | 450 |
| Conferences and Meetings | 3,400 | 885 | 2,515 |
| Employee Training | 12,600 | 8,624 | 3,976 |
| General Association Dues | 200 | 240 | (40) |
| Pre-Employment Physicals | 1,000 | 1,413 | (413) |
| Total Contractual Services | <u>146,690</u> | <u>111,882</u> | <u>34,808</u> |
| Commodities | | | |
| Operating Supplies | 2,850 | 3,023 | (173) |
| Books and Subscriptions | 100 | 18 | 82 |
| Total Commodities | <u>2,950</u> | <u>3,041</u> | <u>(91)</u> |
| Total E-911 | <u>1,292,734</u> | <u>1,132,411</u> | <u>160,323</u> |
| Adult Corrections | | | |
| Personnel Services | | | |
| Full-Time Salaries | 545,131 | 3,783,943 | (3,238,812) |
| Merit Employee Salaries | 7,078,288 | 3,294,706 | 3,783,582 |
| Overtime Salaries | 483,093 | 944,628 | (461,535) |
| Merit Employee Longevity | 113,169 | 113,876 | (707) |
| Total Personnel Services | <u>8,219,681</u> | <u>8,137,153</u> | <u>82,528</u> |

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|---|-------------------------|-------------------|---|
| Benefits | | | |
| Healthcare Contribution | \$ 1,244,005 | \$ 1,231,951 | \$ 12,054 |
| Dental Contribution | 46,533 | 46,526 | 7 |
| Uniform Allowance | 108,940 | 95,000 | 13,940 |
| Total Benefits | <u>1,399,478</u> | <u>1,373,477</u> | <u>26,001</u> |
| Contractual Services | | | |
| Medical/Dental/Hospital Services | 2,207,869 | 2,108,260 | 99,609 |
| Disposal and Water Softener Services | 27,585 | 26,725 | 860 |
| Repairs and Maintenance - Computers | 515 | - | 515 |
| Repairs and Maintenance - Copiers | 1,442 | 1,467 | (25) |
| Repairs and Maintenance - Communications Equip. | 1,545 | 2,136 | (591) |
| Repairs and Maintenance - Equipment | 22,660 | 29,836 | (7,176) |
| Conferences and Meetings | - | 318 | (318) |
| Employee Training | 50,000 | 69,557 | (19,557) |
| Employee Mileage Expenditures | 103 | 4,608 | (4,505) |
| General Association Dues | 266 | 83 | 183 |
| Miscellaneous Contractual Expenditures | 25,338 | 7,248 | 18,090 |
| Total Contractual Services | <u>2,337,323</u> | <u>2,250,238</u> | <u>87,085</u> |
| Commodities | | | |
| Office Supplies | 2,266 | 1,568 | 698 |
| Operating Supplies | 148,688 | 179,201 | (30,513) |
| Computer Related Supplies | 82 | - | 82 |
| Postage | 185 | - | 185 |
| Books and Subscriptions | 258 | - | 258 |
| S.W.A.T. Supplies | 2,060 | - | 2,060 |
| Uniform Supplies | 9,270 | 28,414 | (19,144) |
| Weapons and Ammunition | 5,150 | - | 5,150 |
| Food | 551,181 | 624,020 | (72,839) |
| Clothing Supplies | 30,900 | 20,195 | 10,705 |
| Telephone | 20,600 | - | 20,600 |
| Total Commodities | <u>770,640</u> | <u>853,398</u> | <u>(82,758)</u> |
| Total Adult Corrections | <u>12,727,122</u> | <u>12,614,266</u> | <u>112,856</u> |
| Corrections, Board and Care | | | |
| Contractual Services | | | |
| Adult Prisoner Board and Care | 1,174,626 | 3,436,628 | (2,262,002) |
| Total Corrections, Board and Care | <u>1,174,626</u> | <u>3,436,628</u> | <u>(2,262,002)</u> |
| Merit Commission | | | |
| Personnel Services | | | |
| Full-Time Salaries | 25,820 | 37,099 | (11,279) |
| Overtime Salaries | - | 477 | (477) |
| Employee Per Diem | 50,924 | 57,375 | (6,451) |
| Total Personnel Services | <u>76,744</u> | <u>94,951</u> | <u>(18,207)</u> |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--|-------------------------|----------------|---|
| Benefits | | | |
| Healthcare Contribution | \$ 5,042 | \$ 2,277 | \$ 2,765 |
| Contractual Services | | | |
| Contractual/Consulting Services | - | 3,562 | (3,562) |
| Legal Services | 500 | - | 500 |
| Psychological/Psychiatric Services | 500 | - | 500 |
| Trials and Costs of Hearing | 3,000 | 3,474 | (474) |
| Investigations | 100 | - | 100 |
| General Advertising | 5,000 | 6,172 | (1,172) |
| Legal Printing | 100 | - | 100 |
| Conferences and Meetings | 100 | - | 100 |
| Employee Training | 100 | - | 100 |
| Employee Mileage Expenditures | 7,000 | 8,032 | (1,032) |
| General Association Dues | 300 | 300 | - |
| Physical Agility Testing | 3,000 | 6,450 | (3,450) |
| Entrance/Promotional Testing | - | 2,633 | (2,633) |
| Total Contractual Services | <u>19,700</u> | <u>30,623</u> | <u>(10,923)</u> |
| Commodities | | | |
| Office Supplies | 1,000 | 612 | 388 |
| Operating Supplies | 4,890 | 2,025 | 2,865 |
| Total Commodities | <u>5,890</u> | <u>2,637</u> | <u>3,253</u> |
| Total Merit Commission | <u>107,376</u> | <u>130,488</u> | <u>(23,112)</u> |
| Court Services Administration | | | |
| Personnel Services | | | |
| Full-Time Salaries | 90,844 | 287,003 | (196,159) |
| Subsidized Salaries | 329,443 | 164,883 | 164,560 |
| Non-Subsidized Salaries | 79,793 | 39,896 | 39,897 |
| Total Personnel Services | <u>500,080</u> | <u>491,782</u> | <u>8,298</u> |
| Benefits | | | |
| Healthcare Contribution | 67,827 | 59,890 | 7,937 |
| Dental Contribution | 2,122 | 2,395 | (273) |
| Total Benefits | <u>69,949</u> | <u>62,285</u> | <u>7,664</u> |
| Contractual Services | | | |
| Repairs and Maintenance - Copiers | 2,000 | - | 2,000 |
| Repairs and Maintenance - Office Equipment | 200 | 141 | 59 |
| General Printing | 75 | - | 75 |
| Conferences and Meetings | 2,200 | 22 | 2,178 |
| Employee Training | 1,530 | - | 1,530 |
| Employee Mileage Expenditures | 205 | 246 | (41) |
| General Association Dues | 500 | - | 500 |
| Miscellaneous Contractual Expenditures | 200 | - | 200 |
| Total Contractual Services | <u>6,910</u> | <u>409</u> | <u>6,501</u> |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--|-------------------------|------------------|---|
| Commodities | | | |
| Office Supplies | \$ 1,611 | \$ 1,698 | (\$ 87) |
| Computer Related Supplies | 250 | 4 | 246 |
| Books and Subscriptions | 545 | 304 | 241 |
| Total Commodities | <u>2,406</u> | <u>2,006</u> | <u>400</u> |
| Total Court Services Administration | <u>579,345</u> | <u>556,482</u> | <u>22,863</u> |
| Adult Court Services | | | |
| Personnel Services | | | |
| Full-Time Salaries | 216,474 | 945,137 | (728,663) |
| Subsidized Salaries | 1,536,380 | 733,640 | 802,740 |
| Non-Subsidized Salaries | - | 1,816 | (1,816) |
| Total Personnel Services | <u>1,752,854</u> | <u>1,680,593</u> | <u>72,261</u> |
| Benefits | | | |
| Healthcare Contribution | 349,392 | 370,585 | (21,193) |
| Dental Contribution | 13,671 | 13,264 | 407 |
| Total Benefits | <u>363,063</u> | <u>383,849</u> | <u>(20,786)</u> |
| Contractual Services | | | |
| Software Licensing Cost | 500 | - | 500 |
| Lab Services | 27,362 | 20,023 | 7,339 |
| Testing Services | 2,636 | 2,636 | - |
| Janitorial Services | 5,352 | 4,626 | 726 |
| Repairs and Maintenance - Copiers | 5,800 | 3,964 | 1,836 |
| Building Space Rental | 38,499 | 39,751 | (1,252) |
| Equipment Rental | 705 | 765 | (60) |
| Repairs and Maintenance - Vehicles | 5,500 | 3,747 | 1,753 |
| Repairs and Maintenance - Office Equipment | 2,200 | 1,518 | 682 |
| General Advertising | 200 | - | 200 |
| General Printing | 500 | 514 | (14) |
| Conferences and Meetings | 520 | 1,039 | (519) |
| Employee Training | 2,000 | 1,254 | 746 |
| Employee Mileage Expenditures | 4,872 | 5,066 | (194) |
| General Association Dues | 200 | 290 | (90) |
| Miscellaneous Contractual Expenditures | 480 | 336 | 144 |
| Total Contractual Services | <u>97,326</u> | <u>85,529</u> | <u>11,797</u> |
| Commodities | | | |
| Office Supplies | 3,000 | 2,498 | 502 |
| Operating Supplies | 6,988 | 5,639 | 1,349 |
| Computer Related Supplies | 1,000 | 1,493 | (493) |
| Books and Subscriptions | 570 | - | 570 |
| Cleaning Supplies | 750 | 850 | (100) |
| Uniform Supplies | 1,500 | 111 | 1,389 |
| Weapons and Ammunition | 500 | - | 500 |
| Medical Supplies and Drugs | 1,500 | 12 | 1,488 |
| Photography Supplies | 1,100 | 44 | 1,056 |

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|------------------|------------------|---|
| Fuel - Vehicles | \$ 6,900 | \$ 6,900 | \$ - |
| Total Commodities | 23,808 | 17,547 | 6,261 |
| Total Adult Court Services | 2,237,051 | 2,167,518 | 69,533 |
| Treatment Alternative Court | | | |
| Contractual Services | | | |
| Contractual/Consulting Services | 85,884 | 88,988 | (3,104) |
| Lab Services | 3,315 | 948 | 2,367 |
| General Printing | 400 | 26 | 374 |
| Conferences and Meetings | 21,351 | 12,051 | 9,300 |
| Total Contractual Services | 110,950 | 102,013 | 8,937 |
| Commodities | | | |
| Operating Supplies | 16,793 | 8,346 | 8,447 |
| Medical Supplies and Drugs | 19,700 | 6,600 | 13,100 |
| Total Commodities | 36,493 | 14,946 | 21,547 |
| Total Treatment Alternative Court | 147,443 | 116,959 | 30,484 |
| Electronic Monitoring | | | |
| Personnel Services | | | |
| Salaries and Wages | - | 109,797 | (109,797) |
| Subsidized Salaries | 170,147 | 100,267 | 69,880 |
| Non-Subsidized Salaries | 69,598 | 16,832 | 52,766 |
| Total Personnel Services | 239,745 | 226,896 | 12,849 |
| Benefits | | | |
| Healthcare Contribution | 39,878 | 41,265 | (1,387) |
| Dental Contribution | 2,122 | 1,912 | 210 |
| Total Benefits | 42,000 | 43,177 | (1,177) |
| Contractual Services | | | |
| Equipment Rental | 99,500 | 93,304 | 6,196 |
| Repairs and Maintenance - Vehicles | 2,500 | 2,543 | (43) |
| General Printing | 50 | 68 | (18) |
| Conferences and Meetings | 750 | 251 | 499 |
| Employee Training | 1,000 | 2,475 | (1,475) |
| Employee Mileage Expenditures | 1,500 | 1,502 | (2) |
| General Association Dues | 150 | 40 | 110 |
| Total Contractual Services | 105,450 | 100,183 | 5,267 |
| Commodities | | | |
| Office Supplies | 900 | 312 | 588 |
| Operating Supplies | 750 | 33 | 717 |
| Uniform Supplies | 500 | 1,822 | (1,322) |
| Medical Supplies and Drugs | 500 | - | 500 |
| Photography Supplies | 500 | - | 500 |
| Fuel- Vehicles | 3,000 | 3,000 | - |
| Total Commodities | 6,150 | 5,167 | 983 |
| Total Electronic Monitoring | 393,345 | 375,423 | 17,922 |

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--|-------------------------|------------------|---|
| Juvenile Court Services | | | |
| Personnel Services | | | |
| Full-Time Salaries | \$ 103,571 | \$ 599,357 | (\$ 495,786) |
| Subsidized Salaries | 1,087,160 | 536,337 | 550,823 |
| Total Personnel Services | <u>1,190,731</u> | <u>1,135,694</u> | <u>55,037</u> |
| Benefits | | | |
| Healthcare Contribution | 213,182 | 205,850 | 7,332 |
| Dental Contribution | 8,330 | 8,218 | 112 |
| Total Benefits | <u>221,512</u> | <u>214,068</u> | <u>7,444</u> |
| Contractual Services | | | |
| Contractual/Consulting Services | 50,000 | 20,128 | 29,872 |
| Lab Services | 27,320 | 13,702 | 13,618 |
| Janitorial Services | 5,356 | 3,299 | 2,057 |
| Repairs and Maintenance - Buildings | - | 95 (| 95) |
| Repairs and Maintenance - Copiers | 4,100 | 1,864 | 2,236 |
| Building Space Rental | 29,592 | 30,689 (| 1,097) |
| Equipment Rental | 696 | 784 (| 88) |
| Repairs and Maintenance - Vehicles | 2,500 | 2,119 | 381 |
| Repairs and Maintenance - Office Equipment | 2,500 | 1,091 | 1,409 |
| General Advertising | 200 | - | 200 |
| General Printing | 500 | 176 | 324 |
| Conferences and Meetings | 1,050 | 163 | 887 |
| Employee Training | 3,000 | 960 | 2,040 |
| Employee Mileage Expenditures | 5,700 | 5,826 (| 126) |
| General Association Dues | 200 | 15 | 185 |
| Miscellaneous Contractual Expenditures | 45,353 | 25,528 | 19,825 |
| Total Contractual Services | <u>178,067</u> | <u>106,439</u> | <u>71,628</u> |
| Commodities | | | |
| Office Supplies | 2,600 | 4,696 (| 2,096) |
| Operating Supplies | 4,900 | 2,755 | 2,145 |
| Computer Related Supplies | 1,000 | 1,828 (| 828) |
| Books and Subscriptions | 500 | 30 | 470 |
| Cleaning Supplies | 400 | 665 (| 265) |
| Uniform Supplies | 500 | - | 500 |
| Medical Supplies and Drugs | 1,000 | - | 1,000 |
| Photography Supplies | 500 | 44 | 456 |
| Fuel - Vehicles | 2,500 | 2,500 | - |
| Telephone | - | 1,130 (| 1,130) |
| Total Commodities | <u>13,900</u> | <u>13,648</u> | <u>252</u> |
| Total Juvenile Court Services | <u>1,604,210</u> | <u>1,469,849</u> | <u>134,361</u> |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|---|-------------------------|------------------|---|
| Juvenile Custody | | | |
| Personnel Services | | | |
| Salaries and Wages | \$ - | \$ 16,856 | (\$ 16,856) |
| Subsidized Salaries | 33,704 | 12,013 | 21,691 |
| Total Personnel Services | <u>33,704</u> | <u>28,869</u> | <u>4,835</u> |
| Benefits | | | |
| Healthcare Contribution | 10,122 | 12,908 | (2,786) |
| Dental Contribution | 511 | 509 | 2 |
| Total Benefits | <u>10,633</u> | <u>13,417</u> | <u>(2,784)</u> |
| Contractual Services | | | |
| Psychological/Psychiatric Services | 1,350 | - | 1,350 |
| Medical/Dental/Hospital Services | 1,500 | 1,036 | 464 |
| Juvenile Board and Care | 950,000 | 1,520,703 | (570,703) |
| Employee Training | 500 | - | 500 |
| Employee Mileage Expenditures | 500 | 452 | 48 |
| Total Contractual Services | <u>953,850</u> | <u>1,522,191</u> | <u>(568,341)</u> |
| Commodities | | | |
| Clothing Supplies | 250 | - | 250 |
| Total Juvenile Custody | <u>998,437</u> | <u>1,564,477</u> | <u>(566,040)</u> |
| Juvenile Justice Center | | | |
| Personnel Services | | | |
| Full-Time Salaries | 164,946 | 1,133,681 | (968,735) |
| Subsidized Salaries | 2,126,465 | 995,961 | 1,130,504 |
| Non-Subsidized Salaries | 96,666 | - | 96,666 |
| Overtime Salaries | 12,240 | 6,781 | 5,459 |
| Total Personnel Services | <u>2,400,317</u> | <u>2,136,423</u> | <u>263,894</u> |
| Benefits | | | |
| Healthcare Contribution | 403,476 | 401,905 | 1,571 |
| Dental Contribution | 15,597 | 14,917 | 680 |
| Total Benefits | <u>419,073</u> | <u>416,822</u> | <u>2,251</u> |
| Contractual Services | | | |
| Contractual/Consulting Services | 140,000 | 136,273 | 3,727 |
| Repairs and Maintenance - Copiers | 3,721 | 2,925 | 796 |
| Repairs and Maintenance - Communications Equip. | 16,000 | 15,980 | 20 |
| Repairs and Maintenance - Equipment | 2,000 | 3,151 | (1,151) |
| Equipment Rental | 250 | - | 250 |
| Repairs and Maintenance - Vehicles | 1,500 | 421 | 1,079 |
| Repairs and Maintenance - Office Equipment | 5,500 | 5,424 | 76 |
| General Advertising | 1,500 | - | 1,500 |
| General Printing | 300 | - | 300 |
| Conferences and Meetings | 2,500 | 1,575 | 925 |
| Employee Training | 4,000 | 2,257 | 1,743 |
| Employee Mileage Expenditures | 750 | 757 | (7) |
| General Association Dues | 400 | 289 | 111 |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|------------------|---|
| Employee Medical Expenditures | \$ 5,000 | \$ - | \$ 5,000 |
| Miscellaneous Contractual Expenditures | 1,000 | 1,207 | (207) |
| Total Contractual Services | 184,421 | 170,259 | 14,162 |
| Commodities | | | |
| Office Supplies | 3,500 | 2,466 | 1,034 |
| Operating Supplies | 25,000 | 24,316 | 684 |
| Computer Related Supplies | 2,000 | 2,016 | (16) |
| Books and Subscriptions | 250 | - | 250 |
| Utilities - Water | 7,000 | 5,345 | 1,655 |
| Uniform Supplies | 5,750 | 5,239 | 511 |
| Food | 125,000 | 126,453 | (1,453) |
| Clothing Supplies | 7,500 | 7,626 | (126) |
| Medical Supplies and Drugs | 3,500 | 3,838 | (338) |
| Occupational Therapy Supplies | 550 | 532 | 18 |
| Fuel - Vehicles | 1,500 | 1,613 | (113) |
| Total Commodities | 181,550 | 179,444 | 2,106 |
| Total Juvenile Justice Center | 3,185,361 | 2,902,948 | 282,413 |
| | | | |
| Kids Education Program | | | |
| Personnel Services | | | |
| Full-Time Salaries | 23,762 | 23,790 | (28) |
| Benefits | | | |
| Healthcare Contribution | 5,042 | 4,977 | 65 |
| Dental Contribution | 197 | 196 | 1 |
| Total Benefits | 5,239 | 5,173 | 66 |
| Contractual Services | | | |
| Contractual/Consulting Services | 38,198 | 31,893 | 6,305 |
| Repairs and Maintenance- Copiers | 400 | 208 | 192 |
| Total Contractual Services | 38,598 | 32,101 | 6,497 |
| Commodities | | | |
| Office Supplies | 1,200 | 545 | 655 |
| Total Kids Education Program | 68,799 | 61,609 | 7,190 |
| | | | |
| Diagnostic Center | | | |
| Personnel Services | | | |
| Full-Time Salaries | 115,160 | 224,373 | (109,213) |
| Non-Subsidized Salaries | 214,368 | 100,758 | 113,610 |
| Part-Time Salaries - Non-Subsidize | 28,147 | 14,073 | 14,074 |
| Total Personnel Services | 357,675 | 339,204 | 18,471 |
| Benefits | | | |
| Healthcare Contribution | 70,690 | 68,500 | 2,190 |
| Dental Contribution | 3,025 | 1,853 | 1,172 |
| Total Benefits | 73,715 | 70,353 | 3,362 |

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|---|-------------------------|----------------|---|
| Contractual Services | | | |
| Contractual/Consulting Services | \$ 31,515 | \$ 30,096 | \$ 1,419 |
| Repairs and Maintenance - Computers | 750 | 468 | 282 |
| Repairs and Maintenance - Copiers | 750 | - | 750 |
| Repairs and Maintenance - Equipment | 500 | 224 | 276 |
| General Printing | 50 | - | 50 |
| Conferences and Meetings | - | 614 | (614) |
| Employee Training | 4,000 | 3,568 | 432 |
| Employee Mileage Expenditures | 3,000 | 5,030 | (2,030) |
| General Association Dues | 1,000 | 680 | 320 |
| Miscellaneous Contractual Expenditures | 650 | 1,406 | (756) |
| Total Contractual Services | <u>42,215</u> | <u>42,086</u> | <u>129</u> |
| Commodities | | | |
| Office Supplies | 2,500 | 3,793 | (1,293) |
| Operating Supplies | 8,000 | 10,351 | (2,351) |
| Books and Subscriptions | 2,500 | 1,933 | 567 |
| Medical Supplies and Drugs | 50 | - | 50 |
| Total Commodities | <u>13,050</u> | <u>16,077</u> | <u>(3,027)</u> |
| Total Diagnostic Center | <u>486,655</u> | <u>467,720</u> | <u>18,935</u> |
| County Coroner | | | |
| Personnel Services | | | |
| Full-Time Salaries | 445,004 | 417,405 | 27,599 |
| Overtime Salaries | 2,122 | - | 2,122 |
| Employee Per Diem | 68,000 | 72,630 | (4,630) |
| Total Personnel Services | <u>515,126</u> | <u>490,035</u> | <u>25,091</u> |
| Benefits | | | |
| Healthcare Contribution | 55,253 | 65,033 | (9,780) |
| Dental Contribution | 3,535 | 2,694 | 841 |
| Total Benefits | <u>58,788</u> | <u>67,727</u> | <u>(8,939)</u> |
| Contractual Services | | | |
| Contractual/Consulting Services | 120,000 | 73,673 | 46,327 |
| Autopsies | 41,330 | 30,440 | 10,890 |
| Forensic Expenditures | 17,500 | 23,533 | (6,033) |
| Toxicology Expenditures | 36,170 | 22,956 | 13,214 |
| Inquests | 100 | 241 | (141) |
| X-Rays | 5,000 | 2,660 | 2,340 |
| Repairs and Maintenance - Computers | 300 | - | 300 |
| Repairs and Maintenance - Copiers | 2,550 | 149 | 2,401 |
| Repairs and Maintenance - Communications Equip. | 500 | - | 500 |
| Repairs and Maintenance - Vehicles | 5,500 | 6,427 | (927) |
| Conferences and Meetings | 1,000 | 1,797 | (797) |
| Employee Training | 3,850 | 2,214 | 1,636 |
| Employee Mileage Expenditures | 900 | - | 900 |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|---|-------------------------|---------------|---|
| General Association Dues | \$ 900 | \$ 40 | \$ 860 |
| Employee Medical Expenditures | 100 | - | 100 |
| Miscellaneous Contractual Expenditures | 5,000 | 3,332 | 1,668 |
| Total Contractual Services | 240,700 | 167,462 | 73,238 |
| Commodities | | | |
| Office Supplies | 4,500 | 5,781 (| 1,281) |
| Operating Supplies | 500 | 199 | 301 |
| Computer Related Supplies | 400 | 2,263 (| 1,863) |
| Books and Subscriptions | 400 | 278 | 122 |
| Computer Software - Non-Capital | 500 | - | 500 |
| Computer Hardware - Non-Capital | 465 | - | 465 |
| Court Reporting Supplies | 1,000 | 423 | 577 |
| Uniform Supplies | 2,000 | 1,784 | 216 |
| Medical Supplies and Drugs | 200 | 2,182 (| 1,982) |
| Body Bags | - | 754 (| 754) |
| Photography Supplies | 2,500 | 680 | 1,820 |
| Fuel - Vehicles | 6,000 | 9,106 (| 3,106) |
| Total Commodities | 18,465 | 23,450 (| 4,985) |
| Total County Coroner | 833,079 | 748,674 | 84,405 |
| Emergency Services | | | |
| Personnel Services | | | |
| Full-Time Salaries | 122,617 | 137,520 (| 14,903) |
| Part-Time Salaries | 23,334 | 820 | 22,514 |
| Total Personnel Services | 145,951 | 138,340 | 7,611 |
| Benefits | | | |
| Healthcare Contribution | 24,921 | 14,523 | 10,398 |
| Dental Contribution | 1,218 | 705 | 513 |
| Total Benefits | 26,139 | 15,228 | 10,911 |
| Contractual Services | | | |
| Community Action Program | 850 | 1,137 (| 287) |
| Repairs and Maintenance - Computers | 500 | 238 | 262 |
| Repairs and Maintenance - Communications Equip. | 4,425 | 1,915 | 2,510 |
| Repairs and Maintenance - Equipment | 3,000 | 1,889 | 1,111 |
| Equipment Rental | 5,412 | 5,931 (| 519) |
| Repairs and Maintenance - Vehicles | 3,000 | 4,024 (| 1,024) |
| Conferences and Meetings | 500 | 269 | 231 |
| Employee Training | 500 | 30 | 470 |
| General Association Dues | 275 | 400 (| 125) |
| Miscellaneous Contractual Expenditures | 4,466 | 2,637 | 1,829 |
| Total Contractual Services | 22,928 | 18,470 | 4,458 |
| Commodities | | | |
| Office Supplies | 1,500 | 1,674 (| 174) |
| Operating Supplies | 3,710 | 3,878 (| 168) |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|---|-------------------------|------------------|---|
| Computer Related Supplies | \$ 500 | \$ 447 | \$ 53 |
| Books and Subscriptions | 250 | - | 250 |
| Fuel - Vehicles | 4,000 | 7,812 | (3,812) |
| Total Commodities | <u>9,960</u> | <u>13,811</u> | <u>(3,851)</u> |
| Total Emergency Services | <u>204,978</u> | <u>185,849</u> | <u>19,129</u> |
| County Development | | | |
| Personnel Services | | | |
| Full-Time Salaries | 1,045,887 | 983,046 | 62,841 |
| Overtime Salaries | 15,693 | 13,922 | 1,771 |
| Employee Per Diem | 15,000 | 6,000 | 9,000 |
| Total Personnel Services | <u>1,076,580</u> | <u>1,002,968</u> | <u>73,612</u> |
| Benefits | | | |
| Healthcare Contribution | 160,878 | 156,982 | 3,896 |
| Dental Contribution | 6,921 | 7,040 | (119) |
| Total Benefits | <u>167,799</u> | <u>164,022</u> | <u>3,777</u> |
| Contractual Services | | | |
| Project Administration Services | 28,000 | - | 28,000 |
| Contractual/Consulting Services | 216,959 | 98,757 | 118,202 |
| Zoning Board of Appeals | 1,350 | - | 1,350 |
| Repairs and Maintenance - Computers | 12,500 | 7,148 | 5,352 |
| Repairs and Maintenance - Copiers | 5,000 | 3,640 | 1,360 |
| Repairs and Maintenance - Communications Equip. | 1,000 | - | 1,000 |
| Repairs and Maintenance - Vehicles | 5,000 | 5,274 | (274) |
| Repairs and Maintenance - Office Equipment | 1,000 | 223 | 777 |
| General Printing | 25,000 | 13,585 | 11,415 |
| Legal Printing | 8,900 | 2,793 | 6,107 |
| Conferences and Meetings | 11,000 | 12,709 | (1,709) |
| Employee Training | 3,000 | 2,455 | 545 |
| Employee Mileage Expenditures | 7,500 | 4,183 | 3,317 |
| General Association Dues | 5,000 | 7,710 | (2,710) |
| Miscellaneous Contractual Expenditures | 4,500 | 31,073 | (26,573) |
| Total Contractual Services | <u>335,709</u> | <u>189,550</u> | <u>146,159</u> |
| Commodities | | | |
| Office Supplies | 6,000 | 5,824 | 176 |
| Operating Supplies | 9,250 | 4,085 | 5,165 |
| Computer Related Supplies | 2,500 | 1,820 | 680 |
| Books and Subscriptions | 3,000 | 2,936 | 64 |
| Computer Software - Non-Capital | 1,500 | 564 | 936 |
| Computer Hardware - Non-Capital | 1,980 | - | 1,980 |
| Photography Supplies | 500 | - | 500 |
| Fuel- Vehicles | 8,000 | 13,107 | (5,107) |
| Total Commodities | <u>32,730</u> | <u>28,336</u> | <u>4,394</u> |

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--|-------------------------|------------------|---|
| Capital Outlay | | | |
| Computers | \$ 12,622 | \$ 7,794 | \$ 4,828 |
| Computer Software - Capital | 3,000 | - | 3,000 |
| Total Capital Outlay | <u>15,622</u> | <u>7,794</u> | <u>7,828</u> |
| Total County Development | <u>1,628,440</u> | <u>1,392,670</u> | <u>235,770</u> |
| Administrative Adjudication Program | | | |
| Contractual Services | | | |
| Contractual/Consulting Services | 6,300 | 3,500 | 2,800 |
| General Printing | 500 | - | 500 |
| Employee Training | 1,000 | - | 1,000 |
| Total Contractual Services | <u>7,800</u> | <u>3,500</u> | <u>4,300</u> |
| Commodities | | | |
| Office Supplies | 2,000 | - | 2,000 |
| Books and Subscriptions | 600 | - | 600 |
| Total Commodities | <u>2,600</u> | <u>-</u> | <u>2,600</u> |
| Total Administrative Adjudication Program | <u>10,400</u> | <u>3,500</u> | <u>6,900</u> |
| Water Resources | | | |
| Personnel Services | | | |
| Full-Time Salaries | <u>306,262</u> | <u>320,049</u> | (<u>13,787</u>) |
| Benefits | | | |
| Healthcare Contribution | 39,367 | 39,256 | 111 |
| Dental Contribution | 1,611 | 1,607 | 4 |
| Total Benefits | <u>40,978</u> | <u>40,863</u> | <u>115</u> |
| Contractual Services | | | |
| Contractual/Consulting Services | 743,000 | 507,691 | 235,309 |
| Repairs and Maintenance - Copiers | 600 | 985 | (385) |
| Repairs and Maintenance - Vehicles | 1,400 | 367 | 1,033 |
| Repairs and Maintenance - Office Equipment | 80 | 452 | (372) |
| General Printing | 500 | 84 | 416 |
| Legal Printing | 3,500 | - | 3,500 |
| Conferences and Meetings | 3,200 | 4,411 | (1,211) |
| Employee Training | 3,000 | 166 | 2,834 |
| Employee Mileage Expenditures | 750 | 1,899 | (1,149) |
| General Association Dues | 1,400 | 1,267 | 133 |
| Miscellaneous Contractual Expenditures | <u>174,000</u> | <u>12,562</u> | <u>161,438</u> |
| Total Contractual Services | <u>931,430</u> | <u>529,884</u> | <u>401,546</u> |
| Commodities | | | |
| Office Supplies | 1,600 | 762 | 838 |
| Operating Supplies | 200 | 170 | 30 |
| Computer Related Supplies | 1,533 | 402 | 1,131 |
| Books and Subscriptions | 150 | 240 | (90) |
| Computer Software - Non-Capital | 2,050 | 1,891 | 159 |

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|---|-------------------------|---------------|---|
| Computer Hardware - Non-Capital | \$ 900 | \$ - | \$ 900 |
| Photography Supplies | 100 | - | 100 |
| Fuel - Vehicles | 800 | 1,102 | (302) |
| Total Commodities | 7,333 | 4,567 | 2,766 |
| Total Water Resources | 1,286,003 | 895,363 | 390,640 |
| | | | |
| Debt Service - Principal | 745,000 | 745,000 | - |
| Debt Service - Interest and Fees | 1,412,785 | 1,411,334 | 1,451 |
| | | | |
| Total Expenditures | \$ 81,336,705 | \$ 80,954,411 | \$ 382,294 |

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, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|---------------------------------|-------------------------|------------------|---|
| Revenues | | | |
| Property Tax | \$ 2,529,391 | \$ 2,433,114 | (\$ 96,277) |
| Charges for Services | - | 4,949 | 4,949 |
| Reimbursements | - | 417,815 | 417,815 |
| Interest | 120,000 | 95,104 | (24,896) |
| Miscellaneous | - | 74,313 | 74,313 |
| Total Revenues | <u>2,649,391</u> | <u>3,025,295</u> | <u>375,904</u> |
| Expenditures | | | |
| General Government | | | |
| Personnel Services | | | |
| Full-Time Salaries | 103,100 | 101,805 | 1,295 |
| Benefits | | | |
| Healthcare Contribution | 12,400 | 11,751 | 649 |
| Dental Contribution | 700 | 599 | 101 |
| FICA/SS Contribution | 7,887 | 6,968 | 919 |
| IMRF Contribution | 8,537 | 8,096 | 441 |
| Total Benefits | <u>29,524</u> | <u>27,414</u> | <u>2,110</u> |
| Contractual Services | | | |
| Project Administration Services | 102,400 | 80,000 | 22,400 |
| Contractual/Consulting Services | 150,000 | 72,621 | 77,379 |
| Liability Insurance | 582,044 | 715,758 | (133,714) |
| Workers Compensation | 718,074 | 990,172 | (272,098) |
| Unemployment Claims | 117,261 | 53,866 | 63,395 |
| Conferences and Meetings | 1,200 | 1,059 | 141 |
| Employee Training | 800 | 798 | 2 |
| Employee Mileage Expenditures | 200 | 107 | 93 |
| General Association Dues | 650 | 230 | 420 |
| Total Contractual Services | <u>1,672,629</u> | <u>1,914,611</u> | <u>(241,982)</u> |
| Commodities | | | |
| Office Supplies | 450 | 450 | - |
| Operating Supplies | 200 | 147 | 53 |
| Computer Related Supplies | 200 | 70 | 130 |
| Postage | 300 | - | 300 |
| Books and Subscriptions | 300 | - | 300 |
| Total Commodities | <u>1,450</u> | <u>667</u> | <u>783</u> |
| Total General Government | <u>1,806,703</u> | <u>2,044,497</u> | <u>(237,794)</u> |
| Judicial | | | |
| Personnel Services | | | |
| Full-Time Salaries | 347,895 | 408,214 | (60,319) |
| Part-Time Salaries | 98,359 | 43,206 | 55,153 |
| Bond Call | 500 | - | 500 |

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, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--|-------------------------|-------------------------|---|
| Total Personnel Services | \$ 446,754 | \$ 451,420 | (\$ 4,666) |
| Benefits | | | |
| Healthcare Contribution | 73,189 | 78,441 | (5,252) |
| Dental Contribution | 2,794 | 2,491 | 303 |
| FICA/SS Contribution | 34,177 | 32,375 | 1,802 |
| IMRF Contribution | 36,991 | 34,688 | 2,303 |
| Total Benefits | <u>147,151</u> | <u>147,995</u> | <u>(844)</u> |
| Contractual Services | | | |
| Legal Services | 140,000 | 277,191 | (137,191) |
| Trials and Costs of Hearing | 60,000 | 10,880 | 49,120 |
| Investigations | 1,000 | 46 | 954 |
| Repairs and Maintenance - Copiers | 1,000 | 1,101 | (101) |
| Liability Insurance | 11,526 | 11,526 | - |
| Workers Compensation | 8,444 | 8,444 | - |
| Unemployment Claims | 848 | 848 | - |
| General Printing | 2,000 | - | 2,000 |
| Legal Printing | 4,000 | - | 4,000 |
| Conferences and Meetings | 2,000 | 1,799 | 201 |
| Employee Training | 7,520 | 8,366 | (846) |
| Employee Mileage Expenditures | 1,720 | 265 | 1,455 |
| General Association Dues | 2,215 | 1,895 | 320 |
| Total Contractual Services | <u>242,273</u> | <u>322,361</u> | <u>(80,088)</u> |
| Commodities | | | |
| Office Supplies | 1,000 | 990 | 10 |
| Books and Subscriptions | 5,510 | 5,463 | 47 |
| Total Commodities | <u>6,510</u> | <u>6,453</u> | <u>57</u> |
| Total Judicial | <u>842,688</u> | <u>928,229</u> | <u>(85,541)</u> |
| Total Expenditures | <u>2,649,391</u> | <u>2,972,726</u> | <u>(323,335)</u> |
| Net Change in Fund Balance | <u>\$ -</u> | 52,569 | <u>\$ 52,569</u> |
| Fund Balance at Beginning of Year | | <u>3,237,934</u> | |
| Fund Balance at End of Year | | <u>\$ 3,290,503</u> | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Property Tax | \$ 18,247,544 | \$ 18,393,373 | \$ 145,829 |
| Other Taxes | 168,000 | 169,762 | 1,762 |
| Interest | 360,000 | 526,777 | 166,777 |
| Total Revenues | 18,775,544 | 19,089,912 | 314,368 |
| Expenditures | | | |
| Debt Service | | | |
| Debt Service - Principal | 10,475,000 | 10,475,000 | - |
| Debt Service - Interest and Fees | 12,034,169 | 11,739,109 | 295,060 |
| Total Expenditures | 22,509,169 | 22,214,109 | 295,060 |
| Net Change in Fund Balance | (\$ 3,733,625) | (3,124,197) | \$ 609,428 |
| Fund Balance at Beginning of Year | | 3,378,630 | |
| Fund Balance at End of Year | | \$ 254,433 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Grants | \$ 2,000,000 | \$ 3,000 | (\$ 1,997,000) |
| Interest | 1,000,000 | 1,659,058 | 659,058 |
| Miscellaneous | 10,000 | 4,444 | (5,556) |
| Total Revenues | 3,010,000 | 1,666,502 | (1,343,498) |
| Expenditures | | | |
| General Government | 378,700 | 169,110 | 209,590 |
| Capital Outlay | 85,000,000 | 20,772,325 | 64,227,675 |
| Total Expenditures | 85,378,700 | 20,941,435 | 64,437,265 |
| Net Change in Fund Balance | (\$ 82,368,700) | (19,274,933) | \$ 63,093,767 |
| Fund Balance at Beginning of Year | | 66,726,475 | |
| Fund Balance at End of Year | | \$ 47,451,542 | |

KANE COUNTY, ILLINOIS

November 30, 2008

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.

Transit Sales Tax Contingency Fund - To account for the Mass Transit Sales Tax to 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.

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.

KANE COUNTY, ILLINOIS

November 30, 2008

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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.

Child Advocacy Center Fund - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used to provide aid for the investigation and prosecution of abuse to children.

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.

KANE COUNTY, ILLINOIS

November 30, 2008

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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.

Juvenile Drug Court Fund - To account for the revenues and expenditures associated with 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.

KANE COUNTY, ILLINOIS

November 30, 2008

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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.

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, 2008

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

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.

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

Bowes Creek Special Service Area Fund - To account for and to make payments for the reconstruction, maintenance and repair of the roads, alleys, parking lots and other services provided within the boundaries of the 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, West Central Impact Fees Fund, North Impact Fees Fund, Central Impact Fees Fund** and **South 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, 2008

NONMAJOR GOVERNMENTAL FUNDS

Permanent Fund

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

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2008

Special Revenue Funds

| | County Automation Fund | Geographic Information Systems Fund | Illinois Municipal Retirement Fund | Social Security Fund | Riverboat Fund |
|--------------------------------------|------------------------------|--|---|----------------------------|-------------------|
| Assets | | | | | |
| Cash and Investments | \$ 13,532 | \$ 1,909,705 | \$ 4,265,769 | \$ 3,164,544 | \$ 7,203,494 |
| Cash Held by Paying Agent | - | - | - | - | 726,116 |
| Interest Receivable | 78 | 11,017 | 24,541 | 18,205 | 41,660 |
| Property Tax Receivable | - | - | - | - | - |
| Accounts Receivable | - | - | - | - | - |
| Intergovernmental Receivable | - | - | - | - | - |
| Other Receivables | 542 | 42,545 | 188,504 | - | - |
| Due from Other Funds | - | - | - | - | - |
| Prepaid Items | - | - | - | - | - |
| Total Assets | \$ 14,152 | \$ 1,963,267 | \$ 4,478,814 | \$ 3,182,749 | \$ 7,971,270 |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts Payable | \$ - | \$ 19,790 | \$ 961,914 | \$ 1,573 | \$ 12,159 |
| Accrued Payroll | - | 17,349 | - | 133,496 | 1,772 |
| Due to Other Funds | - | - | - | - | - |
| Deferred Revenue | - | - | - | - | - |
| Deferred Property Taxes | - | - | - | - | - |
| Total Liabilities | - | 37,139 | 961,914 | 135,069 | 13,931 |
| Fund Balances | | | | | |
| Reserved for: | | | | | |
| Prepaid Items | - | - | - | - | - |
| Long-Term Interfund Loans | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Capital Projects | - | - | - | - | - |
| Permanent Funds | - | - | - | - | - |
| Unreserved | 14,152 | 1,926,128 | 3,516,900 | 3,047,680 | 7,957,339 |
| Total Fund Balances | 14,152 | 1,926,128 | 3,516,900 | 3,047,680 | 7,957,339 |
| Total Liabilities and Fund Balances | \$ 14,152 | \$ 1,963,267 | \$ 4,478,814 | \$ 3,182,749 | \$ 7,971,270 |

| Transit Sales Tax Contingency Fund | Tax Sale Automation Fund | Vital Records Automation Fund | Recorder's Automation Fund | Children's Waiting Room Fund | Court Automation Fund | Court Document Storage Fund |
|---|---|--|---|---|--------------------------------------|--|
| \$ 6,282,158 | \$ 362,257 | \$ 37,178 | \$ 1,870,390 | \$ 108,528 | \$ 790,995 | \$ 676,555 |
| - | - | - | - | - | - | - |
| 36,135 | 2,086 | 212 | 10,772 | 582 | 4,022 | 3,366 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 3,558,349 | - | - | - | - | - | - |
| - | - | 9,718 | 19,816 | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>\$ 9,876,642</u> | <u>\$ 364,343</u> | <u>\$ 47,108</u> | <u>\$ 1,900,978</u> | <u>\$ 109,110</u> | <u>\$ 795,017</u> | <u>\$ 679,921</u> |
| | | | | | | |
| \$ - | \$ 190 | \$ 9,159 | \$ 12,836 | \$ 34 | \$ 21,928 | \$ 7,744 |
| - | 605 | 2,285 | 1,202 | - | 21,380 | 24,415 |
| - | - | - | - | - | - | - |
| 1,194,613 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>1,194,613</u> | <u>795</u> | <u>11,444</u> | <u>14,038</u> | <u>34</u> | <u>43,308</u> | <u>32,159</u> |
| | | | | | | |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 8,682,029 | 363,548 | 35,664 | 1,886,940 | 109,076 | 751,709 | 647,762 |
| <u>8,682,029</u> | <u>363,548</u> | <u>35,664</u> | <u>1,886,940</u> | <u>109,076</u> | <u>751,709</u> | <u>647,762</u> |
| | | | | | | |
| <u>\$ 9,876,642</u> | <u>\$ 364,343</u> | <u>\$ 47,108</u> | <u>\$ 1,900,978</u> | <u>\$ 109,110</u> | <u>\$ 795,017</u> | <u>\$ 679,921</u> |

Continued

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2008

Special Revenue Funds (Continued)

| | Child Support Fund | Circuit Clerk Administrative Services Fund | Title IV-D Child Support Fund | Drug Prosecution Fund | Victim Coordinator Services Program Fund |
|--------------------------------------|--------------------------|---|--|-----------------------------|--|
| Assets | | | | | |
| Cash and Investments | \$ 437,592 | \$ 161,413 | \$ 154,193 | \$ 355,047 | \$ 55,163 |
| Cash Held by Paying Agent | - | - | - | - | - |
| Interest Receivable | 2,454 | 865 | - | - | - |
| Property Tax Receivable | - | - | - | - | - |
| Accounts Receivable | - | - | - | - | - |
| Intergovernmental Receivable | - | - | - | - | - |
| Other Receivables | - | - | 51,423 | 30,000 | - |
| Due from Other Funds | - | - | - | - | - |
| Prepaid Items | - | - | - | - | - |
| Total Assets | \$ 440,046 | \$ 162,278 | \$ 205,616 | \$ 385,047 | \$ 55,163 |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts Payable | \$ - | \$ - | \$ 153 | \$ - | \$ 511 |
| Accrued Payroll | 4,978 | 2,571 | 28,136 | 19,205 | 6,105 |
| Due to Other Funds | - | - | - | - | - |
| Deferred Revenue | - | - | - | - | - |
| Deferred Property Taxes | - | - | - | - | - |
| Total Liabilities | 4,978 | 2,571 | 28,289 | 19,205 | 6,616 |
| Fund Balances | | | | | |
| Reserved for: | | | | | |
| Prepaid Items | - | - | - | - | - |
| Long-Term Interfund Loans | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Capital Projects | - | - | - | - | - |
| Permanent Funds | - | - | - | - | - |
| Unreserved | 435,068 | 159,707 | 177,327 | 365,842 | 48,547 |
| Total Fund Balances | 435,068 | 159,707 | 177,327 | 365,842 | 48,547 |
| Total Liabilities and Fund Balances | \$ 440,046 | \$ 162,278 | \$ 205,616 | \$ 385,047 | \$ 55,163 |

| SAO Domestic Violence Fund | Environmental Prosecution Fund | Auto Theft Task Force Fund | Weed and Seed Fund | Child Advocacy Center Fund | Law Library Fund | Court Security Fund |
|---|---|---|-----------------------------------|---|-----------------------------|------------------------------------|
| \$ 341,919 | \$ 34,199 | \$ 43,448 | \$ 26,502 | \$ 9,489 | \$ 256,654 | \$ 952,097 |
| - | - | - | - | - | - | - |
| 1,964 | 198 | 250 | - | 142 | 1,371 | 4,720 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 18,052 | 840 | 30 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 13,775 |
| <u>\$ 343,883</u> | <u>\$ 34,397</u> | <u>\$ 43,698</u> | <u>\$ 26,502</u> | <u>\$ 27,683</u> | <u>\$ 258,865</u> | <u>\$ 970,622</u> |
| \$ 120 | \$ 4,274 | \$ - | \$ - | \$ - | \$ 53,381 | \$ 635 |
| 23,648 | 8,863 | 3,149 | 2,352 | - | 4,432 | 62,157 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>23,768</u> | <u>13,137</u> | <u>3,149</u> | <u>2,352</u> | <u>-</u> | <u>57,813</u> | <u>62,792</u> |
| - | - | - | - | - | - | 13,775 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 320,115 | 21,260 | 40,549 | 24,150 | 27,683 | 201,052 | 894,055 |
| <u>320,115</u> | <u>21,260</u> | <u>40,549</u> | <u>24,150</u> | <u>27,683</u> | <u>201,052</u> | <u>907,830</u> |
| <u>\$ 343,883</u> | <u>\$ 34,397</u> | <u>\$ 43,698</u> | <u>\$ 26,502</u> | <u>\$ 27,683</u> | <u>\$ 258,865</u> | <u>\$ 970,622</u> |

Continued

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2008

Special Revenue Funds (Continued)

| | Justice Assistance Grant Fund | Arrestees' Medical Costs Fund | Probation Services Fund | Substance Abuse Screening Fund | Drug Court Fund |
|--------------------------------------|--|-------------------------------------|-------------------------------|---|--------------------|
| Assets | | | | | |
| Cash and Investments | \$ 3,185 | \$ 388 | \$ 2,154,621 | \$ 14,495 | \$ 465,221 |
| Cash Held by Paying Agent | - | - | - | - | - |
| Interest Receivable | 18 | 2 | - | 64 | 2,679 |
| Property Tax Receivable | - | - | - | - | - |
| Accounts Receivable | - | - | - | - | - |
| Intergovernmental Receivable | - | - | - | - | - |
| Other Receivables | - | - | - | - | - |
| Due from Other Funds | - | - | - | - | - |
| Prepaid Items | - | - | - | - | - |
| Total Assets | \$ 3,203 | \$ 390 | \$ 2,154,621 | \$ 14,559 | \$ 467,900 |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts Payable | \$ - | \$ - | \$ 32,541 | \$ 9,312 | \$ 3,600 |
| Accrued Payroll | - | - | - | - | - |
| Due to Other Funds | - | - | - | - | - |
| Deferred Revenue | - | - | - | - | - |
| Deferred Property Taxes | - | - | - | - | - |
| Total Liabilities | - | - | 32,541 | 9,312 | 3,600 |
| Fund Balances | | | | | |
| Reserved for: | | | | | |
| Prepaid Items | - | - | - | - | - |
| Long-Term Interfund Loans | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Capital Projects | - | - | - | - | - |
| Permanent Funds | - | - | - | - | - |
| Unreserved | 3,203 | 390 | 2,122,080 | 5,247 | 464,300 |
| Total Fund Balances | 3,203 | 390 | 2,122,080 | 5,247 | 464,300 |
| Total Liabilities and Fund Balances | \$ 3,203 | \$ 390 | \$ 2,154,621 | \$ 14,559 | \$ 467,900 |

| Drug Court Special Resources Fund | Specialized Probation Fund | Juvenile Drug Court Fund | Animal Control Fund | County Highway Fund | County Bridge Fund | Motor Fuel Tax Fund |
|--|----------------------------------|--------------------------------|---------------------------|---------------------------|--------------------------|---------------------------|
| \$ 47,018 | \$ 50 | \$ 53,507 | \$ 507,708 | \$ 11,418,281 | \$ 541,142 | \$ 9,956,558 |
| - | - | - | - | - | - | - |
| 216 | - | 284 | 2,791 | 65,462 | 3,116 | 57,271 |
| - | - | - | - | - | - | - |
| - | - | - | - | 36,447 | - | - |
| - | - | - | - | 176,674 | 120,786 | 941,901 |
| - | - | - | 56,626 | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>\$ 47,234</u> | <u>\$ 50</u> | <u>\$ 53,791</u> | <u>\$ 567,125</u> | <u>\$ 11,696,864</u> | <u>\$ 665,044</u> | <u>\$ 10,955,730</u> |
| \$ 2,704 | \$ - | \$ 9,933 | \$ 1,725 | \$ 713,694 | \$ 25,621 | \$ 37,458 |
| 6,961 | - | - | 22,892 | 108,262 | - | 78,603 |
| - | - | - | 1,379,457 | - | - | - |
| - | - | - | - | 26,097 | 94,568 | - |
| - | - | - | - | - | - | - |
| <u>9,665</u> | <u>-</u> | <u>9,933</u> | <u>1,404,074</u> | <u>848,053</u> | <u>120,189</u> | <u>116,061</u> |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 37,569 | 50 | 43,858 | (836,949) | 10,848,811 | 544,855 | 10,839,669 |
| <u>37,569</u> | <u>50</u> | <u>43,858</u> | <u>(836,949)</u> | <u>10,848,811</u> | <u>544,855</u> | <u>10,839,669</u> |
| \$ 47,234 | \$ 50 | \$ 53,791 | \$ 567,125 | \$ 11,696,864 | \$ 665,044 | \$ 10,955,730 |

Continued

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2008

Special Revenue Funds (Continued)

| | County Highway Matching Fund | Motor Fuel Local Option Fund | County Health Fund | Kane Kares Fund | Youth Services Fund |
|--------------------------------------|---------------------------------------|------------------------------------|--------------------------|--------------------|---------------------------|
| Assets | | | | | |
| Cash and Investments | \$ 69,872 | \$ 9,986,655 | \$ 2,533,009 | \$ 81,891 | \$ 121,231 |
| Cash Held by Paying Agent | - | - | - | - | - |
| Interest Receivable | 402 | 56,581 | 15,331 | 496 | 698 |
| Property Tax Receivable | - | - | - | - | - |
| Accounts Receivable | - | - | - | - | - |
| Intergovernmental Receivable | - | 2,712,957 | 2,017,380 | - | - |
| Other Receivables | - | - | - | - | - |
| Due from Other Funds | - | - | - | - | - |
| Prepaid Items | - | - | - | - | - |
| Total Assets | \$ 70,274 | \$ 12,756,193 | \$ 4,565,720 | \$ 82,387 | \$ 121,929 |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts Payable | \$ - | \$ 1,396,523 | \$ 98,427 | \$ 1,268 | \$ - |
| Accrued Payroll | - | - | 350,440 | 27,543 | - |
| Due to Other Funds | - | - | - | - | - |
| Deferred Revenue | - | 1,261,904 | 795,579 | - | - |
| Deferred Property Taxes | - | - | - | - | - |
| Total Liabilities | - | 2,658,427 | 1,244,446 | 28,811 | - |
| Fund Balances | | | | | |
| Reserved for: | | | | | |
| Prepaid Items | - | - | - | - | - |
| Long-Term Interfund Loans | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Capital Projects | - | - | - | - | - |
| Permanent Funds | - | - | - | - | - |
| Unreserved | 70,274 | 10,097,766 | 3,321,274 | 53,576 | 121,929 |
| Total Fund Balances | 70,274 | 10,097,766 | 3,321,274 | 53,576 | 121,929 |
| Total Liabilities and Fund Balances | \$ 70,274 | \$ 12,756,193 | \$ 4,565,720 | \$ 82,387 | \$ 121,929 |

| Veterans' Commission Fund | Economic Development Fund | Community Development Block Grant Fund | Home Program Fund | Unincorporated Stormwater Management Fund | Stormwater Management Planning Fund | Farmland Preservation Fund |
|---------------------------|---------------------------|--|-------------------|---|-------------------------------------|----------------------------|
| \$ 633,842 | \$ 74,882 | \$ 1,229 | \$ 1,442 | \$ 144,765 | \$ 1,181,801 | \$ 4,284,995 |
| - | - | - | - | - | - | - |
| 3,658 | 433 | - | - | 834 | 6,577 | 24,677 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 1,043,500 |
| 385 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>\$ 637,885</u> | <u>\$ 75,315</u> | <u>\$ 1,229</u> | <u>\$ 1,442</u> | <u>\$ 145,599</u> | <u>\$ 1,188,378</u> | <u>\$ 5,353,172</u> |
| | | | | | | |
| \$ 2,865 | \$ 149 | \$ 89 | \$ - | \$ - | \$ 249,112 | \$ - |
| 9,813 | 6,362 | 8,131 | 3,179 | - | 8,616 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 1,043,500 |
| - | - | - | - | - | - | - |
| <u>12,678</u> | <u>6,511</u> | <u>8,220</u> | <u>3,179</u> | <u>-</u> | <u>257,728</u> | <u>1,043,500</u> |
| | | | | | | |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 625,207 | 68,804 | (6,991) | (1,737) | 145,599 | 930,650 | 4,309,672 |
| <u>625,207</u> | <u>68,804</u> | <u>(6,991)</u> | <u>(1,737)</u> | <u>145,599</u> | <u>930,650</u> | <u>4,309,672</u> |
| | | | | | | |
| <u>\$ 637,885</u> | <u>\$ 75,315</u> | <u>\$ 1,229</u> | <u>\$ 1,442</u> | <u>\$ 145,599</u> | <u>\$ 1,188,378</u> | <u>\$ 5,353,172</u> |

Continued

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2008

Special Revenue Funds (Continued)

| | Kane Law Enforcement Fund | Tax Sale Purchase Fund | Kane County Department of Employment and Education Fund | Marriage Fees Fund | Forest Preserve District's General Fund (June 30, 2008) |
|--|--|---------------------------------------|--|-----------------------------------|--|
| Assets | | | | | |
| Cash and Investments | \$ 31,079 | \$ 78,677 | \$ 107,852 | \$ 11,463 | \$ 5,119,242 |
| Cash Held by Paying Agent | - | - | - | - | - |
| Interest Receivable | 179 | 453 | - | - | - |
| Property Tax Receivable | - | - | - | - | 1,688,402 |
| Accounts Receivable | - | - | - | - | - |
| Intergovernmental Receivable | - | - | 580,552 | - | - |
| Other Receivables | - | - | 1,240 | - | 164,667 |
| Due from Other Funds | - | - | - | - | - |
| Prepaid Items | - | - | - | - | 6,500 |
| Total Assets | \$ 31,258 | \$ 79,130 | \$ 689,644 | \$ 11,463 | \$ 6,978,811 |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts Payable | \$ - | \$ - | \$ 628,386 | \$ - | \$ 96,418 |
| Accrued Payroll | - | - | 61,258 | - | 113,352 |
| Due to Other Funds | - | - | - | - | - |
| Deferred Revenue | - | - | - | - | - |
| Deferred Property Taxes | - | - | - | - | 3,256,730 |
| Total Liabilities | - | - | 689,644 | - | 3,466,500 |
| Fund Balances | | | | | |
| Reserved for: | | | | | |
| Prepaid Items | - | - | - | - | 6,500 |
| Long-Term Interfund Loans | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Capital Projects | - | - | - | - | - |
| Permanent Funds | - | - | - | - | - |
| Unreserved | 31,258 | 79,130 | - | 11,463 | 3,505,811 |
| Total Fund Balances | 31,258 | 79,130 | - | 11,463 | 3,512,311 |
| Total Liabilities and Fund Balances | \$ 31,258 | \$ 79,130 | \$ 689,644 | \$ 11,463 | \$ 6,978,811 |

Debt Service Funds

| Forest Preserve District's IMRF Fund (June 30, 2008) | Forest Preserve District's Insurance Fund (June 30, 2008) | Forest Preserve District's Social Security Fund (June 30, 2008) | Total Nonmajor Special Revenue Funds | Juvenile Bonds Pledge Revenues Fund | Public Building Commission Fund | Capital Improvement Debt Service Fund |
|---|--|--|---|--|--|--|
| \$ 252,249 | \$ 551,721 | \$ 181,403 | \$ 80,124,295 | \$ 1,793,560 | \$ 1,956,615 | \$ 2,488,852 |
| - | - | - | 726,116 | - | - | - |
| - | - | - | 406,862 | 10,328 | 11,267 | 14,331 |
| 129,624 | 245,756 | 114,369 | 2,178,151 | - | - | - |
| - | - | - | 36,447 | - | - | - |
| - | - | - | 11,152,099 | - | - | - |
| - | - | - | 584,388 | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | 20,275 | - | - | - |
| <u>\$ 381,873</u> | <u>\$ 797,477</u> | <u>\$ 295,772</u> | <u>\$ 95,228,633</u> | <u>\$ 1,803,888</u> | <u>\$ 1,967,882</u> | <u>\$ 2,503,183</u> |
| | | | | | | |
| \$ 21,523 | \$ 36,568 | \$ - | \$ 4,474,317 | \$ - | \$ - | \$ - |
| - | - | - | 1,173,512 | - | - | - |
| - | - | - | 1,379,457 | - | - | - |
| - | - | - | 4,416,261 | - | - | - |
| 250,029 | 474,034 | 220,605 | 4,201,398 | - | - | - |
| <u>271,552</u> | <u>510,602</u> | <u>220,605</u> | <u>15,644,945</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | | | | |
| - | - | - | 20,275 | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 1,803,888 | 1,967,882 | 2,503,183 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 110,321 | 286,875 | 75,167 | 79,563,413 | - | - | - |
| <u>110,321</u> | <u>286,875</u> | <u>75,167</u> | <u>79,583,688</u> | <u>1,803,888</u> | <u>1,967,882</u> | <u>2,503,183</u> |
| | | | | | | |
| <u>\$ 381,873</u> | <u>\$ 797,477</u> | <u>\$ 295,772</u> | <u>\$ 95,228,633</u> | <u>\$ 1,803,888</u> | <u>\$ 1,967,882</u> | <u>\$ 2,503,183</u> |

Continued

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2008

| | <u>Debt Service Funds (Cont.)</u> | | <u>Capital Projects Funds</u> | | |
|--|---|--|--------------------------------------|---|---|
| | <u>Motor Fuel Tax Debt Service Fund</u> | <u>Total Nonmajor Debt Service Funds</u> | <u>Capital Projects Fund</u> | <u>Capital Improvement Bond Construction Fund</u> | <u>Mill Creek Special Service Area Fund</u> |
| Assets | | | | | |
| Cash and Investments | \$ 2,763,020 | \$ 9,002,047 | \$ 5,530,357 | \$ 6,360,689 | \$ 1,258,513 |
| Cash Held by Paying Agent | - | - | - | - | - |
| Interest Receivable | 15,910 | 51,836 | 48,004 | 21,270 | 7,272 |
| Property Tax Receivable | - | - | - | - | - |
| Accounts Receivable | - | - | - | - | - |
| Intergovernmental Receivable | - | - | - | 1,920 | - |
| Other Receivables | - | - | - | - | - |
| Due from Other Funds | - | - | 841,122 | - | - |
| Prepaid Items | - | - | - | - | - |
| Total Assets | <u>\$ 2,778,930</u> | <u>\$ 9,053,883</u> | <u>\$ 6,419,483</u> | <u>\$ 6,383,879</u> | <u>\$ 1,265,785</u> |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts Payable | \$ - | \$ - | \$ 113,217 | \$ 256,493 | \$ 81,020 |
| Accrued Payroll | - | - | - | - | 1,851 |
| Due to Other Funds | - | - | - | - | - |
| Deferred Revenue | - | - | - | - | - |
| Deferred Property Taxes | - | - | - | - | - |
| Total Liabilities | <u>-</u> | <u>-</u> | <u>113,217</u> | <u>256,493</u> | <u>82,871</u> |
| Fund Balances | | | | | |
| Reserved for: | | | | | |
| Prepaid Items | - | - | - | - | - |
| Long-Term Interfund Loans | - | - | 841,122 | - | - |
| Debt Service | 2,778,930 | 9,053,883 | - | - | - |
| Capital Projects | - | - | - | 6,127,386 | 1,182,914 |
| Permanent Funds | - | - | - | - | - |
| Unreserved | - | - | 5,465,144 | - | - |
| Total Fund Balances | <u>2,778,930</u> | <u>9,053,883</u> | <u>6,306,266</u> | <u>6,127,386</u> | <u>1,182,914</u> |
| Total Liabilities and Fund Balances | <u>\$ 2,778,930</u> | <u>\$ 9,053,883</u> | <u>\$ 6,419,483</u> | <u>\$ 6,383,879</u> | <u>\$ 1,265,785</u> |

| Bowes Creek Special Service Area Fund | Transportation Capital Fund | Aurora Area Impact Fees Fund | Campton Hills Impact Fees Fund | Greater Elgin Impact Fees Fund | Northwest Impact Fees Fund | Southwest Impact Fees Fund |
|--|--|---|---|---|---|---|
| \$ 1,161 | \$ 13,711,584 | \$ 787,587 | \$ 2,041,536 | \$ 2,716,134 | \$ 1,370,861 | \$ 1,560,847 |
| - | - | - | - | - | - | - |
| 7 | 78,228 | 4,577 | 11,787 | 15,811 | 7,915 | 9,014 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 618,301 | 286,145 | - | 20,802 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>\$ 1,168</u> | <u>\$ 14,408,113</u> | <u>\$ 1,078,309</u> | <u>\$ 2,053,323</u> | <u>\$ 2,752,747</u> | <u>\$ 1,378,776</u> | <u>\$ 1,569,861</u> |
| \$ - | \$ 1,903,263 | \$ 40,877 | \$ - | \$ 580,185 | \$ 17,467 | \$ 61,812 |
| - | - | - | - | - | - | - |
| - | 600,206 | 220,238 | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>-</u> | <u>2,503,469</u> | <u>261,115</u> | <u>-</u> | <u>580,185</u> | <u>17,467</u> | <u>61,812</u> |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 1,168 | 11,904,644 | 817,194 | 2,053,323 | 2,172,562 | 1,361,309 | 1,508,049 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>1,168</u> | <u>11,904,644</u> | <u>817,194</u> | <u>2,053,323</u> | <u>2,172,562</u> | <u>1,361,309</u> | <u>1,508,049</u> |
| <u>\$ 1,168</u> | <u>\$ 14,408,113</u> | <u>\$ 1,078,309</u> | <u>\$ 2,053,323</u> | <u>\$ 2,752,747</u> | <u>\$ 1,378,776</u> | <u>\$ 1,569,861</u> |

Continued

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2008

Capital Projects Funds (Continued)

| | Tri-Cities Impact Fees Fund | Upper Fox Impact Fees Fund | West Central Impact Fees Fund | North Impact Fees Fund | Central Impact Fees Fund |
|--|--|---|--|---------------------------------------|---|
| Assets | | | | | |
| Cash and Investments | \$ 1,075,077 | \$ 1,684,807 | \$ 165,186 | \$ 270,097 | \$ 37,313 |
| Cash Held by Paying Agent | - | - | - | - | - |
| Interest Receivable | 6,283 | 9,764 | 1,591 | 1,637 | 226 |
| Property Tax Receivable | - | - | - | - | - |
| Accounts Receivable | - | - | - | - | - |
| Intergovernmental Receivable | - | - | - | - | - |
| Other Receivables | - | - | - | - | - |
| Due from Other Funds | - | - | - | - | - |
| Prepaid Items | - | - | - | - | - |
| Total Assets | \$ 1,081,360 | \$ 1,694,571 | \$ 166,777 | \$ 271,734 | \$ 37,539 |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts Payable | \$ 168,083 | \$ - | \$ - | \$ - | \$ - |
| Accrued Payroll | - | - | - | - | - |
| Due to Other Funds | - | - | - | - | - |
| Deferred Revenue | 158,752 | - | - | - | - |
| Deferred Property Taxes | - | - | - | - | - |
| Total Liabilities | 326,835 | - | - | - | - |
| Fund Balances | | | | | |
| Reserved for: | | | | | |
| Prepaid Items | - | - | - | - | - |
| Long-Term Interfund Loans | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Capital Projects | 754,525 | 1,694,571 | 166,777 | 271,734 | 37,539 |
| Permanent Funds | - | - | - | - | - |
| Unreserved | - | - | - | - | - |
| Total Fund Balances | 754,525 | 1,694,571 | 166,777 | 271,734 | 37,539 |
| Total Liabilities and Fund Balances | \$ 1,081,360 | \$ 1,694,571 | \$ 166,777 | \$ 271,734 | \$ 37,539 |

| | | | Permanent Fund | |
|------------------------------|--|---|-------------------------|--|
| South Impact Fees Fund | Forest Preserve District's Construction & Devel. Fund (June 30, 2008) | Total Nonmajor Capital Projects Funds | Working Cash Fund | Total Nonmajor Governmental Funds |
| \$ 136,367 | \$ 27,873,507 | \$ 66,581,623 | \$ 2,922,787 | \$ 158,630,752 |
| - | - | - | - | 726,116 |
| 826 | - | 224,212 | 16,830 | 699,740 |
| - | 655,783 | 655,783 | - | 2,833,934 |
| - | - | - | - | 36,447 |
| - | 623,804 | 1,550,972 | - | 12,703,071 |
| - | - | - | 27,615 | 612,003 |
| - | - | 841,122 | - | 841,122 |
| - | - | - | - | 20,275 |
| <u>\$ 137,193</u> | <u>\$ 29,153,094</u> | <u>\$ 69,853,712</u> | <u>\$ 2,967,232</u> | <u>\$ 177,103,460</u> |
| | | | | |
| \$ - | \$ 1,260,660 | \$ 4,483,077 | \$ - | \$ 8,957,394 |
| - | 21,563 | 23,414 | - | 1,196,926 |
| - | - | - | - | 1,379,457 |
| - | - | 979,196 | - | 5,395,457 |
| - | 1,264,929 | 1,264,929 | - | 5,466,327 |
| <u>-</u> | <u>2,547,152</u> | <u>6,750,616</u> | <u>-</u> | <u>22,395,561</u> |
| | | | | |
| - | - | - | - | 20,275 |
| - | - | 841,122 | - | 841,122 |
| - | - | - | - | 9,053,883 |
| 137,193 | 26,605,942 | 56,796,830 | - | 56,796,830 |
| - | - | - | 2,967,232 | 2,967,232 |
| - | - | 5,465,144 | - | 85,028,557 |
| <u>137,193</u> | <u>26,605,942</u> | <u>63,103,096</u> | <u>2,967,232</u> | <u>154,707,899</u> |
| | | | | |
| <u>\$ 137,193</u> | <u>\$ 29,153,094</u> | <u>\$ 69,853,712</u> | <u>\$ 2,967,232</u> | <u>\$ 177,103,460</u> |

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended November 30, 2008

Special Revenue Funds

| | County Automation Fund | Geographic Information Systems Fund | Illinois Municipal Retirement Fund | Social Security Fund | Riverboat Fund |
|--|------------------------------|--|---|----------------------------|---------------------|
| Revenues | | | | | |
| Property Tax | \$ - | \$ - | \$ 5,169,234 | \$ 3,255,054 | \$ - |
| Other Taxes | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - |
| Grants | - | - | - | - | - |
| Charges for Services | 4,878 | 842,599 | - | - | - |
| Fines | - | - | - | - | - |
| Reimbursements | - | - | 8,452 | 5,385 | - |
| Interest | 356 | 71,775 | 121,810 | 92,410 | 226,626 |
| Miscellaneous | - | - | - | 3,539 | 8,517,392 |
| Total Revenues | 5,234 | 914,374 | 5,299,496 | 3,356,388 | 8,744,018 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government | - | 1,118,713 | 5,132,090 | 3,365,733 | 1,175,610 |
| 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 | - | 123,305 | - | - | - |
| Total Expenditures | - | 1,242,018 | 5,132,090 | 3,365,733 | 1,175,610 |
| Excess (Deficiency) of Revenues Over Expenditures | 5,234 | (327,644) | 167,406 | (9,345) | 7,568,408 |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | - | - | 1,693 | 1,564 | - |
| Transfers Out | - | - | - | - | (5,196,895) |
| Total Other Financing Sources (Uses) | - | - | 1,693 | 1,564 | (5,196,895) |
| Net Change in Fund Balances | 5,234 | (327,644) | 169,099 | (7,781) | 2,371,513 |
| Fund Balances, Beginning of Year | 8,918 | 2,253,772 | 3,347,801 | 3,055,461 | 5,585,826 |
| Fund Balances, End of Year | \$ 14,152 | \$ 1,926,128 | \$ 3,516,900 | \$ 3,047,680 | \$ 7,957,339 |

| Transit Sales Tax Contingency Fund | Tax Sale Automation Fund | Vital Records Automation Fund | Recorder's Automation Fund | Children's Waiting Room Fund | Court Automation Fund | Court Document Storage Fund |
|---|--------------------------------|--|----------------------------------|---------------------------------------|-----------------------------|--------------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8,635,540 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 53,338 | 154,612 | 385,860 | 108,115 | 1,396,142 | - |
| - | - | - | - | - | - | 1,335,917 |
| 46,489 | 10,924 | 925 | 61,420 | 3,340 | 24,352 | 22,114 |
| - | 9,227 | - | 25 | - | - | - |
| <u>8,682,029</u> | <u>73,489</u> | <u>155,537</u> | <u>447,305</u> | <u>111,455</u> | <u>1,420,494</u> | <u>1,358,031</u> |
| - | - | - | - | - | - | - |
| - | 31,798 | 98,983 | 340,910 | - | - | - |
| - | - | - | - | 98,006 | 1,302,093 | 1,394,179 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 10,948 | 41,928 | 134,601 | - | 65,302 | 50,240 |
| <u>-</u> | <u>42,746</u> | <u>140,911</u> | <u>475,511</u> | <u>98,006</u> | <u>1,367,395</u> | <u>1,444,419</u> |
| <u>8,682,029</u> | <u>30,743</u> | <u>14,626</u> | <u>(28,206)</u> | <u>13,449</u> | <u>53,099</u> | <u>(86,388)</u> |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>8,682,029</u> | <u>30,743</u> | <u>14,626</u> | <u>(28,206)</u> | <u>13,449</u> | <u>53,099</u> | <u>(86,388)</u> |
| - | 332,805 | 21,038 | 1,915,146 | 95,627 | 698,610 | 734,150 |
| <u>\$ 8,682,029</u> | <u>\$ 363,548</u> | <u>\$ 35,664</u> | <u>\$ 1,886,940</u> | <u>\$ 109,076</u> | <u>\$ 751,709</u> | <u>\$ 647,762</u> |

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended November 30, 2008

Special Revenue Funds (Continued)

| | Child Support Fund | Circuit Clerk Administrative Services Fund | Title IV-D Child Support Fund | Drug Prosecution Fund | Victim Coordinator Services Program Fund |
|--|--------------------------|---|--|-----------------------------|--|
| Revenues | | | | | |
| Property Tax | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - |
| Grants | - | - | 678,180 | 143,967 | 89,704 |
| Charges for Services | 159,039 | 112,117 | - | - | - |
| Fines | - | - | - | 78,589 | - |
| Reimbursements | - | - | - | - | - |
| Interest | 13,294 | 3,089 | - | - | - |
| Miscellaneous | - | - | - | - | - |
| Total Revenues | 172,333 | 115,206 | 678,180 | 222,556 | 89,704 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government | - | - | - | - | - |
| Public Service and Records | - | - | - | - | - |
| Judicial | 141,199 | 6,491 | 765,179 | 329,235 | 189,613 |
| 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 | 141,199 | 6,491 | 765,179 | 329,235 | 189,613 |
| Excess (Deficiency) of Revenues Over Expenditures | 31,134 | 108,715 | (86,999) | (106,679) | (99,909) |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | - | - | 19,284 | 135,478 | 80,916 |
| Transfers Out | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | 19,284 | 135,478 | 80,916 |
| Net Change in Fund Balances | 31,134 | 108,715 | (67,715) | 28,799 | (18,993) |
| Fund Balances, Beginning of Year | 403,934 | 50,992 | 245,042 | 337,043 | 67,540 |
| Fund Balances, End of Year | \$ 435,068 | \$ 159,707 | \$ 177,327 | \$ 365,842 | \$ 48,547 |

| SAO Domestic Violence Fund | Environmental Prosecution Fund | Auto Theft Task Force Fund | Weed and Seed Fund | Child Advocacy Center Fund | Law Library Fund | Court Security Fund |
|----------------------------|--------------------------------|----------------------------|--------------------|----------------------------|-------------------|---------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 69,417 | 175,000 | 12,219 | - | - |
| - | - | - | - | 9,482 | 290,984 | 2,079,009 |
| - | - | - | - | - | - | - |
| - | - | - | - | 5,833 | 21,035 | - |
| 16,689 | 2,474 | 1,578 | - | 149 | 6,818 | 21,431 |
| - | - | - | - | - | - | 2,414 |
| <u>16,689</u> | <u>2,474</u> | <u>70,995</u> | <u>175,000</u> | <u>27,683</u> | <u>318,837</u> | <u>2,102,854</u> |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 372,609 | 231,113 | 85,727 | 168,921 | - | 285,309 | - |
| - | - | - | - | - | - | 1,734,428 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 1,362 | 26,161 |
| <u>372,609</u> | <u>231,113</u> | <u>85,727</u> | <u>168,921</u> | <u>-</u> | <u>286,671</u> | <u>1,760,589</u> |
| (355,920) | (228,639) | (14,732) | 6,079 | 27,683 | 32,166 | 342,265 |
| 368,299 | 200,000 | 16,179 | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>368,299</u> | <u>200,000</u> | <u>16,179</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 12,379 | (28,639) | 1,447 | 6,079 | 27,683 | 32,166 | 342,265 |
| <u>307,736</u> | <u>49,899</u> | <u>39,102</u> | <u>18,071</u> | <u>-</u> | <u>168,886</u> | <u>565,565</u> |
| <u>\$ 320,115</u> | <u>\$ 21,260</u> | <u>\$ 40,549</u> | <u>\$ 24,150</u> | <u>\$ 27,683</u> | <u>\$ 201,052</u> | <u>\$ 907,830</u> |

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2008

Special Revenue Funds (Continued)

| | Justice Assistance Grant Fund | Arrestees' Medical Costs Fund | Probation Services Fund | Substance Abuse Screening Fund | Drug Court Fund |
|--|--|-------------------------------------|-------------------------------|---|--------------------|
| Revenues | | | | | |
| Property Tax | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - |
| Grants | - | - | 16,500 | - | - |
| Charges for Services | - | - | 658,111 | 76,001 | - |
| Fines | - | - | - | - | - |
| Reimbursements | - | - | 9,905 | - | - |
| Interest | 389 | 9 | 2 | 347 | 16,645 |
| Miscellaneous | - | - | - | - | - |
| | 389 | 9 | 684,518 | 76,348 | 16,645 |
| Total Revenues | 389 | 9 | 684,518 | 76,348 | 16,645 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government | - | - | - | - | - |
| Public Service and Records | - | - | - | - | - |
| Judicial | - | - | - | - | - |
| Public Safety | - | - | 336,755 | 77,713 | 102,115 |
| Highways and Streets | - | - | - | - | - |
| Health and Welfare | - | - | - | - | - |
| Environment and Conservation | - | - | - | - | - |
| Development, Housing and Economic Development | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest and Fees | - | - | - | - | - |
| Capital Outlay | 12,116 | - | 61,293 | - | - |
| | 12,116 | - | 398,048 | 77,713 | 102,115 |
| Total Expenditures | 12,116 | - | 398,048 | 77,713 | 102,115 |
| Excess (Deficiency) of Revenues Over Expenditures | (11,727) | 9 | 286,470 | (1,365) | (85,470) |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | - | - | - | - | 185,000 |
| Transfers Out | - | - | - | - | - |
| | - | - | - | - | 185,000 |
| Total Other Financing Sources (Uses) | - | - | - | - | 185,000 |
| Net Change in Fund Balances | (11,727) | 9 | 286,470 | (1,365) | 99,530 |
| Fund Balances, Beginning of Year | 14,930 | 381 | 1,835,610 | 6,612 | 364,770 |
| Fund Balances, End of Year | \$ 3,203 | \$ 390 | \$ 2,122,080 | \$ 5,247 | \$ 464,300 |

| Drug Court Special Resources Fund | Specialized Probation Fund | Juvenile Drug Court Fund | Animal Control Fund | County Highway Fund | County Bridge Fund | Motor Fuel Tax Fund |
|--|---|---|------------------------------------|------------------------------------|-----------------------------------|------------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ 6,063,586 | \$ 315,733 | \$ - |
| - | - | - | - | - | - | 6,677,489 |
| - | - | - | - | 380,291 | - | - |
| 104,660 | - | - | - | - | - | - |
| 135,740 | - | 58,174 | 861,320 | 33,196 | - | - |
| - | - | - | 16,945 | - | - | - |
| 98 | - | - | 10,380 | 678,124 | 119,664 | 1,298,932 |
| 1,693 | 3 | 2,691 | 14,436 | 355,894 | 18,596 | 256,929 |
| - | - | - | 8,953 | 22,159 | - | 323 |
| <u>242,191</u> | <u>3</u> | <u>60,865</u> | <u>912,034</u> | <u>7,533,250</u> | <u>453,993</u> | <u>8,233,673</u> |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 263,115 | - | 121,557 | 771,457 | - | - | - |
| - | - | - | - | 5,780,032 | 520,314 | 4,506,898 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | 49,075 | 2,450,317 | 1,875 | 1,240,000 |
| <u>263,115</u> | <u>-</u> | <u>121,557</u> | <u>820,532</u> | <u>8,230,349</u> | <u>522,189</u> | <u>5,746,898</u> |
| (20,924) | 3 | (60,692) | 91,502 | (697,099) | (68,196) | 2,486,775 |
| - | - | 20,000 | - | 129,189 | - | - |
| - | - | - | - | - | - | (3,351,330) |
| - | - | 20,000 | - | 129,189 | - | (3,351,330) |
| (20,924) | 3 | (40,692) | 91,502 | (567,910) | (68,196) | (864,555) |
| <u>58,493</u> | <u>47</u> | <u>84,550</u> | (928,451) | <u>11,416,721</u> | <u>613,051</u> | <u>11,704,224</u> |
| <u>\$ 37,569</u> | <u>\$ 50</u> | <u>\$ 43,858</u> | <u>(\$ 836,949)</u> | <u>\$ 10,848,811</u> | <u>\$ 544,855</u> | <u>\$ 10,839,669</u> |

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended November 30, 2008

Special Revenue Funds (Continued)

| | County Highway Matching Fund | Motor Fuel Local Option Fund | County Health Fund | Kane Kares Fund | Youth Services Fund |
|--|---------------------------------------|------------------------------------|--------------------------|--------------------|---------------------------|
| Revenues | | | | | |
| Property Tax | \$ 65,488 | \$ - | \$ 2,011,219 | \$ - | \$ - |
| Other Taxes | - | 8,695,181 | - | - | - |
| Licenses and Permits | - | - | 39,023 | - | - |
| Grants | - | - | 5,466,998 | 101,000 | - |
| Charges for Services | - | - | 1,272,026 | - | - |
| Fines | - | - | - | - | - |
| Reimbursements | - | 2,245,853 | 1,107,128 | - | - |
| Interest | 1,437 | 347,961 | 94,291 | 10,628 | 3,903 |
| Miscellaneous | - | - | 4,163 | 4,600 | - |
| | 66,925 | 11,288,995 | 9,994,848 | 116,228 | 3,903 |
| Total Revenues | | | | | |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government | - | - | - | - | - |
| Public Service and Records | - | - | - | - | - |
| Judicial | - | - | - | - | - |
| Public Safety | - | - | - | - | - |
| Highways and Streets | 41,279 | 8,947,950 | - | - | - |
| Health and Welfare | - | - | 9,503,450 | 623,880 | - |
| Environment and Conservation | - | - | - | - | - |
| Development, Housing and Economic Development | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest and Fees | - | - | - | - | - |
| Capital Outlay | - | 2,271,113 | 168,678 | 1,496 | - |
| | 41,279 | 11,219,063 | 9,672,128 | 625,376 | - |
| Total Expenditures | | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | 25,646 | 69,932 | 322,720 | (509,148) | 3,903 |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | - | - | - | 429,424 | - |
| Transfers Out | - | - | (33,298) | - | - |
| | - | - | (33,298) | 429,424 | - |
| Total Other Financing Sources (Uses) | | | | | |
| Net Change in Fund Balances | 25,646 | 69,932 | 289,422 | (79,724) | 3,903 |
| Fund Balances, Beginning of Year | | | | | |
| | 44,628 | 10,027,834 | 3,031,852 | 133,300 | 118,026 |
| Fund Balances, End of Year | | | | | |
| | \$ 70,274 | \$ 10,097,766 | \$ 3,321,274 | \$ 53,576 | \$ 121,929 |

| <u>Veterans' Commission Fund</u> | <u>Economic Development Fund</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> |
|----------------------------------|----------------------------------|---|--------------------------|--|--|-----------------------------------|
| \$ 307,750 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 3,000 | - |
| - | - | 1,049,111 | 493,479 | - | 740,360 | 706,750 |
| - | - | - | - | - | 655,650 | - |
| - | - | - | - | - | - | - |
| - | - | 9,678 | - | - | 10,850 | - |
| 19,963 | 6,029 | - | - | 4,653 | 29,674 | 121,817 |
| - | - | - | 39,700 | - | 57 | - |
| <u>327,713</u> | <u>6,029</u> | <u>1,058,789</u> | <u>533,179</u> | <u>4,653</u> | <u>1,439,591</u> | <u>828,567</u> |
| - | - | - | - | - | - | 2,116,012 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 344,856 | - | - | - | - | - | - |
| - | - | - | - | - | 1,308,512 | - |
| - | 226,431 | 1,074,848 | 532,211 | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 1,970 | - | - | - | - | - | - |
| <u>346,826</u> | <u>226,431</u> | <u>1,074,848</u> | <u>532,211</u> | <u>-</u> | <u>1,308,512</u> | <u>2,116,012</u> |
| (19,113) | (220,402) | (16,059) | 968 | 4,653 | 131,079 | (1,287,445) |
| - | 225,000 | - | - | - | 225,472 | 2,000,000 |
| - | - | - | - | - | - | - |
| - | 225,000 | - | - | - | 225,472 | 2,000,000 |
| (19,113) | 4,598 | (16,059) | 968 | 4,653 | 356,551 | 712,555 |
| <u>644,320</u> | <u>64,206</u> | <u>9,068</u> | (2,705) | <u>140,946</u> | <u>574,099</u> | <u>3,597,117</u> |
| <u>\$ 625,207</u> | <u>\$ 68,804</u> | <u>(\$ 6,991)</u> | <u>(\$ 1,737)</u> | <u>\$ 145,599</u> | <u>\$ 930,650</u> | <u>\$ 4,309,672</u> |

Continued

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended November 30, 2008

Special Revenue Funds (Continued)

| | Kane Law Enforcement Fund | Tax Sale Purchase Fund | Kane County Department of Employment and Education Fund | Marriage Fees Fund | Forest Preserve District's General Fund (June 30, 2008) |
|--|---------------------------------|------------------------------|--|--------------------------|--|
| Revenues | | | | | |
| Property Tax | \$ - | \$ - | \$ - | \$ - | \$ 3,080,799 |
| Other Taxes | - | - | - | - | 156,042 |
| Licenses and Permits | - | - | - | - | 26,996 |
| Grants | - | - | 4,964,752 | - | 14,819 |
| Charges for Services | - | - | - | 13,670 | 1,093,567 |
| Fines | - | - | - | - | - |
| Reimbursements | 112,366 | - | - | - | - |
| Interest | 1,384 | 2,533 | 2,517 | 71 | 209,744 |
| Miscellaneous | - | - | 2,516 | - | 26,363 |
| Total Revenues | 113,750 | 2,533 | 4,969,785 | 13,741 | 4,608,330 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government | - | - | - | - | 4,226,021 |
| Public Service and Records | - | - | 4,969,785 | - | - |
| Judicial | - | - | - | 15,215 | - |
| Public Safety | 134,561 | - | - | - | - |
| Highways and Streets | - | - | - | - | - |
| Health and Welfare | - | - | - | - | - |
| Environment and Conservation | - | - | - | - | - |
| Development, Housing and Economic Development | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest and Fees | - | - | - | - | - |
| Capital Outlay | - | - | - | - | 119,657 |
| Total Expenditures | 134,561 | - | 4,969,785 | 15,215 | 4,345,678 |
| Excess (Deficiency) of Revenues Over Expenditures | (20,811) | 2,533 | - | (1,474) | 262,652 |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | - | - | - | - | - |
| Transfers Out | - | - | - | - | (84,281) |
| Total Other Financing Sources (Uses) | - | - | - | - | (84,281) |
| Net Change in Fund Balances | (20,811) | 2,533 | - | (1,474) | 178,371 |
| Fund Balances, Beginning of Year | 52,069 | 76,597 | - | 12,937 | 3,333,940 |
| Fund Balances, End of Year | \$ 31,258 | \$ 79,130 | \$ - | \$ 11,463 | \$ 3,512,311 |

| | | | | <u>Debt Service Funds</u> | | |
|---|--|--|---|--|--|--|
| <u>Forest Preserve District's IMRF Fund (June 30, 2008)</u> | <u>Forest Preserve District's Insurance Fund (June 30, 2008)</u> | <u>Forest Preserve District's Social Security Fund (June 30, 2008)</u> | <u>Total Nonmajor Special Revenue Funds</u> | <u>Juvenile Bonds Pledge Revenues Fund</u> | <u>Public Building Commission Fund</u> | <u>Capital Improvement Debt Service Fund</u> |
| \$ 239,609 | \$ 157,222 | \$ 209,675 | \$ 20,875,369 | \$ - | \$ - | \$ 2,532,481 |
| 2,211 | - | 1,935 | 24,168,398 | - | - | - |
| - | - | - | 449,310 | - | - | - |
| - | - | - | 14,826,916 | - | - | - |
| - | - | - | 10,453,630 | - | - | - |
| - | - | - | 1,431,451 | - | - | - |
| - | - | - | 5,643,683 | - | - | - |
| 7,697 | 15,627 | 5,663 | 2,301,289 | 56,796 | 62,963 | 42,091 |
| - | 1,066 | - | 8,642,497 | - | - | - |
| <u>249,517</u> | <u>173,915</u> | <u>217,273</u> | <u>88,792,543</u> | <u>56,796</u> | <u>62,963</u> | <u>2,574,572</u> |
| 256,367 | 265,044 | 228,137 | 17,883,727 | - | - | - |
| - | - | - | 5,441,476 | - | - | - |
| - | - | - | 5,384,889 | - | - | - |
| - | - | - | 3,541,701 | - | - | - |
| - | - | - | 19,796,473 | - | - | - |
| - | - | - | 10,472,186 | - | - | - |
| - | - | - | 1,308,512 | - | - | - |
| - | - | - | 1,833,490 | - | - | - |
| - | - | - | - | 600,000 | - | 2,165,000 |
| - | - | - | - | 221,767 | - | 491,553 |
| - | - | - | 6,831,437 | - | - | - |
| <u>256,367</u> | <u>265,044</u> | <u>228,137</u> | <u>72,493,891</u> | <u>821,767</u> | <u>-</u> | <u>2,656,553</u> |
| (6,850) | (91,129) | (10,864) | 16,298,652 | (764,971) | 62,963 | (81,981) |
| - | - | - | 4,037,498 | 821,232 | - | - |
| - | - | - | (8,665,804) | - | - | - |
| - | - | - | (4,628,306) | 821,232 | - | - |
| (6,850) | (91,129) | (10,864) | 11,670,346 | 56,261 | 62,963 | (81,981) |
| <u>117,171</u> | <u>378,004</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>\$ 110,321</u> | <u>\$ 286,875</u> | <u>\$ 75,167</u> | <u>\$ 79,583,688</u> | <u>\$ 1,803,888</u> | <u>\$ 1,967,882</u> | <u>\$ 2,503,183</u> |

Continued

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2008

| | <u>Debt Service Funds (Cont.)</u> | | <u>Capital Projects Funds</u> | | |
|--|---|--|--------------------------------------|---|---|
| | <u>Motor Fuel Tax Debt Service Fund</u> | <u>Total Nonmajor Debt Service Funds</u> | <u>Capital Projects Fund</u> | <u>Capital Improvement Bond Construction Fund</u> | <u>Mill Creek Special Service Area Fund</u> |
| Revenues | | | | | |
| Property Tax | \$ - | \$ 2,532,481 | \$ - | \$ - | \$ 607,922 |
| Other Taxes | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - |
| Grants | - | - | - | - | - |
| Charges for Services | - | - | - | - | - |
| Fines | - | - | - | - | - |
| Reimbursements | - | - | - | - | - |
| Interest | 112,876 | 274,726 | 452,745 | 240,248 | 42,854 |
| Miscellaneous | - | - | - | 357 | 18,366 |
| | <u>112,876</u> | <u>2,807,207</u> | <u>452,745</u> | <u>240,605</u> | <u>669,142</u> |
| Total Revenues | | | | | |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government | - | - | - | 89,169 | - |
| Public Service and Records | - | - | - | - | - |
| Judicial | - | - | - | - | - |
| Public Safety | - | - | - | - | - |
| Highways and Streets | - | - | - | - | - |
| Health and Welfare | - | - | - | - | - |
| Environment and Conservation | - | - | - | - | - |
| Development, Housing and Economic Development | - | - | - | - | 828,030 |
| Debt Service: | | | | | |
| Principal | 1,745,000 | 4,510,000 | - | - | - |
| Interest and Fees | 1,705,205 | 2,418,525 | - | - | - |
| Capital Outlay | - | - | 11,410,180 | 5,137,987 | - |
| | <u>3,450,205</u> | <u>6,928,525</u> | <u>11,410,180</u> | <u>5,227,156</u> | <u>828,030</u> |
| Total Expenditures | | | | | |
| Excess (Deficiency) of | | | | | |
| Revenues Over Expenditures | (3,337,329) | (4,121,318) | (10,957,435) | (4,986,551) | (158,888) |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | 3,351,330 | 4,172,562 | - | - | - |
| Transfers Out | - | - | - | - | (24,400) |
| | <u>3,351,330</u> | <u>4,172,562</u> | <u>-</u> | <u>-</u> | <u>(24,400)</u> |
| Total Other Financing Sources (Uses) | | | | | |
| Net Change in Fund Balances | 14,001 | 51,244 | (10,957,435) | (4,986,551) | (183,288) |
| Fund Balances, Beginning of Year | | | | | |
| | <u>2,764,929</u> | <u>9,002,639</u> | <u>17,263,701</u> | <u>11,113,937</u> | <u>1,366,202</u> |
| Fund Balances, End of Year | <u>\$ 2,778,930</u> | <u>\$ 9,053,883</u> | <u>\$ 6,306,266</u> | <u>\$ 6,127,386</u> | <u>\$ 1,182,914</u> |

| Bowes Creek Special Service Area Fund | Transportation Capital Fund | Aurora Area Impact Fees Fund | Campton Hills Impact Fees Fund | Greater Elgin Impact Fees Fund | Northwest Impact Fees Fund | Southwest Impact Fees Fund |
|--|--|---|---|---|---|---|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 256,911 | 134,868 | 766,560 | 95,591 | 128,985 |
| - | - | - | - | - | - | - |
| - | 5,415,704 | 272,720 | - | 52,702 | - | - |
| 26 | 433,093 | 28,442 | 64,367 | 91,682 | 42,887 | 49,816 |
| - | - | - | - | - | 16 | 17 |
| <u>26</u> | <u>5,848,797</u> | <u>558,073</u> | <u>199,235</u> | <u>910,944</u> | <u>138,494</u> | <u>178,818</u> |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 5,086,997 | 91,238 | 57,506 | 45,591 | 46,652 | 182,507 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 542,012 | 312,740 | 4,320 | 1,520,299 | - | - |
| <u>-</u> | <u>5,629,009</u> | <u>403,978</u> | <u>61,826</u> | <u>1,565,890</u> | <u>46,652</u> | <u>182,507</u> |
| <u>26</u> | <u>219,788</u> | <u>154,095</u> | <u>137,409</u> | <u>(654,946)</u> | <u>91,842</u> | <u>(3,689)</u> |
| - | - | - | - | - | - | - |
| - | - | (12,846) | (6,744) | (35,983) | (4,780) | (6,450) |
| <u>-</u> | <u>-</u> | <u>(12,846)</u> | <u>(6,744)</u> | <u>(35,983)</u> | <u>(4,780)</u> | <u>(6,450)</u> |
| <u>26</u> | <u>219,788</u> | <u>141,249</u> | <u>130,665</u> | <u>(690,929)</u> | <u>87,062</u> | <u>(10,139)</u> |
| <u>1,142</u> | <u>11,684,856</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>\$ 1,168</u> | <u>\$ 11,904,644</u> | <u>\$ 817,194</u> | <u>\$ 2,053,323</u> | <u>\$ 2,172,562</u> | <u>\$ 1,361,309</u> | <u>\$ 1,508,049</u> |

Continued

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2008

Capital Projects Funds (Continued)

| | Tri-Cities Impact Fees Fund | Upper Fox Impact Fees Fund | West Central Impact Fees Fund | North Impact Fees Fund | Central Impact Fees Fund |
|--|-----------------------------------|----------------------------------|--|------------------------------|--------------------------------|
| Revenues | | | | | |
| Property Tax | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - |
| Grants | - | - | - | - | - |
| Charges for Services | 381,476 | 216,564 | 21,575 | 283,870 | 39,086 |
| Fines | - | - | - | - | - |
| Reimbursements | - | - | - | - | - |
| Interest | 63,366 | 49,862 | 8,551 | 2,006 | 557 |
| Miscellaneous | 2,905 | - | 288 | 54 | - |
| | <u>447,747</u> | <u>266,426</u> | <u>30,414</u> | <u>285,930</u> | <u>39,643</u> |
| Total Revenues | | | | | |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government | - | - | - | - | - |
| Public Service and Records | - | - | - | - | - |
| Judicial | - | - | - | - | - |
| Public Safety | - | - | - | - | - |
| Highways and Streets | 1,821,760 | - | 110,803 | - | - |
| Health and Welfare | - | - | - | - | - |
| Environment and Conservation | - | - | - | - | - |
| Development, Housing and Economic Development | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest and Fees | - | - | - | - | - |
| Capital Outlay | 152,143 | 29,653 | - | - | 150 |
| | <u>1,973,903</u> | <u>29,653</u> | <u>110,803</u> | <u>-</u> | <u>150</u> |
| Total Expenditures | | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | (1,526,156) | 236,773 | (80,389) | 285,930 | 39,493 |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | - | - | - | - | - |
| Transfers Out | (27,157) | (10,828) | (1,093) | (14,196) | (1,954) |
| | <u>(27,157)</u> | <u>(10,828)</u> | <u>(1,093)</u> | <u>(14,196)</u> | <u>(1,954)</u> |
| Total Other Financing Sources (Uses) | | | | | |
| Net Change in Fund Balances | (1,553,313) | 225,945 | (81,482) | 271,734 | 37,539 |
| Fund Balances, Beginning of Year | <u>2,307,838</u> | <u>1,468,626</u> | <u>248,259</u> | <u>-</u> | <u>-</u> |
| Fund Balances, End of Year | <u>\$ 754,525</u> | <u>\$ 1,694,571</u> | <u>\$ 166,777</u> | <u>\$ 271,734</u> | <u>\$ 37,539</u> |

| | | | Permanent Fund | |
|------------------------------|--|---|-------------------------|--|
| South Impact Fees Fund | Forest Preserve District's Construction & Devel. Fund (June 30, 2008) | Total Nonmajor Capital Projects Funds | Working Cash Fund | Total Nonmajor Governmental Funds |
| \$ - | \$ 1,477,025 | \$ 2,084,947 | \$ - | \$ 25,492,797 |
| - | - | - | - | 24,168,398 |
| - | - | - | - | 449,310 |
| - | 813,378 | 813,378 | - | 15,640,294 |
| 143,149 | 100,000 | 2,568,635 | - | 13,022,265 |
| - | - | - | - | 1,431,451 |
| - | - | 5,741,126 | - | 11,384,809 |
| 1,202 | 978,279 | 2,549,983 | 94,012 | 5,220,010 |
| - | 293,336 | 315,339 | - | 8,957,836 |
| <u>144,351</u> | <u>3,662,018</u> | <u>14,073,408</u> | <u>94,012</u> | <u>105,767,170</u> |
| - | 1,372,933 | 1,462,102 | - | 19,345,829 |
| - | - | - | - | 5,441,476 |
| - | - | - | - | 5,384,889 |
| - | - | - | - | 3,541,701 |
| - | - | 7,443,054 | - | 27,239,527 |
| - | - | - | - | 10,472,186 |
| - | - | - | - | 1,308,512 |
| - | - | 828,030 | - | 2,661,520 |
| - | - | - | - | 4,510,000 |
| - | - | - | - | 2,418,525 |
| - | 3,928,400 | 23,037,884 | - | 29,869,321 |
| <u>-</u> | <u>5,301,333</u> | <u>32,771,070</u> | <u>-</u> | <u>112,193,486</u> |
| <u>144,351</u> | <u>(1,639,315)</u> | <u>(18,697,662)</u> | <u>94,012</u> | <u>(6,426,316)</u> |
| <u>(7,158)</u> | <u>-</u> | <u>(153,589)</u> | <u>-</u> | <u>8,210,060</u> |
| <u>(7,158)</u> | <u>-</u> | <u>(153,589)</u> | <u>-</u> | <u>(8,819,393)</u> |
| <u>137,193</u> | <u>(1,639,315)</u> | <u>(18,851,251)</u> | <u>94,012</u> | <u>(609,333)</u> |
| <u>-</u> | <u>28,245,257</u> | <u>81,954,347</u> | <u>2,873,220</u> | <u>(7,035,649)</u> |
| <u>\$ 137,193</u> | <u>\$ 26,605,942</u> | <u>\$ 63,103,096</u> | <u>\$ 2,967,232</u> | <u>\$ 154,707,899</u> |

KANE COUNTY, ILLINOIS

Geographic Information Systems Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|-------------------------------------|-------------------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$ 1,086,524 | \$ 842,599 | (\$ 243,925) |
| Interest | 50,000 | 71,775 | 21,775 |
| Total Revenues | <u>1,136,524</u> | <u>914,374</u> | <u>(222,150)</u> |
| Expenditures | | | |
| General Government | | | |
| Personnel Services | | | |
| Full-Time Salaries | 372,730 | 369,612 | 3,118 |
| Part-Time Salaries | 7,200 | 336 | 6,864 |
| Overtime Salaries | 5,150 | 2,044 | 3,106 |
| Total Personnel Services | <u>385,080</u> | <u>371,992</u> | <u>13,088</u> |
| Benefits | | | |
| Healthcare Contribution | 86,936 | 56,638 | 30,298 |
| Dental Contribution | 3,597 | 2,720 | 877 |
| FICA/SS Contribution | 29,459 | 27,601 | 1,858 |
| IMRF Contribution | 31,885 | 29,388 | 2,497 |
| Total Benefits | <u>151,877</u> | <u>116,347</u> | <u>35,530</u> |
| Contractual Services | | | |
| Contractual/Consulting Services | 545,269 | 501,547 | 43,722 |
| Repairs and Maintenance - Computers | 175,815 | 81,456 | 94,359 |
| Liability Insurance | 9,935 | 9,935 | - |
| Workers Compensation | 7,278 | 7,278 | - |
| Unemployment Claims | 732 | 732 | - |
| Mapping | 50,000 | 614 | 49,386 |
| Conferences and Meetings | 12,000 | 4,893 | 7,107 |
| Employee Training | 15,000 | 2,792 | 12,208 |
| Employee Mileage Expenditures | 500 | 91 | 409 |
| General Association Dues | 1,000 | 530 | 470 |
| Total Contractual Services | <u>817,529</u> | <u>609,868</u> | <u>207,661</u> |
| Commodities | | | |
| Office Supplies | 5,000 | 1,078 | 3,922 |
| Operating Supplies | 600 | 409 | 191 |
| Computer Related Supplies | 11,000 | 11,158 | (158) |
| Books and Subscriptions | 3,000 | 2,404 | 596 |
| Computer Software - Non-Capital | 3,000 | 1,714 | 1,286 |
| Computer Hardware - Non-Capital | 3,000 | 690 | 2,310 |
| Telephone | 5,600 | 3,053 | 2,547 |
| Total Commodities | <u>31,200</u> | <u>20,506</u> | <u>10,694</u> |
| Total General Government | <u>1,385,686</u> | <u>1,118,713</u> | <u>266,973</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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Capital Outlay | | | |
| Computers | \$ 82,367 | \$ 51,924 | \$ 30,443 |
| Computer Software - Capital | 34,000 | 57,583 | (23,583) |
| Printers | 5,971 | 13,798 | (7,827) |
| Office Furniture | 3,000 | - | 3,000 |
| Total Capital Outlay | 125,338 | 123,305 | 2,033 |
| Total Expenditures | 1,511,024 | 1,242,018 | 269,006 |
| Net Change in Fund Balance | (\$ 374,500) | (327,644) | \$ 46,856 |
| Fund Balance at Beginning of Year | | 2,253,772 | |
| Fund Balance at End of Year | | \$ 1,926,128 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Property Taxes | \$ 5,284,676 | \$ 5,169,234 | (\$ 115,442) |
| Reimbursements | 3,507 | 8,452 | 4,945 |
| Interest | 100,000 | 121,810 | 21,810 |
| Total Revenues | 5,388,183 | 5,299,496 | (88,687) |
| Expenditures | | | |
| General Government | | | |
| Benefits | | | |
| IMRF Contribution | 2,535,234 | 2,395,121 | 140,113 |
| SLEP Contribution | 2,884,362 | 2,736,969 | 147,393 |
| Total Expenditures | 5,419,596 | 5,132,090 | 287,506 |
| Excess (Deficiency) of Revenues Over Expenditures | (31,413) | 167,406 | 135,993 |
| Other Financing Sources (Uses) | | | |
| Transfers In | 1,693 | 1,693 | - |
| Total Other Financing Sources (Uses) | 1,693 | 1,693 | - |
| Net Change in Fund Balance | (\$ 29,720) | 169,099 | \$ 198,819 |
| Fund Balance at Beginning of Year | | 3,347,801 | |
| Fund Balance at End of Year | | \$ 3,516,900 | |

KANE COUNTY, ILLINOIS

Social Security Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------------|---|
| Revenues | | | |
| Property Taxes | \$ 3,430,847 | \$ 3,255,054 | (\$ 175,793) |
| Reimbursements | 3,240 | 5,385 | 2,145 |
| Interest | 100,000 | 92,410 | (7,590) |
| Miscellaneous | - | 3,539 | 3,539 |
| | <u>3,534,087</u> | <u>3,356,388</u> | <u>(177,699)</u> |
| Total Revenues | | | |
| Expenditures | | | |
| General Government | | | |
| Benefits | | | |
| FICA/SS Contribution | 3,548,203 | 3,365,733 | 182,470 |
| | <u>3,548,203</u> | <u>3,365,733</u> | <u>182,470</u> |
| Total Expenditures | | | |
| Excess (Deficiency) of Revenues Over Expenditures | (14,116) | (9,345) | (23,461) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 1,564 | 1,564 | - |
| | <u>1,564</u> | <u>1,564</u> | <u>-</u> |
| Total Other Financing Sources (Uses) | | | |
| Net Change in Fund Balance | <u>(\$ 12,552)</u> | <u>(7,781)</u> | <u>\$ 4,771</u> |
| Fund Balance at Beginning of Year | | <u>3,055,461</u> | |
| Fund Balance at End of Year | | <u>\$ 3,047,680</u> | |

KANE COUNTY, ILLINOIS

Riverboat Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-----------------|--------------|---|
| Revenues | | | |
| Interest | \$ 200,000 | \$ 226,626 | \$ 26,626 |
| Miscellaneous | 7,000,000 | 8,517,392 | 1,517,392 |
| Total Revenues | 7,200,000 | 8,744,018 | 1,544,018 |
| Expenditures | | | |
| General Government | | | |
| Personnel Services | | | |
| Full-Time Salaries | 56,000 | 48,224 | 7,776 |
| Benefits | | | |
| Healthcare Contribution | 8,548 | 5,931 | 2,617 |
| Dental Contribution | 429 | 335 | 94 |
| FICA/SS Contribution | 4,284 | 3,672 | 612 |
| IMRF Contribution | 4,637 | 3,991 | 646 |
| Tuition Reimbursement | 150,000 | 69,257 | 80,743 |
| Total Benefits | 167,898 | 83,186 | 84,712 |
| Contractual Services | | | |
| Liability Insurance | 1,445 | 1,445 | - |
| Workers Compensation | 1,058 | 1,058 | - |
| Unemployment Claims | 106 | 106 | - |
| General Printing | 49,493 | - | 49,493 |
| Miscellaneous Contractual Expenditures | 760,105 | 3,535 | 756,570 |
| Riverboat External Grants | 1,000,000 | 1,038,056 | (38,056) |
| Total Contractual Services | 1,812,207 | 1,044,200 | 768,007 |
| Commodities | | | |
| Operating Supplies | 5,000 | - | 5,000 |
| Total General Government | 2,041,105 | 1,175,610 | 865,495 |
| Capital Outlay | | | |
| Printers | 2,000 | - | 2,000 |
| Total Expenditures | 2,043,105 | 1,175,610 | 867,495 |
| Excess (Deficiency) of Revenues Over Expenditures | 5,156,895 | 7,568,408 | 12,725,303 |
| Other Financing Sources (Uses) | | | |
| Transfers Out | (5,156,895) | (5,196,895) | (40,000) |
| Total Other Financing Sources (Uses) | (5,156,895) | (5,196,895) | (40,000) |
| Net Change in Fund Balance | \$ - | 2,371,513 | \$ 2,371,513 |
| Fund Balance at Beginning of Year | | 5,585,826 | |
| Fund Balance at End of Year | | \$ 7,957,339 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-----------------|------------|---|
| Revenues | | | |
| Charges for Services | \$ 63,500 | \$ 53,338 | (\$ 10,162) |
| Interest | 67,004 | 10,924 | (56,080) |
| Miscellaneous | - | 9,227 | 9,227 |
| | 130,504 | 73,489 | (57,015) |
| Expenditures | | | |
| Public Service and Records | | | |
| Personnel Services | | | |
| Full-Time Salaries | 31,500 | 24,705 | 6,795 |
| Benefits | | | |
| Healthcare Contribution | 4,897 | - | 4,897 |
| Dental Contribution | 185 | - | 185 |
| FICA/SS Contribution | 595 | 1,890 | (1,295) |
| IMRF Contribution | 2,608 | 2,046 | 562 |
| Total Benefits | 8,285 | 3,936 | 4,349 |
| 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 | 775 | 475 |
| Liability Insurance | 60 | 60 | - |
| Workers Compensation | 552 | 552 | - |
| Unemployment Claims | 57 | 57 | - |
| Conferences and Meetings | 4,000 | 190 | 3,810 |
| Employee Mileage Expenditures | 3,000 | 6 | 2,994 |
| Total Contractual Services | 44,419 | 1,640 | 42,779 |
| Commodities | | | |
| Office Supplies | 1,900 | 1,517 | 383 |
| Total Public Service and Records | 86,104 | 31,798 | 54,306 |
| Capital Outlay | | | |
| Computers | 26,000 | 2,239 | 23,761 |
| Printers | 5,200 | 1,140 | 4,060 |
| Office Furniture | 8,000 | 7,569 | 431 |
| Copiers | 5,200 | - | 5,200 |
| Total Capital Outlay | 44,400 | 10,948 | 33,452 |
| Total Expenditures | 130,504 | 42,746 | 87,758 |
| Net Change in Fund Balance | \$ - | 30,743 | \$ 30,743 |
| Fund Balance at Beginning of Year | | 332,805 | |
| Fund Balance at End of Year | | \$ 363,548 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-----------------|------------|---|
| Revenues | | | |
| Charges for Services | \$ 120,000 | \$ 154,612 | \$ 34,612 |
| Interest | 4,039 | 925 | (3,114) |
| Total Revenues | 124,039 | 155,537 | 31,498 |
| Expenditures | | | |
| Public Service and Records | | | |
| Personnel Services | | | |
| Full-Time Salaries | 45,689 | 42,259 | 3,430 |
| Part-Time Salaries | 10,234 | 148 | 10,086 |
| Total Personnel Services | 55,923 | 42,407 | 13,516 |
| Benefits | | | |
| Healthcare Contribution | 5,584 | 1,692 | 3,892 |
| Dental Contribution | 786 | 263 | 523 |
| FICA/SS Contribution | 4,278 | 3,206 | 1,072 |
| IMRF Contribution | 4,630 | 3,463 | 1,167 |
| Total Benefits | 15,278 | 8,624 | 6,654 |
| Contractual Services | | | |
| Contractual/Consulting Services | 20,000 | 30,525 | (10,525) |
| Repairs and Maintenance - Computers | - | 1,827 | (1,827) |
| Repairs and Maintenance - Copiers | - | 3,075 | (3,075) |
| Liability Insurance | 1,443 | 1,443 | - |
| Workers Compensation | 1,057 | 1,057 | - |
| Unemployment Claims | 106 | 106 | - |
| Miscellaneous Contractual Expenditures | - | 2,275 | (2,275) |
| Total Contractual Services | 22,606 | 40,308 | (17,702) |
| Commodities | | | |
| Operating Supplies | - | 7,290 | (7,290) |
| Computer Related Supplies | - | 160 | (160) |
| Telephone | - | 194 | (194) |
| Total Commodities | - | 7,644 | (7,644) |
| Total Public Service and Records | 93,807 | 98,983 | (5,176) |
| Capital Outlay | | | |
| Computer Software - Capital | 30,232 | 6,058 | 24,174 |
| Office Furniture | - | 35,870 | (35,870) |
| Total Capital Outlay | 30,232 | 41,928 | (11,696) |
| Total Expenditures | 124,039 | 140,911 | (16,872) |
| Net Change in Fund Balance | \$ - | 14,626 | \$ 14,626 |
| Fund Balance at Beginning of Year | | 21,038 | |
| Fund Balance at End of Year | | \$ 35,664 | |

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, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|-------------------------------------|-------------------------|----------------|---|
| Revenues | | | |
| Charges for Services | \$ 547,069 | \$ 385,860 | (\$ 161,209) |
| Interest | - | 61,420 | 61,420 |
| Miscellaneous | - | 25 | 25 |
| | <u>547,069</u> | <u>447,305</u> | <u>(99,764)</u> |
| Expenditures | | | |
| Public Service and Records | | | |
| Personnel Services | | | |
| Full-Time Salaries | 307,000 | 36,762 | 270,238 |
| Part-Time Salaries | 61,200 | 13,481 | 47,719 |
| Overtime Salaries | 30,000 | - | 30,000 |
| Total Personnel Services | <u>398,200</u> | <u>50,243</u> | <u>347,957</u> |
| Benefits | | | |
| Healthcare Contribution | 2,251 | 4,788 | (2,537) |
| Dental Contribution | 82 | 234 | (152) |
| FICA/SS Contribution | 30,462 | 3,759 | 26,703 |
| IMRF Contribution | 32,971 | 4,157 | 28,814 |
| Total Benefits | <u>65,766</u> | <u>12,938</u> | <u>52,828</u> |
| Contractual Services | | | |
| Contractual/Consulting Services | 190,000 | 204,356 | (14,356) |
| Repairs and Maintenance - Computers | 20,000 | - | 20,000 |
| Repairs and Maintenance - Copiers | 30,000 | 10,198 | 19,802 |
| Equipment Rental | 14,256 | - | 14,256 |
| Liability Insurance | 10,274 | 10,274 | - |
| Workers Compensation | 7,526 | 7,526 | - |
| Unemployment Claims | 757 | 757 | - |
| Film Conversion/Book Binding | 55,000 | 1,608 | 53,392 |
| Conferences and Meetings | 8,000 | 3,025 | 4,975 |
| Employee Training | 30,000 | - | 30,000 |
| Total Contractual Services | <u>365,813</u> | <u>237,744</u> | <u>128,069</u> |
| Commodities | | | |
| Office Supplies | 30,000 | 589 | 29,411 |
| Operating Supplies | 50,000 | 2,167 | 47,833 |
| Computer Related Supplies | 183,000 | 35,047 | 147,953 |
| Books and Subscriptions | 1,000 | - | 1,000 |
| Telephone | 30,000 | 2,182 | 27,818 |
| Total Commodities | <u>294,000</u> | <u>39,985</u> | <u>254,015</u> |
| Total Public Service and Records | <u>1,123,779</u> | <u>340,910</u> | <u>782,869</u> |
| Capital Outlay | | | |
| Computers | 285,000 | 74,070 | 210,930 |
| Computer Software - Capital | 185,000 | 60,531 | 124,469 |

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, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--|---------------------------|-------------------------|---|
| Printers | \$ 95,000 | \$ - | \$ 95,000 |
| Office Furniture | 20,000 | - | 20,000 |
| Copiers | 35,000 | - | 35,000 |
| Total Capital Outlay | <u>620,000</u> | <u>134,601</u> | <u>485,399</u> |
| Total Expenditures | <u>1,743,779</u> | <u>475,511</u> | <u>1,268,268</u> |
| Net Change in Fund Balance | <u>(\$ 1,196,710)</u> | <u>(28,206)</u> | <u>\$ 1,168,504</u> |
| Fund Balance at Beginning of Year | | <u>1,915,146</u> | |
| Fund Balance at End of Year | | <u>\$ 1,886,940</u> | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-----------------|------------|---|
| Revenues | | | |
| Charges for Services | \$ 85,000 | \$ 108,115 | \$ 23,115 |
| Interest | 2,500 | 3,340 | 840 |
| Total Revenues | 87,500 | 111,455 | 23,955 |
| Expenditures | | | |
| Judicial | | | |
| Contractual Services | | | |
| Contractual/Consulting Services | 85,000 | 97,972 | (12,972) |
| Liability Insurance | 4,200 | - | 4,200 |
| General Printing | 500 | 34 | 466 |
| Total Contractual Services | 89,700 | 98,006 | (8,306) |
| Commodities | | | |
| Office Supplies | 500 | - | 500 |
| Total Judicial | 90,200 | 98,006 | (7,806) |
| Capital Outlay | | | |
| Printers | 450 | - | 450 |
| Communications Equipment | 1,000 | - | 1,000 |
| Office Furniture | 1,500 | - | 1,500 |
| Total Capital Outlay | 2,950 | - | 2,950 |
| Total Expenditures | 93,150 | 98,006 | (4,856) |
| Net Change in Fund Balance | (\$ 5,650) | 13,449 | \$ 19,099 |
| Fund Balance at Beginning of Year | | 95,627 | |
| Fund Balance at End of Year | | \$ 109,076 | |

KANE COUNTY, ILLINOIS

Court Automation Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|-------------------------------------|-------------------------|---------------|---|
| Revenues | | | |
| Charges for Services | \$ 1,000,000 | \$ 1,396,142 | \$ 396,142 |
| Interest | 40,000 | 24,352 | (15,648) |
| Total Revenues | 1,040,000 | 1,420,494 | 380,494 |
| Expenditures | | | |
| Judicial | | | |
| Personnel Services | | | |
| Full-Time Salaries | 350,000 | 385,995 | (35,995) |
| Benefits | | | |
| Healthcare Contribution | 25,000 | 49,157 | (24,157) |
| Dental Contribution | 750 | 1,983 | (1,233) |
| FICA/SS Contribution | 26,775 | 28,589 | (1,814) |
| IMRF Contribution | 28,980 | 31,152 | (2,172) |
| Total Benefits | 81,505 | 110,881 | (29,376) |
| Contractual Services | | | |
| Contractual/Consulting Services | 30,000 | 274,824 | (244,824) |
| Repairs and Maintenance - Computers | 291,566 | 422,599 | (131,033) |
| Repairs and Maintenance - Copiers | 6,690 | - | 6,690 |
| Repairs and Maintenance - Equipment | 5,500 | 711 | 4,789 |
| Equipment Rental | - | 5,136 | (5,136) |
| Repairs and Maintenance - Vehicles | 250 | 72 | 178 |
| Liability Insurance | 9,030 | 9,030 | - |
| Workers Compensation | 6,615 | 6,615 | - |
| Unemployment Claims | 665 | 665 | - |
| General Printing | 45,000 | 26,944 | 18,056 |
| Conferences and Meetings | 6,900 | 5,441 | 1,459 |
| Employee Training | 16,000 | 10,706 | 5,294 |
| Employee Mileage Expenditures | 4,200 | 344 | 3,856 |
| General Association Dues | 1,800 | 10 | 1,790 |
| Total Contractual Services | 424,216 | 763,097 | (338,881) |
| Commodities | | | |
| Office Supplies | 45,000 | 5,581 | 39,419 |
| Computer Related Supplies | 65,000 | 30,876 | 34,124 |
| Postage | 500 | 430 | 70 |
| Books and Subscriptions | 1,875 | 2,355 | (480) |
| Fuel - Vehicles | 750 | - | 750 |
| Telephone | 48,300 | 1,922 | 46,378 |
| Cellular Phone | - | 956 | (956) |
| Total Commodities | 161,425 | 42,120 | 119,305 |
| Total Judicial | 1,017,146 | 1,302,093 | (284,947) |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|----------------|---|
| Capital Outlay | | | |
| Computers | 304,794 | 44,596 | 260,198 |
| Computer Software - Capital | \$ 11,350 | \$ 2,550 | \$ 8,800 |
| Printers | 26,880 | 4,480 | 22,400 |
| Office Furniture | 34,860 | - | 34,860 |
| Office Equipment | - | 13,676 | (13,676) |
| Total Capital Outlay | 377,884 | 65,302 | 312,582 |
| Total Expenditures | 1,395,030 | 1,367,395 | 27,635 |
| Net Change in Fund Balance | (\$ 355,030) | 53,099 | \$ 408,129 |
| Fund Balance at Beginning of Year | | 698,610 | |
| Fund Balance at End of Year | | \$ 751,709 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-----------------|--------------|---|
| Revenues | | | |
| Fines | \$ 1,000,000 | \$ 1,335,917 | \$ 335,917 |
| Interest | 32,000 | 22,114 | (9,886) |
| Total Revenues | 1,032,000 | 1,358,031 | 326,031 |
| Expenditures | | | |
| Judicial | | | |
| Personnel Services | | | |
| Full-Time Salaries | 350,000 | 397,832 | (47,832) |
| Part-Time Salaries | 8,000 | 483 | 7,517 |
| Overtime Salaries | 500 | 664 | (164) |
| Total Personnel Services | 358,500 | 398,979 | (40,479) |
| Benefits | | | |
| Healthcare Contribution | 35,000 | 95,087 | (60,087) |
| Dental Contribution | 2,000 | 4,093 | (2,093) |
| FICA/SS Contribution | 27,425 | 29,547 | (2,122) |
| IMRF Contribution | 29,684 | 31,665 | (1,981) |
| Total Benefits | 94,109 | 160,392 | (66,283) |
| Contractual Services | | | |
| Contractual/Consulting Services | 350,500 | 545,012 | (194,512) |
| Destruction of Records Services | 3,000 | 3,342 | (342) |
| Repairs and Maintenance - Copiers | 152,541 | 125,828 | 26,713 |
| Repairs and Maintenance - Equipment | 5,000 | 9,068 | (4,068) |
| Liability Insurance | 9,249 | 9,249 | - |
| Workers Compensation | 6,776 | 6,776 | - |
| Unemployment Claims | 681 | 681 | - |
| Film Conversion/Book Binding | 60,000 | 71,379 | (11,379) |
| Conferences and Meetings | 7,300 | 7,243 | 57 |
| Employee Training | 5,000 | 3,090 | 1,910 |
| Employee Mileage Expenditures | 8,800 | 190 | 8,610 |
| General Association Dues | 3,411 | 855 | 2,556 |
| Total Contractual Services | 612,258 | 782,713 | (170,455) |
| Commodities | | | |
| Office Supplies | 25,000 | 13,904 | 11,096 |
| Computer Related Supplies | 74,100 | 36,568 | 37,532 |
| Telephone | 2,400 | 984 | 1,416 |
| Cellular Phone | - | 639 | (639) |
| Total Commodities | 101,500 | 52,095 | 49,405 |
| Total Judicial | 1,166,367 | 1,394,179 | (227,812) |
| Capital Outlay | | | |
| Computers | 72,769 | 8,368 | 64,401 |
| Computer Software - Capital | 138,014 | 8,771 | 129,243 |
| Printers | - | 20,404 | (20,404) |
| Office Furniture | 112,493 | 5,894 | 106,599 |
| Office Equipment | - | 6,803 | (6,803) |
| Total Capital Outlay | 323,276 | 50,240 | 273,036 |
| Total Expenditures | 1,489,643 | 1,444,419 | 45,224 |
| Net Change in Fund Balance | (\$ 457,643) | (86,388) | \$ 371,255 |
| Fund Balance at Beginning of Year | | 734,150 | |
| Fund Balance at End of Year | | \$ 647,762 | |

KANE COUNTY, ILLINOIS

Child Support Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Charges for Services | \$ 150,000 | \$ 159,039 | \$ 9,039 |
| Interest | 15,000 | 13,294 | (1,706) |
| Total Revenues | 165,000 | 172,333 | 7,333 |
| Expenditures | | | |
| Judicial | | | |
| Personnel Services | | | |
| Full-Time Salaries | 75,000 | 68,688 | 6,312 |
| Part-Time Salaries | 8,000 | - | 8,000 |
| Overtime Salaries | 250 | 1,164 | (914) |
| Total Personnel Services | 83,250 | 69,852 | 13,398 |
| Benefits | | | |
| Healthcare Contribution | - | 9,836 | (9,836) |
| Dental Contribution | - | 407 | (407) |
| FICA/SS Contribution | 6,369 | 5,244 | 1,125 |
| IMRF Contribution | 6,893 | 5,464 | 1,429 |
| Total Benefits | 13,262 | 20,951 | (7,689) |
| Contractual Services | | | |
| Contractual/Consulting Services | 200,000 | 21,302 | 178,698 |
| Repairs and Maintenance - Equipment | 250 | - | 250 |
| Liability Insurance | 2,148 | 2,148 | - |
| Workers Compensation | 1,573 | 1,573 | - |
| Unemployment Claims | 158 | 158 | - |
| General Printing | 12,000 | 19,111 | (7,111) |
| Conferences and Meetings | 1,900 | - | 1,900 |
| Employee Mileage Expenditures | 600 | - | 600 |
| General Association Dues | 365 | 95 | 270 |
| Total Contractual Services | 218,994 | 44,387 | 174,607 |
| Commodities | | | |
| Office Supplies | 2,500 | 3,209 | (709) |
| Postage | 850 | 1,024 | (174) |
| Telephone | 2,400 | 1,036 | 1,364 |
| Cellular Phone | - | 740 | (740) |
| Total Commodities | 5,750 | 6,009 | (259) |
| Total Expenditures | 321,256 | 141,199 | 180,057 |
| Net Change in Fund Balance | (\$ 156,256) | 31,134 | \$ 187,390 |
| Fund Balance at Beginning of Year | | 403,934 | |
| Fund Balance at End of Year | | \$ 435,068 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-----------------|------------|---|
| Revenues | | | |
| Charges for Services | \$ 25,000 | \$ 112,117 | \$ 87,117 |
| Interest | - | 3,089 | 3,089 |
| | 25,000 | 115,206 | 90,206 |
| Expenditures | | | |
| Judicial | | | |
| Personnel Services | | | |
| Full-Time Salaries | - | 4,811 | (4,811) |
| Overtime Salaries | - | 63 | (63) |
| Total Personnel Services | - | 4,874 | (4,874) |
| Benefits | | | |
| FICA/SS Contribution | - | 373 | (373) |
| IMRF Contribution | - | 404 | (404) |
| Total Benefits | - | 777 | (777) |
| Contractual Services | | | |
| Contractual/Consulting Services | 25,000 | 840 | 24,160 |
| Total Expenditures | 25,000 | 6,491 | 18,509 |
| Net Change in Fund Balance | \$ - | 108,715 | \$ 108,715 |
| Fund Balance at Beginning of Year | | 50,992 | |
| Fund Balance at End of Year | | \$ 159,707 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Grants | \$ 756,437 | \$ 678,180 | (\$ 78,257) |
| Total Revenues | 756,437 | 678,180 | (78,257) |
| Expenditures | | | |
| Judicial | | | |
| Personnel Services | | | |
| Full-Time Salaries | 429,511 | 484,040 | (54,529) |
| Part-Time Salaries | 82,711 | 40,922 | 41,789 |
| Total Personnel Services | 512,222 | 524,962 | (12,740) |
| Benefits | | | |
| Healthcare Contribution | 145,357 | 126,683 | 18,674 |
| Dental Contribution | 6,096 | 5,482 | 614 |
| FICA/SS Contribution | 39,185 | 37,744 | 1,441 |
| IMRF Contribution | 42,412 | 41,455 | 957 |
| Total Benefits | 233,050 | 211,364 | 21,686 |
| Contractual Services | | | |
| Contractual/Consulting Services | 4,000 | 2,135 | 1,865 |
| Trials and Cost of Hearings | 1,000 | 153 | 847 |
| Liability Insurance | 13,215 | 13,215 | - |
| Workers Compensation | 9,681 | 9,681 | - |
| Unemployment Claims | 973 | 973 | - |
| Conferences and Meetings | 1,150 | 2,396 | (1,246) |
| General Association Dues | 430 | 300 | 130 |
| Total Contractual Services | 30,449 | 28,853 | 1,596 |
| Total Expenditures | 775,721 | 765,179 | 10,542 |
| Excess (Deficiency) of Revenues Over Expenditures | (19,284) | (86,999) | (106,283) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 19,284 | 19,284 | - |
| Total Other Financing Sources (Uses) | 19,284 | 19,284 | - |
| Net Change in Fund Balance | \$ - | (67,715) | (\$ 67,715) |
| Fund Balance at Beginning of Year | | 245,042 | |
| Fund Balance at End of Year | | \$ 177,327 | |

KANE COUNTY, ILLINOIS

Drug Prosecution Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-----------------|------------|---|
| Revenues | | | |
| Grants | \$ 143,967 | \$ 143,967 | \$ - |
| Fines | 47,250 | 78,589 | 31,339 |
| Total Revenues | 191,217 | 222,556 | 31,339 |
| Expenditures | | | |
| Judicial | | | |
| Personnel Services | | | |
| Full-Time Salaries | 242,931 | 248,428 | (5,497) |
| Bond Call | 1,800 | - | 1,800 |
| Total Personnel Services | 244,731 | 248,428 | (3,697) |
| Benefits | | | |
| Healthcare Contribution | 30,454 | 29,078 | 1,376 |
| Dental Contribution | 1,120 | 1,361 | (241) |
| FICA/SS Contribution | 18,722 | 18,649 | 73 |
| IMRF Contribution | 20,264 | 20,315 | (51) |
| Total Benefits | 70,560 | 69,403 | 1,157 |
| Contractual Services | | | |
| Liability Insurance | 6,314 | 6,314 | - |
| Workers Compensation | 4,625 | 4,625 | - |
| Unemployment Claims | 465 | 465 | - |
| Total Contractual Services | 11,404 | 11,404 | - |
| Total Expenditures | 326,695 | 329,235 | (2,540) |
| Excess (Deficiency) of Revenues Over Expenditures | (135,478) | (106,679) | (242,157) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 135,478 | 135,478 | - |
| Total Other Financing Sources (Uses) | 135,478 | 135,478 | - |
| Net Change in Fund Balance | \$ - | 28,799 | \$ 28,799 |
| Fund Balance at Beginning of Year | | 337,043 | |
| Fund Balance at End of Year | | \$ 365,842 | |

KANE COUNTY, ILLINOIS

Victim Coordinator Services Program Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-----------------|-----------|---|
| Revenues | | | |
| Grants | \$ 107,380 | \$ 89,704 | (\$ 17,676) |
| Total Revenues | 107,380 | 89,704 | (17,676) |
| Expenditures | | | |
| Judicial | | | |
| Personnel Services | | | |
| Full-Time Salaries | 135,233 | 127,975 | 7,258 |
| Bond Call | - | 1,256 | (1,256) |
| Total Personnel Services | 135,233 | 129,231 | 6,002 |
| Benefits | | | |
| Healthcare Contribution | 21,334 | 28,749 | (7,415) |
| Dental Contribution | 550 | 890 | (340) |
| FICA/SS Contribution | 10,345 | 9,740 | 605 |
| IMRF Contribution | 11,197 | 10,753 | 444 |
| Total Benefits | 43,426 | 50,132 | (6,706) |
| Contractual Services | | | |
| Contractual/Consulting Services | 3,060 | 3,655 | (595) |
| Liability Insurance | 3,489 | 3,489 | - |
| Workers Compensation | 2,556 | 2,556 | - |
| Unemployment Claims | 257 | 257 | - |
| General Printing | 275 | 293 | (18) |
| Total Contractual Services | 9,637 | 10,250 | (613) |
| Total Expenditures | 188,296 | 189,613 | (1,317) |
| Excess (Deficiency) of Revenues Over Expenditures | (80,916) | (99,909) | (180,825) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 80,916 | 80,916 | - |
| Total Other Financing Sources (Uses) | 80,916 | 80,916 | - |
| Net Change in Fund Balance | \$ - | (18,993) | (\$ 18,993) |
| Fund Balance at Beginning of Year | | 67,540 | |
| Fund Balance at End of Year | | \$ 48,547 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Interest | \$ 18,000 | \$ 16,689 | (\$ 1,311) |
| Total Revenues | 18,000 | 16,689 | (1,311) |
| Expenditures | | | |
| Judicial | | | |
| Personnel Services | | | |
| Full-Time Salaries | 271,508 | 267,287 | 4,221 |
| Bond Call | 500 | - | 500 |
| Total Personnel Services | 272,008 | 267,287 | 4,721 |
| Benefits | | | |
| Healthcare Contribution | 43,006 | 38,496 | 4,510 |
| Dental Contribution | 2,498 | 2,205 | 293 |
| FICA/SS Contribution | 20,809 | 20,007 | 802 |
| IMRF Contribution | 22,522 | 22,111 | 411 |
| Total Benefits | 88,835 | 82,819 | 6,016 |
| Contractual Services | | | |
| Contractual/Consulting Services | 900 | - | 900 |
| Trials and Costs of Hearing | 4,179 | 4,780 | (601) |
| Investigations | 1,927 | - | 1,927 |
| Liability Insurance | 7,018 | 7,018 | - |
| Workers Compensation | 5,141 | 5,141 | - |
| Unemployment Claims | 517 | 517 | - |
| General Printing | 700 | - | 700 |
| Conferences and Meetings | 2,100 | 1,734 | 366 |
| Employee Training | 2,095 | 2,554 | (459) |
| General Association Dues | 739 | 619 | 120 |
| Total Contractual Services | 25,316 | 22,363 | 2,953 |
| Commodities | | | |
| Books and Subscriptions | 140 | 140 | - |
| Total Expenditures | 386,299 | 372,609 | 13,690 |
| Excess (Deficiency) of Revenues Over Expenditures | (368,299) | (355,920) | (724,219) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 368,299 | 368,299 | - |
| Total Other Financing Sources (Uses) | 368,299 | 368,299 | - |
| Net Change in Fund Balance | \$ - | 12,379 | \$ 12,379 |
| Fund Balance at Beginning of Year | | 307,736 | |
| Fund Balance at End of Year | | \$ 320,115 | |

KANE COUNTY, ILLINOIS

Environmental Prosecution Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Charges for Services | \$ 5,000 | \$ - | (\$ 5,000) |
| Interest | 10,000 | 2,474 | (7,526) |
| Total Revenues | 15,000 | 2,474 | (12,526) |
| Expenditures | | | |
| Judicial | | | |
| Personnel Services | | | |
| Full-Time Salaries | 162,000 | 164,502 | (2,502) |
| Bond Call | 500 | - | 500 |
| Total Personnel Services | 162,500 | 164,502 | (2,002) |
| Benefits | | | |
| Healthcare Contribution | 21,752 | 23,662 | (1,910) |
| Dental Contribution | 793 | 796 | (3) |
| FICA/SS Contribution | 12,431 | 11,091 | 1,340 |
| IMRF Contribution | 13,455 | 13,216 | 239 |
| Total Benefits | 48,431 | 48,765 | (334) |
| Contractual Services | | | |
| Contractual/Consulting Services | 1,000 | - | 1,000 |
| Trials and Costs of Hearing | 1,000 | 5,430 | (4,430) |
| Liability Insurance | 4,193 | 4,193 | - |
| Workers Compensation | 3,071 | 3,071 | - |
| Unemployment Claims | 309 | 309 | - |
| Conferences and Meetings | 1,250 | 1,113 | 137 |
| Employee Training | 3,000 | 2,881 | 119 |
| Employee Mileage Expenditures | 500 | - | 500 |
| General Association Dues | 379 | 379 | - |
| Total Contractual Services | 14,702 | 17,376 | (2,674) |
| Commodities | | | |
| Office Supplies | 1,000 | - | 1,000 |
| Operating Supplies | 1,000 | 170 | 830 |
| Books and Subscriptions | 1,136 | 249 | 887 |
| Photography Supplies | 500 | 51 | 449 |
| Total Commodities | 3,636 | 470 | 3,166 |
| Total Expenditures | 229,269 | 231,113 | (1,844) |
| Excess (Deficiency) of Revenues Over Expenditures | (214,269) | (228,639) | (442,908) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 214,269 | 200,000 | (14,269) |
| Total Other Financing Sources (Uses) | 214,269 | 200,000 | (14,269) |
| Net Change in Fund Balance | \$ - | (28,639) | (\$ 28,639) |
| Fund Balance at Beginning of Year | | 49,899 | |
| Fund Balance at End of Year | | \$ 21,260 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-----------------|-----------|---|
| Revenues | | | |
| Grants | \$ 70,615 | \$ 69,417 | (\$ 1,198) |
| Interest | - | 1,578 | 1,578 |
| | 70,615 | 70,995 | 380 |
| Expenditures | | | |
| Judicial | | | |
| Personnel Services | | | |
| Full-Time Salaries | 64,783 | 61,105 | 3,678 |
| Bond Call | 200 | 120 | 80 |
| Total Personnel Services | 64,983 | 61,225 | 3,758 |
| Benefits | | | |
| Healthcare Contribution | 8,119 | 11,508 | (3,389) |
| Dental Contribution | 312 | 459 | (147) |
| FICA/SS Contribution | 4,971 | 4,512 | 459 |
| IMRF Contribution | 5,381 | 4,995 | 386 |
| Total Benefits | 18,783 | 21,474 | (2,691) |
| Contractual Services | | | |
| Liability Insurance | 1,677 | 1,677 | - |
| Workers Compensation | 1,228 | 1,228 | - |
| Unemployment Claims | 123 | 123 | - |
| Total Contractual Services | 3,028 | 3,028 | - |
| | 86,794 | 85,727 | 1,067 |
| Excess (Deficiency) of Revenues Over Expenditures | (16,179) | (14,732) | (30,911) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 16,179 | 16,179 | - |
| | 16,179 | 16,179 | - |
| Net Change in Fund Balance | \$ - | 1,447 | \$ 1,447 |
| Fund Balance at Beginning of Year | | 39,102 | |
| Fund Balance at End of Year | | \$ 40,549 | |

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, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--|-------------------------|------------------|---|
| Revenues | | | |
| Grants | \$ 175,000 | \$ 175,000 | \$ - |
| Total Revenues | <u>175,000</u> | <u>175,000</u> | <u>-</u> |
| Expenditures | | | |
| Judicial | | | |
| Personnel Services | | | |
| Full-Time Salaries | 72,090 | 66,993 | 5,097 |
| Bond Call | 300 | - | 300 |
| Total Personnel Services | <u>72,390</u> | <u>66,993</u> | <u>5,397</u> |
| Benefits | | | |
| Healthcare Contribution | 18,118 | 12,238 | 5,880 |
| Dental Contribution | 669 | 595 | 74 |
| FICA/SS Contribution | 5,493 | 4,968 | 525 |
| IMRF Contribution | 5,947 | 5,435 | 512 |
| Total Benefits | <u>30,227</u> | <u>23,236</u> | <u>6,991</u> |
| Contractual Services | | | |
| Contractual/Consulting Services | 62,744 | 70,613 | (7,869) |
| Liability Insurance | 1,853 | 1,853 | - |
| Workers Compensation | 1,357 | 1,357 | - |
| Unemployment Claims | 136 | 136 | - |
| Conferences and Meetings | 4,750 | 3,531 | 1,219 |
| Total Contractual Services | <u>70,840</u> | <u>77,490</u> | <u>(6,650)</u> |
| Commodities | | | |
| Office Supplies | 883 | 882 | 1 |
| Telephone | 660 | 320 | 340 |
| Total Commodities | <u>1,543</u> | <u>1,202</u> | <u>341</u> |
| Total Expenditures | <u>175,000</u> | <u>168,921</u> | <u>6,079</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>6,079</u> | <u>\$ 6,079</u> |
| Fund Balance at Beginning of Year | | <u>18,071</u> | |
| Fund Balance at End of Year | | <u>\$ 24,150</u> | |

KANE COUNTY, ILLINOIS

Law Library Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|----------------|---|
| Revenues | | | |
| Charges for Services | \$ 232,707 | \$ 290,984 | \$ 58,277 |
| Fines | 168 | - | (168) |
| Reimbursements | 21,000 | 21,035 | 35 |
| Interest | 5,000 | 6,818 | 1,818 |
| | <u>258,875</u> | <u>318,837</u> | <u>59,962</u> |
| Expenditures | | | |
| Judicial | | | |
| Personnel Services | | | |
| Full-Time Salaries | 88,473 | 103,134 | (14,661) |
| Part-Time Salaries | 14,534 | - | 14,534 |
| Total Personnel Services | <u>88,473</u> | <u>103,134</u> | <u>(14,661)</u> |
| Benefits | | | |
| Healthcare Contribution | 10,836 | 9,908 | 928 |
| Dental Contribution | 414 | 393 | 21 |
| FICA/SS Contribution | 7,880 | 7,696 | 184 |
| IMRF Contribution | 8,529 | 8,393 | 136 |
| Total Benefits | <u>27,659</u> | <u>26,390</u> | <u>1,269</u> |
| Contractual Services | | | |
| Repairs and Maintenance - Copiers | 2,600 | 2,192 | 408 |
| Liability Insurance | 2,658 | 2,658 | - |
| Workers Compensation | 1,947 | 1,947 | - |
| Unemployment Claims | 196 | 196 | - |
| Conferences and Meetings | 4,500 | 5,510 | (1,010) |
| Employee Mileage Expenditures | 800 | 862 | (62) |
| General Association Dues | 447 | 663 | (216) |
| Miscellaneous Contractual Expenditures | 14,892 | 9,608 | 5,284 |
| Total Contractual Services | <u>28,040</u> | <u>23,636</u> | <u>4,404</u> |
| Commodities | | | |
| Office Supplies | 3,000 | 1,191 | 1,809 |
| Operating Supplies | 150 | 30 | 120 |
| Computer Related Supplies | 2,000 | 976 | 1,024 |
| Postage | - | 352 | (352) |
| Books and Subscriptions | 86,819 | 128,553 | (41,734) |
| Microfilm Supplies | 100 | - | 100 |
| Telephone | 600 | 1,047 | (447) |
| Total Commodities | <u>92,669</u> | <u>132,149</u> | <u>(39,480)</u> |
| Total Judicial | <u>251,375</u> | <u>285,309</u> | <u>(33,934)</u> |
| Capital Outlay | | | |
| Computers | 1,500 | - | 1,500 |
| Computer Software - Capital | 500 | - | 500 |
| Office Furniture | 500 | 200 | 300 |

Continued

KANE COUNTY, ILLINOIS

Law Library Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--|-------------------------|-----------------------|---|
| Office Equipment | \$ - | \$ 1,162 | (\$ 1,162) |
| Copiers | 5,000 | - | 5,000 |
| Total Capital Outlay | <u>7,500</u> | <u>1,362</u> | <u>6,138</u> |
| Total Expenditures | <u>258,875</u> | <u>286,671</u> | <u>(27,796)</u> |
| Net Change in Fund Balance | <u>\$ -</u> | 32,166 | <u>\$ 32,166</u> |
| Fund Balance at Beginning of Year | | <u>168,886</u> | |
| Fund Balance at End of Year | | <u>\$ 201,052</u> | |

KANE COUNTY, ILLINOIS

Court Security Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|---|-------------------------|---------------|---|
| Revenues | | | |
| Charges for Services | \$ 1,776,000 | \$ 2,079,009 | \$ 303,009 |
| Interest | 20,000 | 21,431 | 1,431 |
| Miscellaneous | - | 2,414 | 2,414 |
| | 1,796,000 | 2,102,854 | 306,854 |
| Expenditures | | | |
| Public Safety | | | |
| Personnel Services | | | |
| Full-Time Salaries | 1,230,132 | 1,191,764 | 38,368 |
| Overtime Salaries | 15,000 | 8,405 | 6,595 |
| Bond Call | 24,000 | 1,089 | 22,911 |
| Total Personnel Services | 1,269,132 | 1,201,258 | 67,874 |
| Benefits | | | |
| Healthcare Contribution | 205,359 | 211,600 (| 6,241) |
| Dental Contribution | 8,064 | 7,566 | 498 |
| FICA/SS Contribution | 97,088 | 89,252 | 7,836 |
| IMRF Contribution | 105,084 | 97,154 | 7,930 |
| Uniform Allowance | 38,200 | 32,467 | 5,733 |
| Total Benefits | 453,795 | 438,039 | 15,756 |
| Contractual Services | | | |
| Contractual/Consulting Services | 2,500 | 1,642 | 858 |
| Medical/Dental/Hospital Services | 1,500 | - | 1,500 |
| Drug Testing and Lab Services | 4,700 | - | 4,700 |
| Repairs and Maintenance - Communications Equip. | 9,372 | 7,908 | 1,464 |
| Repairs and Maintenance - Equipment | 20,000 | 12,341 | 7,659 |
| Liability Insurance | 32,744 | 32,744 | - |
| Workers Compensation | 23,987 | 23,987 | - |
| Unemployment Claims | 2,411 | 2,411 | - |
| Conferences and Meetings | 500 | - | 500 |
| Employee Training | 7,000 | 2,893 | 4,107 |
| Employee Mileage Expenditures | 1,000 | 2,018 (| 1,018) |
| General Association Dues | 105 | - | 105 |
| Pre-Employment Physicals | 3,500 | 1,190 | 2,310 |
| Total Contractual Services | 109,319 | 87,134 | 22,185 |
| Commodities | | | |
| Office Supplies | 1,500 | 1,540 (| 40) |
| Operating Supplies | 1,000 | 1,077 (| 77) |
| Employee Recognition Supplies | 500 | 465 | 35 |
| Weapons and Ammunition | 4,000 | 3,000 | 1,000 |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Medical Supplies and Drugs | \$ 700 | \$ 534 | \$ 166 |
| Telephone | 500 | 1,381 | (881) |
| Total Commodities | 8,200 | 7,997 | 203 |
| Total Public Safety | 1,840,446 | 1,734,428 | 106,018 |
| Capital Outlay | | | |
| Printers | - | 81 | (81) |
| Special Purpose Equipment | 25,975 | 26,080 | (105) |
| Total Capital Outlay | 25,975 | 26,161 | (186) |
| Total Expenditures | 1,866,421 | 1,760,589 | 105,832 |
| Excess (Deficiency) of Revenues Over Expenditures | (70,421) | 342,265 | 271,844 |
| Other Financing Sources (Uses) | | | |
| Transfers In | 70,421 | - | (70,421) |
| Total Other Financing Sources (Uses) | 70,421 | - | (70,421) |
| Net Change in Fund Balance | \$ - | 342,265 | \$ 342,265 |
| Fund Balance at Beginning of Year | | 565,565 | |
| Fund Balance at End of Year | | \$ 907,830 | |

KANE COUNTY, ILLINOIS

Justice Assistance Grant Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Interest | \$ - | \$ 389 | \$ 389 |
| Total Revenues | - | 389 | 389 |
| Expenditures | | | |
| Capital Outlay | | | |
| Machinery and Equipment | 12,116 | 12,116 | - |
| Total Expenditures | 12,116 | 12,116 | - |
| Net Change in Fund Balance | (\$ 12,116) | (11,727) | \$ 389 |
| Fund Balance at Beginning of Year | | 14,930 | |
| Fund Balance at End of Year | | \$ 3,203 | |

KANE COUNTY, ILLINOIS

Probation Services Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|----------------|---|
| Revenues | | | |
| Grants | \$ 59,887 | \$ 16,500 | (\$ 43,387) |
| Charges for Services | 651,687 | 658,111 | 6,424 |
| Reimbursements | 8,000 | 9,905 | 1,905 |
| Interest | - | 2 | 2 |
| | <u>719,574</u> | <u>684,518</u> | <u>(35,056)</u> |
| Expenditures | | | |
| Public Safety | | | |
| Contractual Services | | | |
| Medical/Dental/Hospital Services | 2,400 | - | 2,400 |
| Software Licensing Cost | 5,000 | 3,000 | 2,000 |
| Polygraph Testing | - | 6,600 | (6,600) |
| Security Services | 45,000 | 35,624 | 9,376 |
| Lab Services | 125,000 | 9,913 | 115,087 |
| Testing Services | 20,000 | 650 | 19,350 |
| Repairs and Maintenance - Computers | 8,000 | - | 8,000 |
| Building Space Rental | - | 700 | (700) |
| Equipment Rental | 10,000 | - | 10,000 |
| Repairs and Maintenance - Vehicles | 25,000 | - | 25,000 |
| General Printing | 5,000 | 779 | 4,221 |
| Conferences and Meetings | 30,533 | 5,643 | 24,890 |
| Employee Training | 30,000 | 5,379 | 24,621 |
| Employee Mileage Expenditures | 10,000 | 2,038 | 7,962 |
| General Association Dues | 2,000 | 145 | 1,855 |
| Miscellaneous Contractual Expenditures | 420,885 | 214,700 | 206,185 |
| Total Contractual Services | <u>738,818</u> | <u>285,171</u> | <u>453,647</u> |
| Commodities | | | |
| Operating Supplies | 11,703 | 32,384 | (20,681) |
| Computer Related Supplies | 15,500 | 6,144 | 9,356 |
| Books and Subscriptions | 6,000 | 1,714 | 4,286 |
| Computer Software - Non-Capital | 6,000 | 239 | 5,761 |
| 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 | 25,000 | - | 25,000 |
| Fuel - Vehicles | 25,500 | 10,925 | 14,575 |
| Telephone | 50,000 | 178 | 49,822 |
| Total Commodities | <u>161,703</u> | <u>51,584</u> | <u>110,119</u> |
| Total Public Safety | <u>900,521</u> | <u>336,755</u> | <u>563,766</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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|------------------|---|
| Capital Outlay | | | |
| Computers | \$ 5,000 | \$ - | \$ 5,000 |
| Printers | 15,000 | 861 | 14,139 |
| Communications Equipment | 15,000 | 3,765 | 11,235 |
| Automotive Equipment | 30,000 | 30,000 | - |
| Copiers | 10,000 | 16,163 | (6,163) |
| Special Purpose Equipment | 20,000 | 6,660 | 13,340 |
| Building Improvements | - | 3,844 | (3,844) |
| Total Capital Outlay | 95,000 | 61,293 | 33,707 |
| Total Expenditures | 995,521 | 398,048 | 597,473 |
| Net Change in Fund Balance | (\$ 275,947) | 286,470 | \$ 562,417 |
| Fund Balance at Beginning of Year | | 1,835,610 | |
| Fund Balance at End of Year | | \$ 2,122,080 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Charges for Services | \$ 101,000 | \$ 76,001 | (\$ 24,999) |
| Interest | - | 347 | 347 |
| | 101,000 | 76,348 | (24,652) |
| Expenditures | | | |
| Public Safety | | | |
| Contractual Services | | | |
| Lab Services | 96,000 | 74,677 | 21,323 |
| Commodities | | | |
| Medical Supplies and Drugs | 5,000 | 3,036 | 1,964 |
| | 101,000 | 77,713 | 23,287 |
| Net Change in Fund Balance | \$ - | (1,365) | (\$ 1,365) |
| Fund Balance at Beginning of Year | | 6,612 | |
| Fund Balance at End of Year | | \$ 5,247 | |

KANE COUNTY, ILLINOIS

Drug Court Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Interest | \$ 10,000 | \$ 16,645 | \$ 6,645 |
| Total Revenues | 10,000 | 16,645 | 6,645 |
| Expenditures | | | |
| Public Safety | | | |
| Contractual Services - Adult Drug Court | | | |
| Contractual/Consulting Services | 185,000 | 101,700 | 83,300 |
| Commodities - Adult Drug Court | | | |
| Drug Court Graduation Supplies | 25,000 | 415 | 24,585 |
| Total Expenditures | 210,000 | 102,115 | 107,885 |
| Excess (Deficiency) of Revenues Over Expenditures | (200,000) | (85,470) | (285,470) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 185,000 | 185,000 | - |
| Total Other Financing Sources (Uses) | 185,000 | 185,000 | - |
| Net Change in Fund Balance | (\$ 15,000) | 99,530 | \$ 114,530 |
| Fund Balance at Beginning of Year | | 364,770 | |
| Fund Balance at End of Year | | \$ 464,300 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|------------------|---|
| Revenues | | | |
| Grants | \$ 99,298 | \$ 104,660 | \$ 5,362 |
| Charges for Services | 210,000 | 135,740 | (74,260) |
| Reimbursements | - | 98 | 98 |
| Interest | - | 1,693 | 1,693 |
| | <u>309,298</u> | <u>242,191</u> | <u>(67,107)</u> |
| Expenditures | | | |
| Public Safety | | | |
| Personnel Services | | | |
| Full-Time Salaries | 30,785 | 76,306 | (45,521) |
| Non-Subsidized Salaries | 74,475 | 37,238 | 37,237 |
| Part-Time Salaries | 35,040 | 9,355 | 25,685 |
| Total Personnel Services | <u>140,300</u> | <u>122,899</u> | <u>17,401</u> |
| Benefits | | | |
| Healthcare Contribution | 36,047 | 32,995 | 3,052 |
| Dental Contribution | 762 | 705 | 57 |
| FICA/SS Contribution | 10,733 | 9,257 | 1,476 |
| IMRF Contribution | 11,617 | 10,093 | 1,524 |
| Total Benefits | <u>59,159</u> | <u>53,050</u> | <u>6,109</u> |
| Contractual Services | | | |
| Contractual/Consulting Services | 75,000 | 71,864 | 3,136 |
| Repairs and Maintenance - Vehicles | 2,000 | 286 | 1,714 |
| Liability Insurance | 3,620 | 3,620 | - |
| Workers Compensation | 2,652 | 2,652 | - |
| Unemployment Claims | 267 | 267 | - |
| Conferences and Meetings | 5,000 | 2,407 | 2,593 |
| Employee Training | 5,000 | 215 | 4,785 |
| Employee Mileage Expenditures | 1,000 | 478 | 522 |
| Total Contractual Services | <u>94,539</u> | <u>81,789</u> | <u>12,750</u> |
| Commodities | | | |
| Office Supplies | 4,000 | 412 | 3,588 |
| Operating Supplies | 3,000 | 1,233 | 1,767 |
| Uniform Supplies | 300 | 309 | (9) |
| Fuel - Vehicles | 8,000 | 3,423 | 4,577 |
| Total Commodities | <u>15,300</u> | <u>5,377</u> | <u>9,923</u> |
| | <u>309,298</u> | <u>263,115</u> | <u>46,183</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>(20,924)</u> | <u>(\$ 20,924)</u> |
| Fund Balance at Beginning of Year | | <u>58,493</u> | |
| Fund Balance at End of Year | | <u>\$ 37,569</u> | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Charges for Services | \$ 90,000 | \$ 58,174 | (\$ 31,826) |
| Interest | 5,000 | 2,691 | (2,309) |
| Total Revenues | 95,000 | 60,865 | (34,135) |
| Expenditures | | | |
| Public Safety | | | |
| Contractual Services | | | |
| Contractual/Consulting Services | 146,600 | 119,591 | 27,009 |
| Lab Services | 1,000 | 689 | 311 |
| Testing Services | 250 | - | 250 |
| Conferences and Meetings | 2,000 | 225 | 1,775 |
| Employee Mileage Expenditures | 600 | 567 | 33 |
| Total Contractual Services | 150,450 | 121,072 | 29,378 |
| Commodities | | | |
| Office Supplies | 200 | 115 | 85 |
| Operating Supplies | 2,500 | - | 2,500 |
| Medical Supplies and Drugs | 1,950 | 370 | 1,580 |
| Telephone | 552 | - | 552 |
| Total Commodities | 5,202 | 485 | 4,717 |
| Total Public Safety | 155,652 | 121,557 | 34,095 |
| Total Expenditures | 155,652 | 121,557 | 34,095 |
| Excess (Deficiency) of Revenues Over Expenditures | (60,652) | (60,692) | (121,344) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 20,000 | 20,000 | - |
| Total Other Financing Sources (Uses) | 20,000 | 20,000 | - |
| Net Change in Fund Balance | (\$ 40,652) | (40,692) | (\$ 40) |
| Fund Balance at Beginning of Year | | 84,550 | |
| Fund Balance at End of Year | | \$ 43,858 | |

KANE COUNTY, ILLINOIS

Animal Control Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|---|-------------------------|---------------|---|
| Revenues | | | |
| Charges for Services | \$ 939,800 | \$ 861,320 | (\$ 78,480) |
| Fines | 25,000 | 16,945 | (8,055) |
| Reimbursements | 47,000 | 10,380 | (36,620) |
| Interest | 10,000 | 14,436 | 4,436 |
| Miscellaneous | 1,100 | 8,953 | 7,853 |
| Total Revenues | 1,022,900 | 912,034 | (110,866) |
| Expenditures | | | |
| Public Safety | | | |
| Personnel Services | | | |
| Full-Time Salaries | 479,289 | 404,251 | 75,038 |
| Part-Time Salaries | 10,400 | - | 10,400 |
| Overtime Salaries | 26,000 | 41,302 | (15,302) |
| Total Personnel Services | 515,689 | 445,553 | 70,136 |
| Benefits | | | |
| Healthcare Contribution | 85,926 | 67,921 | 18,005 |
| Dental Contribution | 3,724 | 2,777 | 947 |
| FICA/SS Contribution | 39,450 | 33,131 | 6,319 |
| IMRF Contribution | 42,699 | 35,979 | 6,720 |
| Total Benefits | 171,799 | 139,808 | 31,991 |
| Contractual Services | | | |
| Contractual/Consulting Services | 22,500 | 23,296 | (796) |
| Veterinarian Services | 50,000 | 18,631 | 31,369 |
| Cremation Services | 1,553 | 5,607 | (4,054) |
| Disposal and Water Softener Services | 3,250 | 3,703 | (453) |
| Janitorial Services | 7,500 | 7,872 | (372) |
| Repairs and Maintenance - Roads | 3,000 | 952 | 2,048 |
| Repairs and Maintenance - Buildings | 2,000 | 5,477 | (3,477) |
| Repairs and Maintenance - Grounds | 8,500 | 6,492 | 2,008 |
| Repairs and Maintenance - Computers | 9,000 | - | 9,000 |
| Repairs and Maintenance - Copiers | 840 | 443 | 397 |
| Repairs and Maintenance - Communications Equip. | - | 730 | (730) |
| Repairs and Maintenance - Equipment | 3,000 | 954 | 2,046 |
| Repairs and Maintenance - Vehicles | 7,500 | 3,001 | 4,499 |
| Liability Insurance | 13,305 | 13,305 | - |
| Workers Compensation | 9,747 | 9,747 | - |
| Unemployment Claims | 980 | 980 | - |
| General Advertising | - | 35 | (35) |
| General Printing | 3,000 | 316 | 2,684 |
| Conferences and Meetings | 2,000 | 2,400 | (400) |
| Employee Training | 5,000 | 1,282 | 3,718 |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-----------------|--------------|---|
| Employee Mileage Expenditures | \$ 1,000 | \$ 893 | \$ 107 |
| General Association Dues | 200 | 1,332 | (1,132) |
| Employee Medical Expenditures | - | 228 | (228) |
| Miscellaneous Contractual Expenditures | 5,000 | 1,225 | 3,775 |
| Total Contractual Services | 158,875 | 108,901 | 49,974 |
| Commodities | | | |
| Office Supplies | 5,000 | 3,898 | 1,102 |
| Operating Supplies | 15,000 | 14,959 | 41 |
| Postage | 24,480 | 20 | 24,460 |
| Utilities - Water | - | 1,602 | (1,602) |
| Animal Care Supplies | 15,000 | 11,357 | 3,643 |
| Cleaning Supplies | 3,300 | 2,106 | 1,194 |
| Uniform Supplies | 2,000 | 451 | 1,549 |
| Medical Supplies and Drugs | 1,500 | 10,898 | (9,398) |
| Comp - Destroyed Animal Supplies | 100 | - | 100 |
| Utilities - Natural Gas | 20,000 | 6,598 | 13,402 |
| Utilities - Electric | 12,000 | 7,688 | 4,312 |
| Fuel- Vehicles | 15,000 | 11,280 | 3,720 |
| Telephone | 5,560 | 6,338 | (778) |
| Total Commodities | 118,940 | 77,195 | 41,745 |
| Total Public Safety | 965,303 | 771,457 | 193,846 |
| Capital Outlay | | | |
| Computer Software License Cost | - | 8,625 | (8,625) |
| Automotive Equipment | 25,000 | 40,450 | (15,450) |
| Total Capital Outlay | 25,000 | 49,075 | (24,075) |
| Total Expenditures | 990,303 | 820,532 | 169,771 |
| Excess (Deficiency) of Revenues Over Expenditures | 32,597 | 91,502 | 124,099 |
| Other Financing Sources (Uses) | | | |
| Transfers Out | (153,273) | - | 153,273 |
| Total Other Financing Sources (Uses) | (153,273) | - | 153,273 |
| Net Change in Fund Balance | (\$ 120,676) | 91,502 | \$ 212,178 |
| Fund Balance (Deficit) at Beginning of Year | | (928,451) | |
| Fund Balance (Deficit) at End of Year | | (\$ 836,949) | |

KANE COUNTY, ILLINOIS

County Highway Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|---|-------------------------|------------------|---|
| Revenues | | | |
| Property Tax | \$ 6,080,661 | \$ 6,063,586 | (\$ 17,075) |
| Licenses and Permits | 450,000 | 380,291 | (69,709) |
| Charges for Services | 60,000 | 33,196 | (26,804) |
| Reimbursements | 161,096 | 678,124 | 517,028 |
| Interest | 349,999 | 355,894 | 5,895 |
| Miscellaneous | 93,444 | 22,159 | (71,285) |
| | 7,195,200 | 7,533,250 | 338,050 |
| Expenditures | | | |
| Highway and Streets | | | |
| Personnel Services | | | |
| Full-Time Salaries | 2,057,987 | 2,023,345 | 34,642 |
| Part-Time Salaries | 168,822 | 53,950 | 114,872 |
| Overtime Salaries | 66,330 | 35,016 | 31,314 |
| Total Personnel Services | 2,293,139 | 2,112,311 | 180,828 |
| Benefits | | | |
| Healthcare Contribution | 377,834 | 303,611 | 74,223 |
| Dental Contribution | 14,682 | 11,706 | 2,976 |
| FICA/SS Contribution | 175,425 | 155,481 | 19,944 |
| IMRF Contribution | 189,872 | 163,615 | 26,257 |
| Total Benefits | 757,813 | 634,413 | 123,400 |
| Contractual Services | | | |
| Special Studies | 5,535 | - | 5,535 |
| Engineering Services | 3,253,000 | 824,463 | 2,428,537 |
| Contractual/Consulting Services | 513,650 | 192,818 | 320,832 |
| Legal Services | 120,000 | 66,750 | 53,250 |
| Medical/Dental/Hospital Services | 5,750 | 4,495 | 1,255 |
| Northeast IL Plan and Metro Services | 10,000 | 25,000 | (15,000) |
| Software Licensing Cost | 63,200 | 35,440 | 27,760 |
| Security Services | 6,750 | 2,438 | 4,312 |
| Disposal and Water Softener Services | 15,000 | 13,757 | 1,243 |
| Janitorial Services | 25,750 | 20,493 | 5,257 |
| Repairs and Maintenance - Roads | 442,400 | 57,343 | 385,057 |
| Repairs and Maintenance - Buildings | - | 31,565 | (31,565) |
| Repairs and Maintenance - Grounds | 84,580 | 5,531 | 79,049 |
| Repairs and Maintenance - Computers | 11,000 | 21,475 | (10,475) |
| Repairs and Maintenance - Copiers | 20,000 | 7,219 | 12,781 |
| Repairs and Maintenance - Communications Equip. | 11,500 | 3,083 | 8,417 |
| Repairs and Maintenance - Equipment | 80,000 | 26,064 | 53,936 |
| Repairs and Maintenance - Vehicles | 135,000 | 84,785 | 50,215 |
| Repairs and Maintenance - Office Equipment | 2,500 | 35 | 2,465 |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-----------------|------------|---|
| Liability Insurance | \$ 114,081 | \$ 114,081 | \$ - |
| Workers Compensation | 83,571 | 83,571 | - |
| Unemployment Claims | 8,401 | 8,401 | - |
| General Printing | 16,750 | 5,476 | 11,274 |
| Legal Printing | 8,250 | 4,242 | 4,008 |
| Mapping | 25,000 | 7,934 | 17,066 |
| Conferences and Meetings | 35,000 | 27,734 | 7,266 |
| Employee Training | 35,000 | 14,697 | 20,303 |
| Employee Mileage Expenditures | 6,500 | 7,854 | (1,354) |
| General Association Dues | 7,000 | 5,757 | 1,243 |
| Miscellaneous Contractual Expenditures | 60,000 | 8,558 | 51,442 |
| Total Contractual Services | 5,205,168 | 1,711,059 | 3,494,109 |
| Commodities | | | |
| Office Supplies | 30,000 | 24,251 | 5,749 |
| Operating Supplies | 36,000 | 27,912 | 8,088 |
| Postage | 14,000 | 525 | 13,475 |
| Books and Subscriptions | 2,575 | 972 | 1,603 |
| Computer Software - Non-Capital | 15,000 | 17,617 | (2,617) |
| Computer Hardware - Non-Capital | 20,000 | 15,304 | 4,696 |
| Cleaning Supplies | 5,000 | - | 5,000 |
| Uniform Supplies | 20,000 | 21,147 | (1,147) |
| Vehicle Supplies | - | 47,165 | (47,165) |
| Buildings and Grounds Supplies | - | 10,310 | (10,310) |
| Road Repair Supplies | - | 1,158 | (1,158) |
| Equipment Repair Supplies | - | 11,231 | (11,231) |
| Tools | - | 5,971 | (5,971) |
| Liquid Salt | - | 18,384 | (18,384) |
| Crushed Stone | - | 5,879 | (5,879) |
| Culverts | - | 23,005 | (23,005) |
| Road Material | - | 104,969 | (104,969) |
| Sign Material | - | 105,994 | (105,994) |
| Traffic Markers and Barricades | - | 13,603 | (13,603) |
| Utilities - Natural Gas | 125,000 | 54,209 | 70,791 |
| Utilities - Electric | 80,000 | 47,028 | 32,972 |
| Utilities - Intersection Lighting | 497,563 | 398,073 | 99,490 |
| Fuel - Vehicles | 264,000 | 331,744 | (67,744) |
| Telephone | 51,000 | 22,894 | 28,106 |
| Cellular Phone | - | 12,904 | (12,904) |
| Total Commodities | 1,160,138 | 1,322,249 | (162,111) |
| Total Highway and Streets | 9,416,258 | 5,780,032 | 3,636,226 |
| Capital Outlay | | | |
| Computers | 24,200 | 6,181 | 18,019 |
| Computer Software - Capital | 40,000 | 2,020 | 37,980 |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|-------------------|---|
| Printers | \$ 10,000 | \$ 7,720 | \$ 2,280 |
| Communications Equipment | 6,000 | 760 | 5,240 |
| Automotive Equipment | 392,000 | 412,426 | (20,426) |
| Office Furniture | 20,000 | - | 20,000 |
| Office Equipment | - | 995 | (995) |
| Machinery and Equipment | 205,000 | 164,428 | 40,572 |
| Special Purpose Equipment | 88,000 | 2,103 | 85,897 |
| Building Improvements | 100,000 | 36,970 | 63,030 |
| Road Construction | 3,339,301 | 1,207,706 | 2,131,595 |
| Bridge Construction | - | 284,461 | (284,461) |
| Highway Right of Way | 1,323,619 | 324,547 | 999,072 |
| Total Capital Outlay | 5,548,120 | 2,450,317 | 3,097,803 |
| Total Expenditures | 14,964,378 | 8,230,349 | 6,734,029 |
| Excess (Deficiency) of Revenues Over Expenditures | (7,769,178) | (697,099) | (8,466,277) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 189,001 | 129,189 | (59,812) |
| Total Other Financing Sources (Uses) | 189,001 | 129,189 | (59,812) |
| Net Change in Fund Balance | (\$ 7,580,177) | (567,910) | \$ 7,012,267 |
| Fund Balance at Beginning of Year | | 11,416,721 | |
| Fund Balance at End of Year | | \$ 10,848,811 | |

KANE COUNTY, ILLINOIS

County Bridge Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Property Tax | \$ 316,582 | \$ 315,733 | (\$ 849) |
| Reimbursements | - | 119,664 | 119,664 |
| Interest | 12,000 | 18,596 | 6,596 |
| Total Revenues | 328,582 | 453,993 | 125,411 |
| Expenditures | | | |
| Highway and Streets | | | |
| Contractual Services | | | |
| Engineering Services | 233,900 | 227,168 | 6,732 |
| Repairs and Maintenance - Bridges | 150,000 | - | 150,000 |
| Bridge Inspection | 200,000 | 293,146 | (93,146) |
| Total Highway and Streets | 583,900 | 520,314 | 63,586 |
| Capital Outlay | | | |
| Construction - Bridges | 190,000 | 1,035 | 188,965 |
| Highway Right of Way | - | 840 | (840) |
| Total Capital Outlay | 190,000 | 1,875 | 188,125 |
| Total Expenditures | 773,900 | 522,189 | 251,711 |
| Net Change in Fund Balance | (\$ 445,318) | (68,196) | \$ 377,122 |
| Fund Balance at Beginning of Year | | 613,051 | |
| Fund Balance at End of Year | | \$ 544,855 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Other Taxes | \$ 6,943,750 | \$ 6,677,489 | (\$ 266,261) |
| Reimbursements | 8,523,920 | 1,298,932 | (7,224,988) |
| Interest | 210,000 | 256,929 | 46,929 |
| Miscellaneous | - | 323 | 323 |
| Total Revenues | 15,677,670 | 8,233,673 | (7,443,997) |
| Expenditures | | | |
| Highway and Streets | | | |
| Personnel Services | | | |
| Full-Time Salaries | 1,771,217 | 1,753,823 | 17,394 |
| Part-Time Salaries | 133,554 | 95,387 | 38,167 |
| Overtime Salaries | 223,826 | 303,527 | (79,701) |
| Total Personnel Services | 2,128,597 | 2,152,737 | (24,140) |
| Benefits | | | |
| Healthcare Contribution | 53,713 | 48,986 | 4,727 |
| Dental Contribution | 1,862 | 2,039 | (177) |
| FICA/SS Contribution | 162,837 | 158,501 | 4,336 |
| IMRF Contribution | 176,248 | 161,491 | 14,757 |
| Teamsters Contribution | 366,210 | 314,760 | 51,450 |
| Total Benefits | 760,870 | 685,777 | 75,093 |
| Contractual Services | | | |
| Engineering Services | 1,000,000 | 1,000,000 | - |
| Repairs and Maintenance - Roads | 666,900 | - | 666,900 |
| Total Contractual Services | 1,666,900 | 1,000,000 | 666,900 |
| Commodities | | | |
| Rock Salt | - | 668,384 | (668,384) |
| Total Highway and Streets | 4,556,367 | 4,506,898 | 49,469 |
| Capital Outlay | | | |
| Construction - Roads | 1,000,000 | - | 1,000,000 |
| Highway Right of Way | 16,038,492 | 1,240,000 | 14,798,492 |
| Total Capital Outlay | 17,038,492 | 1,240,000 | 15,798,492 |
| Total Expenditures | 21,594,859 | 5,746,898 | 15,847,961 |
| Excess (Deficiency) of Revenues Over Expenditures | (5,917,189) | 2,486,775 | (3,430,414) |
| Other Financing Sources (Uses) | | | |
| Transfers Out | (3,496,330) | (3,351,330) | 145,000 |
| Total Other Financing Sources (Uses) | (3,496,330) | (3,351,330) | 145,000 |
| Net Change in Fund Balance | (\$ 9,413,519) | (864,555) | \$ 8,548,964 |
| Fund Balance at Beginning of Year | | 11,704,224 | |
| Fund Balance at End of Year | | \$ 10,839,669 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Property Tax | \$ 65,731 | \$ 65,488 | (\$ 243) |
| Interest | 1,000 | 1,437 | 437 |
| Total Revenues | 66,731 | 66,925 | 194 |
| Expenditures | | | |
| Highway and Streets | | | |
| Contractual Services | | | |
| Repairs and Maintenance - Roads | 102,803 | - | 102,803 |
| Commodities | | | |
| Rock Salt | - | 41,279 | (41,279) |
| Total Expenditures | 102,803 | 41,279 | 61,524 |
| Net Change in Fund Balance | (\$ 36,072) | 25,646 | \$ 61,718 |
| Fund Balance at Beginning of Year | | 44,628 | |
| Fund Balance at End of Year | | \$ 70,274 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Other Taxes | \$ 9,000,000 | \$ 8,695,181 | (\$ 304,819) |
| Reimbursements | 3,927,658 | 2,245,853 | (1,681,805) |
| Interest | 325,000 | 347,961 | 22,961 |
| Total Revenues | 13,252,658 | 11,288,995 | (1,963,663) |
| Expenditures | | | |
| Highway and Streets | | | |
| Contractual Services | | | |
| Engineering Services | 2,964,298 | 1,174,206 | 1,790,092 |
| Repairs and Maintenance - Roads | 6,000,000 | 265,809 | 5,734,191 |
| Repairs and Maintenance - Bridges | 2,873,000 | 907,220 | 1,965,780 |
| Repairs and Maintenance - Cracksealing | - | 198,429 | (198,429) |
| Repairs and Maintenance - Pavement Mark | - | 680,335 | (680,335) |
| Repairs and Maintenance - Resurfacing | - | 5,721,951 | (5,721,951) |
| Total Highway and Streets | 11,837,298 | 8,947,950 | 2,889,348 |
| Capital Outlay | | | |
| Road Construction | 3,520,470 | 412,253 | 3,108,217 |
| Bridge Construction | 2,973,710 | - | 2,973,710 |
| Highway Right of Way | 5,011,443 | 1,858,860 | 3,152,583 |
| Total Capital Outlay | 11,505,623 | 2,271,113 | 9,234,510 |
| Total Expenditures | 23,342,921 | 11,219,063 | 12,123,858 |
| Net Change in Fund Balance | (\$ 10,090,263) | 69,932 | \$ 10,160,195 |
| Fund Balance at Beginning of Year | | 10,027,834 | |
| Fund Balance at End of Year | | \$ 10,097,766 | |

KANE COUNTY, ILLINOIS

County Health Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--|-------------------------|------------------|---|
| Revenues | | | |
| Property Tax | \$ 2,016,738 | \$ 2,011,219 | (\$ 5,519) |
| Licenses and Permits | 105,002 | 39,023 | (65,979) |
| Grants | 5,893,366 | 5,466,998 | (426,368) |
| Charges for Services | 1,292,685 | 1,272,026 | (20,659) |
| Reimbursements | 27,000 | 1,107,128 | 1,080,128 |
| Interest | 90,000 | 94,291 | 4,291 |
| Miscellaneous | 1,000 | 4,163 | 3,163 |
| Total Revenues | <u>9,425,791</u> | <u>9,994,848</u> | <u>569,057</u> |
| Expenditures | | | |
| Health and Welfare | | | |
| Personnel Services | | | |
| Full-Time Salaries | 5,240,069 | 5,362,729 | (122,660) |
| Part-Time Salaries | 301,826 | 113,218 | 188,608 |
| Seasonal/Temporary Salaries | 289,393 | 71,845 | 217,548 |
| Overtime Salaries | 27,000 | 25,666 | 1,334 |
| Total Personnel Services | <u>5,858,288</u> | <u>5,573,458</u> | <u>284,830</u> |
| Benefits | | | |
| Healthcare Contribution | 1,216,230 | 1,102,400 | 113,830 |
| Dental Contribution | 50,244 | 43,289 | 6,955 |
| FICA/SS Contribution | 448,158 | 409,946 | 38,212 |
| IMRF Contribution | 461,106 | 436,594 | 24,512 |
| Total Benefits | <u>2,175,738</u> | <u>1,992,229</u> | <u>183,509</u> |
| Contractual Services | | | |
| Contract Employees | - | 31,842 | (31,842) |
| Contractual/Consulting Services | 248,028 | 350,859 | (102,831) |
| Public Health Services | 318,764 | 259,796 | 58,968 |
| X-Rays | - | 13,894 | (13,894) |
| Security Services | - | 4,124 | (4,124) |
| Lab Services | 2,100 | 5,331 | (3,231) |
| Disposal and Water Softener Services | 2,560 | 7,710 | (5,150) |
| Janitorial Services | - | 18,490 | (18,490) |
| Repairs and Maintenance - Buildings | - | 55,405 | (55,405) |
| Repairs and Maintenance - Grounds | 141,760 | 17,789 | 123,971 |
| Repairs and Maintenance - Computers | 8,900 | - | 8,900 |
| Repairs and Maintenance - Equipment | 18,760 | 7,761 | 10,999 |
| Building Space Rental | 95,820 | 103,199 | (7,379) |
| Equipment Rental | - | 150 | (150) |
| Repairs and Maintenance - Vehicles | 6,465 | 6,834 | (369) |
| Repairs and Maintenance - Office Equipment | 210 | 15,100 | (14,890) |
| Liability Insurance | 151,144 | 151,144 | - |
| Workers Compensation | 110,721 | 110,721 | - |
| Unemployment Claims | 11,130 | 11,130 | - |
| General Advertising | 4,500 | 6,560 | (2,060) |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Employment Advertising | \$ - | \$ 2,799 | (\$ 2,799) |
| Conferences and Meetings | 35,030 | 53,439 | (18,409) |
| Employee Training | 70,426 | 942 | 69,484 |
| Employee Mileage Expenditures | 64,652 | 77,904 | (13,252) |
| General Association Dues | 11,552 | 29,995 | (18,443) |
| Total Contractual Services | 1,302,522 | 1,342,918 | (40,396) |
| Commodities | | | |
| Office Supplies | 20,740 | 27,444 | (6,704) |
| Operating Supplies | 103,795 | 186,991 | (83,196) |
| Computer Related Supplies | 12,100 | 13,518 | (1,418) |
| Postage | 6,500 | 1,996 | 4,504 |
| Books and Subscriptions | 4,716 | 3,286 | 1,430 |
| Computer Software - Non-Capital | - | 6,321 | (6,321) |
| Utilities - Water | - | 261 | (261) |
| Printing Supplies | - | 21,794 | (21,794) |
| Cleaning Supplies | 5,500 | 3,954 | 1,546 |
| Medical Supplies and Drugs | 121,530 | 146,430 | (24,900) |
| Utilities - Natural Gas | 5,685 | 7,055 | (1,370) |
| Utilities - Electric | 8,100 | 5,857 | 2,243 |
| Fuel - Vehicles | 10,000 | 10,483 | (483) |
| Telephone | 131,763 | 159,455 | (27,692) |
| Total Commodities | 430,429 | 594,845 | (164,416) |
| Total Health and Welfare | 9,766,977 | 9,503,450 | 263,527 |
| Capital Outlay | | | |
| Computers | 8,400 | 20,349 | (11,949) |
| Computer Software - Capital | 2,400 | 27,720 | (25,320) |
| Computer Software License Cost | - | 8,619 | (8,619) |
| Printers | - | 3,025 | (3,025) |
| Automotive Equipment | 40,000 | 52,265 | (12,265) |
| Office Furniture | - | 40,313 | (40,313) |
| Office Equipment | - | 9,791 | (9,791) |
| Building Improvements | - | 6,596 | (6,596) |
| Total Capital Outlay | 50,800 | 168,678 | (117,878) |
| Total Expenditures | 9,817,777 | 9,672,128 | 145,649 |
| Excess (Deficiency) of Revenues Over Expenditures | (391,986) | 322,720 | (69,266) |
| Other Financing Sources (Uses) | | | |
| Transfers Out | (33,298) | (33,298) | - |
| Total Other Financing Sources (Uses) | (33,298) | (33,298) | - |
| Net Change in Fund Balance | (\$ 425,284) | 289,422 | \$ 714,706 |
| Fund Balance at Beginning of Year | | 3,031,852 | |
| Fund Balance at End of Year | | \$ 3,321,274 | |

KANE COUNTY, ILLINOIS

Kane Kares Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|---------------------------------|-------------------------|----------------|---|
| Revenues | | | |
| Grants | \$ 101,000 | \$ 101,000 | \$ - |
| Interest | 15,000 | 10,628 | (4,372) |
| Miscellaneous | - | 4,600 | 4,600 |
| | <u>116,000</u> | <u>116,228</u> | <u>228</u> |
| Total Revenues | | | |
| | <u>116,000</u> | <u>116,228</u> | <u>228</u> |
| Expenditures | | | |
| Health and Welfare | | | |
| Personnel Services | | | |
| Full-Time Salaries | 443,032 | 416,009 | 27,023 |
| Part-Time Salaries | - | 18,082 | (18,082) |
| Total Personnel Services | <u>443,032</u> | <u>434,091</u> | <u>8,941</u> |
| Benefits | | | |
| Healthcare Contribution | 66,875 | 61,539 | 5,336 |
| Dental Contribution | 2,833 | 2,872 | (39) |
| FICA/SS Contribution | 33,892 | 32,116 | 1,776 |
| IMRF Contribution | 36,683 | 35,189 | 1,494 |
| Total Benefits | <u>140,283</u> | <u>131,716</u> | <u>8,567</u> |
| Contractual Services | | | |
| Contractual/Consulting Services | 2,840 | 520 | 2,320 |
| Public Health Services | 10,862 | - | 10,862 |
| Liability Insurance | 11,430 | 11,430 | - |
| Workers Compensation | 8,373 | 8,373 | - |
| Unemployment Claims | 842 | 842 | - |
| Conferences and Meetings | - | 7,460 | (7,460) |
| Employee Training | 14,048 | 9,465 | 4,583 |
| Employee Mileage Expenditures | 10,146 | 8,964 | 1,182 |
| General Association Dues | - | 466 | (466) |
| Total Contractual Services | <u>58,541</u> | <u>47,520</u> | <u>11,021</u> |
| Commodities | | | |
| Office Supplies | 4,950 | 834 | 4,116 |
| Operating Supplies | 3,424 | 5,653 | (2,229) |
| Computer Related Supplies | - | 147 | (147) |
| Postage | 264 | - | 264 |
| Telephone | 3,919 | 3,919 | - |
| Total Commodities | <u>12,557</u> | <u>10,553</u> | <u>2,004</u> |
| Total Health and Welfare | <u>654,413</u> | <u>623,880</u> | <u>30,533</u> |
| Capital Outlay | | | |
| Computers | 2,000 | 1,496 | 504 |
| | <u>2,000</u> | <u>1,496</u> | <u>504</u> |
| Total Expenditures | | | |
| | <u>656,413</u> | <u>625,376</u> | <u>31,037</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, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--|-------------------------|------------------|---|
| Excess (Deficiency) of Revenues Over Expenditures | (\$ 540,413) | (\$ 509,148) | (\$ 1,049,561) |
| 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>(\$ 110,989)</u> | <u>(79,724)</u> | <u>\$ 31,265</u> |
| Fund Balance at Beginning of Year | | <u>133,300</u> | |
| Fund Balance at End of Year | | <u>\$ 53,576</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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-----------------|------------|---|
| Revenues | | | |
| Property Tax | \$ 311,070 | \$ 307,750 | (\$ 3,320) |
| Interest | 26,000 | 19,963 | (6,037) |
| Total Revenues | 337,070 | 327,713 | (9,357) |
| Expenditures | | | |
| Health and Welfare | | | |
| Personnel Services | | | |
| Full-Time Salaries | 172,923 | 175,003 | (2,080) |
| Overtime Salaries | 2,200 | 1,980 | 220 |
| Total Personnel Services | 175,123 | 176,983 | (1,860) |
| Benefits | | | |
| Healthcare Contribution | 43,765 | 43,464 | 301 |
| Dental Contribution | 790 | 705 | 85 |
| FICA/SS Contribution | 13,396 | 13,218 | 178 |
| IMRF Contribution | 14,500 | 14,323 | 177 |
| Total Benefits | 72,451 | 71,710 | 741 |
| Contractual Services | | | |
| Repairs and Maintenance - Computers | 300 | 143 | 157 |
| Repairs and Maintenance - Copiers | 500 | 946 | (446) |
| Repairs and Maintenance - Vehicles | 3,500 | 3,326 | 174 |
| Liability Insurance | 4,518 | 4,518 | - |
| Workers Compensation | 3,309 | 3,309 | - |
| Unemployment Claims | 333 | 333 | - |
| General Printing | 100 | - | 100 |
| Conferences and Meetings | 981 | 1,268 | (287) |
| Employee Training | 5,028 | 6,748 | (1,720) |
| Employee Mileage Expenditures | 500 | 390 | 110 |
| General Association Dues | 470 | 470 | - |
| Miscellaneous Contractual Expenditures | 56,775 | 62,952 | (6,177) |
| Total Contractual Services | 76,314 | 84,403 | (8,089) |
| Commodities | | | |
| Office Supplies | 495 | 692 | (197) |
| Postage | 400 | - | 400 |
| Books and Subscriptions | 468 | 500 | (32) |
| Fuel - Vehicles | 8,344 | 8,943 | (599) |
| Telephone | 1,375 | 1,625 | (250) |
| Total Commodities | 11,082 | 11,760 | (678) |
| Total Health and Welfare | 334,970 | 344,856 | (9,886) |
| Capital Outlay | | | |
| Printers | 2,100 | 1,970 | 130 |
| Total Expenditures | 337,070 | 346,826 | (9,756) |
| Net Change in Fund Balance | \$ - | (19,113) | (\$ 19,113) |
| Fund Balance at Beginning of Year | | 644,320 | |
| Fund Balance at End of Year | | \$ 625,207 | |

KANE COUNTY, ILLINOIS

Economic Development Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-----------------|------------|---|
| Revenues | | | |
| Interest | \$ 4,017 | \$ 6,029 | \$ 2,012 |
| Total Revenues | 4,017 | 6,029 | 2,012 |
| Expenditures | | | |
| Development, Housing and Economic Development | | | |
| Personnel Services | | | |
| Full-Time Salaries | 128,792 | 135,119 | (6,327) |
| Employee Per Diem | 50 | - | 50 |
| Total Personnel Services | 128,842 | 135,119 | (6,277) |
| Benefits | | | |
| Healthcare Contribution | 14,940 | 8,163 | 6,777 |
| Dental Contribution | 166 | 374 | (208) |
| FICA/SS Contribution | 9,853 | 10,119 | (266) |
| IMRF Contribution | 10,664 | 11,117 | (453) |
| Total Benefits | 35,623 | 29,773 | 5,850 |
| Contractual Services | | | |
| Contractual/Consulting Services | 5,100 | 9,982 | (4,882) |
| Liability Insurance | 3,323 | 3,323 | - |
| Workers Compensation | 2,434 | 2,434 | - |
| Unemployment Claims | 245 | 245 | - |
| General Printing | 500 | 65 | 435 |
| Conferences and Meetings | 2,000 | 3,401 | (1,401) |
| Employee Mileage Expenditures | 250 | 519 | (269) |
| General Association Dues | 500 | 335 | 165 |
| Miscellaneous Contractual Expenditures | 50,000 | 40,968 | 9,032 |
| Total Contractual Services | 64,352 | 61,272 | 3,080 |
| Commodities | | | |
| Operating Supplies | - | 49 | (49) |
| Photography Supplies | 100 | - | 100 |
| Telephone | 100 | 218 | (118) |
| Total Commodities | 200 | 267 | (67) |
| Total Expenditures | 229,017 | 226,431 | 2,586 |
| Excess (Deficiency) of Revenues Over Expenditures | (225,000) | (220,402) | (445,402) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 225,000 | 225,000 | - |
| Total Other Financing Sources (Uses) | 225,000 | 225,000 | - |
| Net Change in Fund Balance | \$ - | 4,598 | \$ 4,598 |
| Fund Balance at Beginning of Year | | 64,206 | |
| Fund Balance at End of Year | | \$ 68,804 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|---|-------------------------|---------------|---|
| Revenues | | | |
| Grants | \$ 1,325,972 | \$ 1,049,111 | (\$ 276,861) |
| Reimbursements | - | 9,678 | 9,678 |
| Total Revenues | 1,325,972 | 1,058,789 | (\$ 267,183) |
| Expenditures | | | |
| Development, Housing and Economic Development | | | |
| Personnel Services | | | |
| Full-Time Salaries | 153,864 | 158,389 | (4,525) |
| Benefits | | | |
| Healthcare Contribution | 24,302 | 20,962 | 3,340 |
| Dental Contribution | 1,143 | 881 | 262 |
| FICA/SS Contribution | 11,771 | 11,691 | 80 |
| IMRF Contribution | 12,740 | 12,924 | (184) |
| Total Benefits | 49,956 | 46,458 | 3,498 |
| Contractual Services | | | |
| Repairs and Maintenance - Vehicles | 1,000 | 866 | 134 |
| Liability Insurance | 3,970 | 3,970 | - |
| Workers Compensation | 2,908 | 2,908 | - |
| Unemployment Claims | 292 | 292 | - |
| General Printing | 250 | - | 250 |
| Legal Printing | 600 | 755 | (155) |
| Conferences and Meetings | 1,500 | 651 | 849 |
| Employee Training | 500 | 110 | 390 |
| Employee Mileage Expenditures | 200 | 75 | 125 |
| General Association Dues | 200 | - | 200 |
| Miscellaneous Contractual Expenditures | 1,109,732 | 859,757 | 249,975 |
| Total Contractual Services | 1,121,152 | 869,384 | 251,768 |
| Commodities | | | |
| Office Supplies | 300 | - | 300 |
| Operating Supplies | - | 267 | (267) |
| Postage | 100 | - | 100 |
| Books and Subscriptions | 100 | - | 100 |
| Fuel - Vehicles | 500 | 350 | 150 |
| Total Commodities | 1,000 | 617 | 383 |
| Total Expenditures | 1,325,972 | 1,074,848 | 251,124 |
| Net Change in Fund Balance | \$ - | (16,059) | (\$ 16,059) |
| Fund Balance at Beginning of Year | | 9,068 | |
| Fund Balance (Deficit) at End of Year | | | (\$ 6,991) |

KANE COUNTY, ILLINOIS

Home Program Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-----------------|------------|---|
| Revenues | | | |
| Grants | \$ 762,780 | \$ 493,479 | (\$ 269,301) |
| Miscellaneous | - | 39,700 | 39,700 |
| Total Revenues | 762,780 | 533,179 | (229,601) |
| Expenditures | | | |
| Development, Housing and Economic Development | | | |
| Personnel Services | | | |
| Full-Time Salaries | 59,948 | 60,906 | (958) |
| Benefits | | | |
| Healthcare Contribution | 9,445 | 8,889 | 556 |
| Dental Contribution | 437 | 415 | 22 |
| FICA/SS Contribution | 4,586 | 4,607 | (21) |
| IMRF Contribution | 4,964 | 5,011 | (47) |
| Total Benefits | 19,432 | 18,922 | 510 |
| Contractual Services | | | |
| Liability Insurance | 1,547 | 1,547 | - |
| Workers Compensation | 1,133 | 1,133 | - |
| Unemployment Claims | 114 | 114 | - |
| General Printing | 250 | - | 250 |
| Legal Printing | 600 | - | 600 |
| Conferences and Meetings | 1,000 | 311 | 689 |
| Employee Training | 300 | - | 300 |
| Employee Mileage Expenditures | 100 | - | 100 |
| Miscellaneous Contractual Expenditures | 677,956 | 449,278 | 228,678 |
| Total Contractual Services | 683,000 | 452,383 | 230,617 |
| Commodities | | | |
| Office Supplies | 200 | - | 200 |
| Postage | 100 | - | 100 |
| Books and Subscriptions | 100 | - | 100 |
| Total Commodities | 400 | - | 400 |
| Total Expenditures | 762,780 | 532,211 | 230,569 |
| Net Change in Fund Balance | \$ - | 968 | \$ 968 |
| Fund Balance (Deficit) at Beginning of Year | | (2,705) | |
| Fund Balance (Deficit) at End of Year | | (\$ 1,737) | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|---|-------------------------|-------------------|---|
| Revenues | | | |
| Charges for Services | \$ 90,000 | \$ - | (\$ 90,000) |
| Interest | <u>-</u> | <u>4,653</u> | <u>4,653</u> |
| Total Revenues | <u>90,000</u> | <u>4,653</u> | <u>(85,347)</u> |
| Expenditures | | | |
| Development, Housing and Economic Development Contractual Services | | | |
| Contractual/Consulting Services | <u>90,000</u> | <u>-</u> | <u>90,000</u> |
| Total Expenditures | <u>90,000</u> | <u>-</u> | <u>90,000</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>4,653</u> | <u>\$ 4,653</u> |
| Fund Balance at Beginning of Year | | <u>140,946</u> | |
| Fund Balance at End of Year | | <u>\$ 145,599</u> | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|------------------|---|
| Revenues | | | |
| Licenses and Permits | \$ 20,000 | \$ 3,000 | (\$ 17,000) |
| Grants | 1,476,293 | 740,360 | (735,933) |
| Charges for Services | 200,000 | 655,650 | 455,650 |
| Reimbursements | 7,500 | 10,850 | 3,350 |
| Interest | 8,000 | 29,674 | 21,674 |
| Miscellaneous | - | 57 | 57 |
| | <u>1,711,793</u> | <u>1,439,591</u> | <u>(272,202)</u> |
| Expenditures | | | |
| Environment and Conservation | | | |
| Personnel Services | | | |
| Full-Time Salaries | 131,027 | 158,553 | (27,526) |
| Part-Time Salaries | 6,576 | 3,853 | 2,723 |
| Total Personnel Services | <u>137,603</u> | <u>162,406</u> | <u>(24,803)</u> |
| Benefits | | | |
| Healthcare Contribution | 34,880 | 32,652 | 2,228 |
| Dental Contribution | 1,206 | 1,145 | 61 |
| FICA/SS Contribution | 10,527 | 11,274 | (747) |
| IMRF Contribution | 11,394 | 12,579 | (1,185) |
| Total Benefits | <u>58,007</u> | <u>57,650</u> | <u>357</u> |
| Contractual Services | | | |
| Contractual/Consulting Services | 58,000 | 2,194 | 55,806 |
| Legal Services | 5,000 | 224 | 4,776 |
| Repairs and Maintenance - Computers | 500 | 400 | 100 |
| Liability Insurance | 3,550 | 3,550 | - |
| Workers Compensation | 2,601 | 2,601 | - |
| Unemployment Claims | 261 | 261 | - |
| General Printing | 500 | 2,771 | (2,271) |
| Conferences and Meetings | 3,500 | 2,484 | 1,016 |
| Employee Training | 2,000 | - | 2,000 |
| Employee Mileage Expenditures | 800 | 286 | 514 |
| General Association Dues | 1,000 | 350 | 650 |
| Miscellaneous Contractual Expenditures | 130,000 | 45,049 | 84,951 |
| Grant Pass Thru | 1,486,293 | 1,027,078 | 459,215 |
| Total Contractual Services | <u>1,694,005</u> | <u>1,087,248</u> | <u>606,757</u> |
| Commodities | | | |
| Office Supplies | 2,000 | 608 | 1,392 |
| Operating Supplies | 1,000 | 99 | 901 |
| Computer Related Supplies | 1,500 | - | 1,500 |
| Postage | 300 | - | 300 |
| Books and Subscriptions | 500 | - | 500 |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|----------------|---|
| Photography Supplies | \$ 100 | \$ - | \$ 100 |
| Fuel - Vehicles | 500 | 501 | (1) |
| Telephone | 1,750 | - | 1,750 |
| Total Commodities | 7,650 | 1,208 | 6,442 |
| Total Expenditures | 1,897,265 | 1,308,512 | 588,753 |
| Excess (Deficiency) of Revenues Over Expenditures | (185,472) | 131,079 | (54,393) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 185,472 | 225,472 | 40,000 |
| Total Other Financing Sources (Uses) | 185,472 | 225,472 | 40,000 |
| Net Change in Fund Balance | \$ - | 356,551 | \$ 356,551 |
| Fund Balance at Beginning of Year | | 574,099 | |
| Fund Balance at End of Year | | \$ 930,650 | |

KANE COUNTY, ILLINOIS

Farmland Preservation Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Grants | \$ - | \$ 706,750 | \$ 706,750 |
| Interest | - | 121,817 | 121,817 |
| Total Revenues | - | 828,567 | 828,567 |
| Expenditures | | | |
| General Government | | | |
| Contractual Services | | | |
| Contractual/Consulting Services | 20,000 | 230 | 19,770 |
| Legal Services | 100,000 | 2,186 | 97,814 |
| Appraisal Services | 150,000 | 13,120 | 136,880 |
| Total Contractual Services | 270,000 | 15,536 | 254,464 |
| Other Expenditures | | | |
| Farmland Preservation Rights | 3,730,000 | 2,100,476 | 1,629,524 |
| Total Expenditures | 4,000,000 | 2,116,012 | 1,883,988 |
| Excess (Deficiency) of Revenues Over Expenditures | (4,000,000) | (1,287,445) | (5,287,445) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 2,000,000 | 2,000,000 | - |
| Total Other Financing Sources (Uses) | 2,000,000 | 2,000,000 | - |
| Net Change in Fund Balance | (\$ 2,000,000) | 712,555 | \$ 2,712,555 |
| Fund Balance at Beginning of Year | | 3,597,117 | |
| Fund Balance at End of Year | | \$ 4,309,672 | |

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, 2008

| | Actual |
|---|---------------|
| Revenues | |
| Interest | \$ 2,517 |
| Miscellaneous Program Income | 2,516 |
| Grants | |
| Workforce Investment Act Title I - Incentive 2005 | 77,930 |
| Workforce Investment Act Title I Grant 2006 | 108,944 |
| Workforce Investment Act Title I Grant 2007 | 3,852,030 |
| High Speed Internet Grant 2007 | 6,112 |
| Trade Adjustment Assistance Program 2006 | 18,000 |
| Workforce Investment Act Title I - Incentive 2006 | 74,384 |
| Trade Adjustment Assistance Program 2008 | 200,000 |
| Workforce Investment Act Title I Grant 2008 | 625,869 |
| Serving the Client 2007 - Refund of Grant | (8,377) |
| Serving the Client 2008 | 9,860 |
| Total Grants | 4,964,752 |
| Total Revenues | 4,969,785 |
| Expenditures | |
| Public Service and Records | |
| Administration | 524,719 |
| Youth Activities | 1,372,316 |
| Adult Activities | 1,238,826 |
| Dislocated Worker Activities | 1,444,212 |
| High Speed Internet | 3,597 |
| Incentive Funds | 152,314 |
| Training | 218,261 |
| Transportation and Other | 15,540 |
| Total Expenditures | 4,969,785 |
| 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, 2008 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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Property Tax | \$ 3,086,925 | \$ 3,080,799 | (\$ 6,126) |
| Other Taxes | 100,000 | 156,042 | 56,042 |
| Licenses and Permits | 25,000 | 26,996 | 1,996 |
| Grants | 38,800 | 14,819 | (23,981) |
| Charges for Services | 990,500 | 1,093,567 | 103,067 |
| Interest | 150,000 | 209,744 | 59,744 |
| Miscellaneous | 42,500 | 26,363 | (16,137) |
| Total Revenues | 4,433,725 | 4,608,330 | 174,605 |
| Expenditures | | | |
| General Government | 4,715,462 | 4,226,021 | 489,441 |
| Capital Outlay | 148,150 | 119,657 | 28,493 |
| Total Expenditures | 4,863,612 | 4,345,678 | 517,934 |
| Excess (Deficiency) of Revenues Over Expenditures | (429,887) | 262,652 | (167,235) |
| Other Financing Sources (Uses) | | | |
| Transfers Out | - | (84,281) | (84,281) |
| Total Other Financing Sources (Uses) | - | (84,281) | (84,281) |
| Net Change in Fund Balance | (\$ 429,887) | 178,371 | \$ 608,258 |
| Fund Balance at Beginning of Year | | 3,333,940 | |
| Fund Balance at End of Year | | \$ 3,512,311 | |

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, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--|-------------------------|-------------------|---|
| Revenues | | | |
| Property Tax | \$ 240,000 | \$ 239,609 | (\$ 391) |
| Other Taxes | 2,180 | 2,211 | 31 |
| Interest | 7,000 | 7,697 | 697 |
| Total Revenues | <u>249,180</u> | <u>249,517</u> | <u>337</u> |
| Expenditures | | | |
| General Government | <u>283,230</u> | <u>256,367</u> | <u>26,863</u> |
| Total Expenditures | <u>283,230</u> | <u>256,367</u> | <u>26,863</u> |
| Excess (Deficiency) of Revenues Over Expenditures | (34,050) | (6,850) | (40,900) |
| Net Change in Fund Balance | <u>(\$ 34,050)</u> | <u>(6,850)</u> | <u>\$ 27,200</u> |
| Fund Balance at Beginning of Year | | <u>117,171</u> | |
| Fund Balance at End of Year | | <u>\$ 110,321</u> | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Property Tax | \$ 157,500 | \$ 157,222 | (\$ 278) |
| Interest | 20,000 | 15,627 | (4,373) |
| Miscellaneous | 1,000 | 1,066 | 66 |
| Total Revenues | 178,500 | 173,915 | (4,585) |
| Expenditures | | | |
| General Government | 570,000 | 265,044 | 304,956 |
| Total Expenditures | 570,000 | 265,044 | 304,956 |
| Net Change in Fund Balance | (\$ 391,500) | (91,129) | \$ 300,371 |
| Fund Balance at Beginning of Year | | 378,004 | |
| Fund Balance at End of Year | | \$ 286,875 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Property Tax | \$ 210,000 | \$ 209,675 | (\$ 325) |
| Other Taxes | 1,930 | 1,935 | 5 |
| Interest | 5,000 | 5,663 | 663 |
| Total Revenues | 216,930 | 217,273 | 343 |
| Expenditures | | | |
| General Government | 257,755 | 228,137 | 29,618 |
| Total Expenditures | 257,755 | 228,137 | 29,618 |
| Net Change in Fund Balance | (\$ 40,825) | (10,864) | \$ 29,961 |
| Fund Balance at Beginning of Year | | 86,031 | |
| Fund Balance at End of Year | | \$ 75,167 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Interest | \$ 2,500 | \$ 56,796 | \$ 54,296 |
| Total Revenues | 2,500 | 56,796 | 54,296 |
| Expenditures | | | |
| Debt Service - Principal | 600,000 | 600,000 | - |
| Debt Service - Interest | 221,233 | 221,232 | 1 |
| Debt Service - Fiscal Agent Fees | 2,500 | 535 | 1,965 |
| Total Expenditures | 823,733 | 821,767 | 1,966 |
| Excess (Deficiency) of Revenues Over Expenditures | (821,233) | (764,971) | (1,586,204) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 821,233 | 821,232 | (1) |
| Total Other Financing Sources (Uses) | 821,233 | 821,232 | (1) |
| Net Change in Fund Balance | \$ - | 56,261 | \$ 56,261 |
| Fund Balance at Beginning of Year | | 1,747,627 | |
| Fund Balance at End of Year | | \$ 1,803,888 | |

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, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--|-------------------------|---------------------|---|
| Revenues | | | |
| Property Tax | \$ 2,514,250 | \$ 2,532,481 | \$ 18,231 |
| Interest | 2,000 | 42,091 | 40,091 |
| Total Revenues | <u>2,516,250</u> | <u>2,574,572</u> | <u>58,322</u> |
| Expenditures | | | |
| Debt Service - Principal | 2,165,000 | 2,165,000 | - |
| Debt Service - Interest | 528,657 | 491,553 | 37,104 |
| Total Expenditures | <u>2,693,657</u> | <u>2,656,553</u> | <u>37,104</u> |
| Net Change in Fund Balance | (<u>\$ 177,407</u>) | (81,981) | <u>\$ 95,426</u> |
| Fund Balance at Beginning of Year | | <u>2,585,164</u> | |
| Fund Balance at End of Year | | <u>\$ 2,503,183</u> | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Interest | \$ - | \$ 112,876 | \$ 112,876 |
| Total Revenues | - | 112,876 | 112,876 |
| Expenditures | | | |
| Debt Service - Principal | 1,745,000 | 1,745,000 | - |
| Debt Service - Interest | 1,748,780 | 1,704,505 | 44,275 |
| Debt Service - Fiscal Agent Fees | 2,550 | 700 | 1,850 |
| Total Expenditures | 3,496,330 | 3,450,205 | 46,125 |
| Excess (Deficiency) of Revenues Over Expenditures | (3,496,330) | (3,337,329) | (6,833,659) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 3,496,330 | 3,351,330 | (145,000) |
| Total Other Financing Sources (Uses) | 3,496,330 | 3,351,330 | (145,000) |
| Net Change in Fund Balance | \$ - | 14,001 | \$ 14,001 |
| Fund Balance at Beginning of Year | | 2,764,929 | |
| Fund Balance at End of Year | | \$ 2,778,930 | |

KANE COUNTY, ILLINOIS

Capital Projects Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Interest | \$ 300,000 | \$ 452,745 | \$ 152,745 |
| Total Revenues | 300,000 | 452,745 | 152,745 |
| Expenditures | | | |
| General Government | | | |
| Contractual Services | | | |
| Contractual/Consulting Services | 398,000 | - | 398,000 |
| Capital Outlay | | | |
| Office Furniture | 37,933 | 765 | 37,168 |
| Building Improvements | 5,345,000 | 9,103 | 5,335,897 |
| Buildings - Adult Justice | 11,452,367 | 11,399,808 | 52,559 |
| Buildings - Sheriff | 9,190,617 | 504 | 9,190,113 |
| Total Capital Outlay | 26,025,917 | 11,410,180 | 14,615,737 |
| Total Expenditures | 26,423,917 | 11,410,180 | 15,013,737 |
| Excess (Deficiency) of Revenues Over Expenditures | (26,123,917) | (10,957,435) | (37,081,352) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 93,458 | - | (93,458) |
| Total Other Financing Sources (Uses) | 93,458 | - | (93,458) |
| Net Change in Fund Balance | (\$ 26,030,459) | (10,957,435) | \$ 15,073,024 |
| Fund Balance at Beginning of Year | | 17,263,701 | |
| Fund Balance at End of Year | | \$ 6,306,266 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------------|---|
| Revenues | | | |
| Interest | \$ 50,000 | \$ 240,248 | \$ 190,248 |
| Miscellaneous | - | 357 | 357 |
| Total Revenues | 50,000 | 240,605 | 190,605 |
| Expenditures | | | |
| General Government | | | |
| Contractual Services | | | |
| Contractual/Consulting Services | - | 89,169 | (89,169) |
| Capital Outlay | | | |
| Building Construction | 10,900,000 | 720,792 | 10,179,208 |
| Building Improvements | - | 657,798 | (657,798) |
| Buildings - Sheriff | - | 3,759,397 | (3,759,397) |
| Total Capital Outlay | 10,900,000 | 5,137,987 | 5,762,013 |
| Total Expenditures | 10,900,000 | 5,227,156 | 5,672,844 |
| Net Change in Fund Balance | (\$ 10,850,000) | (4,986,551) | \$ 5,863,449 |
| Fund Balance at Beginning of Year | | 11,113,937 | |
| Fund Balance at End of Year | | \$ 6,127,386 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|---|-----------------|------------|---|
| Revenues | | | |
| Property Tax | \$ 609,874 | \$ 607,922 | (\$ 1,952) |
| Interest | 13,300 | 42,854 | 29,554 |
| Miscellaneous | - | 18,366 | 18,366 |
| | 623,174 | 669,142 | 45,968 |
| Expenditures | | | |
| Development, Housing and Economic Development | | | |
| Personnel Services | | | |
| Full-Time Salaries | - | 28,052 | (28,052) |
| Part-Time Salaries | 40,000 | 12,286 | 27,714 |
| Total Personnel Services | 40,000 | 40,338 | (338) |
| Benefits | | | |
| Healthcare Contribution | 4,200 | 1,731 | 2,469 |
| Dental Contribution | 300 | 341 | (41) |
| FICA/SS Contribution | 3,060 | 2,740 | 320 |
| IMRF Contribution | 3,312 | 3,299 | 13 |
| Total Benefits | 10,872 | 8,111 | 2,761 |
| Contractual Services | | | |
| Special Studies | 2,500 | - | 2,500 |
| Contractual/Consulting Services | 75,000 | 49,414 | 25,586 |
| Legal Services | 500 | - | 500 |
| Repairs and Maintenance - Roads | 80,000 | 116,729 | (36,729) |
| Repairs and Maintenance - Grounds | 225,000 | 359,590 | (134,590) |
| Intersect Lighting Services | 30,000 | 48,360 | (18,360) |
| Liability Insurance | 1,032 | 1,032 | - |
| Workers Compensation | 756 | 756 | - |
| Unemployment Claims | 76 | 76 | - |
| General Printing | 2,000 | 1,536 | 464 |
| Legal Printing | 500 | 54 | 446 |
| Conferences and Meetings | 1,000 | - | 1,000 |
| Employee Training | 1,000 | 48 | 952 |
| Employee Mileage Expenditures | 960 | 1,365 | (405) |
| General Association Dues | 750 | - | 750 |
| Miscellaneous Contractual Expenditures | 170,000 | 158,235 | 11,765 |
| Total Contractual Services | 591,074 | 737,195 | (146,121) |
| Commodities | | | |
| Office Supplies | 2,000 | 870 | 1,130 |
| Operating Supplies | 2,000 | 232 | 1,768 |
| Postage | 1,000 | 532 | 468 |
| Computer Software - Non-Capital | 500 | - | 500 |
| Utilities- Intersection Lighting | 9,000 | 11,958 | (2,958) |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Telephone | \$ 800 | \$ 1,299 | (\$ 499) |
| Miscellaneous Supplies | 40,000 | 27,495 | 12,505 |
| Total Commodities | 55,300 | 42,386 | 12,914 |
| Total Development, Housing and Economic Development | 697,246 | 828,030 | (130,784) |
| Capital Outlay | | | |
| Computer Software - Capital | 1,000 | - | 1,000 |
| Total Expenditures | 698,246 | 828,030 | (129,784) |
| Excess (Deficiency) of Revenues Over Expenditures | (75,072) | (158,888) | (233,960) |
| Other Financing Sources (Uses) | | | |
| Transfers Out | (24,400) | (24,400) | - |
| Total Other Financing Sources (Uses) | (24,400) | (24,400) | - |
| Net Change in Fund Balance | (\$ 99,472) | (183,288) | (\$ 83,816) |
| Fund Balance at Beginning of Year | | 1,366,202 | |
| Fund Balance at End of Year | | \$ 1,182,914 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Interest | \$ 155 | \$ 26 | (\$ 129) |
| Total Revenues | 155 | 26 | (129) |
| 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 Development, Housing and Economic Development | 155 | - | 155 |
| Total Expenditures | 155 | - | 155 |
| Net Change in Fund Balance | \$ - | 26 | \$ 26 |
| Fund Balance at Beginning of Year | | 1,142 | |
| Fund Balance at End of Year | | \$ 1,168 | |

KANE COUNTY, ILLINOIS

Transportation Capital Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Reimbursements | \$ 6,915,591 | \$ 5,415,704 | (\$ 1,499,887) |
| Interest | 190,000 | 433,093 | 243,093 |
| Total Revenues | 7,105,591 | 5,848,797 | (1,256,794) |
| Expenditures | | | |
| Highway and Streets | | | |
| Contractual Services | | | |
| Engineering Services | 8,868,840 | 5,086,997 | 3,781,843 |
| Capital Outlay | | | |
| Road Construction | 2,542,794 | 92,215 | 2,450,579 |
| Construction - Bridges | 977,091 | 449,797 | 527,294 |
| Highway Right of Way | 3,086,352 | - | 3,086,352 |
| Total Capital Outlay | 6,606,237 | 542,012 | 6,064,225 |
| Total Expenditures | 15,475,077 | 5,629,009 | 9,846,068 |
| Net Change in Fund Balance | (\$ 8,369,486) | 219,788 | \$ 8,589,274 |
| Fund Balance at Beginning of Year | | 11,684,856 | |
| Fund Balance at End of Year | | \$ 11,904,644 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|-------------------|---|
| Revenues | | | |
| Charges for Services | \$ 32,000 | \$ 256,911 | \$ 224,911 |
| Reimbursements | 272,720 | 272,720 | - |
| Interest | 5,375 | 28,442 | 23,067 |
| | <u>310,095</u> | <u>558,073</u> | <u>247,978</u> |
| Expenditures | | | |
| Highway and Streets | | | |
| Contractual Services | | | |
| Engineering Services | 100,000 | 91,238 | 8,762 |
| Capital Outlay | | | |
| Road Construction | - | 312,740 | (312,740) |
| Highway Right of Way | 801,755 | - | 801,755 |
| Total Capital Outlay | <u>801,755</u> | <u>312,740</u> | <u>489,015</u> |
| | <u>901,755</u> | <u>403,978</u> | <u>497,777</u> |
| Excess (Deficiency) of Revenues Over Expenditures | (591,660) | 154,095 | (437,565) |
| Other Financing Sources (Uses) | | | |
| Transfers Out | (1,600) | (12,846) | (11,246) |
| | <u>(1,600)</u> | <u>(12,846)</u> | <u>(11,246)</u> |
| Net Change in Fund Balance | <u>(\$ 593,260)</u> | 141,249 | <u>\$ 734,509</u> |
| Fund Balance at Beginning of Year | | <u>675,945</u> | |
| Fund Balance at End of Year | | <u>\$ 817,194</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, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--|-------------------------|---------------------|---|
| Revenues | | | |
| Charges for Services | \$ 37,000 | \$ 134,868 | \$ 97,868 |
| Interest | <u>13,614</u> | <u>64,367</u> | <u>50,753</u> |
| Total Revenues | <u>50,614</u> | <u>199,235</u> | <u>148,621</u> |
| Expenditures | | | |
| Highway and Streets | | | |
| Contractual Services | | | |
| Engineering Services | <u>-</u> | <u>57,506</u> | <u>(57,506)</u> |
| Capital Outlay | | | |
| Road Construction | 1,516,149 | - | 1,516,149 |
| Highway Right of Way | <u>36,341</u> | <u>4,320</u> | <u>32,021</u> |
| Total Capital Outlay | <u>1,552,490</u> | <u>4,320</u> | <u>1,548,170</u> |
| Total Expenditures | <u>1,552,490</u> | <u>61,826</u> | <u>1,490,664</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(1,501,876)</u> | <u>137,409</u> | <u>(1,364,467)</u> |
| Other Financing Sources (Uses) | | | |
| Transfers Out | <u>(1,850)</u> | <u>(6,744)</u> | <u>(4,894)</u> |
| Total Other Financing Sources (Uses) | <u>(1,850)</u> | <u>(6,744)</u> | <u>(4,894)</u> |
| Net Change in Fund Balance | <u>(\$ 1,503,726)</u> | 130,665 | <u>\$ 1,634,391</u> |
| Fund Balance at Beginning of Year | | <u>1,922,658</u> | |
| Fund Balance at End of Year | | <u>\$ 2,053,323</u> | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------------|---|
| Revenues | | | |
| Charges for Services | \$ 64,000 | \$ 766,560 | \$ 702,560 |
| Reimbursements | 313,096 | 52,702 | (260,394) |
| Interest | 19,435 | 91,682 | 72,247 |
| | <u>396,531</u> | <u>910,944</u> | <u>514,413</u> |
| Expenditures | | | |
| Highway and Streets | | | |
| Contractual Services | | | |
| Engineering Services | 429,523 | 45,591 | 383,932 |
| Capital Outlay | | | |
| Road Construction | 1,313,807 | 570,975 | 742,832 |
| Bridge Construction | - | 548,981 | (548,981) |
| Highway Right of Way | 797,770 | 400,343 | 397,427 |
| Total Capital Outlay | <u>2,111,577</u> | <u>1,520,299</u> | <u>591,278</u> |
| | <u>2,541,100</u> | <u>1,565,890</u> | <u>975,210</u> |
| Excess (Deficiency) of Revenues Over Expenditures | (2,144,569) | (654,946) | (2,799,515) |
| Other Financing Sources (Uses) | | | |
| Transfers Out | (3,200) | (35,983) | (32,783) |
| | <u>(3,200)</u> | <u>(35,983)</u> | <u>(32,783)</u> |
| Net Change in Fund Balance | <u>(\$ 2,147,769)</u> | <u>(690,929)</u> | <u>\$ 1,456,840</u> |
| Fund Balance at Beginning of Year | | <u>2,863,491</u> | |
| Fund Balance at End of Year | | <u>\$ 2,172,562</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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------------|---|
| Revenues | | | |
| Charges for Services | \$ 25,000 | \$ 95,591 | \$ 70,591 |
| Reimbursements | 735,300 | - | (735,300) |
| Interest | 3,585 | 42,887 | 39,302 |
| Miscellaneous | - | 16 | 16 |
| | <u>763,885</u> | <u>138,494</u> | <u>(625,391)</u> |
| Expenditures | | | |
| Highway and Streets | | | |
| Contractual Services | | | |
| Engineering Services | 103,000 | 46,652 | 56,348 |
| Capital Outlay | | | |
| Bridge Construction | 780,000 | - | 780,000 |
| Highway Right of Way | 275,535 | - | 275,535 |
| Total Capital Outlay | <u>1,055,535</u> | <u>-</u> | <u>1,055,535</u> |
| | <u>1,158,535</u> | <u>46,652</u> | <u>1,111,883</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(394,650)</u> | <u>91,842</u> | <u>(302,808)</u> |
| Other Financing Sources (Uses) | | | |
| Transfers Out | (1,250) | (4,780) | (3,530) |
| | <u>(1,250)</u> | <u>(4,780)</u> | <u>(3,530)</u> |
| Net Change in Fund Balance | <u>(\$ 395,900)</u> | <u>87,062</u> | <u>\$ 482,962</u> |
| Fund Balance at Beginning of Year | | <u>1,274,247</u> | |
| Fund Balance at End of Year | | <u>\$ 1,361,309</u> | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------------|---|
| Revenues | | | |
| Charges for Services | \$ 31,000 | \$ 128,985 | \$ 97,985 |
| Interest | 13,335 | 49,816 | 36,481 |
| Miscellaneous | - | 17 | 17 |
| | <u>44,335</u> | <u>178,818</u> | <u>134,483</u> |
| Expenditures | | | |
| Highway and Streets | | | |
| Contractual Services | | | |
| Engineering Services | 342,000 | 182,507 | 159,493 |
| Capital Outlay | | | |
| Road Construction | 925,000 | - | 925,000 |
| Highway Right of Way | 249,505 | - | 249,505 |
| Total Capital Outlay | <u>1,174,505</u> | <u>-</u> | <u>1,174,505</u> |
| | <u>1,516,505</u> | <u>182,507</u> | <u>1,333,998</u> |
| Excess (Deficiency) of Revenues Over Expenditures | (1,472,170) | (3,689) | (1,475,859) |
| Other Financing Sources (Uses) | | | |
| Transfers Out | (1,550) | (6,450) | (4,900) |
| | <u>(1,550)</u> | <u>(6,450)</u> | <u>(4,900)</u> |
| Net Change in Fund Balance | <u>(\$ 1,473,720)</u> | <u>(10,139)</u> | <u>\$ 1,463,581</u> |
| Fund Balance at Beginning of Year | | <u>1,518,188</u> | |
| Fund Balance at End of Year | | <u>\$ 1,508,049</u> | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------------|---|
| Revenues | | | |
| Charges for Services | \$ 93,000 | \$ 381,476 | \$ 288,476 |
| Reimbursements | 150,965 | - | (150,965) |
| Interest | 19,080 | 63,366 | 44,286 |
| Miscellaneous | - | 2,905 | 2,905 |
| | <u>263,045</u> | <u>447,747</u> | <u>184,702</u> |
| Expenditures | | | |
| Highway and Streets | | | |
| Contractual Services | | | |
| Engineering Services | 1,950,000 | 1,821,760 | 128,240 |
| Capital Outlay | | | |
| Bridge Construction | 365,550 | 104,028 | 261,522 |
| Highway Right of Way | 51,238 | 48,115 | 3,123 |
| Total Capital Outlay | <u>416,788</u> | <u>152,143</u> | <u>264,645</u> |
| Total Expenditures | <u>2,366,788</u> | <u>1,973,903</u> | <u>392,885</u> |
| Excess (Deficiency) of Revenues Over Expenditures | (2,103,743) | (1,526,156) | (3,629,899) |
| Other Financing Sources (Uses) | | | |
| Transfers Out | (4,650) | (27,157) | (22,507) |
| Total Other Financing Sources (Uses) | <u>(4,650)</u> | <u>(27,157)</u> | <u>(22,507)</u> |
| Net Change in Fund Balance | <u>(\$ 2,108,393)</u> | <u>(1,553,313)</u> | <u>\$ 555,080</u> |
| Fund Balance at Beginning of Year | | <u>2,307,838</u> | |
| Fund Balance at End of Year | | <u>\$ 754,525</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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Charges for Services | \$ 29,000 | \$ 216,564 | \$ 187,564 |
| Reimbursements | 1,170,000 | - | (1,170,000) |
| Interest | 11,110 | 49,862 | 38,752 |
| Total Revenues | 1,210,110 | 266,426 | (943,684) |
| Expenditures | | | |
| Highway and Streets | | | |
| Contractual Services | | | |
| Engineering Services | 80,000 | - | 80,000 |
| Capital Outlay | | | |
| Highway Right of Way | 2,356,475 | 29,653 | 2,326,822 |
| Total Expenditures | 2,436,475 | 29,653 | 2,406,822 |
| Excess (Deficiency) of Revenues Over Expenditures | (1,226,365) | 236,773 | (989,592) |
| Other Financing Sources (Uses) | | | |
| Transfers Out | (1,450) | (10,828) | (9,378) |
| Total Other Financing Sources (Uses) | (1,450) | (10,828) | (9,378) |
| Net Change in Fund Balance | (\$ 1,227,815) | 225,945 | \$ 1,453,760 |
| Fund Balance at Beginning of Year | | 1,468,626 | |
| Fund Balance at End of Year | | \$ 1,694,571 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|-------------------|---|
| Revenues | | | |
| Charges for Services | \$ 6,000 | \$ 21,575 | \$ 15,575 |
| Reimbursements | 520,000 | - | (520,000) |
| Interest | 1,140 | 8,551 | 7,411 |
| Miscellaneous | - | 288 | 288 |
| | <u>527,140</u> | <u>30,414</u> | <u>(496,726)</u> |
| Expenditures | | | |
| Highway and Streets | | | |
| Contractual Services | | | |
| Engineering Services | 500,000 | 110,803 | 389,197 |
| Capital Outlay | | | |
| Highway Right of Way | 152,934 | - | 152,934 |
| | <u>652,934</u> | <u>110,803</u> | <u>542,131</u> |
| Excess (Deficiency) of Revenues Over Expenditures | (125,794) | (80,389) | (206,183) |
| Other Financing Sources (Uses) | | | |
| Transfers Out | (300) | (1,093) | (793) |
| | <u>(300)</u> | <u>(1,093)</u> | <u>(793)</u> |
| Net Change in Fund Balance | (\$ 126,094) | (81,482) | \$ 44,612 |
| Fund Balance at Beginning of Year | | <u>248,259</u> | |
| Fund Balance at End of Year | | <u>\$ 166,777</u> | |

KANE COUNTY, ILLINOIS

North Impact Fees Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|-------------------|---|
| Revenues | | | |
| Charges for Services | \$ 1,315,400 | \$ 283,870 | (\$ 1,031,530) |
| Interest | 60,000 | 2,006 | (57,994) |
| Miscellaneous | - | 54 | 54 |
| | <u>1,375,400</u> | <u>285,930</u> | <u>(1,089,470)</u> |
| Expenditures | | | |
| Capital Outlay | | | |
| Road Construction | 1,309,630 | - | 1,309,630 |
| | <u>1,309,630</u> | <u>-</u> | <u>1,309,630</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>65,770</u> | <u>285,930</u> | <u>351,700</u> |
| Other Financing Sources (Uses) | | | |
| Transfers Out | (65,770) | (14,196) | 51,574 |
| | <u>(65,770)</u> | <u>(14,196)</u> | <u>51,574</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>271,734</u> | <u>\$ 271,734</u> |
| Fund Balance at Beginning of Year | | <u>-</u> | |
| Fund Balance at End of Year | | <u>\$ 271,734</u> | |

KANE COUNTY, ILLINOIS

Central Impact Fees Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Charges for Services | \$ 780,870 | \$ 39,086 | (\$ 741,784) |
| Interest | 35,000 | 557 | (34,443) |
| Total Revenues | 815,870 | 39,643 | (776,227) |
| Expenditures | | | |
| Capital Outlay | | | |
| Road Construction | 514,431 | - | 514,431 |
| Highway Right of Way | 262,395 | 150 | 262,245 |
| Total Capital Outlay | 776,826 | 150 | 776,676 |
| Total Expenditures | 776,826 | 150 | 776,676 |
| Excess (Deficiency) of Revenues Over Expenditures | 39,044 | 39,493 | 78,537 |
| Other Financing Sources (Uses) | | | |
| Transfers Out | (39,044) | (1,954) | 37,090 |
| Total Other Financing Sources (Uses) | (39,044) | (1,954) | 37,090 |
| Net Change in Fund Balance | \$ - | 37,539 | \$ 37,539 |
| Fund Balance at Beginning of Year | | - | |
| Fund Balance at End of Year | | \$ 37,539 | |

KANE COUNTY, ILLINOIS

South Impact Fees Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Charges for Services | \$ 1,366,730 | \$ 143,149 | (\$ 1,223,581) |
| Interest | 61,500 | 1,202 | (60,298) |
| Total Revenues | 1,428,230 | 144,351 | (1,283,879) |
| Expenditures | | | |
| Capital Outlay | | | |
| Road Construction | 1,336,648 | - | 1,336,648 |
| Highway Right of Way | 23,245 | - | 23,245 |
| Total Capital Outlay | 1,359,893 | - | 1,359,893 |
| Total Expenditures | 1,359,893 | - | 1,359,893 |
| Excess (Deficiency) of Revenues Over Expenditures | 68,337 | 144,351 | 212,688 |
| Other Financing Sources (Uses) | | | |
| Transfers Out | (68,337) | (7,158) | 61,179 |
| Total Other Financing Sources (Uses) | (68,337) | (7,158) | 61,179 |
| Net Change in Fund Balance | \$ - | 137,193 | \$ 137,193 |
| Fund Balance at Beginning of Year | | - | |
| Fund Balance at End of Year | | \$ 137,193 | |

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--|-------------------------|---------------|---|
| Revenues | | | |
| Property Tax | \$ 1,479,972 | \$ 1,477,025 | (\$ 2,947) |
| Grants | 576,560 | 813,378 | 236,818 |
| Charges for Services | - | 100,000 | 100,000 |
| Interest | 400,000 | 978,279 | 578,279 |
| Miscellaneous | 10,000 | 293,336 | 283,336 |
| Total Revenues | 2,466,532 | 3,662,018 | 1,195,486 |
| Expenditures | | | |
| General Government | 3,498,798 | 1,372,933 | 2,125,865 |
| Capital Outlay | 7,249,189 | 3,928,400 | 3,320,789 |
| Total Expenditures | 10,747,987 | 5,301,333 | 5,446,654 |
| Net Change in Fund Balance | (\$ 8,281,455) | (1,639,315) | \$ 6,642,140 |
| Fund Balance at Beginning of Year | | 28,245,257 | |
| Fund Balance at End of Year | | \$ 26,605,942 | |

KANE COUNTY, ILLINOIS

Working Cash Fund
Schedule of Revenues and Changes in Fund Balance
Budget and Actual
For the Year Ended November 30, 2008

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--|-------------------------|---------------------|---|
| Revenues | | | |
| Interest | \$ 150,000 | \$ 94,012 | (\$ 55,988) |
| Total Revenues | <u>150,000</u> | <u>94,012</u> | <u>(55,988)</u> |
| Net Change in Fund Balance | <u>\$ 150,000</u> | 94,012 | <u>(\$ 55,988)</u> |
| Fund Balance at Beginning of Year | | <u>2,873,220</u> | |
| Fund Balance at End of Year | | <u>\$ 2,967,232</u> | |

KANE COUNTY, ILLINOIS

November 30, 2008

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, 2008

| | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|-------------------------------------|-------------------------|------------------|---|
| Operating Expenses | | | |
| Personnel Services | | | |
| Full-Time Salaries | \$ 146,357 | \$ 178,845 | (\$ 32,488) |
| Part-Time Salaries | 12,254 | 3,853 | 8,401 |
| Total Personnel Services | 158,611 | 182,698 | (24,087) |
| Benefits | | | |
| Healthcare Contribution | 24,900 | 23,476 | 1,424 |
| Dental Contribution | 940 | 891 | 49 |
| FICA/SS Contribution | 12,134 | 13,540 | (1,406) |
| IMRF Contribution | 13,133 | 13,353 | (220) |
| Total Benefits | 51,107 | 51,260 | (153) |
| Contractual Services | | | |
| Engineering Services | 20,000 | 10,944 | 9,056 |
| Contractual/Consulting Services | 192,000 | 96,025 | 95,975 |
| Legal Services | 404,000 | - | 404,000 |
| Repairs and Maintenance - Buildings | 600,000 | 1,118,131 | (518,131) |
| Repairs and Maintenance - Computers | 500 | - | 500 |
| Repairs and Maintenance - Vehicles | 1,000 | 1,270 | (270) |
| Liability Insurance | 4,092 | 4,092 | - |
| Workers Compensation | 2,998 | 2,998 | - |
| Unemployment Claims | 301 | 301 | - |
| General Printing | 17,000 | 19,022 | (2,022) |
| Conferences and Meetings | 3,500 | 2,257 | 1,243 |
| Employee Training | 2,000 | 380 | 1,620 |
| Employee Mileage Expenses | 400 | 1,111 | (711) |
| General Association Dues | 1,000 | 577 | 423 |
| Total Contractual Services | 1,248,791 | 1,257,108 | (8,317) |
| Commodities | | | |
| Office Supplies | 2,500 | 2,738 | (238) |
| Operating Supplies | 2,500 | 2,468 | 32 |
| Computer Related Supplies | - | 156 | (156) |
| Postage | 500 | 991 | (491) |
| Books and Subscriptions | 800 | 104 | 696 |
| Fuel - Vehicles | 1,000 | 2,042 | (1,042) |
| Telephone | 3,510 | 1,536 | 1,974 |
| Total Commodities | 10,810 | 10,035 | 775 |
| Total Operating Expenses | \$ 1,469,319 | \$ 1,501,101 | (\$ 31,782) |

KANE COUNTY, ILLINOIS

November 30, 2008

AGENCY FUNDS

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

KANE COUNTY, ILLINOIS

Agency Funds

Combining Statement of Assets and Liabilities

November 30, 2008

| Fund | Assets | | | | Liabilities |
|----------------------------------|----------------------|---------------------|---------------------|----------------------|----------------------|
| | Cash and Investments | Interest Receivable | Accounts Receivable | Total | Accounts Payable |
| Land/Cash Ordinance Fund | \$ 304,713 | \$ - | \$ - | \$ 304,713 | \$ 304,713 |
| Elder Fatality Review Team Fund | 1,758 | 10 | - | 1,768 | 1,768 |
| Sheriff's Detail Escrow Fund | 108,462 | - | - | 108,462 | 108,462 |
| Special Trust Fund | 172,353 | - | - | 172,353 | 172,353 |
| 911 Emergency Surcharge Fund | 6,445,236 | 36,246 | 90,000 | 6,571,482 | 6,571,482 |
| Township Bridge Fund | 172,458 | 993 | - | 173,451 | 173,451 |
| Township Motor Fuel Fund | 1,316,702 | 7,593 | - | 1,324,295 | 1,324,295 |
| Wireless 911 Fund | 189,068 | 1,956 | - | 191,024 | 191,024 |
| Special Deposit Fund | 138,591 | - | - | 138,591 | 138,591 |
| Inheritance Tax Fund | 232,239 | - | - | 232,239 | 232,239 |
| Powers Road Fund | 5,903 | 34 | - | 5,937 | 5,937 |
| Kane County Emergency Planning | 18,881 | 109 | - | 18,990 | 18,990 |
| Coroner's Escrow Fund | 75 | - | - | 75 | 75 |
| EMA Volunteers Fund | 14,181 | 82 | - | 14,263 | 14,263 |
| Sale and Error Fund | 1,844,267 | 10,620 | - | 1,854,887 | 1,854,887 |
| Health Department Special Fund | 7,581 | 44 | - | 7,625 | 7,625 |
| Juvenile Justice Donation Fund | 10,601 | 61 | - | 10,662 | 10,662 |
| School Office Reserve Fund | 425,489 | 2,543 | - | 428,032 | 428,032 |
| Coroner's Special Fund | 9,301 | 54 | - | 9,355 | 9,355 |
| Child Abuse Prevention Fund | 23 | - | - | 23 | 23 |
| Juvenile Female Program Fund | 105 | 1 | - | 106 | 106 |
| Performance Bond Trust Fund | 29,353 | - | - | 29,353 | 29,353 |
| Bad Check Restitution Fund | 68,395 | 394 | - | 68,789 | 68,789 |
| Recorder's Rental Surcharge Fund | 4,429 | 25 | 37,908 | 42,362 | 42,362 |
| Employee Events Fund | 48,185 | 277 | 675 | 49,137 | 49,137 |
| Health Care Services Fund | 19 | - | - | 19 | 19 |
| Payroll Clearing Fund | 38,813 | - | - | 38,813 | 38,813 |
| Flexible Spending Account Fund | 79,715 | 459 | - | 80,174 | 80,174 |
| Drug Asset Forfeiture Fund | 20,995 | 121 | 360 | 21,476 | 21,476 |
| Clerks Tax Redemption Fund | 1,398,083 | - | - | 1,398,083 | 1,398,083 |
| Clerks Vital Records Fund | 100,500 | - | - | 100,500 | 100,500 |
| Unclaimed Funds | 798,562 | - | - | 798,562 | 798,562 |
| County Collector | 3,043,245 | - | - | 3,043,245 | 3,043,245 |
| Restitution | 49,535 | - | - | 49,535 | 49,535 |
| Juvenile Court Restitution | 11,926 | - | - | 11,926 | 11,926 |
| Employee Education | 10,322 | - | - | 10,322 | 10,322 |
| Juvenile Court Services | 704 | - | - | 704 | 704 |
| Too Good For Drugs | 67 | - | - | 67 | 67 |
| K-9 Unit | 1,723 | - | - | 1,723 | 1,723 |
| DUI Fund | 22,041 | - | - | 22,041 | 22,041 |
| County Sheriff DEF Federal | 5,774 | - | - | 5,774 | 5,774 |
| County Sheriff DEF Local | 36,629 | - | - | 36,629 | 36,629 |
| Canteen Commission | 171,197 | - | - | 171,197 | 171,197 |
| Inmate Commissary | 266,544 | - | - | 266,544 | 266,544 |
| Chancery | 923,951 | - | - | 923,951 | 923,951 |
| FATS | 8,920 | - | - | 8,920 | 8,920 |
| Range | 2,792 | - | - | 2,792 | 2,792 |
| Escrow Account | 231,520 | - | - | 231,520 | 231,520 |
| SWAT | 3,533 | - | - | 3,533 | 3,533 |
| Computer Crimes | 1,169 | - | - | 1,169 | 1,169 |
| Vehicle Maintenance/Purchase | 37,198 | - | - | 37,198 | 37,198 |
| COP | 289 | - | - | 289 | 289 |
| Environmental Mgmt | 347 | - | - | 347 | 347 |
| Juvenile Justice | 1,396 | - | - | 1,396 | 1,396 |
| Circuit Clerk | 12,973,527 | - | - | 12,973,527 | 12,973,527 |
| DUI Fund (Victim Impact Fund) | 44,155 | - | - | 44,155 | 44,155 |
| Total Agency Funds | \$ 31,853,540 | \$ 61,622 | \$ 128,943 | \$ 32,044,105 | \$ 32,044,105 |

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2008

| Fund | Beginning of Year | Additions | Reductions | End of Year |
|---------------------------------|----------------------|--------------|--------------|----------------|
| Land/Cash Ordinance Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 584,113 | \$ 72,960 | \$ 352,360 | \$ 304,713 |
| Liabilities | | | | |
| Accounts Payable | \$ 584,113 | \$ 72,960 | \$ 352,360 | \$ 304,713 |
| Elder Fatality Review Team Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 979 | \$ 782 | \$ 3 | \$ 1,758 |
| Interest Receivable | - | 10 | - | 10 |
| Total Assets | \$ 979 | \$ 792 | \$ 3 | \$ 1,768 |
| Liabilities | | | | |
| Accounts Payable | \$ 979 | \$ 792 | \$ 3 | \$ 1,768 |
| Sheriff's Detail Escrow Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 81,866 | \$ 175,371 | \$ 148,775 | \$ 108,462 |
| Liabilities | | | | |
| Accounts Payable | \$ 81,866 | \$ 175,371 | \$ 148,775 | \$ 108,462 |
| Special Trust Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 813,753 | \$ 2,755,729 | \$ 3,397,129 | \$ 172,353 |
| Liabilities | | | | |
| Accounts Payable | \$ 813,753 | \$ 2,755,729 | \$ 3,397,129 | \$ 172,353 |
| 911 Emergency Surcharge Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 5,887,165 | \$ 1,565,068 | \$ 1,006,997 | \$ 6,445,236 |
| Interest Receivable | - | 36,246 | - | 36,246 |
| Accounts Receivable | - | 90,000 | - | 90,000 |
| Total Assets | \$ 5,887,165 | \$ 1,691,314 | \$ 1,006,997 | \$ 6,571,482 |
| Liabilities | | | | |
| Accounts Payable | \$ 5,887,165 | \$ 1,691,314 | \$ 1,006,997 | \$ 6,571,482 |
| Township Bridge Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 167,901 | \$ 4,913 | \$ 356 | \$ 172,458 |
| Interest Receivable | - | 993 | - | 993 |
| Total Assets | \$ 167,901 | \$ 5,906 | \$ 356 | \$ 173,451 |
| Liabilities | | | | |
| Accounts Payable | \$ 167,901 | \$ 5,906 | \$ 356 | \$ 173,451 |

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2008

| Fund | Beginning of Year | Additions | Reductions | End of Year |
|--------------------------------|----------------------|---------------------|---------------------|---------------------|
| Township Motor Fuel Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 1,619,880 | \$ 834,518 | \$ 1,137,696 | \$ 1,316,702 |
| Interest Receivable | - | 7,593 | - | 7,593 |
| Total Assets | <u>\$ 1,619,880</u> | <u>\$ 842,111</u> | <u>\$ 1,137,696</u> | <u>\$ 1,324,295</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 1,619,880</u> | <u>\$ 842,111</u> | <u>\$ 1,137,696</u> | <u>\$ 1,324,295</u> |
| Wireless 911 Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 139,706 | \$ 2,113,545 | \$ 2,064,183 | \$ 189,068 |
| Interest Receivable | - | 1,956 | - | 1,956 |
| Total Assets | <u>\$ 139,706</u> | <u>\$ 2,115,501</u> | <u>\$ 2,064,183</u> | <u>\$ 191,024</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 139,706</u> | <u>\$ 2,115,501</u> | <u>\$ 2,064,183</u> | <u>\$ 191,024</u> |
| Special Deposit Fund | | | | |
| Assets | | | | |
| Cash and Investments | <u>\$ 211,287</u> | <u>\$ 416,915</u> | <u>\$ 489,611</u> | <u>\$ 138,591</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 211,287</u> | <u>\$ 416,915</u> | <u>\$ 489,611</u> | <u>\$ 138,591</u> |
| Inheritance Tax Fund | | | | |
| Assets | | | | |
| Cash and Investments | <u>\$ 424,032</u> | <u>\$ 7,746,293</u> | <u>\$ 7,938,086</u> | <u>\$ 232,239</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 424,032</u> | <u>\$ 7,746,293</u> | <u>\$ 7,938,086</u> | <u>\$ 232,239</u> |
| Powers Road Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 5,753 | \$ 162 | \$ 12 | \$ 5,903 |
| Interest Receivable | - | 34 | - | 34 |
| Total Assets | <u>\$ 5,753</u> | <u>\$ 196</u> | <u>\$ 12</u> | <u>\$ 5,937</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 5,753</u> | <u>\$ 196</u> | <u>\$ 12</u> | <u>\$ 5,937</u> |
| Kane County Emergency Planning | | | | |
| Assets | | | | |
| Cash and Investments | \$ 18,525 | \$ 1,889 | \$ 1,533 | \$ 18,881 |
| Interest Receivable | - | 109 | - | 109 |
| Total Assets | <u>\$ 18,525</u> | <u>\$ 1,998</u> | <u>\$ 1,533</u> | <u>\$ 18,990</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 18,525</u> | <u>\$ 1,998</u> | <u>\$ 1,533</u> | <u>\$ 18,990</u> |

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2008

| Fund | Beginning of Year | Additions | Reductions | End of Year |
|--------------------------------|----------------------|-------------------|-----------------|---------------------|
| Coroner's Escrow Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 816 | \$ 1,662 | \$ 2,403 | \$ 75 |
| Liabilities | | | | |
| Accounts Payable | \$ 816 | \$ 1,662 | \$ 2,403 | \$ 75 |
| EMA Volunteers Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 11,094 | \$ 7,941 | \$ 4,854 | \$ 14,181 |
| Interest Receivable | - | 82 | - | 82 |
| Total Assets | <u>\$ 11,094</u> | <u>\$ 8,023</u> | <u>\$ 4,854</u> | <u>\$ 14,263</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 11,094</u> | <u>\$ 8,023</u> | <u>\$ 4,854</u> | <u>\$ 14,263</u> |
| Sale and Error Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 1,585,788 | \$ 261,849 | \$ 3,370 | \$ 1,844,267 |
| Interest Receivable | - | 10,620 | - | 10,620 |
| Total Assets | <u>\$ 1,585,788</u> | <u>\$ 272,469</u> | <u>\$ 3,370</u> | <u>\$ 1,854,887</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 1,585,788</u> | <u>\$ 272,469</u> | <u>\$ 3,370</u> | <u>\$ 1,854,887</u> |
| Health Department Special Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 8,124 | \$ 6,383 | \$ 6,926 | \$ 7,581 |
| Interest Receivable | - | 44 | - | 44 |
| Total Assets | <u>\$ 8,124</u> | <u>\$ 6,427</u> | <u>\$ 6,926</u> | <u>\$ 7,625</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 8,124</u> | <u>\$ 6,427</u> | <u>\$ 6,926</u> | <u>\$ 7,625</u> |
| Juvenile Justice Donation Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 10,373 | \$ 303 | \$ 75 | \$ 10,601 |
| Interest Receivable | - | 61 | - | 61 |
| Total Assets | <u>\$ 10,373</u> | <u>\$ 364</u> | <u>\$ 75</u> | <u>\$ 10,662</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 10,373</u> | <u>\$ 364</u> | <u>\$ 75</u> | <u>\$ 10,662</u> |

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2008

| Fund | Beginning of Year | Additions | Reductions | End of Year |
|------------------------------|----------------------|------------------|------------------|-------------------|
| School Office Reserve Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 439,350 | \$ 12,630 | \$ 26,491 | \$ 425,489 |
| Interest Receivable | - | 2,543 | - | 2,543 |
| Total Assets | <u>\$ 439,350</u> | <u>\$ 15,173</u> | <u>\$ 26,491</u> | <u>\$ 428,032</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 439,350</u> | <u>\$ 15,173</u> | <u>\$ 26,491</u> | <u>\$ 428,032</u> |
| Coroner's Special Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 5,626 | \$ 14,016 | \$ 10,341 | \$ 9,301 |
| Interest Receivable | - | 54 | - | 54 |
| Total Assets | <u>\$ 5,626</u> | <u>\$ 14,070</u> | <u>\$ 10,341</u> | <u>\$ 9,355</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 5,626</u> | <u>\$ 14,070</u> | <u>\$ 10,341</u> | <u>\$ 9,355</u> |
| Child Abuse Prevention Fund | | | | |
| Assets | | | | |
| Cash and Investments | <u>\$ 2,005</u> | <u>\$ 18</u> | <u>\$ 2,000</u> | <u>\$ 23</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 2,005</u> | <u>\$ 18</u> | <u>\$ 2,000</u> | <u>\$ 23</u> |
| Juvenile Female Program Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 104 | \$ 1 | \$ - | \$ 105 |
| Interest Receivable | - | 1 | - | 1 |
| Total Assets | <u>\$ 104</u> | <u>\$ 2</u> | <u>\$ -</u> | <u>\$ 106</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 104</u> | <u>\$ 2</u> | <u>\$ -</u> | <u>\$ 106</u> |
| Performance Bond Trust Fund | | | | |
| Assets | | | | |
| Cash and Investments | <u>\$ 29,353</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 29,353</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 29,353</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 29,353</u> |

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2008

| Fund | Beginning of Year | Additions | Reductions | End of Year |
|---|----------------------|----------------------|----------------------|------------------|
| Bad Check Restitution Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 126,011 | \$ 28,473 | \$ 86,089 | \$ 68,395 |
| Interest Receivable | - | 394 | - | 394 |
| Accounts Receivable | 3,048 | - | 3,048 | - |
| Total Assets | <u>\$ 129,059</u> | <u>\$ 28,867</u> | <u>\$ 89,137</u> | <u>\$ 68,789</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 129,059</u> | <u>\$ 28,867</u> | <u>\$ 89,137</u> | <u>\$ 68,789</u> |
| Recorder's Rental Surcharge Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 1,617 | \$ 840,348 | \$ 837,536 | \$ 4,429 |
| Interest Receivable | - | 25 | - | 25 |
| Accounts Receivable | 72 | 37,908 | 72 | 37,908 |
| Total Assets | <u>\$ 1,689</u> | <u>\$ 878,281</u> | <u>\$ 837,608</u> | <u>\$ 42,362</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 1,689</u> | <u>\$ 878,281</u> | <u>\$ 837,608</u> | <u>\$ 42,362</u> |
| Employee Events Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 32,967 | \$ 20,416 | \$ 5,198 | \$ 48,185 |
| Interest Receivable | - | 277 | - | 277 |
| Accounts Receivable | - | 675 | - | 675 |
| Total Assets | <u>\$ 32,967</u> | <u>\$ 21,368</u> | <u>\$ 5,198</u> | <u>\$ 49,137</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 32,967</u> | <u>\$ 21,368</u> | <u>\$ 5,198</u> | <u>\$ 49,137</u> |
| Health Care Services Fund | | | | |
| Assets | | | | |
| Cash and Investments | <u>\$ 19</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 19</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 19</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 19</u> |
| Payroll Clearing Fund | | | | |
| Assets | | | | |
| Cash and Investments | <u>\$ 29,340</u> | <u>\$ 80,994,669</u> | <u>\$ 80,985,196</u> | <u>\$ 38,813</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 29,340</u> | <u>\$ 80,994,669</u> | <u>\$ 80,985,196</u> | <u>\$ 38,813</u> |

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2008

| Fund | <u>Beginning of Year</u> | <u>Additions</u> | <u>Reductions</u> | <u>End of Year</u> |
|--------------------------------|------------------------------|-------------------------|-------------------------|------------------------|
| Flexible Spending Account Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 68,576 | \$ 319,359 | \$ 308,220 | \$ 79,715 |
| Interest Receivable | - | 459 | - | 459 |
| Total Assets | <u>\$ 68,576</u> | <u>\$ 319,818</u> | <u>\$ 308,220</u> | <u>\$ 80,174</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 68,576</u> | <u>\$ 319,818</u> | <u>\$ 308,220</u> | <u>\$ 80,174</u> |
| Drug Asset Forfeiture Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 23,179 | \$ 25,925 | \$ 28,109 | \$ 20,995 |
| Interest Receivable | - | 121 | - | 121 |
| Accounts Receivable | - | 360 | - | 360 |
| Total Assets | <u>\$ 23,179</u> | <u>\$ 26,406</u> | <u>\$ 28,109</u> | <u>\$ 21,476</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 23,179</u> | <u>\$ 26,406</u> | <u>\$ 28,109</u> | <u>\$ 21,476</u> |
| Clerk's Tax Redemption Fund | | | | |
| Assets | | | | |
| Cash and Investments | <u>\$ 1,110,155</u> | <u>\$ 18,263,521</u> | <u>\$ 17,975,593</u> | <u>\$ 1,398,083</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 1,110,155</u> | <u>\$ 18,263,521</u> | <u>\$ 17,975,593</u> | <u>\$ 1,398,083</u> |
| Clerk's Vital Records Fund | | | | |
| Assets | | | | |
| Cash and Investments | <u>\$ 105,884</u> | <u>\$ 1,099,161</u> | <u>\$ 1,104,545</u> | <u>\$ 100,500</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 105,884</u> | <u>\$ 1,099,161</u> | <u>\$ 1,104,545</u> | <u>\$ 100,500</u> |
| Unclaimed Funds | | | | |
| Assets | | | | |
| Cash and Investments | <u>\$ -</u> | <u>\$ 933,625</u> | <u>\$ 135,063</u> | <u>\$ 798,562</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ -</u> | <u>\$ 933,625</u> | <u>\$ 135,063</u> | <u>\$ 798,562</u> |
| County Collector | | | | |
| Assets | | | | |
| Cash and Investments | <u>\$ 3,434,976</u> | <u>\$ 1,692,376,757</u> | <u>\$ 1,692,768,488</u> | <u>\$ 3,043,245</u> |
| Liabilities | | | | |
| Accounts Payable | <u>\$ 3,434,976</u> | <u>\$ 1,692,376,757</u> | <u>\$ 1,692,768,488</u> | <u>\$ 3,043,245</u> |

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2008

| Fund | <u>Beginning of Year</u> | <u>Additions</u> | <u>Reductions</u> | <u>End of Year</u> |
|----------------------------|------------------------------|------------------|-------------------|------------------------|
| Restitution | | | | |
| Assets | | | | |
| Cash and Investments | \$ 49,627 | \$ 602 | \$ 694 | \$ 49,535 |
| Liabilities | | | | |
| Accounts Payable | \$ 49,627 | \$ 602 | \$ 694 | \$ 49,535 |
| | | | | |
| Juvenile Court Restitution | | | | |
| Assets | | | | |
| Cash and Investments | \$ 12,371 | \$ 7,597 | \$ 8,042 | \$ 11,926 |
| Liabilities | | | | |
| Accounts Payable | \$ 12,371 | \$ 7,597 | \$ 8,042 | \$ 11,926 |
| | | | | |
| Employee Education | | | | |
| Assets | | | | |
| Cash and Investments | \$ 10,270 | \$ 52 | \$ - | \$ 10,322 |
| Liabilities | | | | |
| Accounts Payable | \$ 10,270 | \$ 52 | \$ - | \$ 10,322 |
| | | | | |
| Juvenile Court Services | | | | |
| Assets | | | | |
| Cash and Investments | \$ 904 | \$ 500 | \$ 700 | \$ 704 |
| Liabilities | | | | |
| Accounts Payable | \$ 904 | \$ 500 | \$ 700 | \$ 704 |
| | | | | |
| Too Good For Drugs | | | | |
| Assets | | | | |
| Cash and Investments | \$ 176 | \$ - | \$ 109 | \$ 67 |
| Liabilities | | | | |
| Accounts Payable | \$ 176 | \$ - | \$ 109 | \$ 67 |
| | | | | |
| K-9 Unit | | | | |
| Assets | | | | |
| Cash and Investments | \$ 1,856 | \$ 1,363 | \$ 1,496 | \$ 1,723 |
| Liabilities | | | | |
| Accounts Payable | \$ 1,856 | \$ 1,363 | \$ 1,496 | \$ 1,723 |
| | | | | |
| DUI Fund | | | | |
| Assets | | | | |
| Cash and Investments | \$ 27,629 | \$ 4,506 | \$ 10,094 | \$ 22,041 |
| Liabilities | | | | |
| Accounts Payable | \$ 27,629 | \$ 4,506 | \$ 10,094 | \$ 22,041 |

KANE COUNTY, ILLINOIS

Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2008

| Fund | <u>Beginning of Year</u> | <u>Additions</u> | <u>Reductions</u> | <u>End of Year</u> |
|----------------------------|------------------------------|------------------|-------------------|------------------------|
| County Sheriff DEF Federal | | | | |
| Assets | | | | |
| Cash and Investments | \$ 5,133 | \$ 2,089 | \$ 1,448 | \$ 5,774 |
| Liabilities | | | | |
| Accounts Payable | \$ 5,133 | \$ 2,089 | \$ 1,448 | \$ 5,774 |
| County Sheriff DEF Local | | | | |
| Assets | | | | |
| Cash and Investments | \$ 24,844 | \$ 104,275 | \$ 92,490 | \$ 36,629 |
| Liabilities | | | | |
| Accounts Payable | \$ 24,844 | \$ 104,275 | \$ 92,490 | \$ 36,629 |
| Canteen Commission | | | | |
| Assets | | | | |
| Cash and Investments | \$ 240,958 | \$ 125,600 | \$ 195,361 | \$ 171,197 |
| Liabilities | | | | |
| Accounts Payable | \$ 240,958 | \$ 125,600 | \$ 195,361 | \$ 171,197 |
| Inmate Commissary | | | | |
| Assets | | | | |
| Cash and Investments | \$ 202,744 | \$ 768,801 | \$ 705,001 | \$ 266,544 |
| Liabilities | | | | |
| Accounts Payable | \$ 202,744 | \$ 768,801 | \$ 705,001 | \$ 266,544 |
| Chancery | | | | |
| Assets | | | | |
| Cash and Investments | \$ 586,578 | \$ 12,197,120 | \$ 11,859,747 | \$ 923,951 |
| Liabilities | | | | |
| Accounts Payable | \$ 586,578 | \$ 12,197,120 | \$ 11,859,747 | \$ 923,951 |
| FATS | | | | |
| Assets | | | | |
| Cash and Investments | \$ 17,730 | \$ - | \$ 8,810 | \$ 8,920 |
| Liabilities | | | | |
| Accounts Payable | \$ 17,730 | \$ - | \$ 8,810 | \$ 8,920 |
| Range | | | | |
| Assets | | | | |
| Cash and Investments | \$ 212 | \$ 18,744 | \$ 16,164 | \$ 2,792 |
| Liabilities | | | | |
| Accounts Payable | \$ 212 | \$ 18,744 | \$ 16,164 | \$ 2,792 |

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2008

| Fund | <u>Beginning of Year</u> | <u>Additions</u> | <u>Reductions</u> | <u>End of Year</u> |
|------------------------------|------------------------------|------------------|-------------------|------------------------|
| Escrow Account | | | | |
| Assets | | | | |
| Cash and Investments | \$ 273,100 | \$ 217,459 | \$ 259,039 | \$ 231,520 |
| Liabilities | | | | |
| Accounts Payable | \$ 273,100 | \$ 217,459 | \$ 259,039 | \$ 231,520 |
| SWAT | | | | |
| Assets | | | | |
| Cash and Investments | \$ 2,399 | \$ 23,031 | \$ 21,897 | \$ 3,533 |
| Liabilities | | | | |
| Accounts Payable | \$ 2,399 | \$ 23,031 | \$ 21,897 | \$ 3,533 |
| Computer Crimes | | | | |
| Assets | | | | |
| Cash and Investments | \$ 416 | \$ 753 | \$ - | \$ 1,169 |
| Liabilities | | | | |
| Accounts Payable | \$ 416 | \$ 753 | \$ - | \$ 1,169 |
| Vehicle Maintenance/Purchase | | | | |
| Assets | | | | |
| Cash and Investments | \$ 12,041 | \$ 25,157 | \$ - | \$ 37,198 |
| Liabilities | | | | |
| Accounts Payable | \$ 12,041 | \$ 25,157 | \$ - | \$ 37,198 |
| COP | | | | |
| Assets | | | | |
| Cash and Investments | \$ 697 | \$ - | \$ 408 | \$ 289 |
| Liabilities | | | | |
| Accounts Payable | \$ 697 | \$ - | \$ 408 | \$ 289 |
| Environmental Mgmt | | | | |
| Assets | | | | |
| Cash and Investments | \$ 347 | \$ - | \$ - | \$ 347 |
| Liabilities | | | | |
| Accounts Payable | \$ 347 | \$ - | \$ - | \$ 347 |
| Juvenile Justice | | | | |
| Assets | | | | |
| Cash and Investments | \$ 933 | \$ 2,055 | \$ 1,592 | \$ 1,396 |
| Liabilities | | | | |
| Accounts Payable | \$ 933 | \$ 2,055 | \$ 1,592 | \$ 1,396 |

KANE COUNTY, ILLINOIS

Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2008

| Fund | <u>Beginning of Year</u> | <u>Additions</u> | <u>Reductions</u> | <u>End of Year</u> |
|-------------------------------|------------------------------|-------------------------|-------------------------|------------------------|
| Circuit Clerk | | | | |
| Assets | | | | |
| Cash and Investments | \$ 15,559,102 | \$ 69,736,520 | \$ 72,322,095 | \$ 12,973,527 |
| Liabilities | | | | |
| Accounts Payable | \$ 15,559,102 | \$ 69,736,520 | \$ 72,322,095 | \$ 12,973,527 |
| DUI Fund (Victim Impact Fund) | | | | |
| Assets | | | | |
| Cash and Investments | \$ 33,458 | \$ 28,528 | \$ 17,831 | \$ 44,155 |
| Liabilities | | | | |
| Accounts Payable | \$ 33,458 | \$ 28,528 | \$ 17,831 | \$ 44,155 |
| Total All Agency Funds | | | | |
| Assets | | | | |
| Cash and Investments | \$ 34,043,842 | \$ 1,894,159,954 | \$ 1,896,350,257 | \$ 31,853,540 |
| Interest Receivable | - | 61,622 | - | 61,622 |
| Accounts Receivable | 3,120 | 128,943 | 3,120 | 128,943 |
| Total Assets | <u>\$ 34,046,962</u> | <u>\$ 1,894,350,519</u> | <u>\$ 1,896,353,377</u> | <u>\$ 32,044,105</u> |
| Liabilities | | | | |
| Accounts Payable | \$ 34,046,962 | \$ 1,894,350,519 | \$ 1,896,353,377 | \$ 32,044,105 |

KANE COUNTY, ILLINOIS

Schedule of Expenditures for Tort Immunity Purposes For the Year Ended November 30, 2008

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

| | | |
|---|----|-----------|
| Salaries and Benefits | \$ | 728,634 |
| Legal Fees | | 277,191 |
| Other Contractual | | 179,167 |
| Commodities | | 7,120 |
| Liability Insurance | | 727,284 |
| Workers' Compensation | | 998,616 |
| Unemployment Claims | | 54,714 |
| | | <hr/> |
| Subtotal General Fund - Insurance Liability Account | | 2,972,726 |

Tort Immunity Expenditures Incurred by Other Funds

| | | |
|-----------------------|--|---------|
| Liability Insurance | | 438,505 |
| Workers' Compensation | | 317,231 |
| Unemployment Claims | | 31,891 |
| | | <hr/> |
| Subtotal Other Funds | | 470,396 |

Total Tort Immunity Purposes Expenditures \$ 3,443,122

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 2007 as levied by Kane County was \$2,439,664. 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, 2008

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 data beginning in that year.

KANE COUNTY, ILLINOIS

Net Assets by Component Last Seven Fiscal Years

| | 2008 | 2007 | 2006 | 2005 |
|--|----------------|----------------|----------------|----------------|
| Governmental Activities | | | | |
| Invested in Capital Assets, Net of Related Debt | \$ 365,741,497 | \$ 323,701,618 | \$ 289,099,968 | \$ 269,895,537 |
| Restricted | 94,552,044 | 93,504,818 | 46,264,342 | 32,667,031 |
| Unrestricted | 123,640,743 | 128,526,088 | 137,992,206 | 131,293,643 |
| Total Governmental Activities Net Assets | \$ 583,934,284 | \$ 545,732,524 | \$ 473,356,516 | \$ 433,856,211 |
| Business-Type Activities | | | | |
| Invested in Capital Assets, Net of Related Debt | \$ 12,022,820 | \$ 12,339,083 | \$ 12,363,588 | \$ 12,516,055 |
| Restricted | 9,198,731 | 9,035,136 | 9,284,769 | 10,855,627 |
| Unrestricted | 15,676,666 | 14,568,559 | 16,392,859 | 11,298,001 |
| Total Business-Type Activities Net Assets | \$ 36,898,217 | \$ 35,942,778 | \$ 38,041,216 | \$ 34,669,683 |
| Primary Government | | | | |
| Invested in Capital Assets, Net of Related Debt | \$ 377,764,317 | \$ 336,040,701 | \$ 301,463,556 | \$ 282,411,592 |
| Restricted | 103,750,775 | 102,539,954 | 55,549,111 | 43,522,658 |
| Unrestricted | 139,317,409 | 143,094,647 | 154,385,065 | 142,591,644 |
| Total Primary Government Net Assets | \$ 620,832,501 | \$ 581,675,302 | \$ 511,397,732 | \$ 468,525,894 |

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>2004</u> | <u>2003</u> | <u>2002</u> |
|-----------------------|-----------------------|-----------------------|
| \$ 234,444,428 | \$ 170,560,489 | \$ 174,643,688 |
| 33,009,211 | 18,596,299 | 42,215,440 |
| <u>132,825,335</u> | <u>175,393,510</u> | <u>126,614,619</u> |
| | | |
| <u>\$ 400,278,974</u> | <u>\$ 364,550,298</u> | <u>\$ 343,473,747</u> |
| | | |
| \$ 12,771,771 | \$ 10,565,398 | \$ 10,636,677 |
| 13,740,625 | 15,892,700 | 15,591,265 |
| <u>11,104,678</u> | <u>10,884,337</u> | <u>6,620,679</u> |
| | | |
| <u>\$ 37,617,074</u> | <u>\$ 37,342,435</u> | <u>\$ 32,848,621</u> |
| | | |
| \$ 247,216,199 | \$ 181,125,887 | \$ 185,280,365 |
| 46,749,836 | 34,488,999 | 57,806,705 |
| <u>143,930,013</u> | <u>186,277,847</u> | <u>133,235,298</u> |
| | | |
| <u>\$ 437,896,048</u> | <u>\$ 401,892,733</u> | <u>\$ 376,322,368</u> |

KANE COUNTY, ILLINOIS

Changes in Net Assets Last Seven Fiscal Years

| | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> |
|--|------------------------|------------------------|------------------------|------------------------|
| Expenses | | | | |
| Governmental Activities: | | | | |
| General Government | \$ 44,565,948 | \$ 41,329,379 | \$ 32,053,560 | \$ 37,376,879 |
| Public Service and Records | 13,416,180 | 12,527,679 | 13,545,857 | 14,157,547 |
| Judicial | 22,108,763 | 17,763,518 | 19,044,289 | 27,199,987 |
| Public Safety | 49,334,607 | 44,332,538 | 41,908,570 | - |
| Health and Public Safety | - | - | - | 34,992,939 |
| Highways and Streets | 22,890,112 | 16,280,832 | 17,110,390 | 20,302,917 |
| Health and Welfare | 10,817,205 | 10,330,682 | 9,507,260 | - |
| Environment and Conservation | 1,313,252 | 857,723 | 1,668,229 | - |
| Development, Housing and Economic Development | 4,968,520 | 5,375,695 | 5,025,593 | - |
| Interest on Long-Term Debt | 15,078,883 | 11,477,471 | 10,754,042 | 6,455,185 |
| Total Governmental Activities Expenses | <u>184,493,470</u> | <u>160,275,517</u> | <u>150,617,790</u> | <u>140,485,454</u> |
| Business-type Activities: | | | | |
| Solid Waste | 1,501,679 | 866,585 | 3,226,544 | 3,500,423 |
| Events Center | 382,269 | 395,602 | 410,240 | 679,795 |
| Total Business-type Activities Expenses | <u>1,883,948</u> | <u>1,262,187</u> | <u>3,636,784</u> | <u>4,180,218</u> |
| Total Primary Government Expenses | <u>\$ 186,377,418</u> | <u>\$ 161,537,704</u> | <u>\$ 154,254,574</u> | <u>\$ 144,665,672</u> |
| Program Revenues | | | | |
| Governmental Activities: | | | | |
| Charges for Services | | | | |
| General Government | \$ 4,645,040 | \$ 4,390,667 | \$ 4,085,175 | \$ 4,950,667 |
| Public Service and Records | 4,588,781 | 6,295,964 | 6,921,768 | 8,803,303 |
| Judicial | 13,339,730 | 12,029,886 | 10,689,266 | 12,277,952 |
| Public Safety | 6,513,972 | 5,741,463 | 4,427,307 | - |
| Health and Public Safety | - | - | - | 2,932,974 |
| Highways and Streets | 2,882,122 | 4,387,955 | 6,146,746 | 5,668,056 |
| Health and Welfare | 1,311,049 | 1,300,478 | 733,728 | - |
| Environment and Conservation | 658,650 | 342,800 | 292,350 | - |
| Development, Housing and Economic Development | 1,280,798 | 1,696,598 | 1,726,188 | - |
| Operating Grants and Contributions | 49,814,398 | 48,420,394 | 43,219,518 | 38,365,301 |
| Capital Grants and Contributions | 23,152,227 | 34,632,209 | 17,746,769 | 22,999,246 |
| Total Governmental Activities Program Revenues | <u>108,186,767</u> | <u>119,238,414</u> | <u>95,988,815</u> | <u>95,997,499</u> |
| Business-type Activities: | | | | |
| Charges for Services | | | | |
| Solid Waste | 35,063 | 369,386 | 6,719,394 | 4,153,840 |
| Events Center | 772,931 | 819,136 | 852,219 | 798,081 |
| Total Business-type Activities Program Revenues | <u>807,994</u> | <u>1,188,522</u> | <u>7,571,613</u> | <u>4,951,921</u> |
| Total Primary Government | <u>\$ 108,994,761</u> | <u>\$ 120,426,936</u> | <u>\$ 103,560,428</u> | <u>\$ 100,949,420</u> |
| Net (Expense)/Revenue | | | | |
| Governmental Activities | (\$ 76,306,703) | (\$ 41,037,103) | (\$ 54,628,975) | (\$ 44,487,955) |
| Business-type Activities | (1,075,954) | (73,665) | 3,934,829 | 771,703 |
| Total Primary Government Net Expense | <u>(\$ 77,382,657)</u> | <u>(\$ 41,110,768)</u> | <u>(\$ 50,694,146)</u> | <u>(\$ 43,716,252)</u> |

| <u>2004</u> | <u>2003</u> | <u>2002</u> |
|-----------------------|-----------------------|-----------------------|
| \$ 33,922,048 | \$ 39,598,015 | \$ 39,467,842 |
| 10,352,357 | 9,687,092 | 8,379,686 |
| 28,163,914 | 24,929,046 | 26,233,518 |
| - | - | - |
| 32,558,192 | 28,903,368 | 27,974,134 |
| 14,795,548 | 14,275,472 | 13,578,640 |
| - | - | - |
| - | - | - |
| - | - | - |
| 6,554,422 | 7,434,704 | 8,084,252 |
| <u>126,346,481</u> | <u>124,827,697</u> | <u>123,718,072</u> |
| 2,785,864 | 928,624 | 1,233,432 |
| 653,031 | 656,534 | 754,011 |
| <u>3,438,895</u> | <u>1,585,158</u> | <u>1,987,443</u> |
| <u>\$ 129,785,376</u> | <u>\$ 126,412,855</u> | <u>\$ 125,705,515</u> |

| | | |
|-------------------|-------------------|-------------------|
| \$ 3,442,314 | \$ 3,739,348 | \$ 2,966,642 |
| 8,993,964 | 8,831,018 | 6,643,002 |
| 11,961,193 | 11,015,640 | 10,487,661 |
| - | - | - |
| 3,136,936 | 2,699,834 | 2,749,653 |
| 2,853,512 | 478,259 | 418,150 |
| - | - | - |
| - | - | - |
| - | - | - |
| 33,509,908 | 38,037,472 | 39,324,536 |
| <u>22,042,955</u> | <u>6,560,227</u> | <u>9,926,967</u> |
| <u>85,940,782</u> | <u>71,361,798</u> | <u>72,516,611</u> |

| | | |
|----------------------|----------------------|----------------------|
| 4,082,210 | 6,299,575 | 5,827,096 |
| <u>712,048</u> | <u>715,148</u> | <u>836,886</u> |
| <u>4,794,258</u> | <u>7,014,723</u> | <u>6,663,982</u> |
| <u>\$ 90,735,040</u> | <u>\$ 78,376,521</u> | <u>\$ 79,180,593</u> |

| | | |
|------------------------|------------------------|------------------------|
| (\$ 40,405,699) | (\$ 53,465,899) | (\$ 51,201,461) |
| <u>1,355,363</u> | <u>5,429,565</u> | <u>4,676,539</u> |
| <u>(\$ 39,050,336)</u> | <u>(\$ 48,036,334)</u> | <u>(\$ 46,524,922)</u> |

Continued

KANE COUNTY, ILLINOIS

Changes in Net Assets Last Seven Fiscal Years

| | 2008 | 2007 | 2006 | 2005 |
|---|----------------|----------------|---------------|----------------|
| General Revenues and Other Changes in Net Assets | | | | |
| Governmental Activities: | | | | |
| Taxes: | | | | |
| Property Tax | \$ 73,146,862 | \$ 70,575,540 | \$ 57,625,248 | \$ 51,117,170 |
| Income Tax | 4,793,252 | 5,089,268 | 5,150,608 | 4,697,001 |
| Sales Tax | 14,002,709 | 15,145,262 | 15,447,397 | 14,905,920 |
| RTA Sales Tax | 9,830,153 | - | - | - |
| Other Taxes | 3,273,634 | 3,115,820 | 3,080,121 | 4,218,423 |
| Investment Earnings | 8,677,897 | 11,682,323 | 10,891,433 | 4,436,327 |
| Other General Revenues | 520,484 | 379,477 | 262,370 | 490,985 |
| Special Items | | | | |
| Receipt from Public Building Commission | - | 6,750,000 | - | - |
| Loss on Prepaid Rent | - | (2,557,450) | - | - |
| Transfers | 263,472 | 3,232,871 | 1,672,103 | 4,367,815 |
| Total Governmental Activities | | | | |
| General Revenues and Other | 114,508,463 | 113,413,111 | 94,129,280 | 84,233,641 |
| Business-Type Activities: | | | | |
| Investment Earnings | 794,865 | 1,208,098 | 1,108,807 | 648,721 |
| Other General Revenues | 1,500,000 | - | - | - |
| Transfers | (263,472) | (3,232,871) | (1,672,103) | (4,367,815) |
| Total Business-Type Activities | | | | |
| General Revenues and Other | 2,031,393 | (2,024,773) | (563,296) | (3,719,094) |
| Total Primary Government | \$ 116,539,856 | \$ 111,388,338 | \$ 93,565,984 | \$ 80,514,547 |
| Change in Net Assets | | | | |
| Governmental Activities | \$ 38,201,760 | \$ 72,376,008 | \$ 39,500,305 | \$ 39,745,686 |
| Business-Type Activities | 955,439 | (2,098,438) | 3,371,533 | (2,947,391) |
| Total Primary Government Net Expense | \$ 39,157,199 | \$ 70,277,570 | \$ 42,871,838 | \$ 36,798,295 |
| Restatement of Prior Year Net Assets | | | | |
| Governmental Activities | \$ - | \$ - | \$ - | (\$ 6,168,449) |

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>2004</u> | <u>2003</u> | <u>2002</u> |
|----------------------|-----------------------|----------------------|
| \$ 49,269,941 | \$ 51,185,971 | \$ 48,691,684 |
| 4,015,419 | 4,001,925 | 4,246,039 |
| 13,362,125 | 12,339,103 | 11,874,611 |
| - | - | - |
| 3,461,530 | 3,178,836 | 3,091,770 |
| 2,780,959 | 2,853,670 | 4,859,345 |
| 1,211,493 | 1,022,440 | 1,018,648 |
| - | - | - |
| - | - | - |
| <u>1,645,032</u> | <u>3,516,275</u> | <u>1,226,538</u> |
| <u>75,746,499</u> | <u>78,098,220</u> | <u>75,008,635</u> |
| 564,308 | 445,872 | 977,886 |
| - | - | - |
| <u>(1,645,032)</u> | <u>(1,381,623)</u> | <u>(1,226,538)</u> |
| <u>(1,080,724)</u> | <u>(935,751)</u> | <u>(248,652)</u> |
| <u>\$ 74,665,775</u> | <u>\$ 77,162,469</u> | <u>\$ 74,759,983</u> |
| | | |
| \$ 35,340,800 | \$ 24,632,321 | \$ 23,807,174 |
| 274,639 | 4,493,814 | 4,427,887 |
| <u>\$ 35,615,439</u> | <u>\$ 29,126,135</u> | <u>\$ 28,235,061</u> |
| | | |
| <u>\$ 387,876</u> | <u>(\$ 3,555,770)</u> | <u>\$ -</u> |

KANE COUNTY, ILLINOIS

Fund Balances, Governmental Funds Last Ten Fiscal Years

| | 2008 | 2007 | 2006 | 2005 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| General Fund | | | | |
| Reserved | \$ 1,845,199 | \$ 1,825,542 | \$ 4,507,367 | \$ 3,321,072 |
| Unreserved | 39,629,363 | 43,987,466 | 45,008,222 | 47,527,668 |
| Total General Fund | <u>\$ 41,474,562</u> | <u>\$ 45,813,008</u> | <u>\$ 49,515,589</u> | <u>\$ 50,848,740</u> |
| All Other Governmental Funds | | | | |
| Reserved | \$ 117,385,317 | \$ 147,697,085 | \$ 110,428,980 | \$ 114,438,123 |
| Unreserved, Reported in: | | | | |
| Special Revenue Funds | 79,563,413 | 67,822,447 | 60,852,022 | 54,320,432 |
| Debt Service Funds | - | - | (1,173,599) | - |
| Capital Projects Funds | 5,465,144 | 16,329,121 | 19,145,343 | 23,043,802 |
| Total All Other Governmental Funds | <u>\$ 202,413,874</u> | <u>\$ 231,848,653</u> | <u>\$ 189,252,746</u> | <u>\$ 191,802,357</u> |
| Total All Governmental Funds | <u>\$ 243,888,436</u> | <u>\$ 277,661,661</u> | <u>\$ 238,768,335</u> | <u>\$ 242,651,097</u> |

| <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> | <u>2000</u> | <u>1999</u> |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|
| \$ 3,422,658 | \$ 3,605,294 | \$ 4,232,367 | \$ 3,679,422 | \$ 227,250 | \$ 226,514 |
| <u>41,373,544</u> | <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>\$ 44,796,202</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> |
| | | | | | |
| \$ 34,138,483 | \$ 59,375,631 | \$ 15,872,468 | \$ 13,067,571 | \$ 11,238,795 | \$ 10,016,066 |
| 50,386,685 | 45,313,527 | 45,573,180 | 48,338,395 | 39,269,283 | 45,433,965 |
| - | - | - | - | - | - |
| <u>31,416,824</u> | <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>\$ 115,941,992</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>\$ 160,738,194</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> |

KANE COUNTY, ILLINOIS

Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

| Revenues | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> |
|--|------------------------|-----------------------|-----------------------|----------------------|
| Property Tax | \$ 73,146,863 | \$ 70,545,698 | \$ 57,625,248 | \$ 51,117,170 |
| Other Taxes | 46,229,722 | 37,125,894 | 38,144,981 | 37,824,663 |
| Licenses and Permits | 1,179,186 | 1,622,254 | 1,921,489 | - |
| Fees | - | - | - | 13,488,424 |
| Services - Fees and Permits | - | - | - | 19,017,247 |
| Permits | - | - | - | 764,058 |
| Grants | 17,457,371 | 20,368,052 | 19,426,807 | 16,666,500 |
| Charges for Services | 28,193,828 | 29,806,367 | 30,765,693 | 910,706 |
| Fines | 5,681,885 | 4,599,047 | 2,230,688 | 572,487 |
| Reimbursements | 15,513,114 | 9,732,600 | 18,776,742 | 18,097,125 |
| Interest | 8,677,897 | 11,682,319 | 10,891,433 | 4,436,327 |
| Miscellaneous | 9,159,604 | 9,263,798 | 9,978,830 | 6,946,066 |
| Total Revenues | <u>205,239,470</u> | <u>194,746,029</u> | <u>189,761,911</u> | <u>169,840,773</u> |
| Expenditures | | | | |
| General Government | 34,928,813 | 36,495,549 | 27,615,265 | 32,342,096 |
| Public Service and Records | 12,724,625 | 11,243,767 | 12,903,209 | 13,667,989 |
| Judicial | 21,065,381 | 19,186,482 | 17,598,305 | 27,789,191 |
| Public Safety | 42,055,177 | 40,882,852 | 40,841,088 | - |
| Health and Public Safety | - | - | - | 33,809,307 |
| Highways and Streets | 27,239,527 | 16,424,217 | 14,769,067 | 19,589,149 |
| Health and Welfare | 10,472,186 | 10,162,877 | 9,400,176 | - |
| Environment and Conservation | 1,308,512 | 864,272 | 1,668,229 | - |
| Development, Housing and Economic Development | 4,945,259 | 5,337,363 | 4,977,074 | - |
| Debt Service - Principal | 15,730,000 | 11,395,000 | 8,635,000 | 6,510,000 |
| Debt Service - Interest and Fees | 15,568,968 | 11,416,264 | 10,594,159 | 7,059,757 |
| Capital Outlay | 53,237,719 | 109,711,254 | 81,549,220 | 32,651,840 |
| Total Expenditures | <u>239,276,167</u> | <u>273,119,897</u> | <u>230,550,792</u> | <u>173,419,329</u> |
| Excess (Deficiency) of Revenues Over Expenditures | (34,036,697) | (78,373,868) | (40,788,881) | (3,578,556) |
| Other Financing Sources (Uses) | | | | |
| Issuance of Debt | - | 105,840,866 | 34,990,000 | 75,000,000 |
| Premium on Debt Issued | - | 4,000,907 | 114,016 | 6,877,129 |
| Proceeds from Sale of Capital Assets | - | - | 130,000 | 38,900 |
| Transfer to Escrow Paying Agent | - | - | - | - |
| Transfers In | 9,991,617 | 20,950,230 | 22,034,414 | 12,728,156 |
| Transfers Out | (9,728,145) | (17,717,359) | (20,362,311) | (8,360,341) |
| Total Other Financing Sources (Uses) | 263,472 | 113,074,644 | 36,906,119 | 86,283,844 |
| Special Items | | | | |
| Receipt from Public Building Commission | - | 6,750,000 | - | - |
| Loss on Prepaid Rent | - | (2,557,450) | - | - |
| Net Change in Fund Balances | <u>(\$ 33,773,225)</u> | <u>\$ 38,893,326</u> | <u>(\$ 3,882,762)</u> | <u>\$ 82,705,288</u> |
| Adjustment to Prior Period Fund Balances | - | - | - | (792,385) |
| Debt Service as a Percentage of Noncapital Expenditures | 17.5% | 14.3% | 13.0% | 9.7% |
| Expenditures Capitalized as Assets | <u>\$ 60,187,333</u> | <u>\$ 113,907,369</u> | <u>\$ 82,107,473</u> | <u>\$ 33,966,123</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 239, the County also realigned several revenue categories.

| <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> | <u>2000</u> | <u>1999</u> |
|------------------------|----------------------|------------------------|----------------------|----------------------|---------------------|
| \$ 49,269,941 | \$ 51,185,971 | \$ 48,691,684 | \$ 45,728,209 | \$ 42,889,028 | \$ 38,220,766 |
| 37,020,554 | 33,142,668 | 33,665,961 | 28,624,416 | 27,633,551 | 25,073,621 |
| - | - | - | - | - | - |
| 10,574,978 | 7,532,733 | 5,879,384 | 5,243,676 | 4,290,437 | 7,804,566 |
| 17,865,106 | 17,653,471 | 16,498,217 | 15,758,767 | 14,187,633 | 13,549,033 |
| 830,698 | 503,688 | 404,045 | 417,635 | 394,746 | 247,149 |
| 10,975,941 | 8,924,466 | 7,077,991 | 7,446,128 | 5,689,487 | 4,276,693 |
| 904,189 | 933,520 | 658,245 | 444,844 | 399,975 | 382,092 |
| 564,652 | 578,860 | 541,257 | 483,912 | 537,367 | 530,206 |
| 10,300,613 | 5,632,301 | 10,348,165 | 8,829,697 | 6,359,914 | 8,793,164 |
| 2,828,714 | 2,898,642 | 4,933,866 | 8,186,205 | 7,349,275 | 4,277,578 |
| 8,033,057 | 11,156,488 | 13,661,422 | 13,307,135 | 10,422,392 | 8,898,177 |
| <u>149,168,443</u> | <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> |
| 32,240,890 | 31,036,632 | 32,396,960 | 24,570,705 | 22,512,732 | 18,756,851 |
| 9,264,534 | 9,308,552 | 7,944,435 | 6,909,180 | 6,796,930 | 6,536,107 |
| 26,576,555 | 25,071,620 | 24,372,051 | 22,863,776 | 21,701,341 | 20,056,881 |
| - | - | - | - | - | - |
| 31,096,570 | 27,019,735 | 26,038,316 | 23,020,131 | 21,598,833 | 18,692,429 |
| 22,632,207 | 15,524,340 | 24,835,474 | 16,637,724 | 20,716,712 | 19,379,873 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 6,455,000 | 19,815,000 | 8,295,000 | 9,848,934 | 3,850,000 | 3,450,000 |
| 6,574,855 | 7,344,480 | 7,807,798 | 6,809,385 | 10,583,117 | 7,790,823 |
| 46,557,134 | 29,116,067 | 41,490,544 | 27,010,201 | 30,066,831 | 10,262,603 |
| <u>181,397,745</u> | <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> |
| (32,229,302) | (24,093,618) | (30,820,341) | (3,199,412) | (17,672,691) | 7,127,478 |
| 72,645,000 | 47,510,000 | 7,000,000 | 41,895,000 | 70,000,000 | - |
| 8,786,046 | 80,590 | - | 1,381,962 | 721,064 | - |
| - | - | - | - | - | - |
| (80,980,340) | - | (7,321,950) | (4,568,507) | - | - |
| 14,290,946 | 20,456,809 | 31,282,665 | 20,391,821 | 10,268,024 | 6,744,253 |
| (12,865,914) | (19,075,186) | (19,056,127) | (15,694,366) | (10,129,358) | (4,720,580) |
| 1,875,738 | 48,972,213 | 11,904,588 | 43,405,910 | 70,859,730 | 2,023,673 |
| - | - | - | - | - | - |
| <u>(\$ 30,353,564)</u> | <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> |
| (1,924,215) | (8,226) | 591,061 | 695,610 | - | - |
| 10.3% | 20.3% | 13.1% | 14.2% | 12.8% | 11.1% |
| <u>\$ 54,905,953</u> | <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> |

KANE COUNTY, ILLINOIS

Equalized Assessed Valuation and Estimated Actual Valuation Last Ten Tax Years

| Tax Year | Residential Property | Railroad Property | Commercial & Industrial Property | Farm Property | Total Equalized Assessed Value |
|-------------|-------------------------|----------------------|--|------------------|---|
| 2007 | \$ 11,773,222,789 | \$ 7,532,945 | \$ 3,023,823,513 | \$ 246,092,690 | \$ 15,050,671,937 |
| 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 |

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 |
|---|--|---|---|
| 0.3322 | 0.1974 | \$ 45,152,015,811 | 33.33% |
| 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% |

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 |
|------|-----------|------------------------|------------------------|-------------------|-----------------------|-------------------|-------------------|
| 2007 | \$ 49,113 | \$ 27,466 | \$ 113,783 | \$ 624,918 | \$ 52,537 | \$ 34,014 | \$ 40,084 |
| 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 |

Tax Rates per Hundred Dollars of Assessed Valuation (1)

| | | | | | | | |
|------|--------|--------|--------|--------|--------|--------|--------|
| 2007 | 0.3322 | 0.1825 | 0.7562 | 4.1530 | 0.3491 | 0.2260 | 0.2664 |
| 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 |

Source: Kane County Clerk - Levy, Rate And Extension Reports for 1998 to 2007.

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

| Forest Preserve | Library Districts | Airport Authority | Water Resources | Other Special Districts | Total |
|------------------------|--------------------------|--------------------------|------------------------|--------------------------------|--------------|
| \$ 29,192 | \$ 33,030 | \$ - | \$ 729 | \$ 22,683 | \$ 1,027,549 |
| 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 |
| 0.1974 | 0.2195 | - | 0.0048 | 0.1507 | 6.8345 |
| 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 |

KANE COUNTY, ILLINOIS

Principal Taxpayers in the County Current Year and Nine Years Ago

| Taxpayer | Type of Business, Property | 2007 Equalized Assessed Valuation | Percentage of Total 2007 Equalized Assessed Valuation | 2007 Rank |
|---|----------------------------|-----------------------------------|---|-----------|
| Spring Hill Mall LLC / General Growth Properties, Inc. | Retail | \$ 33,205,342 | 0.22% | 1 |
| V V2 / Geneva Commons, LP | Retail | 31,473,247 | 0.21% | 2 |
| Simon / Chelsea Chicago Development LLC / CPG Partners LP | Retail | 30,986,125 | 0.21% | 3 |
| IN Retail Rund Algonquin Commons LLC | Retail | 30,140,007 | 0.20% | 4 |
| Liberty Illinois LP | Industrial | 22,692,694 | 0.15% | 5 |
| Toyota Motor Sales USA Inc. | Industrial | 17,199,520 | 0.11% | 6 |
| Arthur Anderson & Co. | Institutional | 17,145,629 | 0.11% | 7 |
| Aurora Industrial Holding Company LLC | Industrial | 13,679,281 | 0.09% | 8 |
| John B. Sanfilippo & Son, Inc. | Industrial | 11,825,937 | 0.08% | 9 |
| KIR Batavia 051 LLC | Retail | <u>11,255,342</u> | <u>0.07%</u> | 10 |
| | | <u>\$ 219,603,124</u> | <u>1.46%</u> | |
| Total 2007 County assessed valuation | | <u>\$ 15,050,671,937</u> | | |

| Taxpayer | Type of Business, Property | 1998 Equalized Assessed Valuation | Percentage of Total 1998 Equalized Assessed Valuation | 1998 Rank |
|---------------------------------------|----------------------------|-----------------------------------|---|-----------|
| American National Bank & Trust | Financial | \$ 41,557,906 | 0.65% | 1 |
| Arthur Andersen LLP | Business Services | 18,208,289 | 0.29% | 2 |
| Charlestown Mall, LLC | Retail | 14,445,425 | 0.23% | 3 |
| LaSalle National Bank & Trust Company | Financial | 13,717,625 | 0.22% | 4 |
| Toyota Motor Sales - USA Inc. | Commercial | 12,293,851 | 0.19% | 5 |
| Springhill Mall Partnership | Retail | 11,242,349 | 0.18% | 6 |
| USAA Real Estate Company | Real Estate | 10,126,313 | 0.16% | 7 |
| City of Elgin | Municipality | 8,419,337 | 0.13% | 8 |
| Huntley Factory Shops | Retail | 7,831,856 | 0.12% | 9 |
| Safety Kleen | Retail | <u>6,191,165</u> | <u>0.10%</u> | 10 |
| | | <u>\$ 144,034,116</u> | <u>2.26%</u> | |
| Total 1998 County assessed valuation | | <u>\$ 6,362,302,474</u> | | |

Source of Information: Office of Kane County Clerk

KANE COUNTY, ILLINOIS

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

| | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> |
|---|----------------------|----------------------|----------------------|----------------------|
| Rates Extended | | | | |
| General | 0.1819 | 0.1813 | 0.1784 | 0.1865 |
| Health | 0.0136 | 0.0144 | 0.0151 | 0.0160 |
| Illinois Municipal Retirement | 0.0351 | 0.0362 | 0.0390 | 0.0382 |
| County Highway | 0.0411 | 0.0433 | 0.0456 | 0.0478 |
| County Bridge | 0.0021 | 0.0023 | 0.0023 | 0.0025 |
| County Highway Matching | 0.0005 | 0.0005 | 0.0005 | 0.0005 |
| Insurance Liability | 0.0165 | 0.0218 | 0.0276 | 0.0253 |
| Public Building Commission | - | - | - | - |
| Social Security | 0.0221 | 0.0243 | 0.0257 | 0.0272 |
| Capital Improvement Debt Service | 0.0172 | 0.0188 | - | - |
| Veterans' Commission | 0.0021 | 0.0023 | 0.0025 | 0.0027 |
| Total Rates Extended | <u>0.3322</u> | <u>0.3452</u> | <u>0.3367</u> | <u>0.3467</u> |
| Levies Extended | | | | |
| General | \$ 26,899,888 | \$ 24,500,056 | \$ 21,774,010 | \$ 20,686,452 |
| Health | 2,016,641 | 1,940,014 | 1,850,168 | 1,775,818 |
| Illinois Municipal Retirement | 5,183,178 | 4,893,607 | 4,755,029 | 4,239,336 |
| County Highway | 6,079,940 | 5,850,036 | 5,561,487 | 5,305,271 |
| County Bridge | 316,565 | 305,073 | 285,946 | 275,080 |
| County Highway Matching | 65,649 | 64,987 | 60,167 | 58,787 |
| Insurance Liability | 2,439,664 | 2,944,541 | 3,363,986 | 2,804,040 |
| Public Building Commission | - | - | - | - |
| Social Security | 3,263,827 | 3,279,068 | 3,138,085 | 3,013,678 |
| Capital Improvement Debt Service | 2,539,321 | 2,544,757 | - | - |
| Veterans' Commission | 308,581 | 315,072 | 306,571 | 295,046 |
| Total Levies Extended | <u>\$ 49,113,254</u> | <u>\$ 46,637,211</u> | <u>\$ 41,095,449</u> | <u>\$ 38,453,508</u> |
| Current Year Collections | \$ 48,981,239 | \$ 46,538,155 | \$ 40,945,882 | \$ 38,362,478 |
| Subsequent Collections | - | - | - | - |
| Total Collections | <u>\$ 48,981,239</u> | <u>\$ 46,538,155</u> | <u>\$ 40,945,882</u> | <u>\$ 38,362,478</u> |
| Percentage of Extensions Collected | <u>99.73%</u> | <u>99.79%</u> | <u>99.64%</u> | <u>99.76%</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>2003</u> | <u>2002</u> | <u>2001</u> | <u>2000</u> | <u>1999</u> | <u>1998</u> |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 0.2093 | 0.2147 | 0.2240 | 0.2309 | 0.2060 | 0.2483 |
| 0.0168 | 0.0162 | 0.0174 | 0.0186 | 0.0195 | 0.0200 |
| 0.0310 | 0.0252 | 0.0278 | 0.0102 | 0.0342 | 0.0100 |
| 0.0499 | 0.0532 | 0.0571 | 0.0607 | 0.0437 | 0.0450 |
| 0.0026 | 0.0028 | 0.0030 | 0.0169 | 0.0177 | 0.0031 |
| 0.0006 | 0.0006 | 0.0007 | 0.0011 | 0.0210 | 0.0215 |
| 0.0208 | 0.0246 | 0.0234 | 0.0220 | 0.0210 | 0.0157 |
| - | 0.0588 | 0.0633 | 0.0680 | 0.0755 | 0.0871 |
| 0.0239 | 0.0300 | 0.0328 | 0.0357 | 0.0348 | 0.0362 |
| - | - | - | - | - | - |
| <u>0.0029</u> | <u>0.0031</u> | <u>0.0034</u> | <u>0.0036</u> | <u>0.0038</u> | <u>0.0043</u> |
| <u>0.3578</u> | <u>0.4292</u> | <u>0.4529</u> | <u>0.4677</u> | <u>0.4772</u> | <u>0.4912</u> |
| | | | | | |
| \$ 21,199,323 | \$ 19,344,415 | \$ 18,131,810 | \$ 16,833,903 | \$ 13,879,845 | \$ 15,797,597 |
| 1,701,618 | 1,459,616 | 1,408,453 | 1,356,044 | 1,313,869 | 1,272,460 |
| 3,139,890 | 2,270,513 | 2,250,287 | 743,637 | 2,304,324 | 636,230 |
| 5,054,210 | 4,793,306 | 4,621,993 | 4,425,370 | 2,944,414 | 2,863,036 |
| 263,346 | 252,279 | 242,837 | 1,232,105 | 1,192,589 | 197,231 |
| 60,772 | 54,060 | 56,662 | 80,196 | 1,414,936 | 1,367,895 |
| 2,106,765 | 2,216,454 | 1,894,127 | 1,603,923 | 1,414,936 | 998,882 |
| - | 5,297,865 | 5,123,855 | 4,957,581 | 5,087,030 | 5,541,566 |
| 2,420,754 | 2,702,992 | 2,655,015 | 2,602,730 | 2,344,751 | 2,303,154 |
| <u>293,732</u> | <u>279,309</u> | <u>275,215</u> | <u>262,460</u> | <u>256,036</u> | <u>273,579</u> |
| <u>\$ 36,240,410</u> | <u>\$ 38,670,809</u> | <u>\$ 36,660,254</u> | <u>\$ 34,097,949</u> | <u>\$ 32,152,730</u> | <u>\$ 31,251,630</u> |
| | | | | | |
| \$ 36,087,886 | \$ 38,586,590 | \$ 36,518,192 | \$ 33,967,351 | \$ 31,949,599 | \$ 31,125,178 |
| - | - | - | - | - | - |
| <u>\$ 36,087,886</u> | <u>\$ 38,586,590</u> | <u>\$ 36,518,192</u> | <u>\$ 33,967,351</u> | <u>\$ 31,949,599</u> | <u>\$ 31,125,178</u> |
| | | | | | |
| <u>99.58%</u> | <u>99.78%</u> | <u>99.61%</u> | <u>99.62%</u> | <u>99.37%</u> | <u>99.60%</u> |

KANE COUNTY, ILLINOIS

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

| | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Rates Extended | | | | |
| General | 0.0220 | 0.0228 | 0.0223 | 0.0230 |
| Municipal Retirement | 0.0017 | 0.0018 | 0.0019 | 0.0020 |
| Insurance liability | 0.0032 | 0.0012 | 0.0012 | 0.0010 |
| Debt Service | 0.1604 | 0.1364 | 0.1510 | 0.1020 |
| Construction and Development | 0.0086 | 0.0109 | 0.0125 | 0.0130 |
| Social Security | <u>0.0015</u> | <u>0.0016</u> | <u>0.0016</u> | <u>0.0020</u> |
| Total Rates Extended | <u>0.1974</u> | <u>0.1747</u> | <u>0.1905</u> | <u>0.1430</u> |
| Levies Extended | | | | |
| General | \$ 3,256,730 | \$ 3,086,945 | \$ 2,724,970 | \$ 2,572,219 |
| Municipal Retirement | 250,029 | 240,086 | 225,047 | 210,747 |
| Insurance liability | 474,034 | 157,536 | 150,113 | 125,339 |
| Debt Service | 23,725,219 | 18,430,065 | 18,422,838 | 11,370,339 |
| Construction and Development | 1,264,929 | 1,479,971 | 1,522,971 | 1,410,894 |
| Social Security | <u>220,605</u> | <u>210,093</u> | <u>200,028</u> | <u>194,109</u> |
| Total Levies Extended | <u>\$ 29,191,546</u> | <u>\$ 23,604,696</u> | <u>\$ 23,245,967</u> | <u>\$ 15,883,647</u> |
| Current Year Collections | \$ 14,057,634 | \$ 11,942,124 | \$ 13,494,394 | \$ 8,837,053 |
| Subsequent Collections | <u>15,049,735</u> | <u>11,615,578</u> | <u>9,653,085</u> | <u>6,983,387</u> |
| Total Collections | <u>\$ 29,107,369</u> | <u>\$ 23,557,702</u> | <u>\$ 23,147,479</u> | <u>\$ 15,820,440</u> |
| Percentage of Extensions Collected | <u>99.71%</u> | <u>99.80%</u> | <u>99.58%</u> | <u>99.60%</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 1998

| <u>2003</u> | <u>2002</u> | <u>2001</u> | <u>2000</u> | <u>1999</u> | <u>1998</u> |
|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| 0.0240 | 0.0260 | 0.0270 | 0.0290 | 0.0280 | 0.0280 |
| 0.0020 | 0.0020 | 0.0020 | 0.0020 | 0.0020 | 0.0020 |
| 0.0010 | 0.0010 | 0.0010 | 0.0020 | 0.0020 | 0.0020 |
| 0.0850 | 0.0950 | 0.1050 | 0.1140 | 0.1480 | 0.0660 |
| 0.0130 | 0.0140 | 0.0140 | 0.0140 | 0.0170 | 0.0170 |
| 0.0020 | 0.0020 | 0.0020 | 0.0020 | 0.0020 | 0.0020 |
| <u>0.1270</u> | <u>0.1400</u> | <u>0.1510</u> | <u>0.1630</u> | <u>0.1990</u> | <u>0.1170</u> |
| \$ 2,451,140 | \$ 2,333,583 | \$ 2,217,909 | \$ 2,106,972 | \$ 1,866,368 | \$ 1,775,082 |
| 182,316 | 180,199 | 169,986 | 160,392 | 128,018 | 127,246 |
| 81,029 | 63,070 | 56,662 | 109,358 | 154,969 | 152,695 |
| 8,609,376 | 8,577,495 | 8,515,475 | 8,325,819 | 9,971,928 | 4,199,120 |
| 1,336,986 | 1,225,356 | 1,165,616 | 1,042,550 | 1,125,210 | 1,075,229 |
| 202,574 | 189,209 | 178,081 | 167,683 | 128,018 | 120,884 |
| <u>\$ 12,863,421</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> |
| \$ 6,657,458 | \$ 6,448,009 | \$ 6,773,166 | \$ 6,638,829 | \$ 7,055,985 | N/A |
| 6,150,068 | 6,097,833 | 5,498,333 | 5,238,534 | 6,248,556 | N/A |
| <u>\$ 12,807,526</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>99.57%</u> | <u>99.82%</u> | <u>99.74%</u> | <u>99.70%</u> | <u>99.48%</u> | <u>99.59%</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 |
|---|--|-------------------|----------------|--|----------------------------------|
| 2008 | \$ 332,415,866 | \$ - | \$ 332,415,866 | \$ 9,308,316 | \$ 323,107,550 |
| 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 |

| 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 |
|---|----------------------------------|--|------------|--|--|
| 2008 | \$ 45,152,015,811 | 0.72% | 507,125 | \$ 637.14 | 2.05% |
| 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% |

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, 2008

| <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 | \$ 80,300,000 | 100.00% | \$ 80,300,000 |
| Forest Preserve | <u>252,115,866</u> | 100.00% | <u>252,115,866</u> |
| Total Direct Debt | <u>332,415,866</u> | | <u>332,415,866</u> |
| <i>Overlapping Debt</i> | | | |
| Cities and Villages | 246,840,000 | 36.52% | 90,136,896 |
| Parks | 95,268,350 | 49.12% | 46,794,898 |
| Library | 60,940,000 | 65.61% | 39,985,098 |
| Special Service Areas & TIF Districts | 134,227,399 | 99.33% | 133,322,095 |
| School Districts (incl. Community Colleges) | 2,271,633,403 | 53.06% | 1,205,379,965 |
| Miscellaneous Districts | <u>23,390,000</u> | 100.00% | <u>23,390,000</u> |
| Total Overlapping Debt | <u>2,832,299,152</u> | | <u>1,539,008,952</u> |
| Total Direct Debt and Overlapping Debt | <u>\$ 3,164,715,018</u> | | <u>\$ 1,871,424,818</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 | 2007 | 2006 | 2005 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| Debt Limit* | \$ 432,706,818 | \$ 394,832,304 | \$ 356,215,105 | \$ 318,893,030 |
| Total Net Debt Applicable to Limit | <u>80,300,000</u> | <u>85,555,000</u> | <u>77,665,000</u> | <u>44,835,000</u> |
| Legal Debt Margin | <u>\$ 352,406,818</u> | <u>\$ 309,277,304</u> | <u>\$ 278,550,105</u> | <u>\$ 274,058,030</u> |
| Total Net Debt Applicable to the Limit as a Percentage of Debt Limit | 19% | 22% | 22% | 14% |

Legal Debt Margin Calculation for Fiscal Year 2008

| | |
|---|-----------------------|
| Assessed Valuation (2007 tax year) | \$ 15,050,671,937 |
| Debt Limit (2.875%) of Assessed Value | 432,706,818 |
| Debt Outstanding Applicable to the Limit | |
| 2001 Motor Fuel Tax Bonds | 5,650,000 |
| 2002 General Obligation Refunding Bonds | 5,630,000 |
| 2004 General Obligation Refunding Bonds | 26,785,000 |
| 2007 General Obligation Limited Tax Bonds | 9,180,000 |
| 2005 Debt Certificates | 8,945,000 |
| 2006 Debt Certificates | <u>24,110,000</u> |
| Total Net Debt Applicable to the Limit | <u>80,300,000</u> |
| Total Legal Debt Margin | <u>\$ 352,406,818</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.

Kane County estimates its population to be in excess of 500,000, however, the estimate has not been confirmed by a "special census".

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>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> | <u>2000</u> | <u>1999</u> |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 291,199,490 | \$ 259,036,756 | \$ 232,718,550 | \$ 209,603,596 | \$ 193,711,439 | \$ 182,916,196 |
| <u>46,170,000</u> | <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>\$ 245,029,490</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> |
| 16% | 19% | 24% | 28% | 14% | 18% |

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 | Less: | Net | Debt Service | | Coverage |
|-------------|---------------------|------------------------|-------------------|--------------|------------|----------|
| | Income Tax Revenues | Operating Expenditures | Available Revenue | Principal | Interest | |
| 2008 | \$ 4,793,252 | \$ - | \$ 4,793,252 | \$ 600,000 | \$ 221,232 | 5.84 |
| 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 |

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

At November 30, 2008, 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 | Less: | Net | Debt Service | | Coverage |
|-------------|--------------|------------------------|-------------------|--------------|--------------|----------|
| | MFT Revenues | Operating Expenditures | Available Revenue | Principal | Interest | |
| 2008 | \$ 6,677,489 | \$ 5,746,898 | \$ 930,591 | \$ 1,745,000 | \$ 1,705,205 | 0.27 |
| 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 |

Payments began in fiscal year 1995 from Motor Fuel Tax (MFT) revenues received from the state of Illinois. At November 30, 2008, 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 |
|------|-------------------|-----------------------------|---------------------------------|----------------------|----------------------|
| 2008 | 507,125 | \$ 31,137 | \$ 15,790,351,125 | 119,928 | 7.5 |
| 2007 | 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 |

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 | 2008 Number of Employees | Percentage of Total 2008 County Employment | 2008 Rank |
|------------------------------|---|-----------------------------|---|--------------|
| School District U-46 | Public School District | 4,800 | 1.90% | 1 |
| Caterpillar, Inc. | Construction Machinery | 3,000 | 1.19% | 2 |
| Sherman Hospital | General Hospital | 2,200 | 0.87% | 3 |
| Fermi Research Alliance | High Energy Physics Research Laboratory | 2,000 | 0.79% | 4 |
| Delnor Hospital | General Hospital | 1,650 | 0.65% | 5 |
| Waubonsee Community College | Community College | 1,460 | 0.58% | 6 |
| Rush-Copley Medical Center | Hospital & Medical Center | 1,400 | 0.56% | 7 |
| Kane County | County Government | 1,355 | 0.54% | 8 |
| Provena Mercy Medical Center | Medical and Psychiatric Hospital | 1,300 | 0.52% | 9 |
| Provena St. Joseph Hospital | General Hospital | 1,300 | 0.52% | 10 |

| Employer | Type of Business or Property | 1999 Number of Employees | Percentage of Total 1999 County Employment | 1999 Rank |
|---------------------------------------|---|-----------------------------|---|--------------|
| School District U-46 | Public School District | 3,500 | 1.63% | 1 |
| Caterpillar, Inc. | Construction Machinery | 3,200 | 1.49% | 2 |
| First Chicago Credit Card | Credit Card Processing | 2,500 | 1.16% | 3 |
| Fermi National Accelerator Laboratory | High Energy Physics Research Laboratory | 2,150 | 1.00% | 4 |
| Sherman Hospital | General Hospital | 1,702 | 0.79% | 5 |
| Elgin Mental Health Center | State Hospital | 1,300 | 0.61% | 6 |
| Metropolitan Insurance Company | Insurance Services | 1,200 | 0.56% | 7 |
| Kane County | County Government | 1,195 | 0.56% | 8 |
| Delnor Community Hospital | General Hospital | 1,022 | 0.48% | 9 |
| System Sensor | Fire Alarms and Smoke Detectors | 1,000 | 0.47% | 10 |

Sources of Information: Office of Kane County Clerk and Illinois Department of Employment Security

KANE COUNTY, ILLINOIS

County Employment Statistics Last Ten Fiscal Years

| <u>Function/Department</u> | <u>2008</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> |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| General Government | | | | | | | | | | |
| County Board/Liquor | 30 | 31 | 27 | 33 | 31 | 30 | 29 | 29 | 27 | 30 |
| Finance Administration | 6 | 6 | 6 | 7 | 4 | 5 | 5 | 5 | 5 | 4 |
| County Auditor | 3 | 3 | 4 | 2 | 2 | 2 | 1 | 1 | 2 | 2 |
| Data Processing | 36 | 36 | 37 | 35 | 33 | 28 | 29 | 29 | 30 | 30 |
| Central Services | 21 | 22 | 21 | 20 | 22 | 25 | 25 | 27 | 27 | 28 |
| Human Resources | 7 | 7 | 7 | 6 | 6 | 7 | 7 | 7 | 7 | 6 |
| Geographic Information Systems | 10 | 9 | 8 | 8 | 6 | 7 | 7 | 7 | 7 | 8 |
| Public Service and Records | | | | | | | | | | |
| County Treasury | 11 | 11 | 11 | 10 | 10 | 10 | 9 | 11 | 11 | 10 |
| County Assessor | 26 | 38 | 37 | 37 | 36 | 37 | 37 | 39 | 34 | 41 |
| County Clerk | 29 | 33 | 36 | 36 | 36 | 31 | 32 | 32 | 31 | 31 |
| Recorder of Deeds | 19 | 20 | 28 | 32 | 29 | 33 | 31 | 28 | 21 | 24 |
| Regional Office of Education | 35 | 37 | 36 | 37 | 38 | 34 | 35 | 34 | 36 | 34 |
| Employment and Education | 27 | 30 | 34 | 36 | 36 | 40 | 40 | 26 | 21 | 41 |
| Judicial | | | | | | | | | | |
| Judicial Services | 198 | 195 | 194 | 193 | 180 | 171 | 169 | 188 | 187 | 187 |
| States Attorney | 136 | 136 | 136 | 138 | 138 | 138 | 138 | 140 | 111 | 117 |
| Public Safety | | | | | | | | | | |
| County Sheriff | 320 | 305 | 299 | 303 | 290 | 286 | 287 | 278 | 266 | 269 |
| Merit Commission | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Court Services | 164 | 164 | 159 | 152 | 148 | 146 | 146 | 146 | 129 | 133 |
| County Coroner | 11 | 11 | 13 | 12 | 11 | 10 | 11 | 14 | 9 | 10 |
| Emergency Management | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Animal Control | 12 | 11 | 9 | 8 | 8 | 10 | 7 | 7 | 6 | 4 |
| Highways and Streets | 66 | 73 | 60 | 61 | 59 | 61 | 58 | 66 | 55 | 60 |
| Health and Welfare | | | | | | | | | | |
| County Health | 141 | 155 | 149 | 139 | 126 | 122 | 107 | 102 | 80 | 76 |
| Veterans Commission | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Environment and Conservation | | | | | | | | | | |
| Stormwater Management/Landfill | 7 | 6 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 3 |
| Development, Housing and Economic Development | | | | | | | | | | |
| Development Water Resources | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 3 | 3 | 2 |
| County Development | 24 | 31 | 32 | 33 | 31 | 34 | 33 | 32 | 30 | 33 |
| Total | <u>1,355</u> | <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> |

Source of Information: County Human Resources Department

KANE COUNTY, ILLINOIS

Operating Indicators by Function Last Three Fiscal Years

| Function | 2008 | 2007 | 2006 |
|--|---------|---------|---------|
| General Government | | | |
| Fiscal | | | |
| Payroll checks issued | 28,231 | 7,483 | 8,115 |
| Accounts Payable checks issued | 15,762 | 13,758 | 16,153 |
| Purchase Orders processed | 1,501 | 4,041 | 9,398 |
| Maintenance | | | |
| District square footage maintained by staff | 834,220 | 614,220 | 614,220 |
| Information Technology Services | | | |
| Work orders completed | 11,495 | 11,522 | 8,599 |
| Public Service and Records | | | |
| Tax bills collected | 172,840 | 183,790 | 169,060 |
| Election ballots counted | 219,739 | 48,258 | 139,304 |
| Judicial | | | |
| Felony cases authorized | 3,611 | 3,849 | 3,370 |
| Child Advocacy investigations | 348 | 391 | 451 |
| Diversion program completions | 456 | 400 | 205 |
| Domestic violence cases | 1,556 | 1,694 | 1,414 |
| Felony DUI cases filed | 202 | 151 | 117 |
| Public Safety | | | |
| Sheriff | | | |
| Physical arrests made | 1,452 | 1,307 | 1,574 |
| Traffic violations | 5,016 | 1,512 | 1,585 |
| Year end inmate population | 635 | 709 | 620 |
| Highways and Streets | | | |
| Lane miles of road resurfaced | 66,280 | 35,720 | 8,176 |
| New signs installed | 580 | 769 | 673 |
| Signs repaired | 2,500 | 1,033 | 770 |
| Trees cut down and removed from right-of-way | 84 | 140 | 118 |
| Health and Welfare | | | |
| Clients Serviced | 48,481 | 33,969 | 27,062 |
| Immunizations administered | 7,113 | 5,478 | 5,759 |
| Influenza shots provided | 1,423 | 2,286 | 2,435 |
| Tuberculosis tests given | 1,672 | 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 Three Fiscal Years

| | <u>2008</u> | <u>2007</u> | <u>2006</u> |
|-----------------------|-------------|-------------|-------------|
| General Government | | | |
| Land acreage | 770 | 770 | 770 |
| County buildings | 21 | 21 | 21 |
| Maintenance vehicles | 7 | 6 | 7 |
| Judicial | | | |
| Court houses | 2 | 2 | 2 |
| Public Safety | | | |
| Sheriff | | | |
| Main Stations | 1 | 1 | 1 |
| Substations | 5 | 5 | 6 |
| Sheriff vehicles | 133 | 138 | 137 |
| Correction facilities | 2 | 2 | 2 |
| Highways and Streets | | | |
| Miles of streets | | | |
| Rural | 248 | 251 | 252 |
| Urban | 63 | 60 | 56 |
| Bridges | 53 | 50 | 49 |
| Street Lights | 714 | 697 | 580 |
| Traffic signals | 121 | 100 | 91 |
| Warning flashers | 15 | 14 | 18 |
| Forest Preserve | | | |
| Land acreage | 17,130 | 17,130 | 16,652 |
| Bicycle path miles | 125 | 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 | <u>25,858</u> | <u>1,194</u> | <u>642</u> | <u>180,576</u> |

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

Source: 2001 Land Use Survey, Kane County Development Department

KANE COUNTY, ILLINOIS

Miscellaneous Statistics

November 30, 2008

| | |
|--|---|
| Date of Organization: | January 16, 1836 |
| Form of Government: | Township |
| Governing Body: | County Board |
| Land Area: | Approximately 522 square miles |
| Population: | 507,125 - 2008 estimate |
| Number of Housing Units: | 176,994 - 2008 estimate |
| Number of Registered Voters: | 214,603 as of March 28, 2008 |
| Number of Townships: | 16 |
| Number of Municipalities: | 30 |
| Number of School Districts: | 9 districts are based in Kane County (6 other districts have a portion of their equalized assessed valuation (EAV) in Kane County) |
| Number of Community College Districts: | 2 community colleges, Elgin and Waubonsee, are based in Kane County (3 others have a portion of their EAV in Kane County) |
| Source: | Various County Offices |